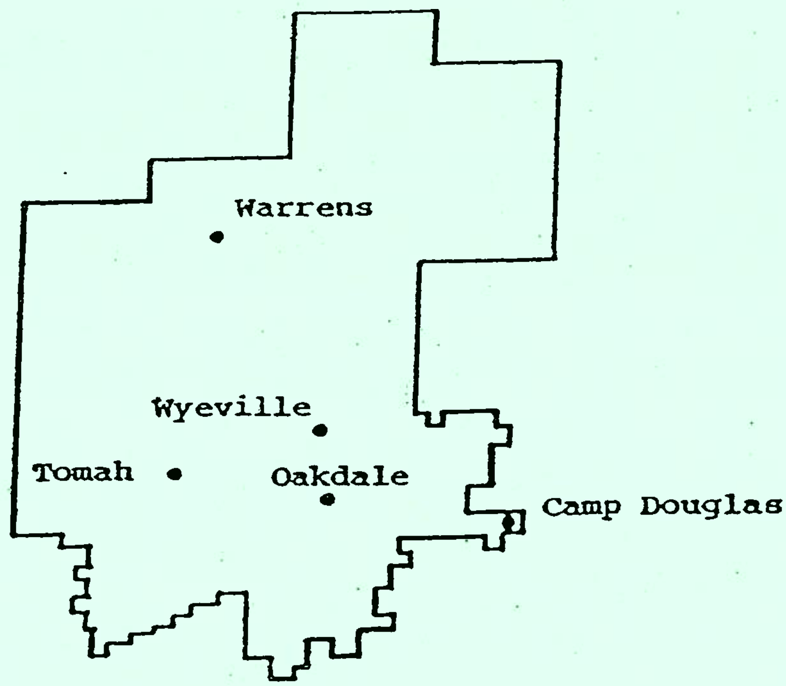
TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

SENIOR HIGH SCHOOL AUDITORIUM

August 12, 2002

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

* * * TABLE OF CONTENTS * * *

ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2002-2003 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.

Gene E. Baumgarten	**President**
Martha E. Klatt	**Vice President**
Gary R. Grovesteen	**Clerk**
Sandra K. Wagner	**Treasurer**
B. Scott Nicol	**Director**
Dave Stutzman	**Director**
Dennis Workman	**Director**
Daniel L. Burke	**District Administrator**
Robert T. Fasbender	**Business Manager**

TOMAH AREA SCHOOL DISTRICT

129 West Clifton Street
Tomah WI 54660-2507

AGENDA

ANNUAL BUDGET HEARING

Monday, August 12, 2002, at 7:30 p.m.
The meeting will be held in the Senior High School Auditorium.

1 Call Meeting to Order

2. Review of Proposed 2002-2003 Budget

3. Adjournment

TOMAH AREA SCHOOL DISTRICT

129 West Clifton Street
Tomah WI 54660-2507

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 12, 2002, at 8:00 p.m.
The meeting will be held in the Senior High School Auditorium.

1. Call Meeting to Order - Done by President
2. Elect a Chairman
3. Approval of Minutes of 2001 Annual Meeting
4. Treasurer's Report – 2001-2002 Fiscal Year
5. Authorize Sale of School Property
6. Vote on Furnishing School Meals
7. Vote on Use of Free Textbooks
8. Vote on Salaries of School Board Members
9. Old Business
10. New Business
    a) Authorization for TEACH Grant Funding
    b) Sale of Land
    c) Refinancing of Unfunded Liability (Informational Only)
    d) Elementary Program Review Committee Report/Corresponding Space Needs (Informational Only)
11. Levy a School Tax for the Ensuing Year
12. Set Next Annual Meeting Date
13. Adjournment

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL BUDGET HEARING
Monday, August 13, 2001, at 7:30 p.m.
The meeting was held in the Senior High School Cafeteria.

The Annual Budget meeting of the Tomah Area School District was called to order by President Baumgarten at 7:30 p.m. on Monday, August 13, 2001.

Business Manager Bob Fasbender reviewed the proposed 2001-2002 budget, which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.

A motion was made by Jerry Koeck and seconded by Al Stevens to adjourn the meeting. The motion carried. The meeting was adjourned at 8:17 p.m.

Robert Fasbender

Robert Fasbender, Business Manager
Secretary to the Board of Education

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL MEETING
Monday, August 13, 2001, at 8:00 p.m.
The meeting was held in the Senior High School Cafeteria.

1. ***Call Meeting to Order*** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Baumgarten at 8:17 p.m. on Monday, August 13, 2001.

2. ***Elect a Chairman*** – Prior to requesting nominations, Mr. Hinden asked those present to read pages 41-43 regarding the Powers of the Annual Meeting as taken from the state statutes. He pointed out that item 6 on the agenda "Authorize the Borrowing of Money to Operate" is not a power of the annual meeting. Superintendent Tony Hinden then asked for nominations for a chairperson to preside over the meeting. A motion was made by Dennis Schultz to nominate Gene Baumgarten. A motion was made by Jerry Koeck and seconded by Dale Rowan to close nominations and cast a unanimous vote for Gene Baumgarten. The motion carried on a voice vote.

3. ***Reading*** **of Minutes** ***of Last Annual Meeting & May 14, 2001, Special District Meeting*** - Mr. Baumgarten assumed the chair. He informed the electorate that it is not legally required to read the minutes of the last annual meeting or special district meeting since they are printed in the Annual Report. A motion was made by Al Stevens and seconded by Marna Matthews to approve the minutes. The motion carried on a voice vote.

4. ***Treasurer's Report*** - The treasurer's report was not read since it is printed in detail in the district's Annual Report. A motion was made by Karen Riggs and seconded by Sandra Murray to approve the treasurer's report as printed. The motion carried on a voice vote.

5. ***Authorize Sale of School Property*** - A motion was made by Al Stevens and seconded by Marna Matthews to authorize the sale of surplus school property. The motion was passed on a voice vote.

6. ***Authorize the Borrowing of Money to Operate*** - This is not a power of the annual meeting. Mr. Baumgarten explained why the district needs to borrow money to meet cash short falls.

7. ***Vote on Furnishing School Meals*** - A motion was made by Don Wagner and seconded by Sharon Powell to continue to operate the school meal program. The motion carried on a voice vote.

8. ***Vote on Use of Free Textbooks*** - A motion was made by Barb Sullivan and seconded by Scott Hurd to continue to provide free textbooks for district students. The motion carried on a voice vote.

9. ***Vote on Salaries of School Board Members*** – A motion was made by Cindy Zahrte and seconded by Don Wagner to set the salaries of Board members at $2,000 per year. The motion carried on a voice vote.

10. ***Old Business*** – There was no old business to report.

11. ***New Business*** –

a) **Authorization for TEACH Grant Funding** - Mr. Hinden presented an overview of the TEACH Program. In order to receive the TEACH funds, a resolution must be passed at the Annual Meeting.

A motion was made by Barb Sullivan and seconded by Al Stevens to pass the resolution as presented. All ayes. The motion carried.

b) **Request by Town of Lincoln to Acquire District Property at the Warrens Elementary School** – Mr. Fasbender presented information regarding the request by the Town of Lincoln to purchase property at the Warrens Elementary School. The Board of Education and the Board Facilities Committee recommended selling the land for $1,600 based on the appraisal of $5,100, less improvements to the school's property.

A motion was made by Don Wagner and seconded by Jerry Koeck to grant the request of the Town of Lincoln to acquire District property at the Warrens Elementary School for $1,600. All ayes. The motion carried. Mr. Rowan thanked the voters present.

12. ***Levy a School Tax for the Ensuing Year*** – A motion was made by Al Stevens and seconded by Dale Rowan to set the levy at $6,211,290.02 as presented. The annual meeting has authority to set the levy. The motion carried on a voice vote. Mr. Baumgarten reviewed the Board's authority to modify and set the levy as per state statute.

13. ***Set Next Annual Meeting Date*** – A motion was made by Marna Matthews and seconded by Karen Riggs to set the Annual Meeting for August 12, 2002, at 8:00 p.m. All ayes. Motion carried.

14. ***Adjournment*** - A motion was made by Dale Rowan and seconded by Al Stevens to adjourn the Annual Meeting. The motion carried on a voice vote. The meeting adjourned at 8:48 p.m.

Robert Fasbender

Robert Fasbender, Business Manager
Secretary to the Board of Education

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2001-2002
GENERAL FUND - 10

Revenues & Other Financing Sources	
Operating Transfer In	$ 96,331.29
Local Sources	$ 5,215,128.60
Inter-District	$ 37,039.21
Intermediate	$ 1,638.18
State	$ 16,126,987.02
Federal	$ 738,857.33
Other	$ 147,495.94
TOTAL	$ 22,363,477.57

Expenditures & Other Financing Uses	
Instruction	$ 12,072,434.25
Support	$ 8,264,990.97
Interfund Transfer to Fund 27	$ 1,842,895.36
Non-Program Transactions	$ 101,417.09
TOTAL	$ 22,281,737.67

*Beginning Fund Balance	$ 3,728,887.81
Difference	$ 81,739.90
*Ending Fund Balance	$ 3,810,627.71

TEACH GRANT - 23

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 141,312.00

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 117,987.75

*Beginning Fund Balance	$ 182,131.62
Difference	$ 23,324.25
*Ending Fund Balance	$ 205,455.87

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 2,966,870.25

Expenditures & Other Financing Uses	
Instruction	$ 2,188,376.17
Support	$ 706,574.73
Non Program Transactions	$ 71,919.35

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 2,966,870.25

*Beginning Fund Balance	$ -
Difference	$ -
*Ending Fund Balance	$ -

TITLE IX - INDIAN ED - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	28,517.00
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	28,517.00

*Beginning Fund Balance	$	-
Difference	$	-
*Ending Fund Balance	$	-

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	2,406,904.30
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	2,436,818.43

*Beginning Fund Balance	$	252,045.57
Difference	$	(29,914.13)
*Ending Fund Balance	$	222,131.44

CAPITAL PROJECTS FUND - 40

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	619.87
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	26,961.33

*Beginning Fund Balance	$	26,341.46
Difference	$	(26,341.46)
*Ending Fund Balance	$	-

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	904,037.56
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	891,591.86

*Beginning Fund Balance	$	188,095.16
Difference	$	12,445.70
*Ending Fund Balance	$	200,540.86

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 70

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	6,191.03
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	105,570.67

*Beginning Fund Balance	$ 154,959.82
Difference	$ (99,379.64)
*Ending Fund Balance	$ 55,580.18

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.

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

<u>**REVENUE TERMS**</u>

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

<u>**EXPENDITURE TERMS**</u>

Undifferentiated Curriculum – Elementary Education
Regular Curriculum – Art, English, Foreign Language, Math, Music, Social Studies, Science
Vocational Curriculum – Business Education, Family & Consumer Education, Industrial Arts
Physical Curriculum – Health, Physical Education, Driver's Education
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

This section of the budget finances reflects the revenues and expenditures of the instructional programs which include elementary education, secondary education, district reading, Title 1, and district curriculum. It also includes the costs for administration, student health services, transportation, custodial, utility, construction, maintenance, and Grants.

BUDGET ADOPTION 2002-2003			
GENERAL FUND (FUND 10)	**Audited 2000-2001**	**Unaudited 2001-2002**	**Budget 2002-2003**
Beginning Fund Balance (Acct. 930 000)	3343968.53	3728887.81	3826037.71
Residual Equity Transfers In (Acct. 992 000)	0.00	0.00	0.00
Residual Equity Transfers Out (Acct. 991 000)	0.00	0.00	0.00
Ending Fund Balance, Reserved (Acct. 931 000)	3728887.81	3826037.71	0.00
Ending Fund Balance, Designated (Acct. 932 000)	0.00	0.00	0.00
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**3728887.81**	**3826037.71**	**3826037.71**
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers-in	211000.00	96331.29	0.00
Local Sources			
210 Taxes	4921012.99	4906535.26	4808126.00
230 Inter-fund payments	0.00	0.00	0.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	58275.86	57634.79	57800.00
270 School Activity Income	52222.03	48581.85	51600.00
280 Interest on Investments	295696.88	135482.42	175000.00
290 Other Revenue, Local Sources	46292.14	77578.16	33900.00
Subtotal Local Sources	**5373499.90**	**5225812.48**	**5126426.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	4452.63	6909.21	0.00
340 Payments for Services	24784.00	30130.00	72730.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**29236.63**	**37039.21**	**72730.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	18222.88	1638.18	0.00
520 Payments in Lieu of Taxes	0.00	0.00	0.00
540 Payments for Services	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
Subtotal Intermediate Sources	**18222.88**	**1638.18**	**0.00**
State Sources			
610 State Aid -- Categorical	195236.00	206359.00	191421.18
620 State Aid -- General	15364139.00	15878555.00	16545070.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	9868.00	11969.00	12000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	1535.64	10692.02	0.00
690 Other Revenue	23273.00	19412.00	17680.00
Subtotal State Sources	**15594051.64**	**16126987.02**	**16766171.18**

Federal Sources			
710 Transit of Aids	29232.00	27968.00	25298.00
720 Impact Aid	96934.88	101444.73	90000.00
730 DPI Special Project Grants	49692.81	164209.22	13942.25
740 Payments for Services	0.00	0.00	0.00
750 IASA Grants	389970.31	445235.38	685942.92
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**565830.00**	**738857.33**	**815183.17**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	66584.52	43022.75	30000.00
870 Long-Term Obligations	0.00	0.00	0.00
890 Miscellaneous	0.00	0.00	0.00
Subtotal Other Financing Sources	**66584.52**	**43022.75**	**30000.00**
Other Revenues			
960 Adjustments	15698.00	33852.00	20000.00
970 Refund of Disbursement	288198.80	109.00	0.00
980 Medical Service Reimbursement	74529.94	70512.19	70000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**378426.74**	**104473.19**	**90000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**22236852.31**	**22374161.45**	**22900510.35**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4146852.83	4247886.06	4184343.46
120 000 Regular Curriculum	5317229.60	5674637.13	5942981.75
130 000 Vocational Curriculum	854214.72	856438.41	860633.09
140 000 Physical Curriculum	803386.69	809888.92	836847.56
150 000 Special Curriculum	0.00	0.00	0.00
160 000 Co-Curricular Activities	375637.39	363656.19	407545.12
170 000 Other Special Needs	117899.33	119927.54	132169.96
Subtotal Instruction	**11615220.56**	**12072434.25**	**12364520.94**
Support Sources			
210 000 Pupil Services	572397.01	640574.59	682448.91
220 000 Instructional Staff Services	995178.74	1004961.65	1223936.30
230 000 General Administration	262348.05	303657.38	262895.19
240 000 School Building Administration	1038878.06	1028446.09	1045835.73
250 000 Business Administration	4767717.43	4411806.01	4029013.02
260 000 Central Services	501924.82	490151.57	537355.90
270 000 Insurance & Judgments	140709.05	177744.88	232050.00
280 000 Debt Services	299379.18	135485.77	156162.48
290 000 Other Support Services	67964.62	72767.22	192825.48
Subtotal Support Sources	**8646496.96**	**8265595.16**	**8362523.01**
Non-Program Transactions			
410 000 Inter-fund Operating Transfers	1513582.64	1838237.90	1983626.40
430 000 Instructional Service Payments	72683.51	98200.79	187840.00
490 000 Other Non-Program Transactions	3949.36	2543.45	2000.00
Subtotal Non-Program Transactions	**1590215.51**	**1938982.14**	**2173466.40**
TOTAL EXPENDITURES & OTHER FINANCING USES	**21851933.03**	**22277011.55**	**22900510.35**

SPECIAL PROJECT FUNDS (FUND 20)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
900 000 Beginning Fund Balance	148470.39	182131.62	205455.87
900 000 Ending Fund Balance	**182131.62**	**205455.87**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**2772086.74**	**3136499.25**	**3175824.64**
100 000 Instruction	1958609.86	2188376.17	2364983.80
200 000 Support Services	731153.33	853079.48	942335.71
400 000 Non-Program Transactions	48662.32	71719.35	73961.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**2738425.51**	**3113175.00**	**3381280.51**

DEBT SERVICE FUND (FUND 30)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
900 000 Beginning Fund Balance	412434.22	252045.57	222831.44
992 000 Residual Equity Transfers In (Account 992 000)	0.00	0.00	0.00
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	**252045.57**	**222831.44**	**222831.44**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1167013.85**	**2407604.30**	**859560.00**
281 000 Long-Term Capital Debt	1327402.50	1319425.00	859560.00
282 000 Refinancing	0.00	1117393.43	0.00
283 000 Operational Debt	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1327402.50**	**2436818.43**	**859560.00**
842 000 INDEBTEDNESS, END OF YEAR	**9175000.00**	**7490000.00**	**6970000.00**

CAPITAL PROJECTS FUND (FUND 40)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
900 000 Beginning Fund Balance	381710.42	26341.46	43.90
992 000 Residual Equity Transfers In (Account 992 000)	0.00	0.00	0.00
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 Ending Fund Balance	**26341.46**	**43.90**	**43.90**
TOTAL REVENUES & OTHER FINANCING SOURCES	**5346.83**	**663.77**	**0.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	360715.79	26961.33	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**360715.79**	**26961.33**	**0.00**

FOOD SERVICE FUND (FUND 50)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
900 000 Beginning Fund Balance	160684.98	188095.16	200668.08
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**188095.16**	**200668.08**	**140668.08**
TOTAL REVENUES & OTHER FINANCING SOURCES	**841133.28**	**904164.78**	**980800.43**
200 000 Support Services	813723.10	890145.83	1040800.43
400 000 Non-Program Transactions	0.00	1446.03	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**813723.10**	**891591.86**	**1040800.43**

AGENCY FUND (FUND 60)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
700 000 Assets	103092.93	110982.30	110000.00
800 000 Liabilities	103092.93	110982.30	110000.00

EXPENDABLE TRUST FUND (FUND 71)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
900 000 Beginning Fund Balance	44622.48	134800.92	35565.40
900 000 ENDING FUND BALANCE	**134800.92**	**35565.40**	**34345.40**
TOTAL REVENUES & OTHER FINANCING SOURCES	**316503.73**	**5390.46**	**2030.00**
400 000 Non-Program Transactions	226325.29	104625.98	3250.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**226325.29**	**104625.98**	**3250.00**

NON-EXPENDABLE TRUST FUND (FUND 75)	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
900 000 Beginning Fund Balance	20203.99	20158.90	20096.37
900 000 ENDING FUND BALANCE	**20158.90**	**20096.37**	**20096.37**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1155.20**	**882.16**	**1000.00**
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	1200.29	944.69	1000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1200.29**	**944.69**	**1000.00**

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2000-2001	Unaudited 2001-2002	Budget 2002-2003
General Fund	4,884,044.48	4,869,307.59	4,771,126.00
Debt Service Fund	1,147,478.75	1,293,680.00	859,560.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	**6,031,523.23**	**6,162,987.59**	**5,630,686.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**2.18%**	**-8.64%**

State aid received by the district is directly related to the equalized valuation of the district, prior year expenditures, and student enrollment. State aid will be subject to change. Changes in the amount of state aid can increase or decrease. State aid is based on the prior year valuation. The 2001 valuation of the district was 743,372,262. The projected valuation for the district is $780,540,875, which is a 5% increase.

The proposed budget reflects an overall increase of 602,103.18 in the General Fund and a decrease of $434,120.00 in the Debt Service Fund. This represents a total budget increase of $167,983.18. This will result in a tax levy decrease of 8.64% for the 2002-2003 budget. This budget will result in a mill rate decrease of .0010768.

The 2001-2002 expenditures and revenue figures are unaudited at this time.

TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2002

1. Middle School/Sr High School - G.O. Bonds 1994

2002	Principal	$ -	Interest	$ 157,082.50		
2003	Principal	$ 210,000.00	Interest	$ 306,545.00		
2004	Principal	$ 225,000.00	Interest	$ 290,425.00		
2005	Principal	$ 275,000.00	Interest	$ 271,873.75		
2006	Principal	$ 535,000.00	Interest	$ 250,320.00		
2007	Principal	$ 555,000.00	Interest	$ 226,607.50		
2008	Principal	$ 580,000.00	Interest	$ 201,492.50		
2009	Principal	$ 600,000.00	Interest	$ 175,087.50		
2010	Principal	$ 620,000.00	Interest	$ 147,327.50		
2011	Principal	$ 650,000.00	Interest	$ 117,792.50		
2012	Principal	$ 675,000.00	Interest	$ 86,486.25		
2013	Principal	$ 710,000.00	Interest	$ 53,415.00		
2014	Principal	$ 750,000.00	Interest	$ 18,187.50		
		$ 6,385,000.00		$ 2,302,642.50	$	8,687,642.50

2. Refinanced Middle School/Sr High School & Lem/Warrens 4/15/2002

2002	Principal	$ -	Interest	$ 17,367.75		
2003	Principal	$ 310,000.00	Interest	$ 33,015.00		
2004	Principal	$ 315,000.00	Interest	$ 23,246.25		
2005	Principal	$ 310,000.00	Interest	$ 12,315.00		
2006	Principal	$ 85,000.00	Interest	$ 4,951.25		
2007	Principal	$ 85,000.00	Interest	$ 1,700.00		
		$ 1,105,000.00		$ 92,595.25	$	1,197,595.25

SUB TOTAL	PRINCIPAL	$ 7,490,000.00	INTEREST	$ 2,395,237.75

TOTAL DISTRICT INDEBTEDNESSS	**$**	**9,885,237.75**

DISTRICT: TOMAH

ENTER SHADED CELLS ONLY

Other cells calculate after base levy entry.

Line 1: 2001-2002 Base Revenue	=	**20,640,401**
Line 1 Amnt May Not Exceed Line 9 of Final 01-02 Revenue Limit Worksheet.		
01-02 General Aid Certification (01-02 line 12	+	15,888,578
01-02 Computer Aid Received, Src 691	+	19,412
01-02 Fnd 10, Src 211 Levy Certified	+	4,869,308
01-02 Fnd 38 Levy Cert (01-02 14B levy 38)	+	0
01-02 Fnd 41 Levy Cert (01-02 14C levy 41)	+	0
01-02 Fnd 80 Levy Cert (01-02 14D levy 80)	+	0
01-02 Aid Penalty for Over Levy (01-02 bottom	-	0
01-02 Levy for 01-02 Non-Recurring Exemptions (ln 10). Enter amnt used below.		
Referendum to Exceed Limit, Non-Recurring	-	0
Declining Enrollment for 2001-2002	-	136,897
Other 2001-2002 Non-Recurring Exemption	-	0
01-02 Fnd 80 Levy Cert (00-01 14D levy 80)	-	0

September & Summer FTE Membership Averages

Count Ch 220 Inter-District Resident Transfer Pupils 100% in 98,99 and 75% in 00,01.

Line 2: Base Avg:(98+.2ss)+(99+.2ss)+(00+.4ss) / 3 = **3,014**

	1999	2000	2001	
Summer fte:	22	19	23	Beginning with 2000 FTE,
% (20,20,40)	4	8	9	summer sch counts 40%
SEPT FTE	3,011	3,007	3,004	and Ch 220 Inter Residents
TOT FTE	3,015	3,015	3,013	are counted at .75 per FTE.

Line 6: Curr Avg:(99+.2ss) +(00+.4ss) +(01+.4ss) / 3 = **3,014**

	2000	2001	2002	
Summer fte:	19	23	23	
% (20,40,40)	8	9	9	Ch 220 Inter Residents
SEPT FTE	3,007	3,004	3,006	are counted at .75 per FTE
TOT FTE	3,015	3,013	3,015	in 00,01.

Line 10B: Declining Enrollment Exemption =

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

X 0.75 =

X (Line 5, Maximum 2002-2003 Revenue per Memb) =

Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = **17,680**

Line 17 = A X (Line 16 / C) *(to 8 decimals)* Round to Dollar

Enter Est 2002 Property Values - Oct 2002 Cert

A. 2002 Exempt Computer Property Valuation	**Required**	2,458,575	+
B. 2002 TIF-Out Tax Apportionment Equalized Valuation		780,540,875	+
C. 2002 TIF-Out Value plus Exempt Computers (A + B)		782,999,450	=

Computer aid replaces a portion of proposed Fund 10 Levy

Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

02-03 Revenue Limit Worksheet - Gov's Bud Adj Prop (1/22/02)

1.	2001-2002 Base Revenue (Funds 10, 38, 41)	(from left)		20,640,401
2.	Base Sept Membership Avg (98+.2ss, 99+.2ss, 00+.4ss)	(from left)		3,014
3.	2001-2002 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		6,848.18
4.	2002-2003 Per Member Increase (A + B - C)			230.08
	A. Allowed Per Pupil Increase - **Actual Based on CPI**		230.08	
	B. Low Revenue Increase (6700 - (3 + 4A)) **Not < 0**		0.00	
	C. (Low Rev Dist in CCDEB, Enter DPI Adjustment)		0.00	
5.	2002-03 Maximum Revenue / Memb (Ln 3 + Ln 4)			7,078.26
6.	Current Membership Avg (99+.2ss, 00+.4ss, 01+.4ss)	(from left)		3,014
7.	2002-2003 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)		21,333,876
8.	Total Recurring Exemptions (A+B+C+D+E+F+G)	(rounded)		0
	Unused 2001-2002 Recurring Levy Authority		0	
A.	Prior Year Carryover (75% of Amnt Entered Above)		0	
B.	Transfer of Service (if negative, include sign)		0	
C.	Transfer of Territory (if negative, include sign)		0	
D.	Federal Impact Aid Loss (2000-01 to 2001-02)		0	
E.	Recurring Referenda to Exceed (If 02-03 is first year)		0	
F.	Large Area, Low Enrollment Adjustment		0	
G.	Integration Transfer Program Adjustment		0	
9.	2002-2003 Limit with Recurring Exemptions (Ln 7 + Ln 8)			21,333,876
10.	Total 2002-2003 Non-Recurring Exemptions (A + B + C)			0
A.	Non-Recurring Referenda, to Exceed 2002-03 Limit		0	
B.	Declining Enrollment Exemptn for 02-03 (from left)			
C.	Other Non-Recurring Exemption		0	
11.	2002-03 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			21,333,876
12.	Oct 15, 2002 Certification of 2001-02 General Aid *(Use attached 2001-02 Equalization Calc sheet)*			16,545,070
13.	**Allowable Limited Revenue:** (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)			**4,788,806**
14.	**Total Limited Revenue To Be Used** (A+B+C)		Not >line 13	**4,771,126**
	Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691			(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 210		0	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 210		0	(to Budget Rpt)
15.	Total Revenue from Other Levies		(A+B+C+D):	859,560
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		859,560	
B.	Community Services (Fnd 80 Src 210)		0	(to Budget Rpt)
C.	Prior Year Levy Chargeback (Src 212)		0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)			5,630,686
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		17,680	(to Budget Rpt)
18.	**Fnd 10 Src 211 (Ln 14A - Ln 17)**, 2002-03 Budget *Line 18 (not 14A) is the Fund 10 Levy certified by the Board.*		4,753,446	(to Budget Rpt)
19.	**Total All Fund Tax Levy** (14B + 14C + 15 + 18) *Line 19 = levy to be apportioned = DOR PC-401*			**5,613,006**
		Levy Rate =		0.00719117
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		859,560	(to Budget Rpt)
				0.00

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 x 550), unless exemptions are approved.**

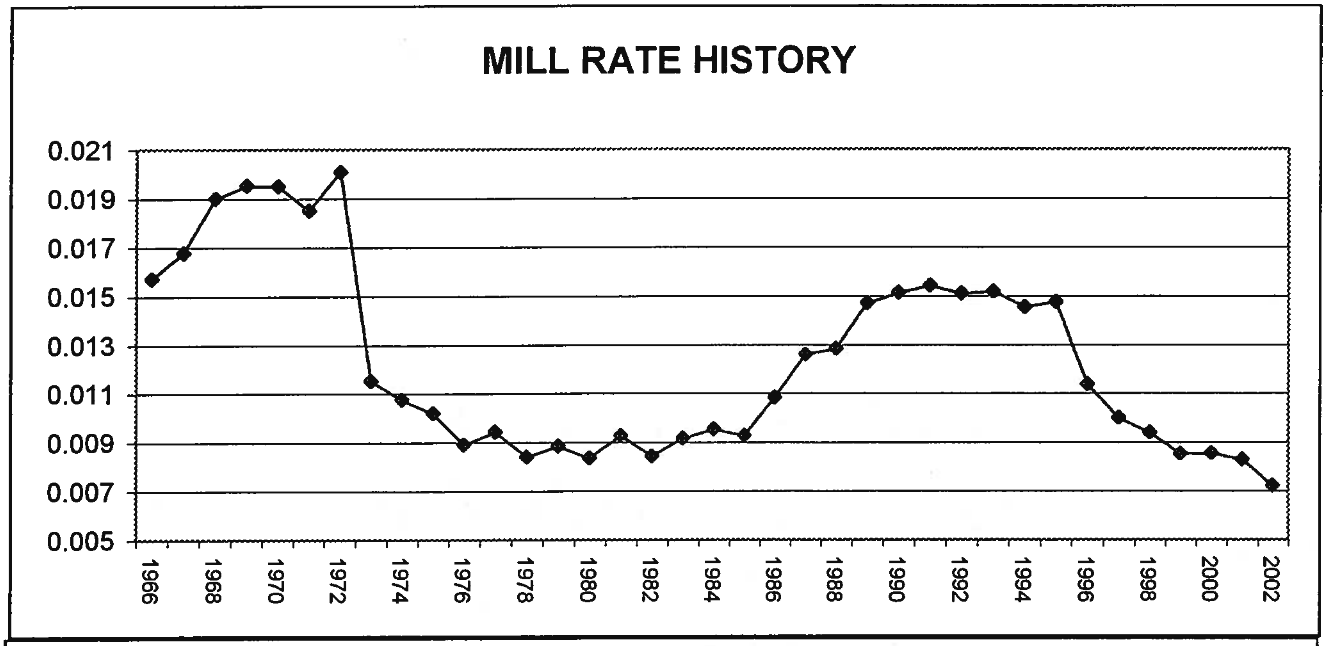
A district's revenue limit can be increased by various factors such as new costs that occur when a district attaches new property or when the district is required to assume new financial responsibilities from another governmental unit. The revenue limit may also be increased if a district experiences 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 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.

The School District Certification of Equalized Valuation for 2002 will not be known until October 2002.

	TAX LEVY	EQUALIZED VALUATION	MILL RATE	Percent Increase In Tax Levy	Percent Increase In Valuation	Percent Increase In Mill Rate
1966	$ 710,000.00	$ 45,194,100	0.0157100			
1967	$ 795,000.00	$ 47,437,800	0.0167588	11.97%	4.96%	6.68%
1968	$ 959,000.00	$ 50,471,200	0.0190009	20.63%	6.39%	13.38%
1969	$ 1,045,000.00	$ 53,540,200	0.0195180	8.97%	6.08%	2.72%
1970	$ 1,210,370.00	$ 62,070,300	0.0195000	15.82%	15.93%	-0.09%
1971	$ 1,247,016.55	$ 67,406,300	0.0185000	3.03%	8.60%	-5.13%
1972	$ 1,247,347.30	$ 62,101,000	0.0200858	0.03%	-7.87%	8.57%
1973	$ 1,098,801.00	$ 95,388,100	0.0115193	-11.91%	53.60%	-42.65%
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	$377,543,954	0.0151250	13.38%	10.19%	2.89%
1991	$ 6,201,905.24	$402,291,844	0.0154164	8.61%	6.55%	1.93%
1992	$ 6,347,764.35	$420,332,083	0.0151018	2.35%	4.48%	-2.04%
1993	$ 6,847,990.80	$450,979,456	0.0151847	7.88%	7.29%	0.55%
1994	$ 7,031,635.51	$483,306,385	0.0145490	2.68%	7.17%	-4.19%
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	$ 5,630,686.00	$780,540,875	0.0072138	-8.64%	5.00%	-12.99%
		5 Year Average		-0.38%	5.55%	-4.64%
		10 Year Average		-1.78%	7.31%	-5.25%
		15 Year Average		1.90%	8.57%	-2.92%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0.017
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0.009
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1966
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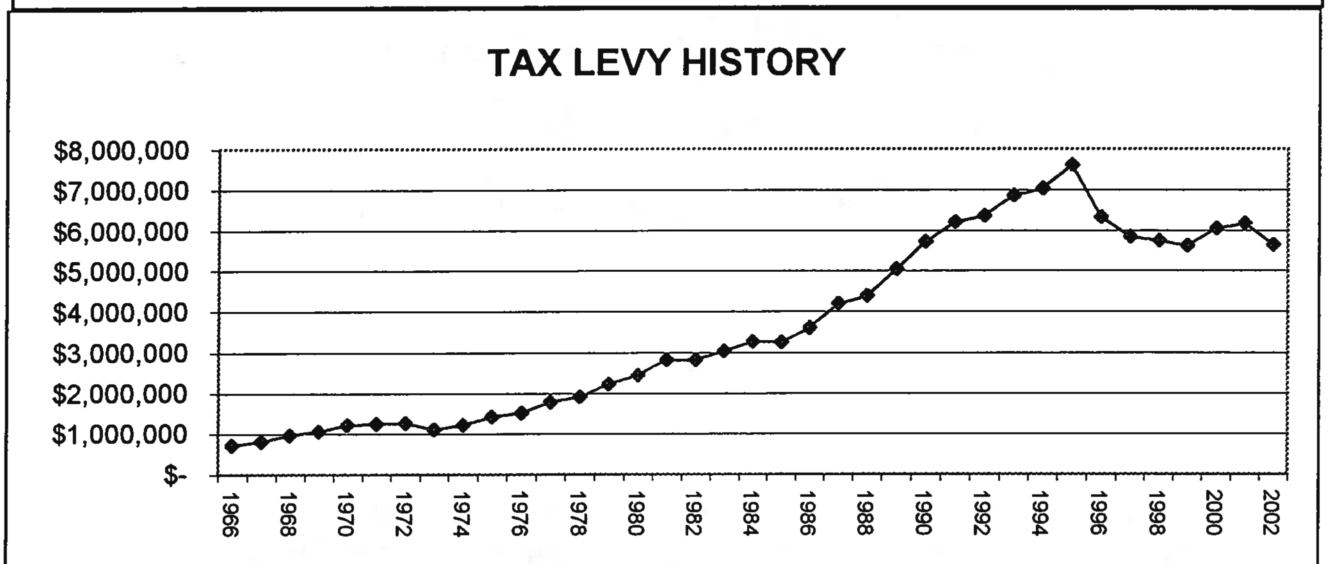
TAX LEVY HISTORY
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$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
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1966
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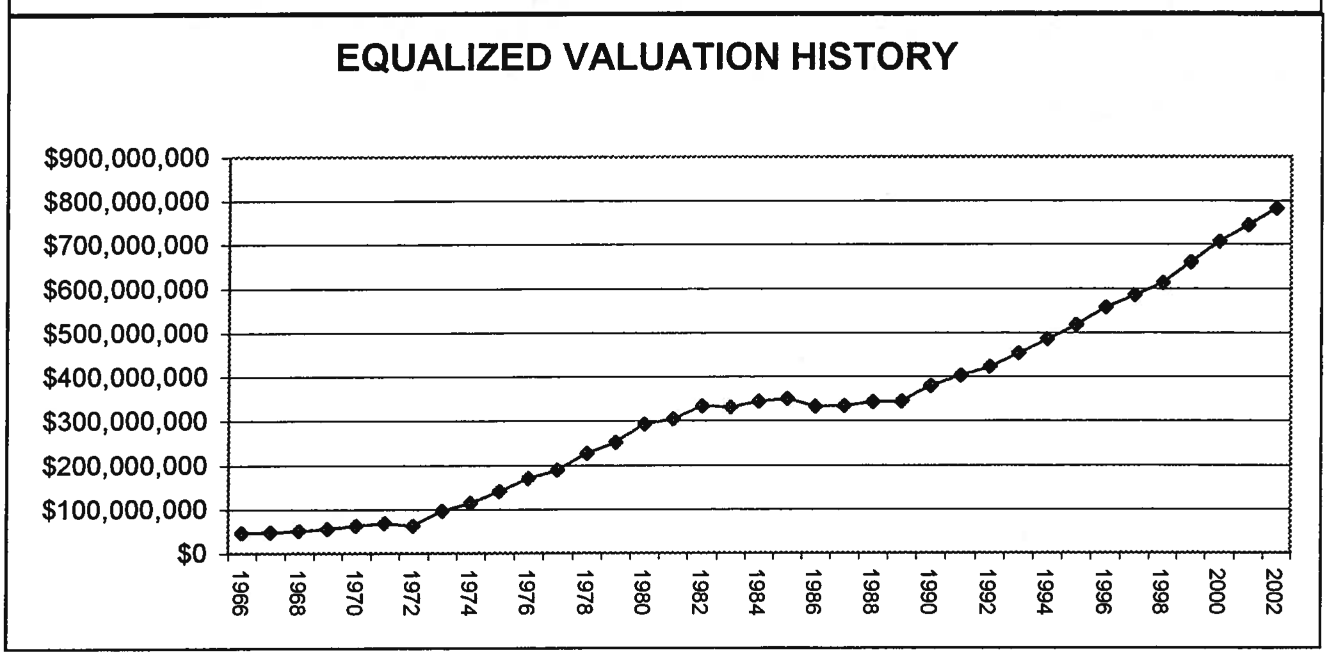
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$600,000,000
$500,000,000
$400,000,000
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$200,000,000
$100,000,000
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2002

CITIZEN'S GUIDE TO UNDERSTANDING THE 2002-2003 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL

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.

2002-2003 Non Salary

15-Jul-02 100%

2001-02 NON-SALARY BUDGET FUND 10		BUDGETED 2001-2002		PROPOSED 2002-2003	Difference	Percent Change
Lemonweir	$	22,367.61	$	21,626.66	($740.95)	-3.31%
Miller	$	23,984.66	$	24,930.93	$946.27	3.95%
Oakdale	$	4,380.64	$	5,770.81	$1,390.17	31.73%
Camp Douglas	$	6,031.30	$	4,226.49	($1,804.81)	-29.92%
Wyeville	$	7,789.53	$	8,055.30	$265.77	3.41%
Warrens	$	12,977.54	$	12,341.85	($635.69)	-4.90%
LaGrange	$	21,151.83	$	22,297.43	$1,145.60	5.42%
Music/Art/PE/Guid/Chap/Library	$	74,983.21	$	78,375.54	$3,392.33	4.52%
Elementary Total	$	173,666.32	$	177,625.01	$3,958.69	2.28%
Middle School	$	133,786.96	$	116,840.37	($16,946.59)	-12.67%
Senior High School	$	323,541.58	$	326,070.47	$2,528.89	0.78%
Alternative School (inc. AODA)	$	35,832.99	$	38,145.16	$2,312.17	6.45%
English as a Second Language	$	-	$	-	$0.00	0.00%
Administration	$	430,344.27	$	517,143.48	**$86,799.21**	20.17%
Health	$	3,020.00	$	3,030.00	$10.00	0.33%
Transportation	$	547,350.00	$	542,350.00	($5,000.00)	-0.91%
Operation	$	677,571.00	$	719,776.50	**$42,205.50**	6.23%
Construction	$	475,965.00	**$**	**317,586.02**	**($158,378.98)**	-33.28%
Maintenance	$	162,473.00	$	165,573.25	$3,100.25	1.91%
District Reading	$	2,689.23	$	2,797.82	$108.59	4.04%
District Wide Programs	$	2,257,028.44	$	2,421,374.40	**$164,345.96**	7.28%
District Wide AV	$	27,352.82	$	27,352.00	($0.82)	0.00%
Curriculum	$	232,734.77	$	242,146.18	$9,411.41	4.04%
Technology	$	290,900.00	$	290,900.00	$0.00	0.00%
Gifted & Talented	$	7,516.44	$	7,527.20	$10.76	0.14%
Wellness	$	200.00	$	200.00	$0.00	0.00%
FUND 10	**$**	**5,781,972.82**	**$**	**5,916,437.86**	**$134,465.04**	**2.3%**

FUND 27						
Lemonweir	$	3,120.33	$	2,763.40	($356.93)	-11.44%
Miller	$	873.18	$	1,139.06	$265.88	30.45%
Oakdale	$	69.41	$	-	($69.41)	-100.00%
Camp Douglas	$	67.13	$	398.04	$330.91	492.94%
Wyeville	$	1,066.51	$	702.06	($364.45)	-34.17%
Warrens	$	479.65	$	661.48	$181.83	37.91%
LaGrange	$	1,604.99	$	1,930.51	$325.52	20.28%
Elementary Fund 27 Total	**$**	**7,281.20**	**$**	**7,594.55**	**$313.35**	**4.30%**
Middle School	$	1,879.54	$	109.00	($1,770.54)	-94.20%
High School	$	4,119.01	$	2,788.64	($1,330.37)	-32.30%
Transportation	$	14,000.00	$	13,000.00	($1,000.00)	-7.14%
District Wide Aid Eligible	$	1,500.00	$	-	($1,500.00)	-100.00%
District Wide Non Aid Eligible	$	68,321.66	$	84,967.64	$16,645.98	24.36%
FUND 27 TOTAL	**$**	**97,101.41**	**$**	**108,459.83**	**$11,358.42**	**11.70%**

FUND 30 DEBT SERVICE	**$**	**1,293,680.00**	**$**	**859,560.00**	**($434,120.00)**	**-33.56%**

FUND 10 TOTAL	**$**	**5,781,972.82**	**$**	**5,916,437.86**	**$134,465.04**	**2.33%**
FUND 27 TOTAL	**$**	**97,101.41**	**$**	**108,459.83**	**$11,358.42**	**11.70%**
FUND 30 TOTAL	**$**	**1,293,680.00**	**$**	**859,560.00**	**($434,120.00)**	**-33.56%**
GRAND TOTAL	**$**	**7,172,754.23**	**$**	**6,884,457.69**	**($288,296.54)**	**-4.02%**

2002-03 NON-SALARY BUDGET SUMMARY

2002-03 NON-SALARY BUDGET	Difference	Sumary of Budget Differences
Lemonweir	$ (740.95)	Based on Student #s @ $84.42/Student
Miller	$ 946.27	Based on Student #s @ $84.42/Student
Oakdale	$ 1,390.17	Based on Student #s @ $84.42/Student
Camp Douglas	$ (1,804.81)	Based on Student #s @ $84.42/Student
Wyeville	$ 265.77	Based on Student #s @ $84.42/Student
Warrens	$ (635.69)	Based on Student #s @ $84.42/Student
LaGrange	$ 1,145.60	Based on Student #s @ $84.42/Student
Music/Art/PE/Guid/Chap/Library	$ 3,392.33	Equals $58.72/Student
	$ 3,958.69	
Middle School	$ (16,946.59)	Based on Student #s @ $162.45/Student
Senior High School	$ 2,528.89	Based on Student #s @ $289.97/Student

Alternative School **$ 2,312.17**

	2001-2002	2002-2003	Difference	01-02
Personal Services	$1,500.00	$250.00	($1,250.00)	$1,107
Emplee Travel - Alternative School	$1,800.00	$1,800.00	$0.00	$587
Pymt to Intermediate Unit - WWTC	$23,000.00	$25,000.00	$2,000.00	$3,756
General Supplies - Alternative School	$3,726.29	$4,199.99	$473.70	$4,137
Periodicals - Alternative School	$1,399.75	$1,440.03	$40.28	$1,467
Instrucl Computer Software-Alternative School	$500.00	$0.00	($500.00)	$0
Other Media - Alternative School	$149.55	$296.12	$146.57	$312
Non-Capital Equip - Alternative School	$ 2,757.40	$ 650.00	($2,107.40)	$8,515
non-Capital Equip - Furniture	$ -	$ 1,589.02	$1,589.02	$0
Textbooks - Alternative School	$1,000.00	$2,920.00	$1,920.00	$307
	$35,832.99	$38,145.16	$2,312.17	$20,189

Administration **$ 86,799.21**

	2001-2002	2002-2003	Difference	01-02
Negotiator	$ 37,500.00	$ 40,000.00	$2,500.00	$ 60,932
Audit	$ 5,595.00	$ 6,725.00	$1,130.00	$ 6,495
Other Bd of Education - WASB Services	$ 5,535.00	$ 5,617.00	$82.00	$ 5,535
Personal Services - Direction of Business	$ 33,700.00	$ 21,000.00	($12,700.00)	$ 16,950
Election Ads	$ 2,000.00	$ 1,000.00	($1,000.00)	$ 56
Advertising - Direction of Business	$ 10,000.00	$ 12,000.00	$2,000.00	$ 10,906
Communication - Postage	$ 9,000.00	$ 9,270.00	$270.00	$ 11,206
Periodicals	$ 385.00	$ 284.00	($101.00)	$ 246
Other Media - Direction of Business	$ 100.00	$ 260.00	$160.00	$ 260
Operational - Principal Johnson Control Lease	$ 25,061.11	$ 26,872.55	$1,811.44	$ 25,061
Operational Debt - Interest Short-Term Borrow	$ 106,541.79	$ 125,000.00	**$18,458.21**	$ 104,323
Operational Debt - Interest Johnson Control	$ 6,101.37	$ 4,289.93	($1,811.44)	$ 6,101
District Liability Insurance	$ 30,000.00	$ 35,000.00	**$5,000.00**	$ 30,176
District Property Insurance	$ 15,000.00	$ 22,000.00	**$7,000.00**	$ 13,834
Workers Compensation	$ 103,000.00	$ 165,000.00	**$62,000.00**	$ 122,599
Unemployment Compensation	$ 6,000.00	$ 8,000.00	$2,000.00	$ 8,581
Fidelity Bond Premiums	$ 1,300.00	$ 1,300.00	$0.00	$ 1,280
	$ 396,819.27	$ 483,618.48	$86,799.21	$ 424,542

Transportation **$ (5,000.00)**

	2001-2002	2002-2003	Difference	01-02
Petroleum-Regular (Home-to-School) Transpo	$115,000.00	$115,000.00	$0.00	$84,718
Equipment Add - Vehicle Maintenance	$20,000.00	$10,000.00	($10,000.00)	$0
Equip Replacement-Vehicle Acquisition	$230,000.00	$230,000.00	$0.00	$209,012
Liability Ins-Direction of Pupil Transportation	$50,000.00	$55,000.00	$5,000.00	$52,169
	$415,000.00	$410,000.00	($5,000.00)	$ 345,899

Operation	**$ 42,205.50**			
	2001-2002	2002-2003	Difference	01-02
Property Services - Bldgs	$59,221.00	$59,426.50	$205.50	$51,809
Gas for Heat - Bldgs	$185,000.00	$185,000.00	$0.00	$107,832
Water	$20,000.00	$25,000.00	**$5,000.00**	$17,857
Equipment Replacement - Operation	$0.00	$2,000.00	**$2,000.00**	$0
Electricity Other than Heat - Bldgs	$265,000.00	$300,000.00	**$35,000.00**	$271,481
	$ 529,221	$ 571,427	$42,205.50	$ 448,980

Maintenance	**$ 3,100.25**			
	2001-2002	2002-2003	Difference	01-02
Property Services - Bldg HVAC	$86,673.00	$89,273.25	$2,600.25	$135,617
property Services - Bldg Structure	$2,000.00	$2,500.00	$500.00	$8,030
General Supplies - Sites-Grounds	$5,250.00	$5,250.00	$0.00	$13,289
	$ 93,923	$ 97,023	$3,100.25	$ 156,937

District Wide Programs	**$ 164,345.96**			
	2001-2002	2002-2003	Difference	01-02
P.S. Junior Achievement Program	$7,410.00	$0.00	($7,410.00)	$0
Payment to CESA	$23,982.00	$24,053.00	$71.00	$22,482
Payment to CESA - WWBIC	$2,454.00	$2,540.00	$86.00	$2,454
General Tuition - Open Enrollment	$90,810.00	$150,655.00	**$59,845.00**	$0
Equipment Rental - Copiers	$165,000.00	$165,000.00	$0.00	$160,879
Transfer to Special Education	$1,871,872.44	$ 1,983,626.40	**$111,753.96**	$0
Non-Aidable Refund - Personal Property Tax	$2,000.00	$2,000.00	$0.00	$3,949
	$2,257,028.44	$2,421,374.40	$164,345.96	

District Wide AV	**$ (0.82)**			
	2001-2002	2002-2003	Difference	01-02
Non-Capital Equip - AV	$10,152.82	$16,252.00	$6,099.18	$20,267
General Supplies - AV	$8,100.00	$9,000.00	$900.00	$7,203
Equip Add - AV	$7,000.00	$0.00	($7,000.00)	
	$25,252.82	$25,252.00	($0.82)	$ 27,470

Curriculum	**$ 9,411.41**			
	2001-2002	2002-2003	Difference	01-02
Personal Services-Curriculum Development	$11,700.00	$4,000.00	($7,700.00)	$6,643
Emplee Travel-Direction of Improv of Instruction	$1,000.00	$1,000.00	$0.00	$2,844
Communication - Postage - Curriculum	$2,000.00	$1,000.00	($1,000.00)	$ 1,686.25
Educational Services	$1,800.00	$2,200.00	$400.00	$ 1,563.45
General Supplies - Science	$275.00	$1,090.09	$815.09	$ 723.90
General Supplies - Curriculum	$9,980.46	$4,880.67	($5,099.79)	$8,400
Workbooks - Curriculum	$0.00	$265.10	$265.10	$0
AV Media - Curriculum	$2,412.45	$1,222.07	($1,190.38)	$3,708
Instrl Computer Software - Curriculum	$5,896.55	$0.00	($5,896.55)	$0
Other Media - Curriculum	$34.44	$82.88	$48.44	$6,286.34
non-Capital Equipment - Curriculum	$0.00	$1,690.24	$1,690.24	$0.00
Non-Capital Equipment - Furniture	$1,000.00	$350.00	($650.00)	$0
Textbooks-Regular Curriculum	$195,370.87	$216,330.21	**$20,959.34**	$204,891
Textbooks - Agriculture	$0.00	$0.00	$0.00	$ 1,451.84
Textbooks - Business Education	$0.00	$6,734.92	$6,734.92	$0
Dues Fees - Curriculum	$1,265.00	$1,300.00	$35.00	$919
	$232,734.77	$242,146.18	$9,411.41	$239,116.97

Technology	**$ -**			
	2001-2002	2002-2003	Difference	01-02
Maintenance - Instructional Equipment	$ -	$ 500.00	$500.00	$ 345
Maintenance - Other Equipment	$ -	$ 500.00	$500.00	$ 86
P.S. Computer Technology	$ -	$ 2,000.00	$2,000.00	$ -
Emplee Travel - Computer Technology	$3,000.00	$500.00	($2,500.00)	$194
Communications - Network Phone Service	$50,000.00	$60,000.00	$10,000.00	$50,111
General Supplies - Computer Technology	$2,000.00	$5,000.00	$3,000.00	$3,466
Periodicals - Computer Technology	$1,000.00	$500.00	($500.00)	$636
Computer Software - Computer Technology	$15,000.00	$25,000.00	$10,000.00	$18,586
Other Media - Computer Technology	$5,000.00	$5,000.00	$0.00	$1,250
Non-Capital Objects - Instructional	$2,000.00	$0.00	($2,000.00)	$286
Equip Components-Computer Technology	$10,000.00	$15,000.00	$5,000.00	$11,366
Equip Add - Instructional	$202,900.00	$168,750.00	($34,150.00)	$198,063.88
Equip Add - Business Administration	$0.00	$8,150.00	$8,150.00	$12,710
	$ 290,900	$ 290,900	$0.00	

Talented & Gifted	**$ 10.76**			
	2001-2002	2002-2003	Difference	01-02
Personal Service - Talented & Gifted	$ 200.00	$ 650.00	$450.00	$ 24.05
Communication	$ 600.00	$ 300.00	($300.00)	$ 598.76
Pupil Travel - Field Trip	$ -	$ 200.00	$200.00	$ -
Employee Travel	$ 2,000.00	$ 900.00	($1,100.00)	$ 691.69
AV Media	$ -	$ 35.00	$35.00	$ 45.25
General Supplies	$ 2,092.94	$ 2,932.99	$840.05	$ 2,129.60
Periodicals	$ 177.80	$ 216.25	$38.45	$ 128.88
Other Media	$ 95.70	$ 104.35	$8.65	$ 619.84
Non-Capital Equipment	$ -	$ 580.11	$580.11	$ -
Equipment Rental	$ -	$ 150.00	$150.00	$ -
Dues & Fees	$ 2,350.00	$ 1,458.50	($891.50)	$ 896.00
	$ 7,516.44	$ 7,527.20	$10.76	$ 10.76

15-Jul-02

2002-2003 SALARY BUDGET FUND 10 TOTAL		BUDGETED 2001-2002		PROJECTED 2002-2003		Difference	Percent Change
Lemonweir							
Miller							
Oakdale							
Camp Douglas							
Wyeville							
Warrens							
LaGrange							
Music/Art/PE/Guid/Chap/Library							
Elementary	$	5,145,221.96	$	5,228,262.76	$	83,040.80	1.61%
Middle School	$	3,153,408.04	$	3,190,753.64	$	37,345.60	1.18%
Senior High School	$	4,084,226.13	**$**	**4,164,797.48**	$	80,571.35	1.97%
Alternative School	$	349,356.22	$	360,012.00	$	10,655.78	3.05%
District AODA	$	-	$	-	$	-	0.00%
English as a Second Language	$	5,382.50	$	5,382.50	$	-	0.00%
Administration	$	441,959.63	$	437,250.50	$	(4,709.13)	-1.07%
Health	$	62,751.10	$	62,049.00	$	(702.10)	-1.12%
Transportation	$	960,987.09	$	978,435.88	$	17,448.79	1.82%
Operation	$	659,199.64	$	696,461.82	$	37,262.18	5.65%
Construction	$	-	$	-	$	-	0.00%
Maintenance	$	315,606.50	$	322,598.24	$	6,991.74	2.22%
District Reading	$	62,486.63	$	65,226.00	$	2,739.37	4.38%
District Wide Programs	$	186,716.40	$	294,083.50	$	107,367.10	57.50%
District Wide AV	$	-	$	-	$	-	0.00%
Curriculum	$	140,541.27	$	151,466.20	$	10,924.93	7.77%
Technology	$	150,339.87	$	158,955.90	$	8,616.03	5.73%
Gifted & Talented	$	110,436.79	$	118,653.90	$	8,217.11	7.44%
Wellness	$	-	$	-	$	-	0.00%
FUND 10 TOTAL	**$**	**15,828,619.77**	**$**	**16,234,389.32**	**$**	**405,769.55**	**2.56%**

FUND 27							
Elementary	$	934,934.04	$	975,185.39	$	40,251.35	4.31%
Middle School	$	412,727.36	$	406,563.31	$	(6,164.05)	-1.49%
High School	$	404,579.84	$	419,728.71	$	15,148.87	3.74%
Tranportation	$	115,268.65	$	123,760.74	$	8,492.09	7.37%
District Wide Aid Eligible	$	669,286.69	$	715,977.67	$	46,690.98	6.98%
District Wide Non Aid Eligible	$	14,474.45	$	13,950.75	$	(523.70)	-3.62%
FUND 27 TOTAL	**$**	**2,551,271.03**	**$**	**2,655,166.57**	**$**	**103,895.54**	**4.07%**

FUND 30 TOTAL	**$**	**-**	**$**	**-**	**$**	**-**	**0.00%**

FUND 10 TOTAL	$	15,828,619.77	$	16,234,389.32	$	405,769.55	2.56%
FUND 27 TOTAL	$	2,551,271.03	$	2,655,166.57	$	103,895.54	4.07%
FUND 30 TOTAL	$	-	$	-	$	-	0.00%
Recommended Additional Positions	$	-	$	-	$	-	
GRAND TOTAL	**$**	**18,379,890.80**	**$**	**18,889,555.89**	**$**	**509,665.09**	**2.77%**

2002-2003 Grants

15-Jul-02

2002-2003 NON-SALARY BUDGET	BUDGETED 2001-2002	PROPOSED 2002-2003	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 3,264.50	$ 31,014.00	$ 27,749.50	850.04%
JTPA State Youth Initiative - Fund 10	$ -	$ -	$ -	#DIV/0!
Drug Free School Grant - Fund 10	$ 7,725.00	$ 7,455.00	$ (270.00)	-3.50%
Class Size Reduction Grant - Fund 10	$ 27,614.00	$ 42,787.00	$ 15,173.00	0.00%
Thomas Earle - Fund 10	$ 6,575.00	$ 14,500.00	$ 7,925.00	120.53%
Andres Fund - Fund 10	$ 22,000.00	$ 10,000.00	$ (12,000.00)	-54.55%
Title V-A - (Block Grant) - Fund 10	$ 25,314.00	$ 26,738.00	$ 1,424.00	5.63%
EESA Math & Science - Fund 10	$ 18,983.00	$ -	$ (18,983.00)	-100.00%
Vocational Education Aid (Carl Perkins) Fun	$ 6,476.20	$ 3,812.00	$ (2,664.20)	-41.14%
TEACH Grant - Fund 23	$ 35,975.62	$ 205,950.10	$ 169,974.48	472.47%
PL 94-142 - Fund 27	$ 150,360.40	$ 172,087.36	$ 21,726.96	14.45%
PL 99-457 - Fund 27	$ 19,806.88	$ 13,332.84	$ (6,474.04)	-32.69%
IESSAA Indian Education Grant - Fund 29	$ 8,730.04	$ -	$ (8,730.04)	-100.00%
	$ 332,824.64	$ 527,676.30	$ 194,851.66	58.54%

2002-2003 SALARY BUDGET	BUDGETED 2001-2002	PROPOSED 2002-2003	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 448,721.59	$ 456,331.00	$ 7,609.41	1.70%
JTPA State Youth Initiative - Fund 10			$ -	0.00%
Drug Free School Grant - Fund 10	$ 6,487.25	$ 6,487.25	$ -	0.00%
Class Size Reduction Grant - Fund 10	$ 112,889.95	$ 129,072.92	$ 16,182.97	0.00%
Thomas Earle - Fund 10	$ -	$ -	$ -	0.00%
Andres Fund - Fund 10	$ -	$ -	$ -	0.00%
Title VI - Block Grant - Fund 10	$ -	$ -	$ -	0.00%
EESA Math & Science - Fund 10	$ -	$ -	$ -	0.00%
Vocational Education Aid (Carl Perkins) Fun	$ 21,764.09	$ 21,486.00	$ (278.09)	-1.28%
TEACH Grant - Fund 23	$ -	$ -	$ -	0.00%
PL 94-142 - Fund 27	$ 189,456.70	$ 198,070.34	$ 8,613.64	4.55%
PL 99-457 - Fund 27	$ 8,600.55	$ 8,466.70	$ (133.85)	-1.56%
IESSAA Indian Education Grant - Fund 29	$ 18,976.95	$ 20,241.00	$ 1,264.05	6.66%
	$ 806,897.08	$ 840,155.21	$ 33,258.13	4.12%

2002-2003 TOTAL GRANT BUDGETS	BUDGETED 2001-2002	PROPOSED 2002-2003	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 451,986.09	$ 487,345.00	$ 35,358.91	7.82%
JTPA State Youth Initiative - Fund 10	$ -	$ -	$ -	0.00%
Drug Free School Grant - Fund 10	$ 14,212.25	$ 13,942.25	$ (270.00)	-1.90%
Class Size Reduction Grant	$ 140,503.95	$ 171,859.92	$ 31,355.97	0.00%
Thomas Earle - Fund 10	$ 6,575.00	$ 14,500.00	$ 7,925.00	120.53%
Andres Fund - Fund 10	$ 22,000.00	$ 10,000.00	$ (12,000.00)	0.00%
Chapter 2 - Block Grant - Fund 10 & Goal	$ 25,314.00	$ 26,738.00	$ 1,424.00	5.63%
EESA Math & Science - Fund 10	$ 18,983.00	$ -	$ (18,983.00)	-100.00%
Vocational Education Aid (Carl Perkins) Fun	$ 28,240.29	$ 25,298.00	$ (2,942.29)	-10.42%
TEACH Grant - Fund 23	$ 35,975.62	$ 205,455.87	$ 169,974.48	0.00%
PL 94-142 - Fund 27	$ 339,817.10	$ 370,157.70	$ 30,340.60	8.93%
PL 99-457 - Fund 27	$ 28,407.43	$ 21,799.54	$ (6,607.89)	-23.26%
IESSAA Indian Education Grant - Fund 29	$ 27,706.99	$ 20,241.00	$ (7,465.99)	-26.95%
	$ 1,139,721.72	$ 1,367,337.28	$ 227,615.56	19.97%

Grant Revenues = Grant Expenditures

2002-03 Total

15-Jul-02

2002-2003 TOTAL BUDGET FUND 10	BUDGETED 2001-2002	PROPOSED 2002-2003	Difference	Percent Change
Lemonweir	$ 22,367.61	$ 21,626.66	$ (740.95)	-3.31%
Miller	$ 23,984.66	$ 24,930.93	$ 946.27	3.95%
Oakdale	$ 4,380.64	$ 5,770.81	$ 1,390.17	31.73%
Camp Douglas	$ 6,031.30	$ 4,226.49	$ (1,804.81)	-29.92%
Wyeville	$ 7,789.53	$ 8,055.30	$ 265.77	3.41%
Warrens	$ 12,977.54	$ 12,341.85	$ (635.69)	-4.90%
LaGrange	$ 21,151.83	$ 22,297.43	$ 1,145.60	5.42%
Music/Art/PE/Guid/Chap/Library	$ 74,983.21	$ 78,375.54	$ 3,392.33	4.52%
Total Elementary NonSalary	$ 173,666.32	$ 177,625.01	$ 3,958.69	2.28%
Elementary Salary	$ 5,145,221.96	$ 5,228,262.76	$ 83,040.80	1.61%
TOTAL ELEMENTARY	**$ 5,318,888.28**	**$ 5,405,887.77**	**$ 86,999.49**	**1.64%**
Middle School	$ 3,287,195.00	$ 3,307,594.01	$ 20,399.01	0.62%
Senior High School	$ 4,407,767.71	$ 4,490,867.95	$ 83,100.24	1.89%
Alternative School	$ 385,189.21	$ 398,157.16	$ 12,967.95	3.37%
English as a Second Language	$ 5,382.50	$ 5,382.50	$ -	0.00%
Administration	$ 872,303.90	$ 954,393.98	$ 82,090.08	9.41%
Health	$ 65,771.10	$ 65,079.00	$ (692.10)	-1.05%
Transportation	$ 1,508,337.09	$ 1,520,785.88	$ 12,448.79	0.83%
Operation	$ 1,336,770.64	$ 1,416,238.32	$ 79,467.68	5.94%
Construction	$ 475,965.00	$ 317,586.02	$ (158,378.98)	0.00%
Maintenance	$ 478,079.50	$ 488,171.49	$ 10,091.99	2.11%
District Reading	$ 65,175.86	$ 68,023.82	$ 2,847.96	4.37%
District Wide Programs	$ 2,443,744.84	$ 2,715,457.90	$ 271,713.06	11.12%
District Wide AV	$ 27,352.82	$ 27,352.00	$ (0.82)	0.00%
Curriculum	$ 373,276.04	$ 393,612.38	$ 20,336.34	5.45%
Technology	$ 441,239.87	$ 449,855.90	$ 8,616.03	0.00%
Gifted & Talented	$ 117,953.23	$ 126,181.10	$ 8,227.87	6.98%
Wellness	$ 200.00	$ 200.00	$ -	0.00%
Recommended Additional Positions	$ -	$ -	$ -	
FUND 10 TOTAL	**$ 21,610,592.59**	**$ 22,150,827.18**	**$ 540,234.59**	**2.50%**

FUND 27 TOTAL				
Lemonweir	$ 3,120.33	$ 2,763.40	$ (356.93)	-11.44%
Miller	$ 873.18	$ 1,139.06	$ 265.88	30.45%
Oakdale	$ 69.41	$ -	$ (69.41)	-100.00%
Camp Douglas	$ 67.13	$ 398.04	$ 330.91	0.00%
Wyeville	$ 1,066.51	$ 702.06	$ (364.45)	-34.17%
Warrens	$ 479.65	$ 661.48	$ 181.83	37.91%
LaGrange	$ 1,604.99	$ 1,930.51	$ 325.52	20.28%
Total Elementary Non-Salary	$ 7,281.20	$ 7,594.55	$ 313.35	4.30%
Elementary Salary	$ 934,934.04	$ 975,185.39	$ 40,251.35	4.31%
Elementary Salary & Non-Salary	$ 942,215.24	$ 982,779.94	$ 40,564.70	4.31%
Middle School	$ 414,606.90	$ 406,672.31	$ (7,934.59)	-1.91%
High School	$ 408,698.85	$ 422,517.35	$ 13,818.50	3.38%
Transportation	$ 129,268.65	$ 136,760.74	$ 7,492.09	5.80%
District Wide	$ 753,582.80	$ 814,896.06	$ 61,313.26	8.14%
FUND 27 TOTAL	**$ 2,648,372.44**	**$ 2,763,626.40**	**$ 115,253.96**	**4.35%**

FUND 30 TOTAL	**$ 1,293,680.00**	**$ 859,560.00**	**$ (434,120.00)**	**-33.56%**

FUND 10 TOTAL	$ 21,610,592.59	$ 22,150,827.18	$ 540,234.59	2.50%
FUND 27 TOTAL	$ 2,648,372.44	$ 2,763,626.40	$ 115,253.96	4.35%
FUND 30 TOTAL	$ 1,293,680.00	$ 859,560.00	$ (434,120.00)	-33.56%
GRAND TOTAL	$ 25,552,645.03	$ 25,774,013.58	$ 221,368.55	0.87%

2002-2003 ESTIMATE (December, 2001)
SIMPLIFIED PERCENTAGE METHOD OF CALCULATING EQUALIZATION AID
Guarantees Using 2001-02 Budget Reports

Place numbers in colored spaces only. All totals are automatically calculated.

	UHS / K8, enter 2 or 3		
1=K-12; 2=UHS; 3=K-8	1		
	Local Factors:		**State Factors:**
A7: 01-02 Aid Membership	3,018	Primary cost ceiling:	$1,000
E5: 01-02 Total Shared Cost	$22,105,382	econdary cost ceiling:	$7,280
F1: 2001 TIF-Out School Aid Value	$746,336,486	Primary guarantee:	$1,930,000
Cost per Pupil	$7,325	Secondary guarantee:	$941,331
Equalized Value Per Pupil	$247,295	Tertiary guarantee:	$353,178

	Primary Level	**Secondary Level**	**Tertiary Level**
District Shared Cost per Pupil	$1,000	$6,280	$45
District Value Per Pupil	$247,295	$247,295	$247,295
Guaranteed Value Per Pupil	$1,930,000	$941,331	$353,178
Percent Local Share*	12.81%	26.27%	70.02%
Local Share Per Pupil**	$128.13	$1,649.80	$31.17
State Share Per Pupil	$871.87	$4,630.20	$13.34
Percent State Share	87.19%	73.73%	29.98%
Total Equal Aid **(G5,G10,G15)**	$2,631,297.26	$13,973,928.56	$40,272.58

H3: Calculated Aid (not < than G5)	$16,645,498	
H4: MPCP Reduct (-.0084560501 * H3)	0	
H5: MCP Reduct(-.0032854254 * H3)	(100,406.71)	
H6: 2001-02 Eq Aid after Reductions	$16,545,092	
H7: Prior Year Eq Aid Adjustment	0.00	*(final 00-01 eq aid eligibility vs. oct est)*
H8: Est Eq Aid Payment (H6 + H7)	**$16,545,092**	

Aid per Pupil	5,482.14
Total Equal Aid Percent	74.85%

To Calculate 2002-03 Special Adjustment Aid Eligibility if Applicable:

Oct Aid 01-02 (Prior to MPC/MCP Deducts)

(Line H:5 + I:1 of 00-01 worksheet minus Prior Year Revenue Limit Penalty.)

2002-03 Est Special Adjustment Aid Calculation (85% of Pr Yr Aid minus H3)	0
Reduction from Special Adjustment Aid for MPCP/MCP (.01174148 X Sp Adj Aid)	0
Estimated Net Special Adjustment Aid	**0**
Total 2002-03 Equalization & Special Adjustment Aid Estimate:	**$16,545,092**

* Percent Local Share is District Value per Pupil divided by State Guaranteed Value per Pupil.

** Local Cost per Pupil is Percent Local Share multiplied by District Shared Cost per Pupil.

Estimated K-12 Guarantees	District Type Multiplier
2000000	1
901710	1
325186	1

2002-2003 Tax Levy

	FUND 10 REVENUES TOTAL	7/15/2002	FUND 10 REVENUES TOTAL	$ 17,379,701.18	1
	Mobile Home Taxes	$ 37,000.00	Library Aid	$ 77,121.18	
	Non-Capital Sales	$ 57,800.00	Driver's Ed. Aid	$ 24,300.00	
	School Activity	$ 51,600.00	State Aid for Exempt Computers	$ 17,680.00	
	Investment Interest	$ 175,000.00	Equalization Aid	$16,545,070	2
	Other Local Revenue	$ 9,400.00	Medicaid School Based Services	$ 70,000.00	
	Interdistrict Revenue	$ 72,730.00	Payment for Services	$ 12,000.00	
	Intermediate Revenue	$ -	Federal Impact Aid	$ 90,000.00	
			Sale/Loss of Fixed Assets	$ 30,000.00	
	Transportation Aid	$ 90,000.00	Insurance Adjustments	$ 20,000.00	
	FUND 10 GRANT REVENUES		FUND 10 GRANT REV TOTAL	$ 749,683.17	3
	Gifts (Thomas Earl Fund)	$ 14,500.00	Special Project Grants	$ 39,240.25	
	Gifts (Frank G. Andres Fund)	$ 10,000.00	Title I (formerly ECIA-Chapter 1)	$ 487,345.00	
4	Class Size Reduction	$ 171,859.92	Title VI - Block Grant	$ 26,738.00	
	TOTAL FUND 10 REVENUES			$ 18,129,384.35	5

	FUND 27 REVENUES				
6	Transfer From General Fund	$ 1,983,626.40	Handicapped Aid-State	$ 775,000.00	7
	Spec Ed Transit Of Aid CESA	$ 5,000.00	Special Projects Grants	$ 391,957.24	
	FUND 27 REVENUES TOTAL			$ 3,155,583.64	8

	FUND 30 REVENUES				
9	Tax Levy for Debt Service	$ 859,560.00	Interest on Debt Service Investment	$ -	
	FUND 30 REVENUES TOTAL			$ 859,560.00	10

	2002-2003 EXPENDITURES		2002-2003 EXPENDITURES		
11	GENERAL FUND (10)	$ 22,150,827.18	Fund 10 Grants	$ 749,683.17	14
12	SPECIAL ED. (27)	$ 2,763,626.40	Fund 27 Grants	$ 391,957.24	15
13	DEBT SERVICE FUND (30)	$ 859,560.00	TOTAL GRANTS	$ 1,141,640.41	16
	TOTAL EXPENDITURES	$ 25,774,013.58			
17	TOTAL ALL EXPENDITURES	$ 26,915,653.99			

	SUMMARY EXPENDITURES		SUMMARY REVENUES		
18	TOTAL GENERAL FUND (10)	$ 22,900,510.35	TOTAL GENERAL FUND (10)	$ 18,129,384.35	20
19	TOTAL SPECIAL ED. (27)	$ 3,155,583.64	TOTAL SPECIAL ED. (27)	$ 3,155,583.64	8
13	DEBT SERVICE FUND (30)	$ 859,560.00	DEBT SERVICE FUND (30)	$ 859,560.00	13
17	TOTAL EXPENDITURES	$ 26,915,653.99	TOTAL REVENUES	$ 22,144,527.99	14

	Maximum Allowable Under Revenue Cap (Funds 10-38-41		**15-Jul-02**
21	2002-2003 Revenue Cap	$	21,333,876.00
22	Allowable Limited Revenue	$	4,788,806.00
23	Computer Aid Received	$	17,680.00
24	Maximum Allowable Levy after Computer Aid	$	4,771,126.00
25	2002-2003 Fund 10-38-41-80 Levy	$	**4,771,126.00**
26	Amount TASD Is Under Maximum Allowable Levy	$	**0.00**

18	TOTAL 2002-2003 EXPENDITURE (Fund 10)	$	22,900,510.35
20	TOTAL 2002-2003 REVENUES (Fund 10)	$	18,129,384.35
	Fund 10 Balance Reduction	$	-
25	**2002-2003 Local Property Tax Fund 10**	$	**4,771,126.00**
13	TOTAL 2002-2003 EXPENDITURE (Fund 30)	$	859,560.00
	Fund 30 Balance Reduction	$	-
13	**2002-2003 Local Property Tax Fund 30**	$	**859,560.00**
27	**2002-2003 Total Local Property Tax (Funds 10 & 30)**	$	**5,630,686.00**

	2001-2002 Local Property Tax Fund 10	$	4,869,307.59
	2001-2002 Local Property Tax Fund 30	$	1,293,680.00
28	2001-2002 Total Local Property Tax	$	6,162,987.59

29	**2002-2003 Property Tax Increase**	$	**(532,301.59)**
30	**2002-2003 Property Tax Percent Increase**		**-8.64%**

	Equalized Valuation/Mill Rate		
31	2002 Equalized Valuation	$	780,540,875
	2002 Mill Rate		0.00721383
	2001 Certified Equalized Valuation	$	743,372,262
	2001 Actual Mill Rate		0.0082906
	Difference in Equalized Valuation	$	37,168,613
	% Increase in Equalized Valuation		5.000%

	Tax Impact on Property		
	2002-2003 Projected Taxes on $50,000	$	360.69
	2001-2002 Taxes on $50,000	$	414.53
32	Difference in Taxes	$	(53.84)
33	Percent Difference		**-12.99%**

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

SCHOOL FINANCIAL SERVICES

2001-2002 SCHOOL DISTRICT LEVY RATES

	2001-02 Total Levy	2001 Tifout Eq Value	2001-02 Mill Rate	Taxes on $50,000
State Average - All Districts	**3,071,789,034**	**323,844,333,227**	**9.49**	**$474.50**
K-12 Average	**2,871,038,442**	**286,086,589,658**	**10.03**	**$501.50**

School District	2001-02 Total Levy	2001 Tifout Eq Value	2001-02 Mill Rate	Taxes on $50,000
NORWALK-ONTARIO-WILTON	1,401,325	114,692,425	12.22	$611.00
LACROSSE	31,623,254	2,600,596,595	12.16	$608.00
HOLMEN	7,871,795	653,003,308	12.05	$602.50
NECEDAH AREA	2,765,474	239,751,288	11.53	$576.50
CASHTON	1,304,709	113,781,091	11.47	$573.50
MAUSTON	4,675,539	409,326,184	11.42	$571.00
ROYALL	1,473,123	136,238,853	10.81	$540.50
SPARTA AREA	5,659,955	525,042,246	10.78	$539.00
WESTBY AREA	2,782,848	264,275,841	10.53	$526.50
BANGOR	1,520,603	145,322,632	10.46	$523.00
MELROSE-MINDORO	1,832,182	176,208,273	10.40	$520.00
WONEWOC-UNION CENTER	1,546,449	149,839,028	10.32	$516.00
NEW LISBON	2,023,758	201,452,480	10.05	$502.50
WEST SALEM	3,771,285	386,619,564	9.75	$487.50
ONALASKA	8,050,027	854,390,597	9.42	$471.00
ADAMS-FRIENDSHIP AREA	7,285,774	781,438,136	9.32	$466.00
VIROQUA AREA	2,862,596	310,824,399	9.21	$460.50
PORTAGE COMMUNITY	7,498,589	835,004,199	8.98	$449.00
HILLSBORO	1,176,980	133,631,157	8.81	$440.50
WISCONSIN DELLS	10,645,296	1,242,345,322	8.57	$428.50
PITTSVILLE	1,690,352	200,836,783	8.42	$421.00
BARABOO	8,567,230	1,020,327,756	8.40	$420.00
NEKOOSA	5,048,470	600,847,484	8.40	$420.00
BLACK RIVER FALLS	4,177,962	503,149,374	8.30	$415.00
REEDSBURG	7,247,946	874,803,984	8.29	$414.50
TOMAH AREA	6,162,988	743,372,262	8.29	$414.50
GALESVILLE-ETTRICK	2,675,528	328,280,811	8.15	$407.50
		Average of List	9.87	$493.54

Tomah's Tax Levy if It Were to Tax at the Average Mill Rate of the Above List	$	7,337,635	743,372,262	9.87
Difference	$	1,174,647		
Tomah's Tax Levy if It Were to Tax at the State K-12 Average	$	7,456,024	743,372,262	10.03
Difference	$	1,293,036		

2000-2001 Comparative Cost (Audited Annual Data)	A	B	C	A+B+C	D	A+B+C+D	
PUBLIC SCHOOL DISTRICTS SURROUNDING THE TOMAH AREA SCHOOL DISTRICT	Current Educational Cost per member	Transportation Cost per member	Facility Cost per member	Total Education Cost per member	Food and Community Service per member	Total District Cost per member	Members
NORWALK-ONTARIO-WILTON	$ 5,326	741	883	6950	409	7359	661
HILLSBORO	$ 5,857	542	975	7374	322	7697	630
GALESVILLE-ETTRICK	$ 5,887	404	254	6546	312	6857	1,477
BANGOR	$ 5,891	380	927	7198	314	7513	707
PITTSVILLE	$ 5,898	493	705	7096	288	7384	817
WONEWOC-UNION CENTER	$ 5,904	576	399	6879	288	7167	466
HOLMEN	$ 5,954	378	888	7220	359	7579	3,040
MELROSE-MINDORO	$ 5,974	470	590	7035	317	7351	755
NEKOOSA	$ 6,270	464	657	7391	215	7606	1,528
BLACK RIVER FALLS	$ 6,322	373	532	7226	327	7553	1,934
TOMAH AREA	$ 6,323	513	654	7490	269	7759	3,030
CASHTON	$ 6,340	543	1518	8402	336	8738	576
SPARTA AREA	$ 6,364	351	1175	7891	337	8227	2,801
BARABOO	$ 6,367	314	833	7513	339	7852	2,982
WEST SALEM	$ 6,388	387	657	7432	351	7783	1,606
PORTAGE COMMUNITY	$ 6,414	326	928	7669	332	8000	2,540
REEDSBURG	$ 6,436	342	522	7299	397	7697	2,428
WISCONSIN DELLS	$ 6,677	363	920	7959	278	8237	1,738
WESTBY AREA	$ 6,770	479	792	8041	350	8391	1,224
VIROQUA AREA	$ 6,806	456	485	7747	329	8075	1,285
NEW LISBON	$ 6,896	452	892	8240	305	8546	728
ADAMS-FRIENDSHIP AREA	$ 6,912	499	716	8127	348	8475	2,106
ONALASKA	$ 6,921	208	707	7836	270	8105	2,801
MAUSTON	$ 7,107	448	1671	9226	337	9562	1,643
NECEDAH AREA	$ 7,205	461	1403	9069	364	9433	768
ROYALL	$ 7,387	460	887	8734	336	9070	739
LACROSSE	$ 7,732	243	871	8846	511	9356	7,717
Average	$ 6,457	$ 432	$ 831	$ 7,720	$ 331	$ 8,051	1,805
Comparison of Tomah to Average of Above List	$ (134)	$ 81	$ (177)	$ (230)	$ (62)	$ (292)	1,225
Amount Tomah would have to spend to meet average	$ 404,786	$ (245,206)	$ 536,759	$ 696,451	$ 188,197	$ 884,199	
Statewide Averages	$ 7,059	$ 414	$ 757	$ 8,229	$ 310	$ 8,539	2,044
Comparison of Tomah To State Average	$ (736)	$ 99	$ (103)	$ (739)	$ (41)	$ (780)	
Amount Tomah would have to spend to meet average	$ 2,229,305	$ (301,385)	$ 311,187	$ 2,239,056	$ 124,493	$ 2,363,507	

2000-2001 Comparative Cost (Audited Annual Data)	A	B	C	A+B+C	D	A+B+C+D	
ALL PUBLIC SCHOOL DISTRICTS WITH ENROLLMENTS BETWEEN 2750 AND 3250	Current Educational Cost per member	Transportation Cost per member	Facility Cost per member	Total Education Cost per member	Food and Community Service per member	Total District Cost per member	Members
SHAWANO-GRESHAM	$ 5,497	$ 341	$ 610	$ 6,448	$ 299	$ 6,747	2,921
HOLMEN	$ 5,954	$ 378	$ 888	$ 7,220	$ 359	$ 7,579	3,040
MILTON	$ 5,997	$ 388	$ 680	$ 7,066	$ 260	$ 7,325	2,903
DEPERE	$ 6,017	$ 181	$ 989	$ 7,187	$ 303	$ 7,490	2,822
KIMBERLY AREA	$ 6,176	$ 206	$ 964	$ 7,345	$ 175	$ 7,520	2,965
RIVER FALLS	$ 6,263	$ 355	$ 714	$ 7,332	$ 339	$ 7,671	2,956
TOMAH AREA	$ 6,323	$ 513	$ 654	$ 7,490	$ 269	$ 7,759	3,030
WAUNAKEE COMMUNITY	$ 6,330	$ 181	$ 880	$ 7,391	$ 270	$ 7,660	2,887
SPARTA AREA	$ 6,364	$ 351	$ 1,175	$ 7,891	$ 337	$ 8,227	2,801
BARABOO	$ 6,367	$ 314	$ 833	$ 7,513	$ 339	$ 7,852	2,982
ASHWAUBENON	$ 6,527	$ 221	$ 321	$ 7,069	$ 289	$ 7,358	3,231
ONALASKA	$ 6,921	$ 208	$ 707	$ 7,836	$ 270	$ 8,105	2,801
GREENFIELD	$ 6,952	$ 325	$ 455	$ 7,732	$ 284	$ 8,016	3,043
DEFOREST AREA	$ 6,969	$ 328	$ 984	$ 8,281	$ 283	$ 8,564	2,992
CEDARBURG	$ 7,018	$ 276	$ 410	$ 7,705	$ 217	$ 7,922	2,820
MONROE	$ 7,270	$ 217	$ 750	$ 8,237	$ 419	$ 8,656	2,814
PORT WASH-SAUKVILLE	$ 7,336	$ 293	$ 484	$ 8,113	$ 295	$ 8,408	2,764
CUDAHY	$ 7,349	$ 73	$ 542	$ 7,964	$ 265	$ 8,229	2,781
ANTIGO	$ 7,487	$ 589	$ 276	$ 8,352	$ 390	$ 8,742	3,030
Average of Above List	$ 6,585	$ 302	$ 701	$ 7,588	$ 298	$ 7,886	2,925
Comparison of Tomah to Average of Above List	$ (262)	$ 211	$ (47)	$ (98)	$ (29)	$ (127)	105
Amount Tomah would have to spend to meet average	$ 794,179	$ (639,330)	$ 141,932	$ 296,940	$ 87,870	$ 384,172	
Statewide Averages	$ 7,059	$ 414	$ 757	$ 8,229	$ 310	$ 8,539	2,044
Comparison of Tomah To State Average	$ (736)	$ 99	$ (103)	$ (739)	$ (41)	$ (780)	
Amount Tomah would have to spend to meet average	$ 2,229,305	$ (301,385)	$ 311,187	$ 2,239,056	$ 124,493	$ 2,363,507	

TEACH Overview

Governor Thompson proposed the TEACH Wisconsin Initiative in January 1997 during his state-of-the-state address. The proposal, contained in the state's 1997-99 biennial budget, was signed into law on October 11, 1997. TEACH provides support for educational technology and telecommunications access for eligible organizations. The program is designed to:

- Accelerate the use of technology by K-12 schools, libraries, colleges, universities and technical colleges;
- Break down the barriers of distance and time to allow students to learn at any time and in any place, and;
- Advance education into the 21st century.

The following two components of TEACH are beneficial to the school district and are being actively addressed:

EDUCATIONAL TELECOMMUNICATIONS ACCESS

Public school districts, public library boards, private schools, private colleges, tribal colleges and technical college districts are eligible for this program. It will provide a minimum level of telecommunications access for a maximum price of $100 per month (for a T-1 line) or $250 per month (for other types of data lines and video links). Over the past two years, TEACH has distributed over $12 million in moneys from the state's universal service fund through this program.

EDUCATIONAL TECHNOLOGY BLOCK GRANTS

The program will provide public school districts $62 million over two years ($27 million in 1997 and $35 million in 1998-99) for educational technology. The funding is distributed through two formulas and requires no application or competition. To apply, school boards must approve a resolution requesting block grant funds.

FUNDING

In the 2001-2002 school year the district did receive $141,312.00 in block grant. This funding was used to purchase classroom computers. A total of $205,455.87 remains to be expended in the 2002-2003 school year.

Along with the block grant the district will be able to take advantage of a discounted Internet access line (T1).

RESOLUTION TO REQUEST
EDUCATIONAL TECHNOLOGY BLOCK GRANT
FROM THE
TEACH WISCONSIN BOARD

WHEREAS, 1997 Wisconsin Act 27 created the Technology for Educational Achievement in Wisconsin Board (TEACH Board) under section 15.105(25), of the Wisconsin Statutes; and

WHEREAS, section 44.71(2), of the Wisconsin Statutes directs the TEACH Board, in cooperation with school districts, cooperative educational service agencies, the technical college system board, the UW Board of Regents and the Department of Administration, to promote the efficient, cost-effective procurement, installation and maintenance of educational technology by school districts, CESAs, technical college districts and the UW System; and

WHEREAS, section 44.72(2), of the Wisconsin Statutes provides that the TEACH Board distribute Educational Technology Block Grant moneys appropriated by the Wisconsin Legislature annually to eligible school districts; and

WHEREAS, section 44.72(2)(c), of the Wisconsin Statutes provides that a school district is eligible for an Educational Technology Block Grant in 2002-2003 only if the annual meeting in a common school district, or the school board in a unified school district or in a school district operating under Chapter 119 of the Wisconsin Statutes, adopts a resolution requesting the grant; and

WHEREAS, the Tomah Area School District desires to be eligible to receive an Educational Technology Block Grant, under s. 44.72(2) of the Wisconsin Statutes, which shall not be used to replace available funding from any other source for the purposes stated herein.

NOW, THEREFORE, BE IT RESOLVED that the Tomah Area School District hereby requests an Educational Technology Block Grant under s. 44.72(2), of the Wisconsin Statutes.

BE IT FURTHER RESOLVED that all Educational Technology Block Grant funds received from the TEACH Board shall be used for any purpose related to educational technology, except that the monies shall not be used to pay the salary or benefits of any School District employee.

Adopted and recorded this ____ day of August, 2002.

Tomah Area School District

By: ____________________________

Gene E. Baumgarten
Board President

And:___________________________

Gary R. Grovesteen
District Clerk

BUDGETED COSTS PER PUPIL

9/21/2001 Enrollment	
LaGrange	290
Miller	307
Lemonweir	295
Camp Douglas	49
Oakdale	56
Wyeville	107
Warrens	159
Elementary	1,263
Middle School	712
High School	1,130
Total	3,105

Elementary Budget Area	2002-2003 Budgeted Amount	2002-2003 Cost/Pupil
Elementary - Fund 10	$ 5,405,887.77	$ 4,280.20
Elementary - Fund 27	$ 982,779.94	$ 778.13
Alternative School (33%)	$ 132,719.05	$ 105.08
District Reading	$ 68,023.82	$ 53.86
Gifted & Talented (50%)	$ 63,090.55	$ 49.95
	$ 6,652,501.13	$ 5,267.22

Middle School Budget Area	2002-2003 Budgeted Amount	2002-2003 Cost/Pupil
Middle School - Fund 10	$ 3,307,594.01	$ 4,645.50
Middle School - Fund 27	$ 406,672.31	$ 571.17
Alternative School (33%)	$ 132,719.05	$ 186.40
Gifted & Talented (25%)	$ 31,545.28	$ 44.31
	$ 3,878,530.65	$ 5,447.37

High School Budget Area	2002-2003 Budgeted Amount	2002-2003 Cost/Pupil
High School - Fund 10	$ 4,490,867.95	$ 3,974.22
High School - Fund 27	$ 422,517.35	$ 373.91
Alternative School (33%)	$ 132,719.05	$ 117.45
Gifted & Talented (25%)	$ 31,545.28	$ 27.92
Curriculum (LEVC portion)	$ 60,328.99	$ 53.39
	$ 5,137,978.62	$ 4,546.88

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on September 21, 2001. Transportation, administration, health, operation, maintenance, construction, psychology, special education, curriculum (excluding the LVEC portion), technology, and debt service costs were not included in determining the cost per pupil.

TOMAH'S 7 YEAR STAFFING HISTORY

TIME	1996-97 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
3/7	Phy. Ed. Teacher (Reorganization of 6th Grade to M. S.)	Elementary	3	BA+0	$ 15,105
3/7	Art Teacher (Reorganization of 6th Grade to Middle School)	Elementary			$ -
3/7	Band/Music Teacher (Reorganization of 6th Grade to M. S.)	Elementary			$ -
2	Steering Committee Members	Elementary			$ 991
1 1/2	Aide Time	Elementary			$ 29,501
6/7	Computer Teacher	Middle School	3	BA+0	$ 30,209
6/7	Health Teacher	Middle School	3	BA+0	$ 30,209
2	Team Leaders	Middle School			$ 2,167
1/2	Teacher Aide Time	Middle School			$ 10,649
1/10	Music Teacher	Elementary	14	MA+6	$ 5,168
1	First Grade Teacher (Lemonweir)	Elementary	3	BA+0	$ 35,244
1	Fifth Grade Teacher (Oakdale)	Elementary	3	BA+0	$ 35,244
1	Art Teacher	Elementary	3	BA+0	$ 35,244
1	Music Teacher	Elementary	3	BA+0	$ 35,244
4/7	Phy. Ed. Teacher	Elementary	3	BA+0	$ 20,140
1/4	Present School Nurse to 3/4 Time	District	21	BA+4	$ 10,751
1/2	Additional Half Time School Nurse	District	3	BA+0	$ 17,622
1	School Social Worker	District	3	BA+0	$ 35,244
3/4	Middle School Custodian	Middle School	NA	NA	$ 26,419
1/2	Middle School Secretary	Middle School	NA	NA	$ 12,204
1/2	Alternative Teacher	Alternative	3	MA+6	$ 19,639
1/2	Half Time Kindergarten Teacher to Full-Time	Elementary			$ 19,528
	Assistant Boys' Golf Coach	High School			$ 873
	Assistant Varsity Track Coach	High School			$ 1,290
	Assistant 9th Grade Girls' Volleyball Coach	High School			$ 1,373
	Late Bus Run (One month pilot)	District			$ 232
	Computer Lab Aide	Middle School			$ 14,488
2	Additional Bus Drivers	District	NA	NA	$ 22,301
1/2	LaGrange Custodian	LaGrange	NA	NA	$ 14,569
1	Custodial Supervisor	District	NA	NA	$ 41,161
				Total	$ 522,808

TIME	1997-98 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
4/7	Athletic Director to Full Time-Additional 4/7	High School	11	BA+18	$ 26,674
1/2	Elementary Art	Elementary	3	BA+0	$ 18,281
1/2	Elementary Music	Elementary	3	BA+0	$ 18,281
3/7	Alternative Education Teacher-Grades 9 & 10-3/7 Time	High School	3	BA+0	$ 15,671
2/5	Elem Guidance	Elementary	4	MA+6	$ 15,754
1/2	LD-Oakdale, Camp, Wyeville	Elementary	3	BA+0	$ 18,281
15%	Nurse to Full Time-District Funds	District	22	BA+4	$ 6,688
10%	Nurse to Full Time-Grant Funds	District	22	BA+4	$ 4,459
-10%	2nd Nurse Position Reduced Time	District	2	BA+0	$ (2,366)
1	Elementary Reading/Math Teacher	Elementary	3	BA+0	$ 36,561
1	Elementary Reading/Math Teacher	Elementary	3	BA+0	$ 36,561
1	Elementary Reading/Math Teacher (Existing Teacher)	Elementary			$ -
60%	Native American Teacher-District Funds (Impact Aid)	District	3	BA+0	$ 21,258
40%	Native American Teacher-Grant Funds	District	3	BA+0	$ 12,772
	10 Mentors @ $250.00 per year	District	N/A	N/A	$ 3,009
	Mentor Training Costs-Purchased Service-Non Salary	District			$ 1,000
	Assistant Show Choir Advisor	High School	N/A	N/A	$ 814
	Assistant Football Coaches	High School	N/A	N/A	$ 312
	Assistant Football Coaches	High School	N/A	N/A	$ 312
	Assistant Football Coaches	High School	N/A	N/A	$ 312
	Assistant Football Coaches	High School	N/A	N/A	$ 312
	Renaissance Fair Advisors	High School	N/A	N/A	$ 312
	Renaissance Fair Advisors	High School	N/A	N/A	$ 312
	Alternative S.Hall Monitor-MS (Replaces Computer Lab Aide)	Middle School	N/A	N/A	$ 1,971

	Elementary Attendance Aides-1/2 hr/day each School	Elementary	N/A	N/A	$ 6,121
	LaGrange, Lemonweir, Miller, Warrens, Wyeville				$ -
7 hrs/day	Aide-Special Ed - MS	Middle School	N/A	N/A	$ 18,978
2.75 hrs/day	Custodial Additional Time	Middle School	N/A	N/A	$ 7,843
					$ 270,485

TIME	1998-99 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1	Elementary Remedial Reading Teacher	Elementary	3	MA+0	$ 40,934
1	Elementary Remedial Reading Teacher	Elementary	3	MA+0	$ 40,934
1	Elementary Remedial Reading Teacher	Elementary	3	MA+0	$ 40,934
1	Title 1 Teacher (Pick up cost of 1 Teacher)	Elementary	3	MA+0	$ 40,934
25%	LaGrange Librarian to Full Time	LaGrange	3	BA+0	$ 9,215
50%	High School At Risk Teacher	High School	3	BA+0	$ 18,429
	Assistant Forensics Coach	High School			$ 794
	Curriculum Pay for Additional Hours	District			$ 11,995
	Maintenance Supervision Reorganization	District			$ 3,599
	Transportation Supervisor	District			$ 44,579
					$ 252,346

TIME	1999-2000 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	M.S Reading Teacher	Middle School	3	BA 0	$ 36,407
0.71%	M.S Reading Teacher	Middle School	3	BA 0	$ 26,000
7	High School Computer Lab Aide	High School	145	10.31	$ 15,622
2.75	Middle School CDS Aide	Middle School	144	10.53	$ 8,122
	Substitute Teachers	District			$ 25,022
	ESL Tutor	District			$ 5,383
	Student Council Advisor - Wyeville	Elementary			$ 322
	Student Council Advisor - Warrens	Elementary			$ 322
					$ 117,199

TIME	2000-2001 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	M.S. Art Teacher (Transitional Reorganization)	Middle School	E	BA 12	$ -
1.000	M.S. Reading Teacher (Transitional Reorganization)	Middle School	E	BA 12	$ -
1.000	M.S/H.S. Foreign Language Teacher	Middle School	E	BA 12	$ 43,422
					$ 43,422

TIME	2001-2002 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	3rd Grade Teacher - (Fed. Class Size Reduction Act Grant)	Oakdale	D	BA0	$ -
1.000	1st Grade Teacher - (Fed. Class Size Reduction Act Grant)	Warrens	F	BA6	$ -
0.500	Multi-Age - (Fed. Class Size Reduction Act Grant)	Lemonweir	J	MA0	$ -
1.000	Reg. Ed. Teacher (Transitional Reorganization)	R Kupper LC	L	MA12	$ -
1.000	EEN Teacher (Transitional Reorganization)	R Kupper LC	Q	BA30	$ -
					$ -

TIME	2002-2003 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1	JV Assistant Girls' Golf Coach	High School	NA	NA	$ 1,158
0.5	High School Student Council Advisor	High School	NA	NA	$ 1,054
0.2	Elementary Music Teacher increased from 50% to 70%	Elementary	C	BA+0	$ 6,721
6.75	Additional Kindergarten Aide Time	Lemonweir	NA	NA	$ 18,895
3	Add. Aide Time for Elementary Classrooms Exceeding Limits	Various	NA	NA	$ 5,685
					$ 33,513

1996-97	$	522,808
1997-98	$	270,485
1998-99	$	252,346
1999-00	$	117,199
2000-01	$	43,422
2001-02	$	-
2002-2003	$	33,513
	$	1,239,773

petition includes a subject beyond the power of the annual meeting, the school district clerk shall reject that part of the petition which contains such subject and notify the proper person within 20 days of the school district clerk's receipt of the petition. The petition shall designate a person or a representative of an organization to be notified in case of its rejection.

120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

(1) CHAIRPERSON AND CLERK. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

(2) ADJOURNMENT. Adjourn from time to time.

(3) SALARIES OF SCHOOL BOARD MEMBERS. Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.

(4) REIMBURSEMENT OF SCHOOL BOARD MEMBERS. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.

(5) BUILDING SITES. Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals as fixed by the lease.

(5m) REAL ESTATE. Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.

(6) TAX FOR SITES, BUILDINGS AND MAINTENANCE. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

(7) TAX FOR TRANSPORTATION VEHICLES. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.

(8) TAX FOR OPERATION. Vote a tax for the operation of the schools of the school district.

(9) TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.

(10) SCHOOL DEBT SERVICE FUND. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

(10m) SCHOOL CAPITAL EXPANSION FUND. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1)(c).

(11) TAX FOR RECREATION AUTHORITY. Vote a tax for the purposes specified in s. 66.0123.

(12) SALE OF PROPERTY. Authorize the sale of any property belonging to and not needed by the school district. If a school site or other lands are to be abandoned which were acquired or are held upon condition that they revert to the prior owner when no longer used for school purposes, the school board shall sell any school buildings thereon or move them to another site within 8 months after the school buildings cease to be used for school purposes or the site ceases to be maintained as a school district playground or park.

(14) LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(15) TEXTBOOKS. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

(16) SCHOOL LUNCHES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

(19) CONSOLIDATION OF HIGH SCHOOLS. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

120.11 School board meetings and reports. (3) Before the annual meeting, the school board shall meet to examine the accounts of the school district treasurer and to prepare a full, itemized written report which shall be presented and read at the annual meeting. The report shall state all receipts and expenditures of the school district since the last annual meeting, the current cash balance of the school district, the amount of the deficit and the bills payable of the school district, the amount necessary to be raised by taxation for the support of the schools of the school district for the ensuing year and the amount required to pay the interest and principal of any debt due during the ensuing year. The report also shall include the budget summary required under s.65.90. The school district clerk shall copy the report, with the action taken thereon, and all other proceedings of the annual meeting in full in the school district record book.

120.12 School board duties. The school board of a common or union high school district shall: ...

(3) TAX FOR OPERATION AND MAINTENANCE. (a) On or before November 1, determine the amount necessary to be raised to operate and maintain the schools of the school district and public library facilities operated by the school district under s.43.52, if the annual meeting has not voted a tax sufficient for such purposes for the school year. On or before November 6, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under

ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 6, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.0235.

(c) If on or before November 1 the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the school year, the school board may lower the tax voted by the annual meeting. On or before November 6, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him or her and enter it on the tax rolls in lieu of the amount previously reported.

(d) If on or before November 1 the school board determines that the annual meeting has voted a tax that would violate the limit under subch. VII of ch. 121, the school board shall lower the tax to bring it into compliance with that limit.

(4) TAX FOR DEBT RETIREMENT. On or before November 1, determine the amount necessary to meet any irrepealable tax obligations or other financial commitments of the school district not otherwise provided for. The school district clerk shall certify the amount apportioned to each appropriate municipal clerk who shall include the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered. ...

120.13 School board powers. The school board of a common or union high school district may do all things reasonable to promote the cause of education, including establishing, providing and improving school district programs, functions and activities for the benefit of pupils, and including all of the following: ...

(2) INSURANCE. (a) Provide for accident insurance covering pupils in the school district. Such insurance shall not be paid from school district funds unless the expenditure is authorized by an annual meeting. ...

(20) OPTIONS TO PURCHASE REAL PROPERTY. Solicit and obtain one or more options to purchase real property and, upon approval of the annual or special meeting, exercise such option. …

(25) LEASE SCHOOL PROPERTY. In addition to any other authority, lease school sites, buildings and equipment not needed for school purposes to any person for any lawful use at a reasonable rental for a term not exceeding 15 years if approved at an annual or special school district meeting. …

(33) SPENDING AUTHORITY. During the period between July 1 and the final adoption of a budget by the school board after the budget hearing under s.65.90, spend money as needed to meet the immediate expenses of operating and maintaining the public instruction in the school district. …

120.14 Audit of school district accounts. In a common or union high school district:

(1) At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit. The audit shall include information concerning the school district's self-insurance plan under s. 120.13(2)(b), as specified by the commissioner of insurance. If required by the state superintendent under s. 115.28(18), the audit shall include an audit of the number of pupils reported for membership purposes under s. 121.004(5). The cost of the audit shall be paid from school district funds. Annually by September 15, the school district clerk shall file a financial audit statement with the state superintendent.

(3) The annual meeting may authorize and direct an audit of the school district accounts by a certified public accountant licensed or certified under ch. 442.

(4) The department shall establish by rule a standard contract and minimum standards for audits performed under this section.

120.15 School district president; duties. The school district president of a common or union high school district shall: …

(3) Prosecute, when authorized by an annual meeting or the school board, actions brought by the school district. …

120.16 School district treasurer; duties. The school district treasurer of a common or union high school district shall: …

(4) Present to the annual meeting a written statement of all money received and disbursed by the treasurer during the preceding year. …

120.17 School district clerk; duties. The school district clerk of a common or union high school district shall: …

(2) Act as clerk and record the proceedings of annual and special meetings. …

121.54 Transportation by school districts. …

(2)(b) 2. In lieu of transporting students under subd. 1 and paying for transportation under sub. (8)(b), an underlying elementary school district of a union high school district may elect, by resolution adopted at its annual or special meeting, to transport elementary school children who reside within the underlying district and qualify for transportation under subd. 1, in vehicles owned, operated or contracted for by the district. Once adopted, such a resolution may be repealed only upon one year's notice to the board of the union high school district of which the underlying district is a part. An elementary school district shall notify the union high school district of any action under this paragraph no later than June 15 preceding the school year in which the elementary school district's action takes effect. …

(c) An annual or special meeting of a common or union high school district, or the school board of a unified school district, may elect to provide transportation for pupils who are not required to be transported under this section. Transportation may be provided for all or some of the pupils who reside in the school district to and from the public school they are entitled to attend or the private school, within or outside the school district, within whose attendance area they reside. If transportation is provided for less than all such pupils there shall be reasonable uniformity in the minimum distance that pupils attending public and private schools will be transported. Except for elementary school districts electing to furnish transportation under par. (b)2., this paragraph does not permit a school district operating only elementary grades to provide transportation for pupils attending private schools.