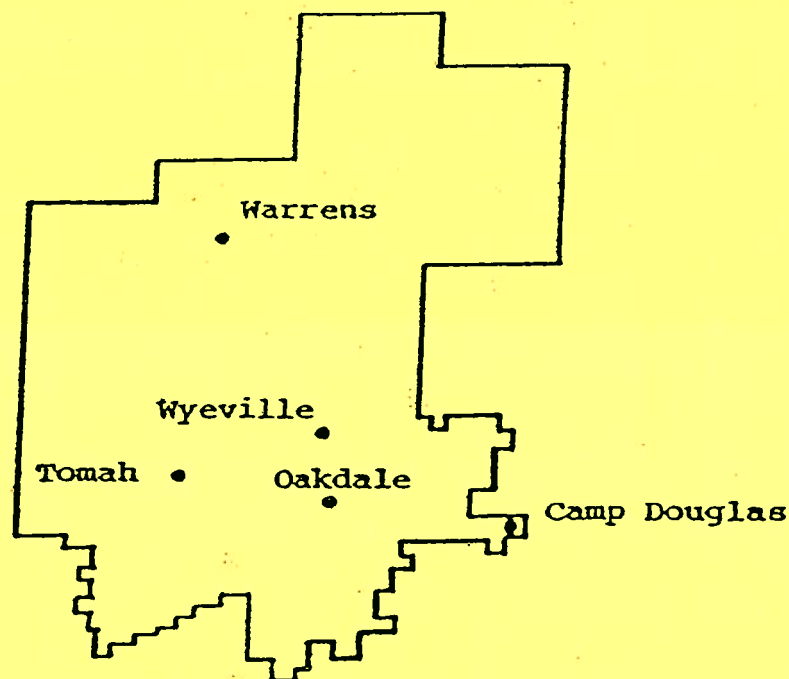


TOMAH AREA SCHOOL DISTRICT



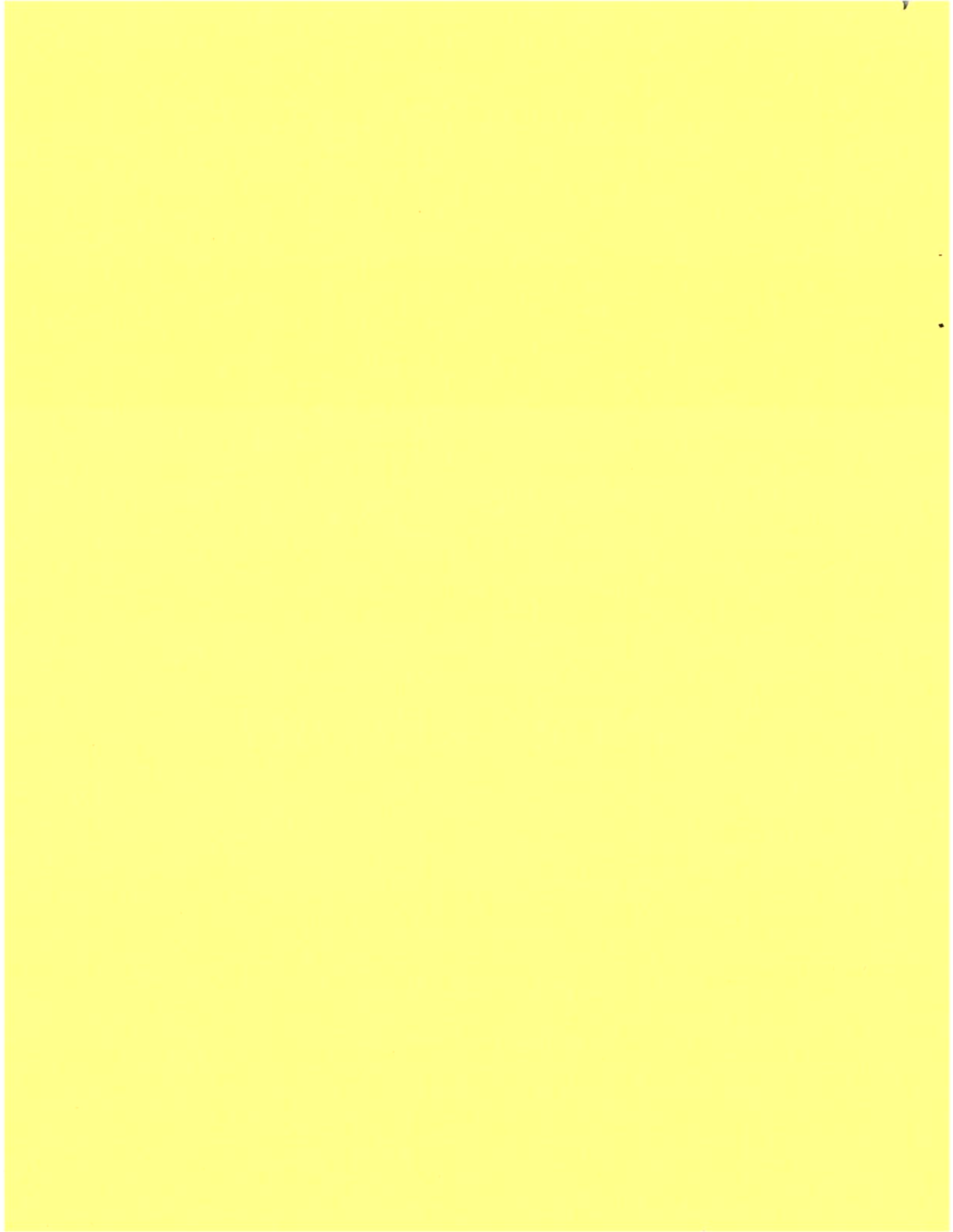
ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 11, 2003

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.



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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2003-2004 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
B. Scott Nicol	Vice President
Gary R. Grovesteen	Clerk
Martha E. Klatt	Treasurer
Mary Ellen Justinger	Director
Dave Stutzman	Director
Dennis Workman	Director
Daniel L. Burke	District Administrator
Robert T. Fasbender	Business Manager

TOMAH AREA SCHOOL DISTRICT

If you believe, you will achieve

129 West Clifton Street

Tomah WI 54660-2507

AGENDA

ANNUAL BUDGET HEARING

Monday, August 11, 2003, at 7:30 p.m.

The meeting will be held in the Tomah High School Cafeteria.

- 1 Call Meeting to Order
2. Review of Proposed 2003-2004 Budget
3. Adjournment

TOMAH AREA SCHOOL DISTRICT

If you believe, you will achieve

129 West Clifton Street

Tomah WI 54660-2507

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 11, 2003, at 8:00 p.m.

The meeting will be held in the Tomah High School Cafeteria.

1. Call Meeting to Order - Done by President
2. Elect a Chairman
3. Approval of Minutes of 2002 Annual Meeting
4. Treasurer's Report – 2002-2003 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) Citizens' Advisory Committee Report (Informational Only)
 - c) Communication with the Public
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 12, 2002, at 7:30 p.m.

The meeting was held in the Senior High School Auditorium.

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 12, 2002.

Business Manager Bob Fasbender reviewed the proposed 2002-2003 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 Jack Habelman and seconded by Scott Hurd to adjourn the meeting. The motion carried. The meeting was adjourned at 8:08 p.m.



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 12, 2002, at 8:00 p.m.

The meeting was held in the Senior High School Auditorium.

1. **Call Meeting to Order** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Baumgarten at 8:08 p.m. on Monday, August 12, 2002.
2. **Elect a Chairman** – Superintendent Dan Burke asked for nominations for a chairperson to preside over the meeting. A motion was made by Paul Wiese to nominate Gene Baumgarten. A motion was made by Tom Chambers and seconded by Paul Wiese to close nominations and cast a unanimous vote for Gene Baumgarten. The motion carried on a hand vote.
3. **Reading of Minutes of Last Annual 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 since they are printed in the Annual Report. A motion was made by Barb Sullivan and seconded by Paul Wolf to approve the minutes. The motion carried on a hand 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 Al Stevens and seconded by Sharon Powell to approve the treasurer's report as printed. The motion carried on a hand vote.
5. **Authorize Sale of School Property** - A motion was made by Al Stevens and seconded by Tom Chambers to authorize the sale of surplus school property. The motion was passed on a hand vote.
6. **Vote on Furnishing School Meals** - A motion was made by Don Wagner and seconded by Paul Wolf to continue to operate the school meal program. The motion carried on a hand vote.
7. **Vote on Use of Free Textbooks** - A motion was made by Jack Habelman and seconded by Al Stevens to continue to provide free textbooks for district students. The motion carried on a hand vote.
8. **Vote on Salaries of School Board Members** – A motion was made by Don Wagner and seconded by Al Stevens to set the salaries of Board members at \$2,000 per year. The motion carried on a hand vote.
9. **Old Business** – There was no old business to report.
10. **New Business** –
 - a) **Authorization for TEACH Grant Funding** - Dr. Burke 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 Tom Chambers to pass the resolution as presented. The motion carried on a hand vote.

b) **Sale of Land** – Mr. Fasbender presented information regarding the sale of a parcel of land at the Tomah Middle School where the adjoining neighbor's fence has encroached on school property for 25+ years. The neighbor has a legitimate claim to the property through adverse possession but is willing to purchase the land for \$600 plus legal fees. The Board of Education recommended the sale of the land.

A motion was made by Sharon Powell and seconded by Al Stevens to sell the parcel for \$600 plus legal fees. The motion carried on a hand vote.

c) **Refinancing of Unfunded Liability (Informational Only)** – Mr. Fasbender presented information regarding the possibility of refinancing the District's unfunded liability, also known as prior service liability. Currently the District is paying 8% interest on the outstanding balance. The District can refinance at 6% through the State Trust Fund Loan. The State Trust Fund requires the Board pass a resolution and set a Special District Meeting to get the approval of the electorate. The Board of Education is looking at holding a Special District Meeting on September 19, 2002.

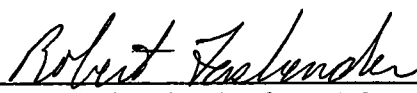
Under Act 11, the District has a credit of \$286,374 that can be applied to the balance of the unfunded liability. The application of this credit plus the refinancing at 6% will save the Tomah Area School District taxpayers approximately \$1.9 million over the next 15 years.

d) **Elementary Program Review Committee Report/Corresponding Space Needs (Informational Only)** Martha Klatt shared the results of a survey of parents regarding the duration of the kindergarten classes. She informed the electorate that the Elementary Program Review Committee will reconvene. The committee will be meeting on September 9, 2002, at 7:00 p.m. at the District Office. She reviewed the composition of the committee, but reminded everyone that it is open to the public. The committee will review the various kindergarten options and will make a recommendation to the Board. She stressed that no decision has been made yet. One option the committee may recommend is to implement an all day, every day kindergarten program. They could also recommend holding an advisory referendum in November. No costs have been presented. She hopes to have some cost information at the September 9th meeting. She pointed out that Tomah is one of a few districts that doesn't have all day, every day kindergarten.

11. **Levy a School Tax for the Ensuring Year** - A motion was made by Paul Wolf and seconded by Al Stevens to set the levy at \$5,630,686.00 as presented. The annual meeting has authority to set the levy. The motion carried on a hand vote. Mr. Baumgarten reviewed the Board's authority to modify and set the levy as per state statute.

12. **Set Next Annual Meeting Date** – A motion was made by Paul Wiese and seconded by Al Stevens to set the Annual Meeting for August 11, 2003, at 8:00 p.m. The motion carried on a hand vote.

13. **Adjournment** - A motion was made by Sharon Powell and seconded by Al Stevens to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:52 p.m.


Robert Fasbender, Business Manager
Secretary to the Board of Education

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2002-2003
GENERAL FUND - 10**

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 4,971,925.92
Inter-District	\$ 52,410.00
Intermediate	\$ 20,948.38
State	\$ 16,755,118.86
Federal	\$ 826,736.06
Other	\$ 2,050,210.93

TOTAL \$ 24,677,350.15

*Beginning Fund Balance \$ 3,818,635.16

Difference \$ (293,210.15)

*Ending Fund Balance \$ 3,525,425.01

Expenditures & Other Financing Uses

Instruction	\$ 12,426,409.58
Support	\$ 10,489,426.71
Interfund Transfer to Fund 27	\$ 1,944,771.32
Non-Program Transactions	\$ 109,952.69

TOTAL \$ 24,970,560.30

TEACH GRANT - 23

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 144,311.00

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 218,596.63

*Beginning Fund Balance \$ 205,455.87

Difference \$ (74,285.63)

*Ending Fund Balance \$ 131,170.24

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 3,167,600.18

Expenditures & Other Financing Uses

Instruction	\$ 2,361,029.43
Support	\$ 705,376.28
Non Program Transactions	\$ 101,194.47

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 3,167,600.18

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

TITLE IX - INDIAN ED - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 27,940.00

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 27,940.00

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 861,926.05

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 870,365.25

*Beginning Fund Balance \$ 222,463.15

Difference \$ (8,439.20)

*Ending Fund Balance \$ 214,023.95

CAPITAL PROJECTS FUND - 40

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 4.02

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 4.02

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 931,080.20

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,085,416.29

*Beginning Fund Balance \$ 217,539.74

Difference \$ (154,336.09)

*Ending Fund Balance \$ 63,203.65

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 70

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 28,623.71

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 7,027.35

*Beginning Fund Balance \$ 55,661.81

Difference \$ 21,596.36

*Ending Fund Balance \$ 77,258.17

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

REVENUE TERMS

Taxes – property taxes and mobile home taxes

Non-Capital Sales – student resale accounts

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

Interest on Investments – interest earned on investment of funds

Other Revenues, Local Sources – Donations such as Frank G. Andres Funds and Thomas Earle Fund, rental income, students fines

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

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

General State Aid – equalization aid

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

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

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

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

Adjustments – insurance dividends

EXPENDITURE TERMS

Undifferentiated Curriculum – Elementary Education

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

Vocational Curriculum – Business Education, Family & Consumer 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 includes 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 2003-2004			
GENERAL FUND (FUND 10)	Audited 2001-2002	Unaudited 2002-2003	Budget 2003-2004
Beginning Fund Balance (Account 930 000)	3728887.81	3818635.16	3538252.44
Residual Equity Transfers In (Account 992 000)	0.00	0.00	0.00
Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
Ending Fund Balance, Reserved (Acct. 931 000)	0.00	0.00	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)	3818635.16	3538252.44	3538252.44
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers-in	96331.08	0.00	0.00
Local Sources			
210 Taxes	4906535.26	4737344.32	5537215.75
230 Inter-fund payments	0.00	0.00	0.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	57634.79	62145.27	58000.00
270 School Activity Income	48581.85	45299.30	51600.00
280 Interest on Investments	134262.83	80807.60	85000.00
290 Other Revenue, Local Sources	41222.05	52951.41	29400.00
Subtotal Local Sources	5188236.78	4978547.90	5761215.75
Other School Districts Within Wisconsin			
310 Transit of Aids	16362.71	0.00	0.00
340 Payments for Services	30130.00	52410.00	93510.00
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	46492.71	52410.00	93510.00
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	1638.18	21298.38	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	1638.18	21298.38	0.00
State Sources			
610 State Aid -- Categorical	206359.00	182226.00	182905.48
620 State Aid -- General	15878555.00	16538831.00	16235661.00
630 DPI Special Project Grants	0.00	1272.25	0.00
640 Payments for Services	11969.00	16988.00	16974.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	1238.52	999.84	0.00
690 Other Revenue	19412.00	15491.00	17820.00
Subtotal State Sources	16117533.52	16755808.09	16453360.48

Federal Sources			
710 Transit of Aids	27968.00	31916.66	30649.00
720 Impact Aid	101444.73	143902.81	140000.00
730 DPI Special Project Grants	164209.22	159128.44	228496.00
740 Payments for Services	0.00	0.00	0.00
750 IASA Grants	445235.38	491638.15	609864.50
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	738857.33	826586.06	1009009.50
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	43022.75	18317.65	20000.00
870 Long-Term Obligations	36309.44	0.00	0.00
890 Miscellaneous	0.00	0.00	0.00
Subtotal Other Financing Sources	79332.19	18317.65	20000.00
Other Revenues			
960 Adjustments	33852.00	24813.00	60000.00
970 Refund of Disbursement	8089.00	495.59	0.00
980 Medical Service Reimbursement	70512.19	105838.33	105000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	112453.19	131146.92	165000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	22380874.98	22784115.00	23502095.73
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4247886.06	4310607.35	4388056.65
120 000 Regular Curriculum	5674637.13	5922266.31	6106081.71
130 000 Vocational Curriculum	856438.41	866934.61	901186.23
140 000 Physical Curriculum	809888.92	788652.65	851735.58
150 000 Special Curriculum	0.00	0.00	0.00
160 000 Co-Curricular Activities	363656.19	414917.87	407166.24
170 000 Other Special Needs	119927.54	123076.63	129354.49
Subtotal Instruction	12072434.25	12426455.42	12783580.90
Support Sources			
210 000 Pupil Services	640574.59	658022.50	711495.28
220 000 Instructional Staff Services	1012941.65	1016606.98	1158279.19
230 000 General Administration	306889.06	255758.57	280522.58
240 000 School Building Administration	1028446.09	1034076.14	1077714.37
250 000 Business Administration	4410798.41	4183253.46	3955541.84
260 000 Central Services	490151.57	529127.79	556607.42
270 000 Insurance & Judgments	177744.88	230904.68	274550.00
280 000 Debt Services	139397.77	106576.40	109076.48
290 000 Other Support Services	72767.22	573255.43	210175.37
Subtotal Support Sources	8279711.24	8587581.95	8333962.53
Non-Program Transactions			
410 000 Inter-fund Operating Transfers	1838237.90	1940507.66	2130919.30
430 000 Instructional Service Payments	98200.79	106896.37	251633.00
490 000 Other Non-Program Transactions	2543.45	3056.32	2000.00
Subtotal Non-Program Transactions	1938982.14	2050460.35	2384552.30
TOTAL EXPENDITURES & OTHER FINANCING USES	22291127.63	23064497.72	23502095.73

SPECIAL PROJECT FUNDS (FUND 20)	Audited 2001-2002	Unaudited 2002-2003	Budget 2003-2004
900 000 Beginning Fund Balance	182131.62	205455.87	131170.24
900 000 Ending Fund Balance	205455.87	131170.24	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3136499.25	3345176.71	3454834.93
100 000 Instruction	2188376.17	2360604.96	2546131.57
200 000 Support Services	853079.48	957662.91	877231.60
400 000 Non-Program Transactions	71719.35	101194.47	162642.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3113175.00	3419462.34	3586005.17

DEBT SERVICE FUND (FUND 30)	Audited 2001-2002	Unaudited 2002-2003	Budget 2003-2004
900 000 Beginning Fund Balance	252045.57	222463.15	214203.77
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	222463.15	214203.77	214203.77
TOTAL REVENUES & OTHER FINANCING SOURCES	2415346.73	2766103.87	1042359.46
281 000 Long-Term Capital Debt	1333942.25	870365.25	1042359.46
282 000 Refinancing	1110986.90	1903998.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2444929.15	2774363.25	1042359.46
842 000 INDEBTEDNESS, END OF YEAR	9885237.75	11918567.89	10862589.68

CAPITAL PROJECTS FUND (FUND 40)	Audited 2001-2002	Unaudited 2002-2003	Budget 2003-2004
900 000 Beginning Fund Balance	26341.46	38.55	(0.00)
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	38.55	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	658.42	4.02	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	26961.33	0.00	0.00
400 000 Non-Program Transactions	0.00	42.57	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26961.33	42.57	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2001-2002	Unaudited 2002-2003	Budget 2003-2004
900 000 Beginning Fund Balance	188095.16	217539.74	69678.54
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	217539.74	69678.54	69678.54
TOTAL REVENUES & OTHER FINANCING SOURCES	921036.44	938260.94	963241.15
200 000 Support Services	890145.83	1086122.14	963241.15
400 000 Non-Program Transactions	1446.03	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	891591.86	1086122.14	963241.15

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 2002 valuation of the district was 787,348,638. The projected valuation for the district is 834,589,556 which is a 6% increase.

The proposed budget reflects an overall increase of 591,776.05 in the General Fund and an increase of 182,799.46 in the Debt Service Fund. This represents a total budget increase of 774,575.51. This will result in a tax levy increase of 17.59% for the 2003-2004 budget. This budget will result in a mill rate increase of 10.94%.

The 2002-2003 expenditures and revenue figures are unaudited at this time.

**TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2003**

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

2003	Principal	\$	-	Interest	\$	149,462.50	
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	
			<u>\$ 6,175,000.00</u>		<u>\$ 1,988,477.50</u>		\$ 8,163,477.50

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

2003	Principal	\$	-	Interest	\$	14,182.50	
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	
			<u>\$ 795,000.00</u>		<u>\$ 56,395.00</u>		\$ 851,395.00

3. State Trust Fund Loan 1/27/2003

2004	Principal	\$	59,425.00	Interest	\$	129,263.21	
2005	Principal	\$	87,514.00	Interest	\$	110,674.38	
2006	Principal	\$	100,692.00	Interest	\$	105,423.54	
2007	Principal	\$	110,682.00	Interest	\$	99,382.02	
2008	Principal	\$	117,069.00	Interest	\$	92,995.19	
2009	Principal	\$	124,347.00	Interest	\$	85,716.96	
2010	Principal	\$	131,808.00	Interest	\$	78,256.14	
2011	Principal	\$	139,716.00	Interest	\$	70,347.66	
2012	Principal	\$	147,930.00	Interest	\$	62,134.47	
2013	Principal	\$	156,975.00	Interest	\$	53,088.90	
2014	Principal	\$	166,394.00	Interest	\$	43,670.40	
2015	Principal	\$	176,377.00	Interest	\$	33,686.76	
2016	Principal	\$	186,897.00	Interest	\$	23,167.44	
2017	Principal	\$	198,172.00	Interest	\$	11,890.32	
			<u>\$ 1,903,998.00</u>		<u>\$ 999,697.39</u>		\$ 2,903,695.39

SUB TOTAL	PRINCIPAL	\$ 8,873,998.00	INTEREST	\$ 3,044,569.89
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TOTAL DISTRICT INDEBTEDNESS	\$ 11,918,567.89
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DISTRICT: TOMAH

03-04 Revenue Limit Worksheet - Gov Budget

1. 2002-2003 Base Revenue (Funds 10, 38, 41)	(from left)	21,106,142
2. Base Sept Membership Avg (00+.2ss, 01+.4ss, 02+.4ss)	(from left)	2,978
3. 2002-2003 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	7,087.35
4. 2003-2004 Per Member Increase (A + B - C)		312.65
A. Allowed Per Pupil Increase (\$230.08, incr 1.5%)	236.98	
B. Low Revenue Increase (7400 - (3 + 4A)) Not < 0	75.67	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2003-04 Maximum Revenue / Memb (Ln 3 + Ln 4)		7,400.00
6. Current Membership Avg (01+.4ss, 02+.4ss, 03+.4ss)	(from left)	2,942
7. 2003-2004 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)	21,770,800
8. Total Recurring Exemptions (A+B+C+D+E+F)	(rounded)	15,014
Unused 2002-2003 Recurring Levy Authority	0	
A. Prior Year Carryover (75% of Amnt Entered Above)	0	
B. Transfer of Service (if negative, include sign)	15,014	
C. Transfer of Territory (if negative, include sign)	0	
D. Federal Impact Aid Loss (2001-02 to 2002-03)	0	
E. Recurring Referenda to Exceed (if 03-04 is first year)	0	
F. Integration Transfer Program Adjustment	0	

9. 2003-2004 Limit with Recurring Exemptions (Ln 7 + Ln 8)		21,785,814
10. Total 2003-2004 Non-Recurring Exemptions (A + B + C)		199,800
A. Non-Recurring Referenda, to Exceed 2003-04 Limit	0	
B. Declining Enrollment Exemptn for 03-04 (from left)	199,800	
C. Other Non-Recurring Exemption	0	
11. 2003-04 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		21,985,614
12. Oct 15, 2003 Certification of 2003-04 General Aid		16,235,661
		5,749,953

13. Allowable Limited Revenue: (Line 11 - Line 12)		
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	5,690,904

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	(to Budget Rpt)	188,688
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	(to Budget Rpt)	0
15. Total Revenue from Other Levies	(A+B+C+D):	853,671
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	(to Budget Rpt)	853,671
B. Community Services (Fnd 80 Src 210)	(to Budget Rpt)	0
C. Prior Year Levy Chargeback (Src 212)	(to Budget Rpt)	0
D. Other Levy Revenue - Milwaukee & Kenosha Only	(to Budget Rpt)	0
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		6,544,575
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	17,820
18. Fnd 10 Src 211 (Ln 14A - Ln 17), 2003-04 Budget	(to Budget Rpt)	5,484,396
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total All Fund Tax Levy (14B + 14C + 15 + 18)		6,526,755
Line 19 = levy to be apportioned = DOR PC-401	Levy Rate =	0.00789480
20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,042,359
Amount District is under (+) or over (-) the revenue cap		41,229

Line 1: 2002-2003 Base Revenue	Other cells calculate after base levy entry.	21,106,142
Line 1 Amnt May Not Exceed Line 9 of Final 02-03 Revenue Limit Worksheet.		
02-03 General Aid Certification (02-03 line 12)	+	16,538,831
02-03 Computer Aid Received (Src 691)	+	15,491
02-03 Fnd 10 Levy Cert (02-03 in 18, levy 10 Src 211)	+	4,742,843
02-03 Fnd 38 Levy Cert (02-03 in 14B, levy 38 Src 210)	+	
02-03 Fnd 41 Levy Cert (02-03 in 14C, levy 41 Src 210)	+	
02-03 Aid Penalty for Over Levy (02-03 bottom)	-	

02-03 Levy for 02-03 Non-Recurring Exemptions (in 10), Enter amnt used below.		
02-03 Non-Recurring Ref to Exceed Limit	-	
02-03 Declining Enrollment	-	191,023
02-03 Other Non-Recurring Exemption	-	

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (00+.4ss)+(01+.4ss)+(02+.4ss) / 3 =	2000	2001	2002	2003
---	------	------	------	------

Summer fte:	19	23	27	27
% (40,40,40)	8	9	11	11
Sept fte:	3,007	3,002	2,897	2,897
Total fte	3,015	3,011	2,908	2,908

Line 6: Curr Avg: (01+.4ss)+(02+.4ss)+(03+.4ss) / 3 =	2001	2002	2003
---	------	------	------

Summer fte:	23	27	27	27
% (40,40,40)	9	11	11	11
Sept fte:	3,002	2,897	2,897	2,897
Total fte	3,011	2,908	2,908	2,908

Line 10B: Declining Enrollment Exemption =	199,800
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Average FTE Loss (Line 2 - Line 6, if > 0)	36
X (Line 5, Maximum 2003-2004 Revenue per Memb) =	27
Non-Recurring Exemption Amount:	7,400.00
	199,800

Line 17: State Aid for Exempt Computers =	17,820
Line 17 = A X (Line 16 / C) (to 8 decimals)	Round to Dollar

Enter Estimated 2003 Property Values	
A. 2003 Exempt Computer Property Valuation	2,257,245
B. 2003 TIF-Out Tax Apportionment Equalized Valuation	826,716,070
C. 2003 TIF-Out Value plus Exempt Computers (A + B)	828,973,315

Computer aid replaces a portion of proposed Fund 10 Levy

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

Revised: 2/19/03 10:30 AM

Revenue Limit Explanation and Example

Revenue Limits

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

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

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

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

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

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

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

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

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

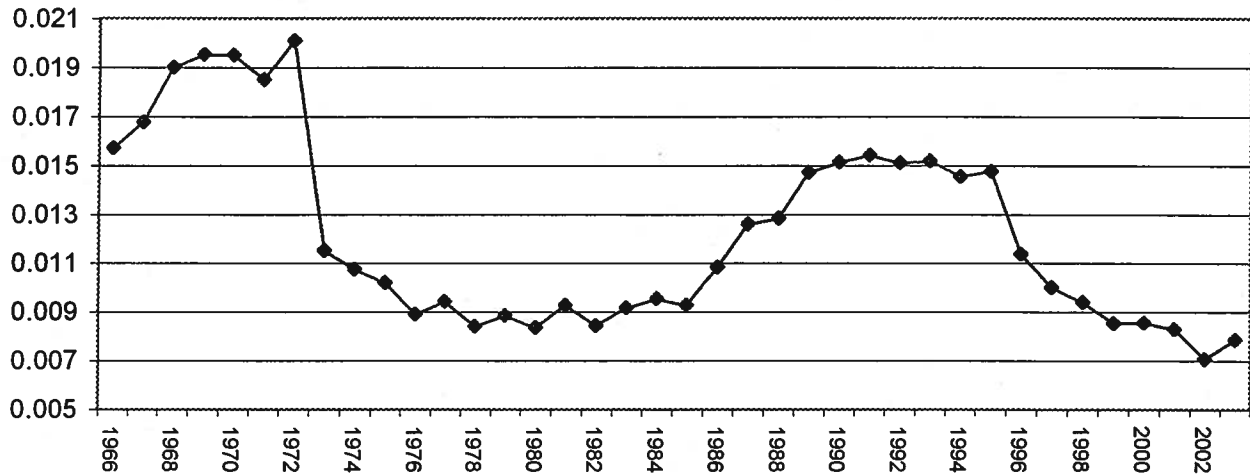
After the revenue limit and any exemptions to the limit are determined, a district's allowable levy for the 1998-99 school year can be determined. This is done by subtracting the general aid the district will receive in 1998-99 from the revenue limit. The allowable levy is distributed among the general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

Districts are not required to levy the total amount allowed. By not levying the maximum allowed, however, the district loses some 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.

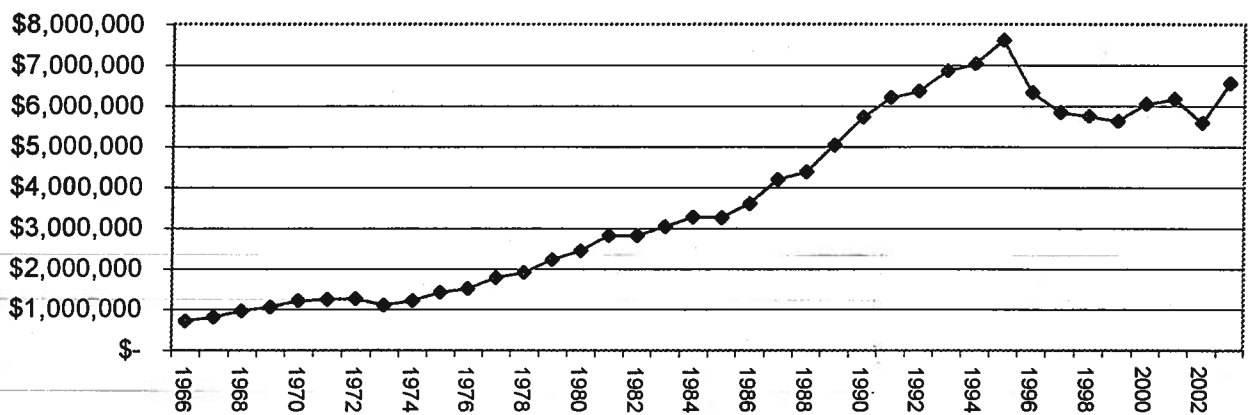
The School District Certification of Equalized Valuation for 2003 will not be known until October 2003.

	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	\$ 5,565,403.00	\$787,348,638	0.0070685	9.70%	5.92%	14.74%
2003	\$ 6,544,575.21	\$834,589,556	0.0078417	17.59%	6.00%	10.94%
5 Year Average				3.07%	6.44%	-3.16%
10 Year Average				-0.01%	6.35%	-5.96%
15 Year Average				3.14%	6.16%	-2.78%

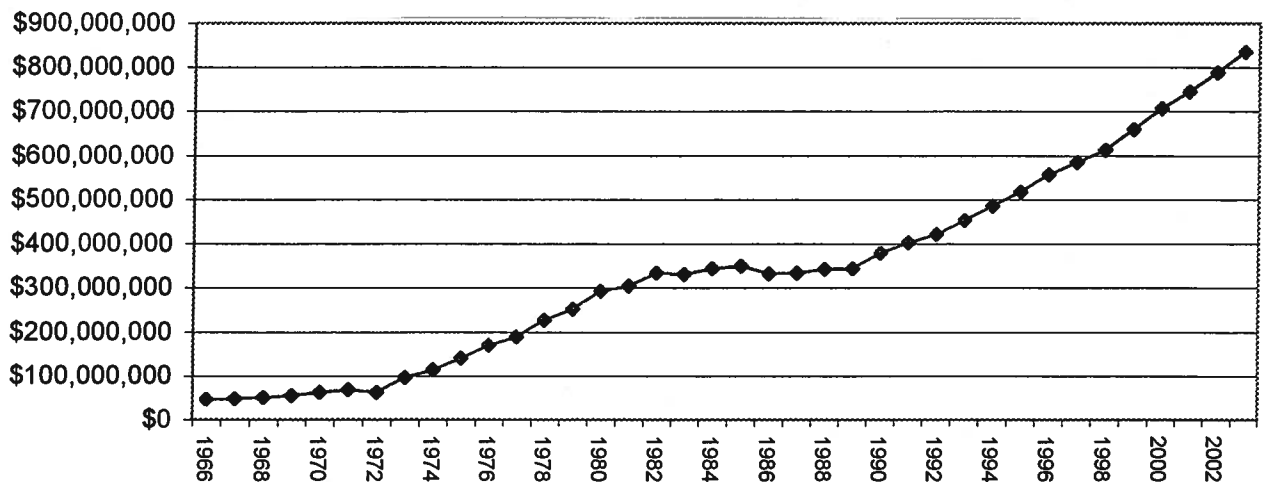
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



CITIZEN'S GUIDE TO UNDERSTANDING THE 2003-2004 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.

2003-2004 Non Salary

15-Jul-03

2003-04 NON-SALARY BUDGET

	BUDGETED	PROPOSED		Percent
FUND 10	2002-2003	2003-2004	Difference	Change
Lemonweir	\$ 21,236.61	\$ 20,215.80	(\$1,020.81)	-4.81%
Miller	\$ 24,930.93	\$ 22,998.85	(\$1,932.08)	-7.75%
Oakdale	\$ 5,770.81	\$ 3,434.73	(\$2,336.08)	-40.48%
Camp Douglas	\$ 4,226.49	\$ 5,366.09	\$1,139.60	26.96%
Wyeville	\$ 8,055.30	\$ 8,525.49	\$470.19	5.84%
Warrens	\$ 12,341.85	\$ 11,618.57	(\$723.28)	-5.86%
LaGrange	\$ 22,297.43	\$ 23,632.50	\$1,335.07	5.99%
Music/Art/PE/Guid/Chap/Library	\$ 78,765.59	\$ 67,947.99	(\$10,817.60)	-13.73%
Elementary Total	\$ 177,625.01	\$ 163,740.02	(\$13,884.99)	-7.82%
Middle School	\$ 116,840.37	\$ 111,847.61	(\$4,992.76)	-4.27%
Senior High School	\$ 326,070.47	\$ 311,919.10	(\$14,151.37)	-4.34%
Alternative School (inc. AODA)	\$ 38,145.16	\$ 16,704.89	(\$21,440.27)	-56.21%
English as a Second Language	\$ -	\$ -	\$0.00	0.00%
Administration	\$ 459,770.40	\$ 510,441.48	\$50,671.08	11.02%
Health	\$ 3,030.00	\$ 3,030.00	\$0.00	0.00%
Transportation	\$ 542,350.00	\$ 427,350.00	(\$115,000.00)	-21.20%
Operation	\$ 719,776.50	\$ 738,288.00	\$18,511.50	2.57%
Construction	\$ 313,927.31	\$ 301,586.02	(\$12,341.29)	-3.93%
Maintenance	\$ 165,573.25	\$ 182,054.00	\$16,480.75	9.95%
District Reading	\$ 2,797.82	\$ 2,861.35	\$63.53	2.27%
District Wide Programs	\$ 2,350,677.40	\$ 2,581,465.12	\$230,787.72	9.82%
District Wide AV	\$ 27,352.00	\$ 27,101.28	(\$250.72)	-0.92%
Curriculum	\$ 242,146.18	\$ 242,146.18	\$0.00	0.00%
Technology	\$ 290,900.00	\$ 234,943.70	(\$55,956.30)	-19.24%
Gifted & Talented	\$ 7,527.20	\$ 7,359.29	(\$167.91)	-2.23%
Wellness	\$ 200.00	\$ 200.00	\$0.00	0.00%
FUND 10	\$ 5,784,709.07	\$ 5,863,038.04	\$78,328.97	1.4%
FUND 27				
Lemonweir	\$ 2,763.40	\$ 3,635.29	\$871.89	31.55%
Miller	\$ 1,139.06	\$ 165.00	(\$974.06)	-85.51%
Oakdale	\$ -	\$ 143.97	\$143.97	
Camp Douglas	\$ 398.04	\$ -	(\$398.04)	-100.00%
Wyeville	\$ 702.06	\$ 1,798.21	\$1,096.15	156.13%
Warrens	\$ 661.48	\$ 988.73	\$327.25	49.47%
LaGrange	\$ 1,930.51	\$ 711.91	(\$1,218.60)	-63.12%
Elementary Fund 27 Total	\$ 7,594.55	\$ 7,443.11	(\$151.44)	-1.99%
Middle School	\$ 109.00	\$ 2,865.38	\$2,756.38	2528.79%
High School	\$ 2,788.64	\$ 2,333.95	(\$454.69)	-16.31%
Transportation	\$ 13,000.00	\$ 25,500.00	\$12,500.00	96.15%
District Wide Aid Eligible	\$ -	\$ 57,000.00	\$57,000.00	
District Wide Non Aid Eligible	\$ 84,967.64	\$ 131,064.37	\$46,096.73	54.25%
FUND 27 TOTAL	\$ 108,459.83	\$ 226,206.81	\$117,746.98	108.56%
FUND 38 & 39 DEBT SERVICE	\$ 859,560.00	\$ 1,042,359.46	\$182,799.46	21.27%
FUND 10 TOTAL	\$ 5,784,709.07	\$ 5,863,038.04	\$78,328.97	1.35%
FUND 27 TOTAL	\$ 108,459.83	\$ 226,206.81	\$117,746.98	108.56%
FUND 38 & 39 TOTAL	\$ 859,560.00	\$ 1,042,359.46	\$182,799.46	21.27%
GRAND TOTAL	\$ 6,752,728.90	\$ 7,131,604.31	\$378,875.41	5.61%

2003-04 NON-SALARY BUDGET SUMMARY

2003-04 NON-SALARY BUDGET	Difference	Summary of Budget Differences
Lemonweir	\$ (1,020.81)	Based on Student #s @ \$85.15/Student
Miller	\$ (1,932.08)	Based on Student #s @ \$85.15/Student
Oakdale	\$ (2,336.08)	Based on Student #s @ \$85.15/Student
Camp Douglas	\$ 1,139.60	Based on Student #s @ \$85.15/Student
Wyeville	\$ 470.19	Based on Student #s @ \$85.15/Student
Warrens	\$ (723.28)	Based on Student #s @ \$85.15/Student
LaGrange	\$ 1,335.07	Based on Student #s @ \$85.15/Student
Music/Art/PE/Guid/Chap/Library	\$ (10,817.60)	Equals \$56.99/Student
	\$ (13,884.99)	
Middle School	\$ (4,992.76)	Based on Student #s @ \$168.36/Student
Senior High School	\$ (14,151.37)	Based on Student #s @ \$309.25/Student

Alternative School	\$ (21,440.27)			
	2002-2003	2003-2004	Difference	02-03
Personal Services	\$250.00	\$3,000.00	\$2,750.00	\$0
Emplee Travel - Alternative School	\$1,800.00	\$900.00	(\$900.00)	\$764
Pymt to Intermediate Unit - WWTC	\$25,000.00	\$5,000.00	(\$20,000.00)	\$1,347
General Supplies - Alternative School	\$4,199.99	\$5,261.36	\$1,061.37	\$3,199
AV Media - Alternative School	\$0.00	\$49.40	\$49.40	\$1,035
Periodicals - Alternative School	\$1,440.03	\$1,373.17	(\$66.86)	\$1,418
Instrucl Computer Software-Alternative School	\$0.00	\$0.00	\$0.00	\$0
Other Media - Alternative School	\$296.12	\$720.00	\$423.88	\$451
Non-Capital Equip - Alternative School	\$ 650.00	\$ 400.90	(\$249.10)	\$1,261
non-Capital Equip - Furniture	\$ 1,589.02	-	(\$1,589.02)	\$1,382
Textbooks - Alternative School	\$2,920.00	\$0.00	(\$2,920.00)	\$1,315
			(\$21,440.33)	

Administration	\$ 50,671.08			
	2002-2003	2003-2004	Difference	02-03
Negotiator	\$ 40,000.00	\$ 40,000.00	\$0.00	\$ 39,527
Audit	\$ 6,725.00	\$ 7,950.00	\$1,225.00	\$ 6,275
Other Bd of Education - WASB Services	\$ 5,617.00	\$ 5,750.00	\$133.00	\$ 5,535
Personal Services - Direction of Business	\$ 21,000.00	\$ 25,000.00	\$4,000.00	\$ 22,248
Election Ads	\$ 1,000.00	\$ 1,000.00	\$0.00	\$ 336
Advertising - Direction of Business	\$ 12,000.00	\$ 12,000.00	\$0.00	\$ 10,614
Communication - Postage	\$ 9,270.00	\$ 9,270.00	\$0.00	\$ 10,171
Operational - Principal Johnson Control Lease	\$ 26,872.55	\$ 28,904.96	\$2,032.41	\$ 26,873
Operational Debt - Interest Short-Term Borrowin	\$ 67,626.92	\$ 70,000.00	\$2,373.08	\$ 67,590
Operational Debt - Interest Johnson Control	\$ 4,289.93	\$ 2,347.52	(\$1,942.41)	\$ 4,290
District Liability Insurance	\$ 35,000.00	\$ 37,200.00	\$2,200.00	\$ 35,505
District Property Insurance	\$ 22,000.00	\$ 35,000.00	\$13,000.00	\$ 32,579
Workers Compensation	\$ 165,000.00	\$ 190,000.00	\$25,000.00	\$ 154,556
Unemployment Compensation	\$ 8,000.00	\$ 10,000.00	\$2,000.00	\$ 3,935
Fidelity Bond Premiums	\$ 1,300.00	\$ 1,600.00	\$300.00	\$ 1,567
Dues & Fees - Direction of Business	\$ 2,750.00	\$ 3,100.00	\$350.00	\$ 2,248
			\$50,671.08	

2003-2004 Non Salary

Transportation

	\$ (115,000.00)			
	2002-2003	2003-2004	Difference	02-03
Petroleum-Regular (Home-to-School) Transporta	\$115,000.00	\$115,000.00	\$0.00	\$111,069
Equipment Add - Vehicle Maintenance	\$10,000.00	\$0.00	(\$10,000.00)	\$0
Equip Replacement-Vehicle Acquisition	\$230,000.00	\$115,000.00	(\$115,000.00)	\$222,246
Liability Ins-Direction of Pupil Transportation	\$55,000.00	\$65,000.00	\$10,000.00	\$54,287
			(\$115,000.00)	

Operation

	\$ 18,511.50			
	2002-2003	2003-2004	Difference	02-03
Property Services - Bldgs	\$59,426.50	\$28,438.00	(\$30,988.50)	\$49,471
Property Services - Sites	\$0.00	\$30,500.00	\$30,500.00	\$0
Property Services - Equipment	\$1,500.00	\$500.00	(\$1,000.00)	\$474
Gas for Heat - Bldgs	\$185,000.00	\$185,000.00	\$0.00	\$174,467
General Supplies - Cleaning	\$26,900.00	\$27,900.00	\$1,000.00	\$32,332
Non-Capital Equipment - Operation	\$2,600.00	\$1,000.00	(\$1,600.00)	\$5,777
Equipment Components - Operation	\$0.00	\$2,600.00	\$2,600.00	\$1,352
Capital Lease - Chiller Principal	\$ 6,939.42	\$ 7,148.56	\$209.14	\$ 6,939
Capital Lease - Chiller Interest	\$ 884.58	\$ 675.44	(\$209.14)	\$ 885
Equipment Replacement - Operation	\$2,000.00	\$0.00	(\$2,000.00)	\$0
Electricity Other than Heat - Bldgs	\$292,176.00	\$312,176.00	\$20,000.00	\$289,859
			\$18,511.50	

Construction

	\$ (12,341)			
	2002-2003	2003-2004	Difference	02-03
Personal Services - Construction	\$ 125,000	\$ 125,000	\$ -	\$ 9,822
Property Services - Construction	\$ 127,586	\$ 111,586	(\$16,000)	\$ 259,307
Site Components - Remodeling	\$ 15,000	\$ 15,000	\$ -	\$ 13,530
Building Components - Remodeling	\$ 46,341	\$ 50,000	\$ 3,659	\$ 13,156
			(\$12,341)	

Maintenance

	\$ 16,480.75			
	2002-2003	2003-2004	Difference	02-03
Property Services - Bldg HVAC	\$89,273.25	\$105,754.00	\$16,480.75	\$156,997
Property Services - Bldg Structure	\$2,500.00	\$2,500.00	\$0.00	\$13,943
Non-Capital Equipment - Other Equipment	\$0.00	\$500.00	\$500.00	\$363
Equipment Replacement - Other Equipment	\$500.00	\$0.00	(\$500.00)	\$0
General Supplies - Other Equipment	\$1,000.00	\$0.00	(\$1,000.00)	\$83
General Supplies - Site Repairs	\$5,250.00	\$6,250.00	\$1,000.00	\$10,478
			\$16,480.75	\$ 181,865

District Wide Programs

	\$ 230,787.72			
	2002-2003	2003-2004	Difference	02-03
P.S. Mentor Training	\$500.00	\$0.00	(\$500.00)	\$0
P.S. Principal (Sub Calling)	\$3,500.00	\$3,682.82	\$182.82	\$3,654
Employee Travel - Staff Development	\$20,000.00	\$20,000.00	\$0.00	\$10,665
P.S. Employee Physical Exams	\$4,000.00	\$2,000.00	(\$2,000.00)	\$1,972
Payment to CESA	\$26,593.00	\$25,343.00	(\$1,250.00)	\$27,922
General Tuition - Open Enrollment	\$88,315.00	\$187,020.00	\$98,705.00	\$79,867
Transfer to Special Education	\$ 1,975,269.40	\$ 2,130,919.92	\$155,650.52	\$1,934,663
			\$250,788.34	

District Wide AV

	\$ (250.72)			
	2002-2003	2003-2004	Difference	02-03
Non-Capital Equip - AV	\$16,252.00	\$16,001.28	(\$250.72)	\$19,876
General Supplies - AV	\$9,000.00	\$9,000.00	\$0.00	\$6,696
Equip Add - AV	\$0.00	\$0.00	\$0.00	
			(\$250.72)	

2003-2004 Non Salary

Curriculum	\$	-		
	2002-2003	2003-2004	Difference	02-03
Personal Services-Curriculum Development	\$4,000.00	\$4,000.00	\$0.00	\$850
Emplee Travel-Direction of Improv of Instruction	\$1,000.00	\$2,500.00	\$1,500.00	\$2,644
Communication - Postage - Curriculum	\$1,000.00	\$1,000.00	\$0.00	\$ 74.00
Educational Services	\$2,200.00	\$1,000.00	(\$1,200.00)	\$ -
General Supplies - Science	\$1,090.09	\$1,000.00	(\$90.09)	\$ 210.87
General Supplies - Curriculum	\$4,880.67	\$5,031.82	\$151.15	\$3,482
Workbooks - Curriculum	\$265.10	\$0.00	(\$265.10)	\$283
AV Media - Curriculum	\$1,222.07	\$4,324.55	\$3,102.48	\$448
Software - Curriculum District Wide	\$0.00	\$10,000.00	\$10,000.00	\$0
Other Media - Curriculum	\$82.88	\$0.00	(\$82.88)	\$240.31
Non-Capital Equipment - Curriculum	\$1,690.24	\$0.00	(\$1,690.24)	\$12,748.13
Non-Capital Equipment - Furniture	\$350.00	\$0.00	(\$350.00)	\$0
Textbooks-Regular Curriculum	\$216,330.21	\$206,485.87	(\$9,844.34)	\$44,778
Textbooks - Agriculture	\$0.00	\$1,520.75	\$1,520.75	\$ -
Textbooks - Business Education	\$6,734.92	\$2,874.25	(\$3,860.67)	\$6,221
Textbooks - Family Consumer Ed	\$0.00	\$1,140.98	\$1,140.98	\$0
Other Non-Capital Equipment Curriculum	\$0.00	\$202.96	\$202.96	\$0
Dues Fees - Curriculum	\$1,300.00	\$1,065.00	(\$235.00)	\$689
			\$0.00	

Technology	\$	(55,956)		
	2002-2003	2003-2004	Difference	02-03
Maintenance - Instructional Equipment	\$ 500.00	\$ 500.00	\$0.00	\$ 515
Maintenance - Other Equipment	\$ 500.00	\$ -	(\$500.00)	\$ 25
P.S. Computer Technology	\$ 2,000.00	\$ 2,500.00	\$500.00	\$ 2,405
Emplee Travel - Computer Technology	\$500.00	\$500.00	\$0.00	\$309
Communications - Network Phone Service	\$60,000.00	\$90,000.00	\$30,000.00	\$70,945
General Supplies - Computer Technology	\$5,000.00	\$0.00	(\$5,000.00)	\$129
Periodicals - Computer Technology	\$500.00	\$0.00	(\$500.00)	\$2,255
Computer Software - Classroom	\$25,000.00	\$25,000.00	\$0.00	\$16,826
Other Media - Computer Technology	\$5,000.00	\$0.00	(\$5,000.00)	\$234
Non-Capital Objects - Instructional	\$0.00	\$500.00	\$500.00	\$574
Non-Capital Objects - Business Admin	\$0.00	\$1,000.00	\$1,000.00	\$979
Equip Components-Computer Technology	\$15,000.00	\$15,000.00	\$0.00	\$7,198
Other Non-Capital Items - Computer Tech.	\$0.00	\$2,300.00	\$2,300.00	\$0
Non-Instructional Computer Software	\$0.00	\$20,000.00	\$20,000.00	\$0
Equip Add - Instructional	\$168,750.00	\$77,643.70	(\$91,106.30)	\$271,731.30
Equip Add - Business Administration	\$8,150.00	\$0.00	(\$8,150.00)	\$71,017
			(\$55,956.30)	

Talented & Gifted	\$	(167.91)		
	2002-2003	2003-2004	Difference	02-03
Personal Service - Talented & Gifted	\$ 650.00	\$ 100.00	(\$550.00)	\$ 50.00
Communication	\$ 300.00	\$ 100.00	(\$200.00)	\$ -
Pupil Travel - Field Trip	\$ 200.00	\$ -	(\$200.00)	\$ -
Employee Travel	\$ 900.00	\$ 400.00	(\$500.00)	\$ 1,046.73
AV Media	\$ 35.00	\$ 10.95	(\$24.05)	\$ 40.77
General Supplies	\$ 2,932.99	\$ 2,259.71	(\$673.28)	\$ 2,824.22
Periodicals	\$ 216.25	\$ 91.30	(\$124.95)	\$ 218.57
Other Media	\$ 104.35	\$ 2,843.83	\$2,739.48	\$ 368.88
Non-Capital Equipment	\$ 580.11	\$ 490.50	(\$89.61)	\$ 67.14
Equipment Rental	\$ 150.00	\$ -	(\$150.00)	\$ -
Dues & Fees	\$ 1,458.50	\$ 1,062.90	(\$395.60)	\$ 1,423.32
			(\$168.01)	

2003-2004 Salary

15-Jul-03

103.800%

2003-2004 SALARY BUDGET

FUND 10 TOTAL

BUDGETED
2002-2003

PROJECTED
2003-2004

Difference

Percent
Change

Lemonweir

Miller

Oakdale

Camp Douglas

Wyeville

Warrens

LaGrange

Music/Art/PE/Guid/Chap/Library

Elementary	\$ 5,228,262.76	\$ 5,421,935.26	\$ 193,672.50	3.70%
Middle School	\$ 3,190,753.64	\$ 3,258,208.01	\$ 67,454.37	2.11%
Senior High School	\$ 4,167,009.27	\$ 4,325,339.20	\$ 158,329.93	3.80%
Alternative School	\$ 360,012.00	\$ 362,233.50	\$ 2,221.50	0.62%
English as a Second Language	\$ 5,382.50	\$ -	\$ (5,382.50)	0.00%
Administration	\$ 437,250.50	\$ 459,878.11	\$ 22,627.61	5.17%
Health	\$ 62,049.00	\$ 64,451.00	\$ 2,402.00	3.87%
Transportation	\$ 978,435.88	\$ 986,003.50	\$ 7,567.62	0.77%
Operation	\$ 696,461.82	\$ 707,877.83	\$ 11,416.01	1.64%
Construction	\$ -	\$ -	\$ -	0.00%
Maintenance	\$ 322,598.24	\$ 331,821.96	\$ 9,223.72	2.86%
District Reading	\$ 65,226.00	\$ 67,370.00	\$ 2,144.00	3.29%
District Wide Programs	\$ 294,083.50	\$ 329,752.01	\$ 35,668.51	12.13%
District Wide AV	\$ -	\$ -	\$ -	0.00%
Curriculum	\$ 151,466.20	\$ 151,092.29	\$ (373.91)	-0.25%
Technology	\$ 158,955.90	\$ 162,907.42	\$ 3,951.52	2.49%
Gifted & Talented	\$ 118,653.90	\$ 121,178.10	\$ 2,524.20	2.13%
Wellness	\$ -	\$ -	\$ -	0.00%

FUND 10 TOTAL	\$ 16,236,601.11	\$ 16,750,048.19	\$ 513,447.08	3.16%
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FUND 27

Elementary	\$ 975,185.39	\$ 1,023,765.82	\$ 48,580.43	4.98%
Middle School	\$ 406,563.31	\$ 398,341.34	\$ (8,221.97)	-2.02%
High School	\$ 419,728.71	\$ 429,856.92	\$ 10,128.21	2.41%
Transportation	\$ 123,760.74	\$ 147,657.92	\$ 23,897.18	19.31%
District Wide Aid Eligible	\$ 715,977.67	\$ 685,221.96	\$ (30,755.71)	-4.30%
District Wide Non Aid Eligible	\$ 13,950.75	\$ 14,316.15	\$ 365.40	2.62%

FUND 27 TOTAL	\$ 2,655,166.57	\$ 2,699,160.11	\$ 43,993.54	1.66%
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FUND 38 + 39 TOTAL	\$ -	\$ -	\$ -	0.00%
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FUND 10 TOTAL	\$ 16,236,601.11	\$ 16,750,048.19	\$ 513,447.08	3.16%
FUND 27 TOTAL	\$ 2,655,166.57	\$ 2,699,160.11	\$ 43,993.54	1.66%
FUND 38 + 39 TOTAL	\$ -	\$ -	\$ -	0.00%
Recommended Additional Positions	\$ -	\$ -	\$ -	
GRAND TOTAL	\$ 18,891,767.68	\$ 19,449,208.30	\$ 557,440.62	2.95%

2003-2004 Grants

15-Jul-03

2003-2004 NON-SALARY BUDGET	BUDGETED 2002-2003	PROPOSED 2003-2004	Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 31,014.00	\$ 70,000.00	\$ 38,986.00	125.70%
Drug Free School Grant - Fund 10	\$ 7,455.00	\$ 7,815.00	\$ 360.00	4.83%
Title II-A - Fund 10	\$ 42,787.00	\$ 69,600.00	\$ 26,813.00	0.00%
Thomas Earle - Fund 10	\$ 14,500.00	\$ 10,000.00	\$ (4,500.00)	-31.03%
Andres Fund - Fund 10	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
Title V-A - Fund 10	\$ 26,738.00	\$ 17,117.00	\$ (9,621.00)	-35.98%
Vocational Education Aid (Carl Perkins) Fun	\$ 3,812.00	\$ 19,149.00	\$ 15,337.00	402.33%
TEACH Grant - Fund 23	\$ 205,455.87	\$ 131,170.24	\$ (74,285.63)	-36.16%
PL 94-142 - Fund 27	\$ 172,087.36	\$ 250,193.48	\$ 78,106.12	45.39%
PL 99-457 - Fund 27	\$ 13,332.84	\$ 7,907.00	\$ (5,425.84)	-40.70%
IESSAA Indian Education Grant - Fund 29	\$ -	\$ 7,374.00	\$ 7,374.00	#DIV/0!
	\$ 527,182.07	\$ 600,325.72	\$ 73,143.65	13.87%

2003-2004 SALARY BUDGET	BUDGETED 2002-2003	PROPOSED 2003-2004	Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 456,331.00	\$ 504,340.00	\$ 48,009.00	10.52%
Drug Free School Grant - Fund 10	\$ 6,487.25	\$ 10,266.00	\$ 3,778.75	58.25%
Title II-A - Fund 10	\$ 129,072.92	\$ 140,815.00	\$ 11,742.08	0.00%
Thomas Earle - Fund 10	\$ -	\$ -	\$ -	0.00%
Andres Fund - Fund 10	\$ -	\$ -	\$ -	0.00%
Title V-A - Fund 10	\$ -	\$ 18,407.50	\$ 18,407.50	0.00%
Vocational Education Aid (Carl Perkins) Fun	\$ 21,486.00	\$ 11,500.00	\$ (9,986.00)	-46.48%
TEACH Grant - Fund 23	\$ -	\$ -	\$ -	0.00%
PL 94-142 - Fund 27	\$ 198,070.34	\$ 233,965.53	\$ 35,895.19	18.12%
PL 99-457 - Fund 27	\$ 8,466.70	\$ 8,619.00	\$ 152.30	1.80%
IESSAA Indian Education Grant - Fund 29	\$ 20,241.00	\$ 21,409.00	\$ 1,168.00	5.77%
	\$ 840,155.21	\$ 949,322.03	\$ 109,166.82	12.99%

2003-2004 TOTAL GRANT BUDGETS	BUDGETED 2002-2003	PROPOSED 2003-2004	Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 487,345.00	\$ 574,340.00	\$ 86,995.00	17.85%
Drug Free School Grant - Fund 10	\$ 13,942.25	\$ 18,081.00	\$ 4,138.75	29.68%
Title II-A - Fund 10	\$ 171,859.92	\$ 210,415.00	\$ 38,555.08	0.00%
Thomas Earle - Fund 10	\$ 14,500.00	\$ 10,000.00	\$ (4,500.00)	-31.03%
Andres Fund - Fund 10	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
Title V-A - Fund 10	\$ 26,738.00	\$ 35,524.50	\$ 8,786.50	32.86%
Vocational Education Aid (Carl Perkins) Fun	\$ 25,298.00	\$ 30,649.00	\$ 5,351.00	21.15%
TEACH Grant - Fund 23	\$ 205,455.87	\$ 131,170.24	\$ (74,285.63)	0.00%
PL 94-142 - Fund 27	\$ 370,157.70	\$ 484,159.01	\$ 114,001.31	30.80%
PL 99-457 - Fund 27	\$ 21,799.54	\$ 16,526.00	\$ (5,273.54)	-24.19%
IESSAA Indian Education Grant - Fund 29	\$ 20,241.00	\$ 28,783.00	\$ 8,542.00	42.20%
	\$ 1,367,337.28	\$ 1,549,647.75	\$ 182,310.47	13.33%

Grant Revenues = Grant Expenditures

15-Jul-03

2003-2004 TOTAL BUDGET

FUND 10	BUDGETED 2002-2003	PROPOSED 2003-2004	Difference	Percent Change
Lemonweir	\$ 21,236.61	\$ 20,215.80	\$ (1,020.81)	-4.81%
Miller	\$ 24,930.93	\$ 22,998.85	\$ (1,932.08)	-7.75%
Oakdale	\$ 5,770.81	\$ 3,434.73	\$ (2,336.08)	-40.48%
Camp Douglas	\$ 4,226.49	\$ 5,366.09	\$ 1,139.60	26.96%
Wyeville	\$ 8,055.30	\$ 8,525.49	\$ 470.19	5.84%
Warrens	\$ 12,341.85	\$ 11,618.57	\$ (723.28)	-5.86%
LaGrange	\$ 22,297.43	\$ 23,632.50	\$ 1,335.07	5.99%
Music/Art/PE/Guid/Chap/Library	\$ 78,765.59	\$ 67,947.99	\$ (10,817.60)	-13.73%
Total Elementary NonSalary	\$ 177,625.01	\$ 163,740.02	\$ (13,884.99)	-7.82%
Elementary Salary	\$ 5,228,262.76	\$ 5,421,935.26	\$ 193,672.50	3.70%
TOTAL ELEMENTARY	\$ 5,405,887.77	\$ 5,585,675.28	\$ 179,787.51	3.33%
Middle School	\$ 3,307,594.01	\$ 3,370,055.62	\$ 62,461.61	1.89%
Senior High School	\$ 4,493,079.74	\$ 4,637,258.30	\$ 144,178.56	3.21%
Alternative School	\$ 398,157.16	\$ 378,938.39	\$ (19,218.77)	-4.83%
English as a Second Language	\$ 5,382.50	\$ -	\$ (5,382.50)	0.00%
Administration	\$ 897,020.90	\$ 970,319.59	\$ 73,298.69	8.17%
Health	\$ 65,079.00	\$ 67,481.00	\$ 2,402.00	3.69%
Transportation	\$ 1,520,785.88	\$ 1,413,353.50	\$ (107,432.38)	-7.06%
Operation	\$ 1,416,238.32	\$ 1,446,165.83	\$ 29,927.51	2.11%
Construction	\$ 313,927.31	\$ 301,586.02	\$ (12,341.29)	0.00%
Maintenance	\$ 488,171.49	\$ 513,875.96	\$ 25,704.47	5.27%
District Reading	\$ 68,023.82	\$ 70,231.35	\$ 2,207.53	3.25%
District Wide Programs	\$ 2,644,760.90	\$ 2,911,217.13	\$ 266,456.23	10.07%
District Wide AV	\$ 27,352.00	\$ 27,101.28	\$ (250.72)	-0.92%
Curriculum	\$ 393,612.38	\$ 393,238.47	\$ (373.91)	-0.09%
Technology	\$ 449,855.90	\$ 397,851.12	\$ (52,004.78)	0.00%
Gifted & Talented	\$ 126,181.10	\$ 128,537.39	\$ 2,356.29	1.87%
Wellness	\$ 200.00	\$ 200.00	\$ -	0.00%
Recommended Additional Positions	\$ -	\$ -	\$ -	
FUND 10 TOTAL	\$ 22,021,310.18	\$ 22,613,086.23	\$ 591,776.05	2.69%

FUND 27 TOTAL

Lemonweir	\$ 2,763.40	\$ 3,635.29	\$ 871.89	31.55%
Miller	\$ 1,139.06	\$ 165.00	\$ (974.06)	-85.51%
Oakdale	\$ -	\$ 143.97	\$ 143.97	
Camp Douglas	\$ 398.04	\$ -	\$ (398.04)	0.00%
Wyeville	\$ 702.06	\$ 1,798.21	\$ 1,096.15	156.13%
Warrens	\$ 661.48	\$ 988.73	\$ 327.25	49.47%
LaGrange	\$ 1,930.51	\$ 711.91	\$ (1,218.60)	-63.12%
Total Elementary Non-Salary	\$ 7,594.55	\$ 7,443.11	\$ (151.44)	-1.99%
Elementary Salary	\$ 975,185.39	\$ 1,023,765.82	\$ 48,580.43	4.98%
Elementary Salary & Non-Salary	\$ 982,779.94	\$ 1,031,208.93	\$ 48,428.99	4.93%
Middle School	\$ 406,672.31	\$ 401,206.72	\$ (5,465.59)	-1.34%
High School	\$ 422,517.35	\$ 432,190.87	\$ 9,673.52	2.29%
Transportation	\$ 136,760.74	\$ 173,157.92	\$ 36,397.18	26.61%
District Wide	\$ 814,896.06	\$ 887,602.48	\$ 72,706.42	8.92%
FUND 27 TOTAL	\$ 2,763,626.40	\$ 2,925,366.92	\$ 161,740.52	5.85%

FUND 38 & 39 TOTAL	\$ 859,560.00	\$ 1,042,359.46	\$ 182,799.46	21.27%
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FUND 10 TOTAL	\$ 22,021,310.18	\$ 22,613,086.23	\$ 591,776.05	2.69%
FUND 27 TOTAL	\$ 2,763,626.40	\$ 2,925,366.92	\$ 161,740.52	5.85%
FUND 38 & 39 TOTAL	\$ 859,560.00	\$ 1,042,359.46	\$ 182,799.46	21.27%
GRAND TOTAL	\$ 25,644,496.58	\$ 26,580,812.61	\$ 936,316.03	3.65%

2003-2004 ESTIMATE (December, 2002)
SIMPLIFIED PERCENTAGE METHOD OF CALCULATING EQUALIZATION AID
Guarantees Using 2002-03 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: 02-03 Aid Membership	2,909	Primary cost ceiling:	\$1,000
E5: 02-03 Total Shared Cost	\$22,444,585	Secondary cost ceiling:	7,558.00
F1: 2002 TIF-Out School Aid Value	\$788,518,285	Primary guarantee:	\$1,930,000
Cost per Pupil	\$7,716	Secondary guarantee:	\$966,973
Equalized Value Per Pupil	\$271,062	Tertiary guarantee:	\$378,477
	Primary Level	Secondary Level	Tertiary Level
District Shared Cost per Pupil	\$1,000	\$6,558	\$158
District Value Per Pupil	\$271,062	\$271,062	\$271,062
Guaranteed Value Per Pupil	\$1,930,000	\$966,973	\$378,477
Percent Local Share*	14.04%	28.03%	71.62%
Local Share Per Pupil**	\$140.45	\$1,838.34	\$112.85
State Share Per Pupil	\$859.55	\$4,719.66	\$44.72
Percent State Share	85.96%	71.97%	28.38%
Total Equal Aid (G5,G10,G15)	\$2,500,440.75	\$13,729,492.65	\$130,089.64
H3: Calculated Aid (not < than G5)	\$16,360,023		
H4: MPCP Reduct (-.00 * H3)	0		
H5: MCP Reduct(-.0076007602 * H3)	(124,348.61)		
H6: 2003-04 Eq Aid after Reductions	\$16,235,674		
H7: Prior Year Eq Aid Adjustment	0.00	(final 02-03 eq aid eligibility vs. oct est)	
H8: Est Eq Aid Payment (H6 + H7)	\$16,235,674		
Aid per Pupil	5,581.19		
Total Equal Aid Percent	72.34%		

To Calculate 2003-04 Special Adjustment Aid Eligibility if Applicable:

Oct Aid 03-04 (Prior to MPC/MCP Deducts)

(Line H:5 + I:1 of 02-03 worksheet minus Prior Year Revenue Limit Penalty.)

2003-04 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 2003-04 Equalization & Special Adjustment Aid Estimate: \$16,235,674

* 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
1930000	1
966973	1
378477	1

2003-2004 Tax Levy

FUND 10 REVENUES TOTAL		7/21/2003	FUND 10 REVENUES TOTAL	\$ 17,110,870.48	1
Mobile Home Taxes	\$	35,000.00	Library Aid	\$ 67,000.00	
Non-Capital Sales	\$	58,000.00	Driver's Ed. Aid	\$ 24,300.00	
School Activity	\$	51,600.00	State Aid for Exempt Computers	\$ 17,820.00	
Investment Interest	\$	85,000.00	Equalization Aid	\$16,235,661	2
Other Local Revenue	\$	9,400.00	Medicaid School Based Services	\$ 105,000.00	
Interdistrict Revenue (Open Enroll)	\$	93,510.00	Payment for Services	\$ 16,974.00	
Intermediate Revenue	\$	-	Federal Impact Aid	\$ 140,000.00	
Transportation Aid	\$	91,605.48	Sale/Loss of Fixed Assets	\$ 20,000.00	
FUND 10 GRANT REVENUES			FUND 10 GRANT REV TOTAL	\$ 889,009.50	3
Gifts (Thomas Earl Fund)	\$	10,000.00	Special Project Grants	\$ 48,730.00	
Gifts (Frank G. Andres Fund)	\$	10,000.00	ECIA Title 1 - Fund 10	\$ 574,340.00	
4 Class Size Reduction	\$	210,415.00	Title V-A - Fund 10	\$ 35,524.50	
TOTAL FUND 10 REVENUES			\$ 17,999,879.98		5

FUND 27 REVENUES					
6 Transfer From General Fund	\$	2,130,919.92	Handicapped Aid-State	\$ 789,447.00	7
Spec Ed Transit Of Aid CESA	\$	5,000.00	Special Projects Grants	\$ 500,685.01	
FUND 27 REVENUES TOTAL			\$ 3,426,051.93		8

FUND 38 & 39 REVENUES					
9 Tax Levy for Debt Service	\$	1,042,359.46	Interest on Debt Service Investment	\$ -	
FUND 38 & 39 REVENUES TOTAL			\$ 1,042,359.46		10

2003-2004 EXPENDITURES			2003-2004 EXPENDITURES		
11 GENERAL FUND (10)	\$	22,613,086.23	Fund 10 Grants	\$ 889,009.50	14
12 SPECIAL ED. (27)	\$	2,925,366.92	Fund 27 Grants	\$ 500,685.01	15
13 DEBT SERVICE FUND (38&39)	\$	1,042,359.46	TOTAL GRANTS	\$ 1,389,694.51	16
TOTAL EXPENDITURES		\$ 26,580,812.61			
17 TOTAL ALL EXPENDITURES	\$	27,970,507.12			

SUMMARY EXPENDITURES			SUMMARY REVENUES		
18 TOTAL GENERAL FUND (10)	\$	23,502,095.73	TOTAL GENERAL FUND (10)	\$ 17,999,879.98	20
19 TOTAL SPECIAL ED. (27)	\$	3,426,051.93	TOTAL SPECIAL ED. (27)	\$ 3,426,051.93	8
13 DEBT SERVICE FUND (38&39)	\$	1,042,359.46	DEBT SERVICE FUND (38&39)	\$ 1,042,359.46	13
17 TOTAL EXPENDITURES	\$	27,970,507.12	TOTAL REVENUES	\$ 22,468,291.37	14

2003-2004 Tax Levy

	Maximum Allowable Under Revenue Cap (Funds 10-38-41)		21-Jul-03
21	2003-2004 Revenue Cap	\$	16,235,661.00
22	Allowable Limited Revenue	\$	5,749,952.73
23	Computer Aid Received	\$	17,820.00
24	Maximum Allowable Levy after Computer Aid	\$	5,732,132.73
25	2003-2004 Fund 10-38-41-80 Levy	\$	5,690,903.96
26	Amount TASD Is Under Maximum Allowable Levy	\$	41,228.77

18	TOTAL 2003-2004 EXPENDITURE (Fund 10)	\$	23,502,095.73
20	TOTAL 2003-2004 REVENUES (Fund 10)	\$	17,999,879.98
	Fund 10 Balance Reduction	\$	-
25	2003-2004 Local Property Tax Fund 10	\$	5,502,215.75
	2003-2004 Fund 38 Levy	\$	188,688.21
	2003-2004 Fund 10-38-41-80 Levy	\$	5,690,903.96
13	TOTAL 2003-2004 EXPENDITURE (Fund 39)	\$	853,671.25
	Fund 39 Balance Reduction	\$	-
13	2003-2004 Local Property Tax Fund 39	\$	853,671.25
27	2003-2004 Total Local Prop. Tax (Funds 10&38&39)	\$	6,544,575.21

	2002-2003 Local Property Tax Fund 10	\$	4,705,843.00
	2002-2003 Local Property Tax Fund 30	\$	859,560.00
28	2002-2003 Total Local Property Tax	\$	5,565,403.00
29	2003-2004 Property Tax Increase	\$	979,172.21
30	2003-2004 Property Tax Percent Increase		17.59%

	Equalized Valuation/Mill Rate		
31	2004 Equalized Valuation	\$	834,589,556
	2004 Mill Rate		0.00784167
	2003 Certified Equalized Valuation	\$	787,348,638
	2003 Actual Mill Rate		0.00706854
	Difference in Equalized Valuation	\$	47,240,918
	% Increase in Equalized Valuation		6.000%

	Tax Impact on Property		
	2003-2004 Projected Taxes on \$50,000	\$	392.08
	2002-2003 Taxes on \$50,000	\$	353.43
32	Difference in Taxes	\$	38.66
33	Percent Difference		10.94%



SCHOOL FINANCIAL SERVICES

2002-2003 SCHOOL DISTRICT MILL RATES

	2002-03 Total Levy	2,002 Eq Value	2002-03 Mill Rate
State Totals - All Districts	3,191,998,707	347,978,137,878	N/A
K-12 Average	2,983,538,574	306,665,135,197	9.73

School District	2002-03 Total Levy	2002 Tifout Eq Value	2002-03 Mill Rate	+/- K-12 Avg. 2002-03 Mill Rate	+/- Spending to = 02-03 Avg. Mill Rate
1 GIBRALTAR AREA	7,077,601	2,540,226,396	2.79	-6.94	\$ 17,629,171
2 WASHINGTON	1,081,300	247,568,700	4.37	-5.36	\$ 1,326,968
3 NORTH CAPE	694,137	124,702,945	5.57	-4.16	\$ 518,764
4 SEVASTOPOL	5,769,567	950,580,598	6.07	-3.66	\$ 3,479,125
5 DRUMMOND	4,858,370	765,738,744	6.34	-3.39	\$ 2,595,854
6 COLFAX	1,405,649	217,997,162	6.45	-3.28	\$ 715,031
7 WEBSTER	5,798,108	898,017,393	6.46	-3.27	\$ 2,936,517
8 PARK FALLS	2,908,995	430,857,604	6.75	-2.98	\$ 1,283,956
9 MERCER	1,801,754	264,419,900	6.81	-2.92	\$ 772,106
10 LUCK	1,571,333	230,184,557	6.83	-2.9	\$ 667,535
11 HAYWARD COMMUNITY	12,310,181	1,800,668,374	6.84	-2.89	\$ 5,203,932
12 TOMAH AREA	5,565,403	787,348,638	7.07	-2.66	\$ 2,094,347
13 GREEN LAKE	4,037,005	566,218,019	7.13	-2.6	\$ 1,472,167
14 SPOONER	7,441,041	1,038,705,621	7.16	-2.57	\$ 2,669,473
15 GALESVILLE-ETTRICK	2,505,040	345,386,055	7.25	-2.48	\$ 856,557
16 COLEMAN	2,399,234	328,811,005	7.3	-2.43	\$ 799,011
17 PARDEEVILLE AREA	2,612,080	357,864,158	7.3	-2.43	\$ 869,610
18 ELCHO	3,794,994	514,664,644	7.37	-2.36	\$ 1,214,609
19 NORTHLAND PINES	15,840,582	2,137,424,670	7.41	-2.32	\$ 4,958,825
20 DELAVAN-DARIEN	8,421,318	1,133,867,730	7.43	-2.3	\$ 2,607,896
21 WEST BEND	22,351,511	3,006,953,034	7.43	-2.3	\$ 6,915,992
22 PLYMOUTH	6,723,228	901,300,702	7.46	-2.27	\$ 2,045,953
23 MENOMINEE INDIAN	1,487,987	199,194,006	7.47	-2.26	\$ 450,178
24 OWEN-WITHEE	1,127,201	150,599,606	7.48	-2.25	\$ 338,849
25 RACINE	48,474,532	6,438,154,350	7.53	-2.2	\$ 14,163,940
26 WITTENBERG-BIRNAMWOOD	2,803,657	371,237,479	7.55	-2.18	\$ 809,298
27 MAPLE	3,839,961	504,017,032	7.62	-2.11	\$ 1,063,476
28 NORTHWOOD	3,764,055	489,679,558	7.69	-2.04	\$ 998,946
29 SHAWANO-GRESHAM	7,918,350	1,028,307,063	7.7	-2.03	\$ 2,087,463
30 PHELPS	2,173,024	280,982,370	7.73	-2	\$ 561,965
31 CADOTT COMMUNITY	1,514,223	194,560,844	7.78	-1.95	\$ 379,394
32 MARION	1,519,346	194,211,896	7.82	-1.91	\$ 370,945
33 NEKOOSA	5,108,500	652,755,796	7.83	-1.9	\$ 1,240,236
34 BIRCHWOOD	2,625,407	334,016,537	7.86	-1.87	\$ 624,611
35 GILLETT	1,593,100	202,604,265	7.86	-1.87	\$ 378,870
36 WABENO AREA	3,824,407	486,305,645	7.86	-1.87	\$ 909,392
37 BURLINGTON AREA	10,753,772	1,366,327,830	7.87	-1.86	\$ 2,541,370
38 WAUWATOSA	30,461,547	3,872,882,900	7.87	-1.86	\$ 7,203,562
39 RICE LAKE AREA	7,667,936	972,977,085	7.88	-1.85	\$ 1,800,008
40 MANITOWOC	15,573,450	1,969,584,207	7.91	-1.82	\$ 3,584,643
41 UNITY	5,460,130	690,369,393	7.91	-1.82	\$ 1,256,472
42 MARSHFIELD	10,541,493	1,331,455,437	7.92	-1.81	\$ 2,409,934
43 OSHKOSH AREA	27,603,844	3,480,813,980	7.93	-1.8	\$ 6,265,465
44 PHILLIPS	3,424,177	431,851,057	7.93	-1.8	\$ 777,332
45 KOHLER	2,813,329	353,723,009	7.95	-1.78	\$ 629,627
46 WAUTOMA AREA	5,932,352	746,335,962	7.95	-1.78	\$ 1,328,478
47 PRESCOTT	4,241,173	533,105,912	7.96	-1.77	\$ 943,597
48 BLACK RIVER FALLS	4,178,541	521,535,949	8.01	-1.72	\$ 897,042



SCHOOL FINANCIAL SERVICES

2002-2003 SCHOOL DISTRICT MILL RATE COMPARISONS

	2002-03 Total Levy	2,002 Eq Value	2002-03 Mill Rate			
State Totals - All Districts	3,191,998,707	347,978,137,878	N/A			
K-12 Average	2,983,538,574	306,665,135,197	9.73			\$486.50
				+/-	+/-	
				K-12 Avg.	Spending to =	
School District	2002-03 Total Levy	2002 Tifout Eq Value	2002-03 Mill Rate	2002-03 Mill Rate	02-03 Avg. Mill Rate	Taxes on \$50,000
TOMAH AREA	5,565,403	787,348,638	7.07	-2.36	\$ 1,858,143	\$353.50
GALESVILLE-ETTRICK	2,505,040	345,386,055	7.25	-2.18	\$ 752,942	\$362.50
NEKOOSA	5,108,500	652,755,796	7.83	-1.60	\$ 1,044,409	\$391.50
BLACK RIVER FALLS	4,178,541	521,535,949	8.01	-1.42	\$ 740,581	\$400.50
REEDSBURG	7,570,842	930,824,066	8.13	-1.30	\$ 1,210,071	\$406.50
PITTSVILLE	1,742,421	212,674,193	8.19	-1.24	\$ 263,716	\$409.50
ONALASKA	7,695,648	915,336,533	8.41	-1.02	\$ 933,643	\$420.50
BARABOO	9,312,384	1,083,422,161	8.60	-0.83	\$ 899,240	\$430.00
PORTAGE COMMUNITY	7,680,796	893,438,511	8.60	-0.83	\$ 741,554	\$430.00
WISCONSIN DELLS	11,736,479	1,362,250,165	8.62	-0.81	\$ 1,103,423	\$431.00
ADAMS-FRIENDSHIP AREA	7,442,146	851,460,121	8.74	-0.69	\$ 587,507	\$437.00
VIROQUA AREA	2,881,933	323,921,239	8.90	-0.53	\$ 171,678	\$445.00
HILLSBORO	1,229,622	137,533,650	8.94	-0.49	\$ 67,391	\$447.00
MELROSE-MINDORO	1,779,343	193,378,913	9.20	-0.23	\$ 44,477	\$460.00
NEW LISBON	2,111,531	227,280,672	9.29	-0.14	\$ 31,819	\$464.50
BANGOR	1,551,246	154,584,253	10.03	0.60	\$ (92,751)	\$501.50
LACROSSE	29,994,662	2,789,741,226	10.75	1.32	\$ (3,682,458)	\$537.50
SPARTA AREA	6,152,715	570,752,846	10.78	1.35	\$ (770,516)	\$539.00
NECEDAH AREA	2,929,335	267,584,702	10.95	1.52	\$ (406,729)	\$547.50
WONEWOC-UNION CENTER	1,734,193	158,437,367	10.95	1.52	\$ (240,825)	\$547.50
CASHTON	1,277,811	116,195,334	11.00	1.57	\$ (182,427)	\$550.00
MAUSTON	5,183,233	468,959,242	11.05	1.62	\$ (759,714)	\$552.50
ROYALL	1,621,400	146,242,082	11.09	1.66	\$ (242,762)	\$554.50
HOLMEN	8,102,803	710,128,564	11.41	1.98	\$ (1,406,055)	\$570.50
WEST SALEM	5,113,921	424,065,561	12.06	2.63	\$ (1,115,292)	\$603.00
LAFARGE	751,680	59,956,672	12.54	3.11	\$ (186,465)	\$627.00
NORWALK-ONTARIO-WILTON	1,507,318	116,435,627	12.95	3.52	\$ (409,853)	\$647.50
WESTBY AREA	3,492,673	266,041,855	13.13	3.70	\$ (984,355)	\$656.50
AVERAGE OF LIST	147,953,619	15,687,671,993	9.43			
					Average	\$490.13



WISCONSIN SCHOOL PERFORMANCE REPORT

District Costs Final Publication Report (Unaudited 2001 - 2002 Annual Report) District Summary

	District	District	State	District	State		3018
TOMAH	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 14,388,632	57.99%	58.27%	\$ 4,768	\$ 5,368	\$ (600)	\$ 1,811,992
Pupil & Staff Services	\$ 2,319,848	9.35%	9.23%	\$ 769	\$ 850	\$ (81)	\$ 245,452
Admin & Operation	\$ 4,543,428	18.31%	20.98%	\$ 1,505	\$ 1,933	\$ (428)	\$ 1,290,366
Transportation	\$ 1,587,415	6.40%	4.05%	\$ 526	\$ 373	\$ 153	\$ (461,701)
Facilities	\$ 1,971,644	7.95%	7.47%	\$ 653	\$ 689	\$ (36)	\$ 107,758
Education Costs	\$ 24,810,967	100.00%	100.00%	\$ 8,221	\$ 9,213	\$ (992)	\$ 2,993,867

	District	District	State	District	State		2800
SPARTA	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 13,661,621	53.68%	58.27%	\$ 4,879	\$ 5,368	\$ (489)	\$ 1,368,779
Pupil & Staff Services	\$ 2,127,911	8.36%	9.23%	\$ 760	\$ 850	\$ (90)	\$ 252,089
Admin & Operation	\$ 5,802,348	22.80%	20.98%	\$ 2,072	\$ 1,933	\$ 139	\$ (389,948)
Transportation	\$ 1,062,556	4.18%	4.05%	\$ 379	\$ 373	\$ 6	\$ (18,156)
Facilities	\$ 2,795,737	10.99%	7.47%	\$ 998	\$ 689	\$ 309	\$ (866,537)
Education Costs	\$ 25,450,173	100.00%	100.00%	\$ 9,089	\$ 9,213	\$ (124)	\$ 346,227

	District	District	State	District	State		1890
BLACK RIVER FALLS	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 10,020,029	60.91%	58.27%	\$ 5,302	\$ 5,368	\$ (66)	\$ 125,491
Pupil & Staff Services	\$ 1,405,381	8.54%	9.23%	\$ 744	\$ 850	\$ (106)	\$ 201,119
Admin & Operation	\$ 3,183,261	19.35%	20.98%	\$ 1,684	\$ 1,933	\$ (249)	\$ 470,109
Transportation	\$ 727,701	4.42%	4.05%	\$ 385	\$ 373	\$ 12	\$ (22,731)
Facilities	\$ 1,114,647	6.78%	7.47%	\$ 590	\$ 689	\$ (99)	\$ 187,563
Education Costs	\$ 16,451,019	100.00%	100.00%	\$ 8,704	\$ 9,213	\$ (509)	\$ 961,551

	District	District	State	District	State		3067
HOLMEN	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 14,787,735	53.75%	58.27%	\$ 4,822	\$ 5,368	\$ (546)	\$ 1,675,921
Pupil & Staff Services	\$ 3,608,100	13.12%	9.23%	\$ 1,176	\$ 850	\$ 326	\$ (1,001,150)
Admin & Operation	\$ 5,040,847	18.32%	20.98%	\$ 1,644	\$ 1,933	\$ (289)	\$ 887,664
Transportation	\$ 1,199,246	4.36%	4.05%	\$ 391	\$ 373	\$ 18	\$ (55,255)
Facilities	\$ 2,874,184	10.45%	7.47%	\$ 937	\$ 689	\$ 248	\$ (761,021)
Education Costs	\$ 27,510,112	100.00%	100.00%	\$ 8,970	\$ 9,213	\$ (243)	\$ 746,159

	District	District	State	District	State		7645
LA CROSSE	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 47,793,731	63.25%	58.27%	\$ 6,252	\$ 5,368	\$ 884	\$ (6,755,371)
Pupil & Staff Services	\$ 8,767,764	11.60%	9.23%	\$ 1,147	\$ 850	\$ 297	\$ (2,269,514)
Admin & Operation	\$ 12,711,175	16.82%	20.98%	\$ 1,663	\$ 1,933	\$ (270)	\$ 2,066,610
Transportation	\$ 1,962,793	2.60%	4.05%	\$ 257	\$ 373	\$ (116)	\$ 888,792
Facilities	\$ 4,324,021	5.72%	7.47%	\$ 566	\$ 689	\$ (123)	\$ 943,384
Education Costs	\$ 75,559,484	100.00%	100.00%	\$ 9,884	\$ 9,213	\$ 671	\$ (5,126,099)

	District	District	State	District	State		1611
MAUSTON	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 8,547,910	52.80%	58.27%	\$ 5,306	\$ 5,368	\$ (62)	\$ 99,938
Pupil & Staff Services	\$ 1,865,153	11.52%	9.23%	\$ 1,158	\$ 850	\$ 308	\$ (495,803)
Admin & Operation	\$ 2,763,128	17.07%	20.98%	\$ 1,715	\$ 1,933	\$ (218)	\$ 350,935
Transportation	\$ 734,424	4.54%	4.05%	\$ 456	\$ 373	\$ 83	\$ (133,521)
Facilities	\$ 2,278,458	14.07%	7.47%	\$ 1,414	\$ 689	\$ 725	\$ (1,168,479)
Education Costs	\$ 16,189,073	100.00%	100.00%	\$ 10,049	\$ 9,213	\$ 836	\$ (1,346,930)

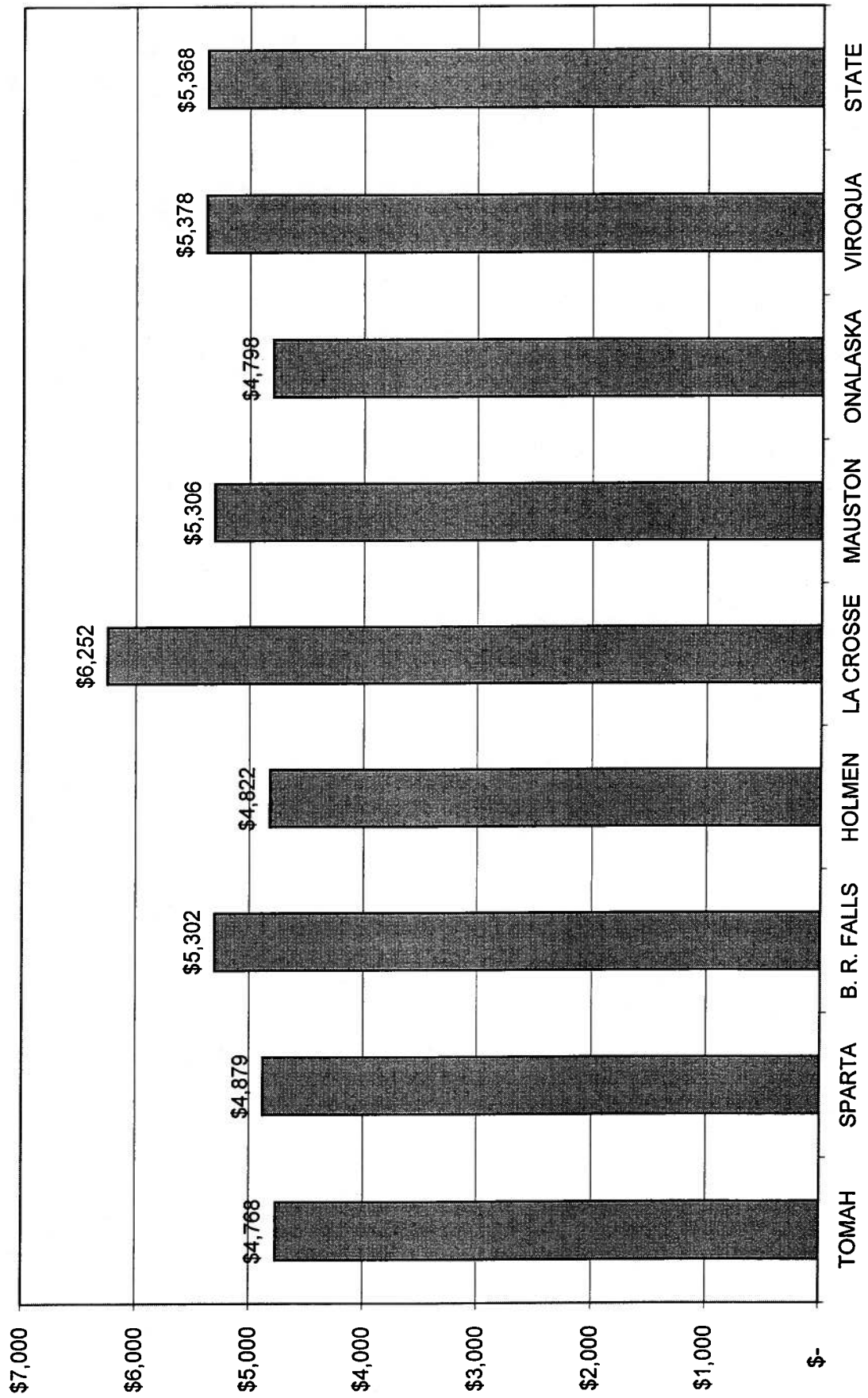
	District	District	State	District	State		2816
ONALASKA	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 13,510,579	53.68%	58.27%	\$ 4,798	\$ 5,368	\$ (570)	\$ 1,605,709
Pupil & Staff Services	\$ 2,382,912	9.47%	9.23%	\$ 846	\$ 850	\$ (4)	\$ 10,688
Admin & Operation	\$ 5,760,900	22.89%	20.98%	\$ 2,046	\$ 1,933	\$ 113	\$ (317,572)
Transportation	\$ 579,376	2.30%	4.05%	\$ 206	\$ 373	\$ (167)	\$ 470,992
Facilities	\$ 2,933,936	11.66%	7.47%	\$ 1,042	\$ 689	\$ 353	\$ (993,712)
Education Costs	\$ 25,167,703	100.00%	100.00%	\$ 8,937	\$ 9,213	\$ (276)	\$ 776,105

	District	District	State	District	State		1292
VIROQUA	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 6,948,501	61.00%	58.27%	\$ 5,378	\$ 5,368	\$ 10	\$ (13,045)
Pupil & Staff Services	\$ 1,156,581	10.15%	9.23%	\$ 895	\$ 850	\$ 45	\$ (58,381)
Admin & Operation	\$ 2,045,999	17.96%	20.98%	\$ 1,584	\$ 1,933	\$ (349)	\$ 451,437
Transportation	\$ 635,634	5.58%	4.05%	\$ 492	\$ 373	\$ 119	\$ (153,718)
Facilities	\$ 604,554	5.31%	7.47%	\$ 468	\$ 689	\$ (221)	\$ 285,634
Education Costs	\$ 11,391,269	100.00%	100.00%	\$ 8,817	\$ 9,213	\$ (396)	\$ 511,927

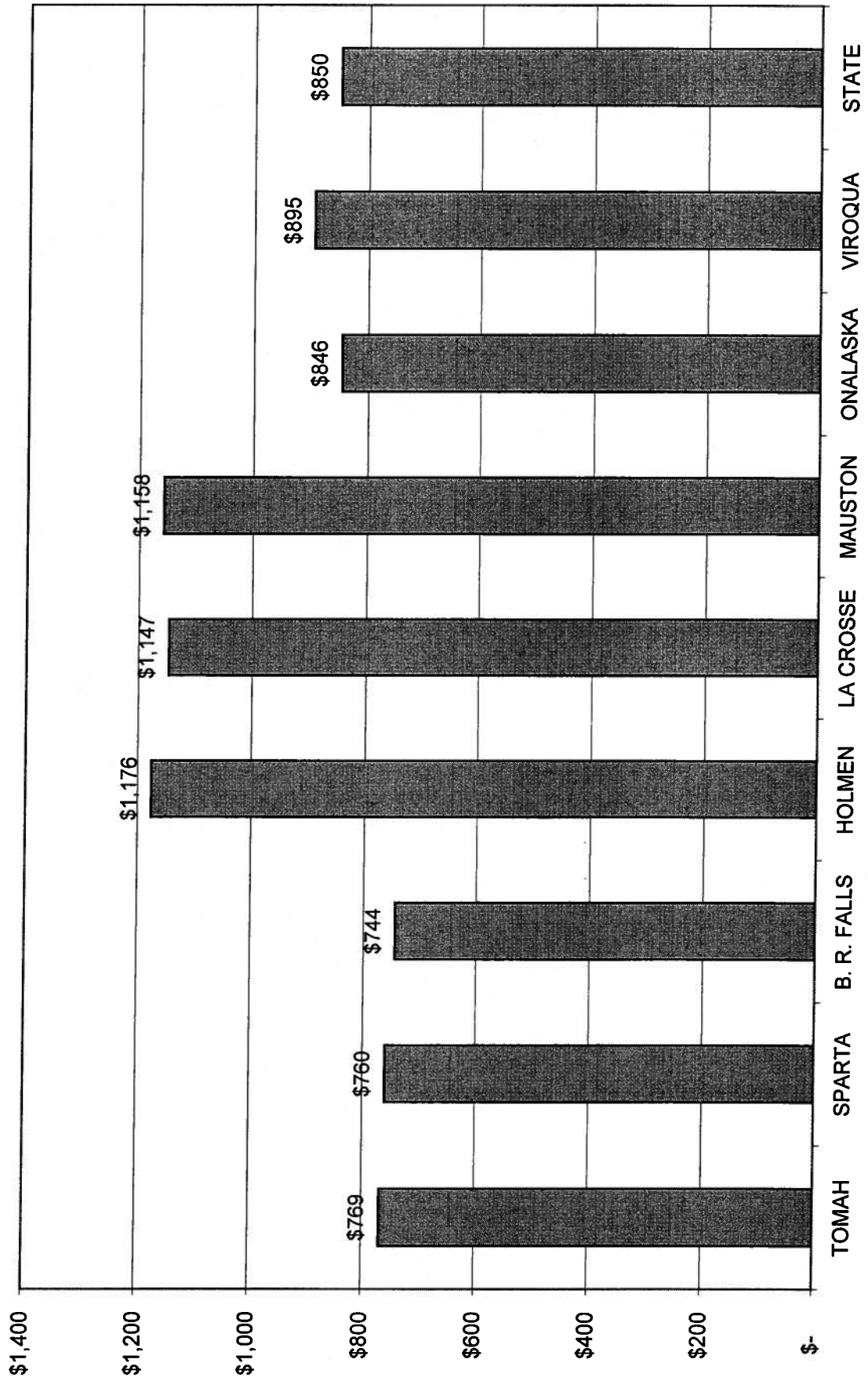
	District	District	State	District	State		1292
AVERAGES OF ABOVE	Total Dollars	% of Total	% of Total	per Member	per Member	Difference	\$ to = State
Instruction	\$ 16,207,342	58.27%	58.27%	\$ 5,188	\$ 5,368	\$ (180)	\$ 232,656
Pupil & Staff Services	\$ 2,954,206	10.62%	9.23%	\$ 937	\$ 850	\$ 87	\$ (112,189)
Admin & Operation	\$ 5,231,386	18.81%	20.98%	\$ 1,739	\$ 1,933	\$ (194)	\$ 250,526
Transportation	\$ 1,061,143	3.81%	4.05%	\$ 386	\$ 373	\$ 13	\$ (17,418)
Facilities	\$ 2,362,148	8.49%	7.47%	\$ 834	\$ 689	\$ 145	\$ (186,755)
Education Costs	\$ 27,816,225	100.00%	100.00%	\$ 9,084	\$ 9,213	\$ (129)	\$ 166,819

Amount Tomah spends less per student than the average of these schools \$ 863
Amount Tomah spends less per student than the State average \$ 992

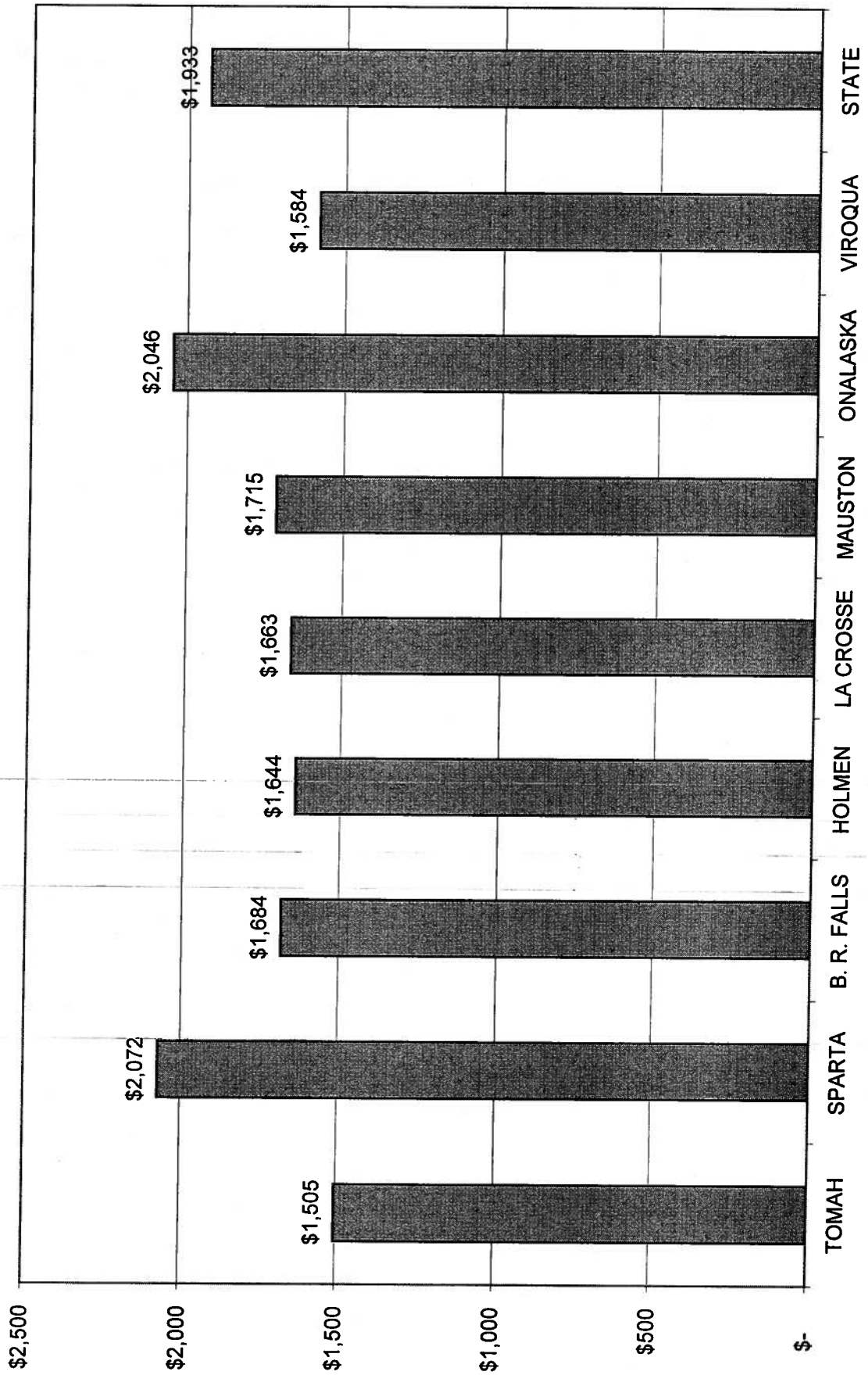
2001-2002 INSTRUCTIONAL COST PER MEMBER



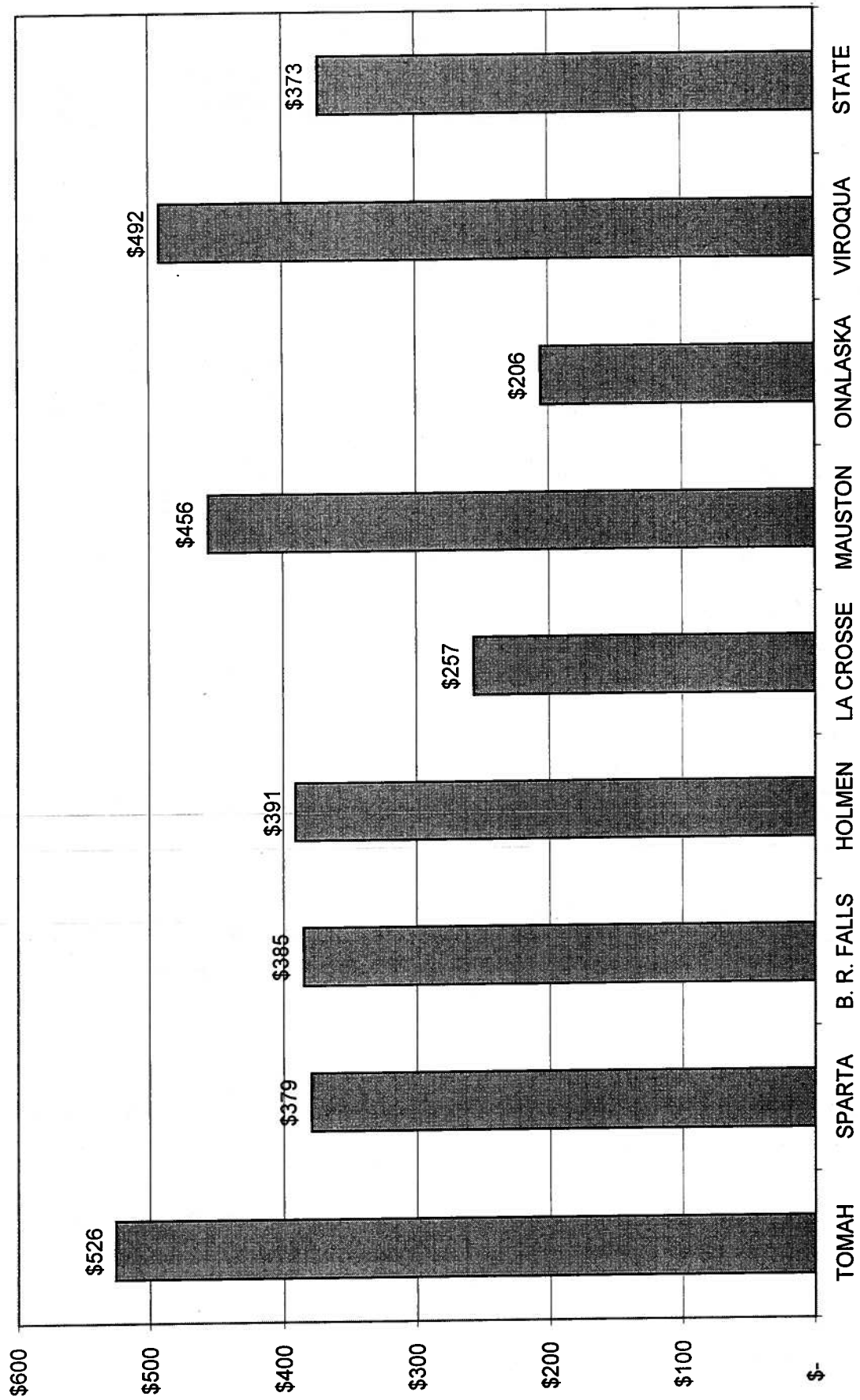
2001-2002 PUPIL & STAFF SERVICES COST PER MEMBER



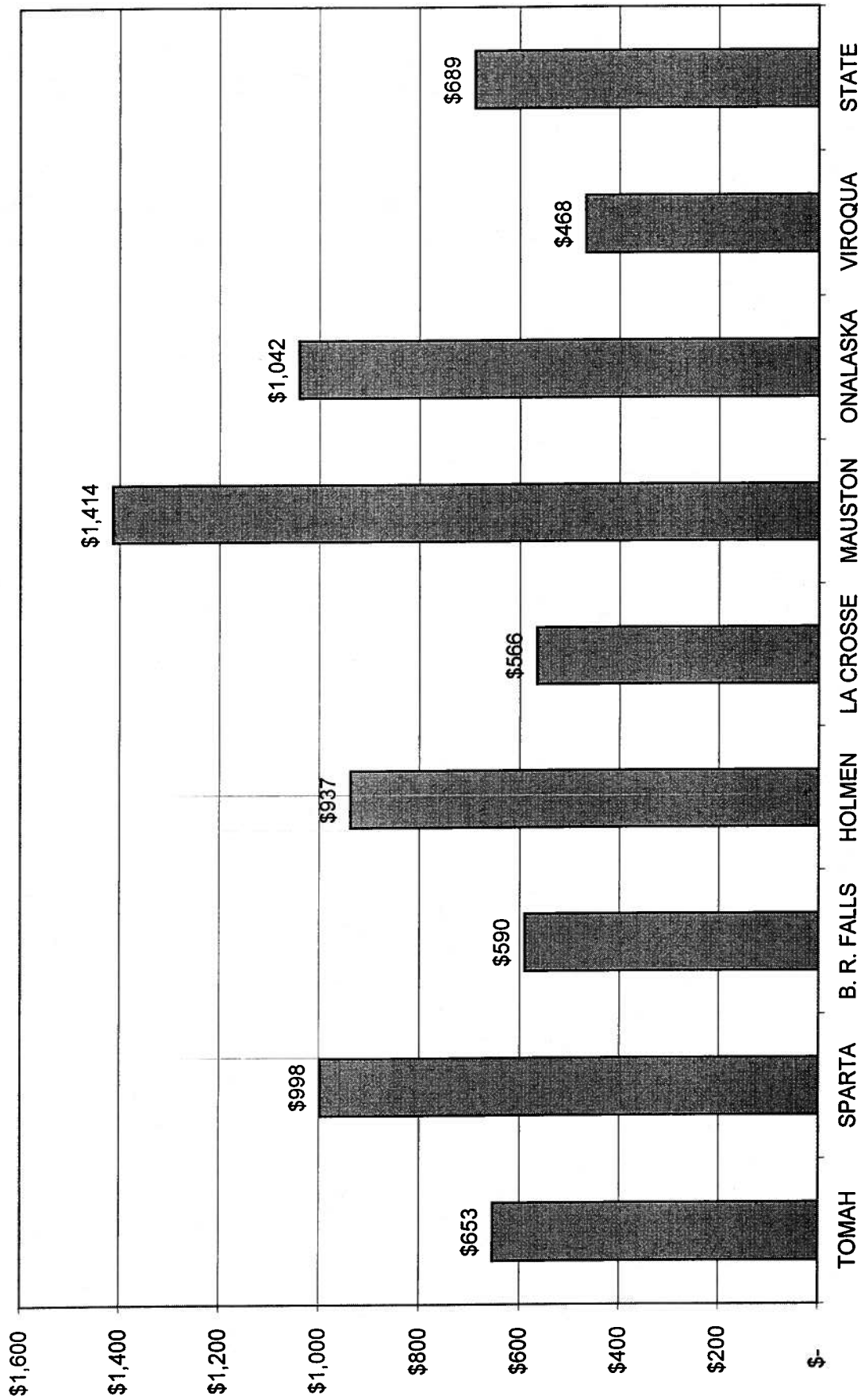
2001-2002 ADMIN & OPERATION COST PER MEMBER



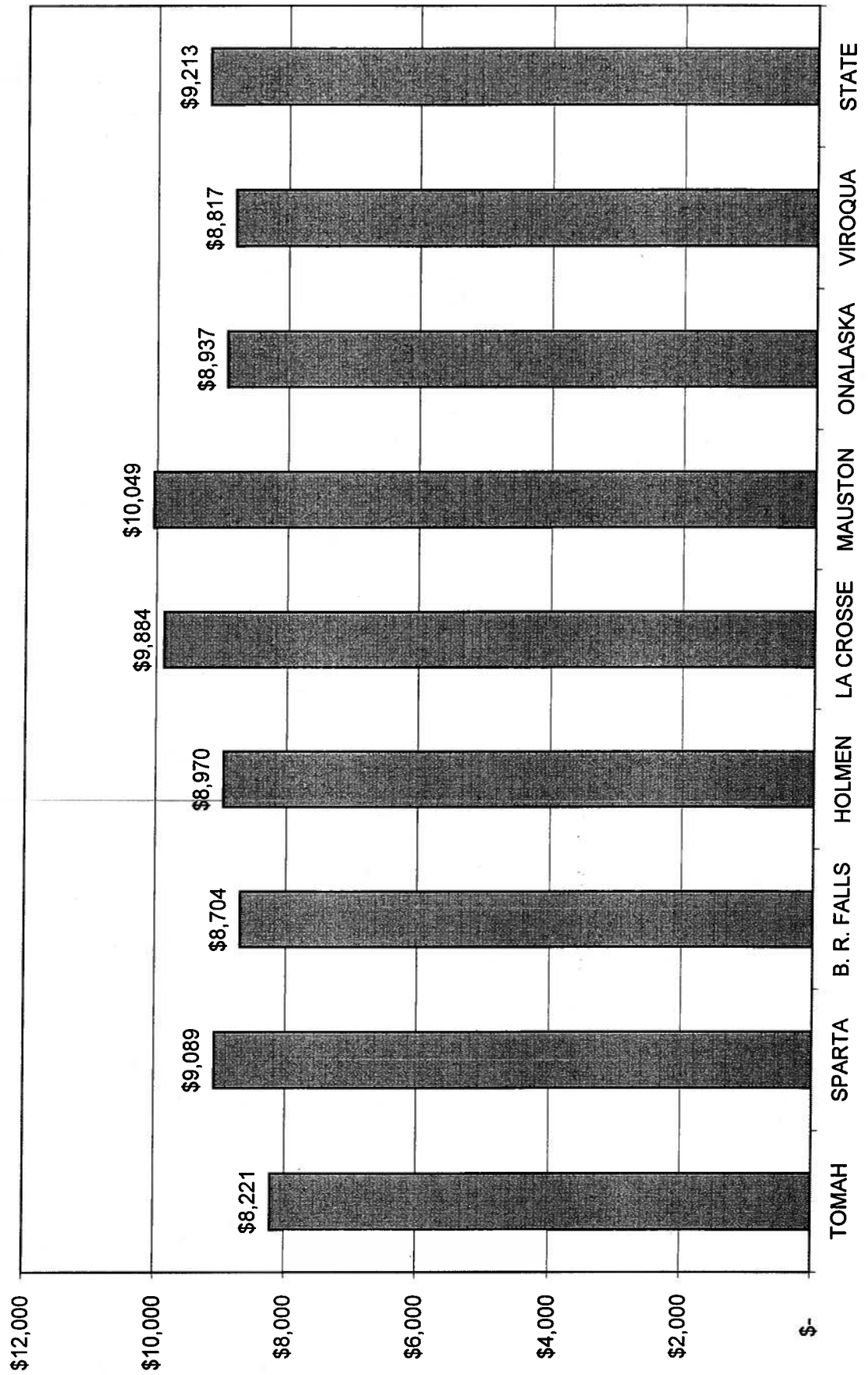
2001-2002 TRANSPORTATION COST PER MEMBER



2001-2002 FACILITIES COST PER MEMBER



2001-2002 EDUCATION COSTS PER MEMBER



BUDGETED COSTS PER PUPIL

9/20/2002 Enrollment		Elementary Budget Area	2003-2004 Budgeted Amount	2003-2004 Cost/Pupil
LaGrange	283	Elementary - Fund 10	\$ 5,585,675.28	\$ 4,631.57
Miller	268	Elementary - Fund 27	\$ 1,031,208.93	\$ 855.07
Lemonweir	289	Alternative School (23%)	\$ 126,312.80	\$ 103.79
Camp Douglas	60	District Reading	\$ 70,231.35	\$ 58.23
Oakdale	42	Gifted & Talented (50%)	\$ 64,268.70	\$ 53.29
Wyeville	115		\$ 6,877,697.05	\$ 5,651.35
Warrens	149			
Elementary	1,206			
		Middle School Budget Area	2003-2004 Budgeted Amount	2003-2004 Cost/Pupil
RKLC-Elem	11	Middle School - Fund 10	\$ 3,370,055.62	\$ 4,955.96
RKLC-MS	20	Middle School - Fund 27	\$ 401,206.72	\$ 590.01
RKLC-HS	17	Alternative School (42%)	\$ 126,312.80	\$ 180.45
	48	Gifted & Talented (25%)	\$ 32,134.35	\$ 47.26
Middle School	680		\$ 3,929,709.48	\$ 5,613.87
High School	1,049			
		High School Budget Area	2003-2004 Budgeted Amount	2003-2004 Cost/Pupil
Total	2,983	High School - Fund 10	\$ 4,637,258.30	\$ 4,420.65
		High School - Fund 27	\$ 432,190.87	\$ 412.00
		Alternative School (35%)	\$ 126,312.80	\$ 118.49
		Gifted & Talented (25%)	\$ 32,134.35	\$ 30.63
		Curriculum (LVEC portion)	\$ 60,328.99	\$ 57.51
			\$ 5,288,225.30	\$ 4,960.81

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on September 20, 2002. 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 8 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

TIME	2003-2004 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1	Reduction of 1 Elementary Teacher	Warrens	3	BA+0	\$ (41,234)
	Athletic Director to Admin with Additional Days	High School	NA	NA	\$ 11,838
6.75	Reduction of 1 EEN Aide	Miller	NA	NA	\$ (16,566)
7	Reduction of 1 EEN Aide	Middle School	NA	NA	\$ (18,393)
11.75	Reduction of 2 EEN Aides	High School	NA	NA	\$ (29,113)
1	Reduction of Volleyball Coach	Middle School	NA	NA	\$ (912)
1	Addition of Girls JV Tennis Coach	High School	NA	NA	\$ 1,009
					\$ (93,370)

1998-99	\$	252,346
1999-00	\$	117,199
2000-01	\$	43,422
2001-02	\$	-
2002-03	\$	33,513
2003-04	\$	(93,370)
	\$	353,110

Ideal Town Where Everyone's Property Is Identical in Value Everyone Pays An Equal Amount of the Taxes			
		Total Taxes	Mill Rate
		\$ 30,000.00	0.03000
Property	Value of Property	Taxes Owed	Example 1
1	\$ 100,000.00	\$ 3,000.00	
2	\$ 100,000.00	\$ 3,000.00	
3	\$ 100,000.00	\$ 3,000.00	
4	\$ 100,000.00	\$ 3,000.00	
5	\$ 100,000.00	\$ 3,000.00	
6	\$ 100,000.00	\$ 3,000.00	
7	\$ 100,000.00	\$ 3,000.00	
8	\$ 100,000.00	\$ 3,000.00	
9	\$ 100,000.00	\$ 3,000.00	
10	\$ 100,000.00	\$ 3,000.00	
\$ 1,000,000.00		\$ 30,000.00	

Taxes Remain the Same Everyone's Assessment Goes Up Equally Everyone's Taxes Remain the Same Mill Rate Is Lowered			
Increased Assessment		Total Taxes	Mill Rate
5%		\$ 30,000.00	0.02857
Property	Value of Property	Taxes Owed	Example 2
1	\$ 105,000.00	\$ 3,000.00	
2	\$ 105,000.00	\$ 3,000.00	
3	\$ 105,000.00	\$ 3,000.00	
4	\$ 105,000.00	\$ 3,000.00	
5	\$ 105,000.00	\$ 3,000.00	
6	\$ 105,000.00	\$ 3,000.00	
7	\$ 105,000.00	\$ 3,000.00	
8	\$ 105,000.00	\$ 3,000.00	
9	\$ 105,000.00	\$ 3,000.00	
10	\$ 105,000.00	\$ 3,000.00	
\$ 1,050,000.00		\$ 30,000.00	

Taxes Increase 5% Everyone's Assessment Goes Up Equally Everyone's Taxes Go Up The Same Amount Mill Rate Stays the Same			
Increased Assessment		Total Taxes	Mill Rate
5%		\$ 31,500.00	0.030000
Property	Value of Property	Taxes Owed	Example 3
1	\$ 105,000.00	\$ 3,150.00	
2	\$ 105,000.00	\$ 3,150.00	
3	\$ 105,000.00	\$ 3,150.00	
4	\$ 105,000.00	\$ 3,150.00	
5	\$ 105,000.00	\$ 3,150.00	
6	\$ 105,000.00	\$ 3,150.00	
7	\$ 105,000.00	\$ 3,150.00	
8	\$ 105,000.00	\$ 3,150.00	
9	\$ 105,000.00	\$ 3,150.00	
10	\$ 105,000.00	\$ 3,150.00	
\$ 1,050,000.00		\$ 31,500.00	

Taxes Remain the Same Everyone's Assessment Goes Down 5% Everyone's Taxes Remain the Same Mill Rate Goes Up			
Increased Assessment		Total Taxes	Mill Rate
-5%		\$ 30,000.00	0.03158
Property	Value of Property	Taxes Owed	Example 4
1	\$ 95,000.00	\$ 3,000.00	
2	\$ 95,000.00	\$ 3,000.00	
3	\$ 95,000.00	\$ 3,000.00	
4	\$ 95,000.00	\$ 3,000.00	
5	\$ 95,000.00	\$ 3,000.00	
6	\$ 95,000.00	\$ 3,000.00	
7	\$ 95,000.00	\$ 3,000.00	
8	\$ 95,000.00	\$ 3,000.00	
9	\$ 95,000.00	\$ 3,000.00	
10	\$ 95,000.00	\$ 3,000.00	
\$ 950,000.00		\$ 30,000.00	

Total Taxes Remain the Same Two New Properties Are Developed Everyone's Taxes Go Down Mill Rate Is Lowered			
Increased Assessment		Total Taxes	Mill Rate
10%		\$ 30,000.00	0.022727
Property	Value of Property	Taxes Owed	Example 5
1	\$ 110,000.00	\$ 2,500.00	
2	\$ 110,000.00	\$ 2,500.00	
3	\$ 110,000.00	\$ 2,500.00	
4	\$ 110,000.00	\$ 2,500.00	
5	\$ 110,000.00	\$ 2,500.00	
6	\$ 110,000.00	\$ 2,500.00	
7	\$ 110,000.00	\$ 2,500.00	
8	\$ 110,000.00	\$ 2,500.00	
9	\$ 110,000.00	\$ 2,500.00	
10	\$ 110,000.00	\$ 2,500.00	
11	\$ 110,000.00	\$ 2,500.00	
12	\$ 110,000.00	\$ 2,500.00	
\$ 1,320,000.00		\$ 30,000.00	

Total Taxes Remain the Same Some Properties Increase 10% Other's Increase 5% Those Whose Properties Increased More than the 5% Pay More than Year Before Those Whose Properties Increased 5% Pay Less than Year Before Mill Rate Is Lowered				
		10% 5%	Total Taxes \$ 30,000.00	Mill Rate 0.02658
Property	Value of Property		Taxes Owed	
1	\$ 110,250.00		\$ 2,930.23	Example 6
2	\$ 115,500.00		\$ 3,069.77	
3	\$ 110,250.00		\$ 2,930.23	
4	\$ 115,500.00		\$ 3,069.77	
5	\$ 110,250.00		\$ 2,930.23	
6	\$ 115,500.00		\$ 3,069.77	
7	\$ 110,250.00		\$ 2,930.23	
8	\$ 115,500.00		\$ 3,069.77	
9	\$ 110,250.00		\$ 2,930.23	
10	\$ 115,500.00		\$ 3,069.77	
	\$ 1,128,750.00		\$ 30,000.00	

POWERS OF THE ANNUAL MEETING

(c) A special meeting has the powers of the annual meeting. No more than two special meetings may be held between annual meetings to consider or act upon the same subject, except that in counties having a population of 500,000 or more no more than four such meetings may be held. No tax may be voted at a special meeting, unless notice thereof is included in the notice under par. (b). The amount of tax proposed to be voted shall be set forth in the notice. The special meeting may vote a tax of a lesser amount than stated in the notice, but not a greater amount.

(3) CHALLENGE. If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting." A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

120.09 Consideration of special subject. If in a common or union high school district at least 60 days prior to the annual meeting a petition is filed with the school district clerk signed by 100 electors requesting that the annual meeting consider a special subject or item of business which is a proper subject or item for consideration at the annual meeting, the school district clerk shall incorporate a statement of the subject or item in the notice of the annual meeting. The school district clerk shall prepare the proper ballot to permit voting on the subject or item at the annual meeting. If the 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. 66.527.

(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 LUNCHESES. 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. 66.03.

(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 licensed accountant.

(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: ...