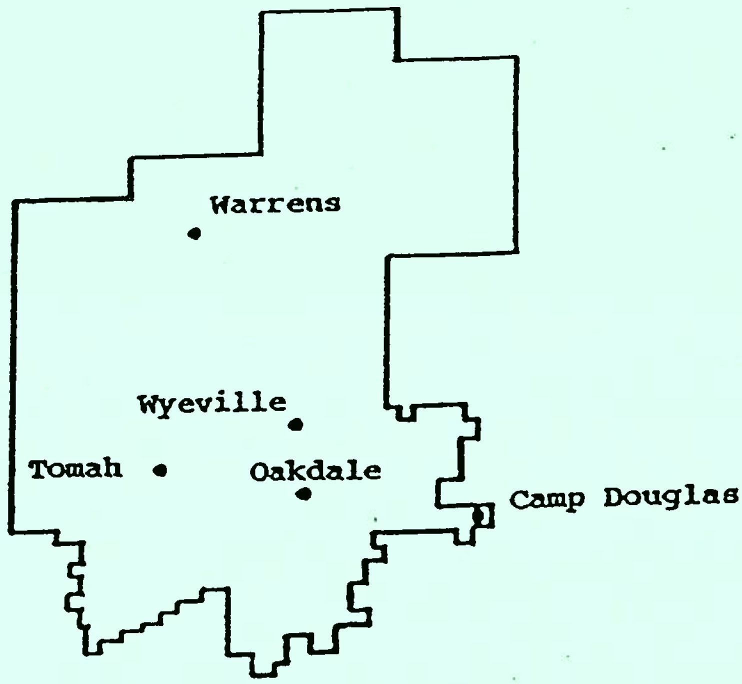
TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 13, 2007

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2007-2008 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**
Dave Stutzman	**Vice President**
Gary R. Grovesteen	**Clerk**
Mary Ellen Justinger	**Treasurer**
Pam Buchda	**Director**
Debra Buswell	**Director**
Joan Greendeer-Lee	**Director**
Robert T. Fasbender	**District Administrator**
Gregory G. Gaarder	**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 13, 2007, at 7:30 p.m.
The meeting will be held in the Tomah High School Cafeteria, 901 Lincoln Ave.

1 Call Meeting to Order
2. Review of Proposed 2007-2008 Budget
3. Adjournment

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

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AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 13, 2007, at 8:00 p.m.
The meeting will be held in the Tomah High School Cafeteria, 901 Lincoln Ave.

1. Call Meeting to Order - Done by President
2. Elect a Chairman
3. Approval of Minutes of 2006 Annual Meeting
4. Treasurer's Report – 2006-2007 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) Update on Building Programs
    b) Communication with the Public
11. Levy a School Tax for the Ensuing Year
12. Set Next Annual Meeting Date
13. Adjournment

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

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL BUDGET HEARING
Monday, August 14, 2006, at 7:30 p.m.
The meeting was held in the Tomah High School Cafeteria, 901 Lincoln Avenue.

The Annual Budget meeting of the Tomah Area School District was called to order by President Baumgarten at 7:35 p.m. on Monday, August 14, 2006.

Business Manager Greg Gaarder reviewed the proposed 2006-2007 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 Scott Hurd and seconded by Jerry Koeck to adjourn the meeting. The motion carried. The meeting was adjourned at 8:03 p.m.

Gregory G. Gaarder, Business Manager
Secretary to the Board of Education

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL MEETING
Monday, August 14, 2006, at 8:00 p.m.
The meeting was held in the Tomah High School Cafeteria.

1. ***Call Meeting to Order*** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Baumgarten at 8:05 p.m. on Monday, August 14, 2006.

2. ***Elect a Chairman*** – Mr. Baumgarten 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 Randy Owen and seconded by Sandy Murray 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 Randy Owen 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 Lavonne Spiers and seconded by Cindy Zahrte 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 Sandy Murray and seconded by Paul Skofronick to authorize the sale of surplus school property. The motion carried on a hand vote.

6. ***Vote on Furnishing School Meals*** - A motion was made by Jenny McCoy and seconded by Don Wagner 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 Cindy Zahrte and seconded by Jerry Koeck 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 Lavonne Spiers and seconded by Scott Hurd to continue Board members' salaries at $2,500 per year. The motion carried on a hand vote.

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

10. ***New Business*** –

a) **Update on Proposed Building Program** – Mr. Fasbender and Mr. Gaarder presented a proposed building project to the audience.

b) ***Communication with the Public*** – Barb Sullivan asked questions regarding the ESL Program. Scott Hurd asked questions regarding school forest management.

11. ***Levy a School Tax for the Ensuring Year*** - A motion was made by Barb Sullivan and seconded by Jerry Koeck to set the levy at $7,577,296.52 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 Marlon Mee and seconded by Paul Wiese to set the Annual Meeting for August 13, 2007, at 8:00 p.m. The motion carried on a hand vote.

13. ***Adjournment*** - A motion was made by Jenny McCoy and seconded by Jerry Koeck to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 9:15 p.m.

Gregory G. Gaarder, Business Manager
Secretary to the Board of Education

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2006-2007

GENERAL FUND - 10

Revenues & Other Financing Sources		Expenditures & Other Financing Uses	
Operating Transfer In	$ -		
Local Sources	$ 7,096,347.19		
Inter-District	$ 74,204.00		
Intermediate	$ 2,846.25	Instruction	$ 15,164,738.57
State	$ 19,043,754.34	Support	$ 9,659,434.32
Federal	$ 1,422,556.64	Interfund Transfer to Fund 27	$ 2,533,072.60
Other	$ 191,986.64	Non-Program Transactions	$ 392,391.38
TOTAL	$ 27,831,695.06	TOTAL	$ 27,749,636.87

*Beginning Fund Balance	$ 3,453,535.76
Difference	$ 82,058.19
*Ending Fund Balance	$ 3,535,593.95

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$ 88,898.49
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$ 56,235.45

*Beginning Fund Balance	$ 38,407.84
Difference	$ 32,663.04
*Ending Fund Balance	$ 71,070.88

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$ 4,137,423.51	
	Expenditures & Other Financing Uses	
	Instruction	$ 2,793,595.76
	Support	$ 1,050,930.55
	Non Program Transactions	$ 292,897.20
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$ 4,137,423.51	

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

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$ 24,271.00
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$ 24,271.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$ 11,272,745.94
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$ 11,049,335.93

*Beginning Fund Balance	$ 181,931.27
Difference	$ 223,410.01
*Ending Fund Balance	$ 405,341.28

CAPITAL PROJECTS FUND - 45

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	5,595,787.65
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	1,552,332.19

*Beginning Fund Balance	$	-
Difference	$	4,043,455.46
*Ending Fund Balance	$	4,043,455.46

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	1,224,612.02
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	1,289,771.30

*Beginning Fund Balance	$	118,107.87
Difference	$	(65,159.28)
*Ending Fund Balance	$	52,948.59

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	59,346.47
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	61,469.25

*Beginning Fund Balance	$	82,189.05
Difference	$	(2,122.78)
*Ending Fund Balance	$	80,066.27

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

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

<u>REVENUE TERMS</u>

Taxes – property taxes and mobile home taxes
Non-Capital Sales – student resale accounts
School Activity Income – admissions to musicals, plays and athletic events
Interest on Investments – interest earned on investment of funds
Other Revenues, Local Sources – Donations such as Frank G. Andres Funds and Thomas Earle Fund, rental income, students fines
Transit of Aids from Intermediate Sources – State and Federal aid paid through CESA
Categorical State Aid - handicapped aid, transportation aid, library aid, driver's ed. aid,
General State Aid – equalization aid
Impact Aid – Federal aid for Native American students and Government employees whose children live on Federal property
Special Projects Grants – competitive Federal grants, i.e. School to Work & Drug Free Schools
ECIA, Title I and VI – Federal entitlement grants (often based on low income)
Compensation, Fixed Assets – reimbursement for sale or loss of fixed assets
Adjustments – insurance dividends

<u>EXPENDITURE TERMS</u>

Undifferentiated Curriculum – Elementary Education
Regular Curriculum – Art, English, Foreign Language, Math, Music, Social Studies, Science
Vocational Curriculum – Business Education, Family & Consumer Education, Industrial Arts
Physical Curriculum – Health, Physical Education, Driver's Education
Special Education Curriculum – Special Education
Co-Curricular Activities – Clubs, Athletics, Marching Band, Music Production, National Honor Society
Special Needs – Gifted & Talented, Non-Special Education Homebound, School-Age Parent
Support Services – Pupil Services, Social Worker, Attendance, Guidance, Nursing, Psychological Services, Speech
Instructional Staff Services – Curriculum, Library Media
General Administration – Board of Education, District Administrator
School Building Administration – Building Principals
Business Administration – Fiscal (Budgeting, Payroll, Auditing), Operation, Construction, Maintenance, Transportation
Central Services – Staff Accounting, Staff Training, Data Processing
Insurance & Judgments – Liability Insurance
Debt Service – Operational Debt
Other Support Services – CESA General Administration, Early Retirement Benefits
Non-Program Transactions – Other non-program transactions

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

BUDGET ADOPTION 2006-2007			
GENERAL FUND (FUND 10)	**Audited 2005-2006**	**Unaudited 2006-2007**	**Budget 2007-208**
Beginning Fund Balance (Account 930 000)	3,383,614.87	3,453,535.76	3,538,126.56
Ending Fund Balance, Reserved (Acct. 931 000)	0.00	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	3,453,535.76	3,538,126.56	0.00
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**3,453,535.76**	**3,538,126.56**	**3,538,126.56**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	5,738,809.50	6,670,970.80	6,824,143.81
240 Payments for Services	43,672.01	34,792.75	28,200.00
260 Non-Capital Sales	17,229.37	17,561.65	16,500.00
270 School Activity Income	56,281.06	54,404.86	55,300.00
280 Interest on Investments	172,712.36	304,840.48	295,000.00
290 Other Revenue, Local Sources	24,320.96	19,065.25	19,125.00
Subtotal Local Sources	**6,053,025.26**	**7,101,635.79**	**7,238,268.81**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	79,594.00	74,204.00	163,161.00
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	**79,594.00**	**74,204.00**	**163,161.00**
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	1,350.00	3,554.97	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**1,350.00**	**3,554.97**	**0.00**
State Sources			
610 State Aid -- Categorical	230,609.00	252,306.50	236,768.00
620 State Aid -- General	18,060,298.00	18,727,136.00	19,988,759.00
630 DPI Special Project Grants	86,580.00	86,580.00	90,000.00
640 Payments for Services	6,851.00	15,977.00	10,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	2,185.20	2,455.33	0.00
690 Other Revenue	16,824.00	18,005.00	17,366.00
Subtotal State Sources	**18,403,347.20**	**19,102,459.83**	**20,342,893.00**

Federal Sources			
710 Transit of Aids	41,741.00	36,077.33	40,717.00
720 Impact Aid	138,821.74	195,102.54	150,000.00
730 DPI Special Project Grants	229,010.00	217,811.44	203,587.00
750 IASA Grants	690,914.43	529,087.31	807,142.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	10,389.75	0.00
790 Other Federal Revenue - Direct	0.00	392,248.23	242,250.00
Subtotal Federal Sources	**1,100,487.17**	**1,380,716.60**	**1,443,696.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	10,870.08	12,836.55	25,000.00
870 Long-Term Obligations	0.00	0.00	228,490.00
Subtotal Other Financing Sources	**10,870.08**	**12,836.55**	**253,490.00**
Other Revenues			
960 Adjustments	83,054.00	50,533.81	55,000.00
970 Refund of Disbursement	395.67	17,842.00	0.00
980 Medical Service Reimbursement	128,957.18	110,774.28	112,000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**212,406.85**	**179,150.09**	**167,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**25,861,080.56**	**27,854,557.83**	**29,608,508.81**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	5,232,218.37	5,371,210.77	5,823,073.27
120 000 Regular Curriculum	6,492,225.68	6,937,471.53	7,322,294.76
130 000 Vocational Curriculum	922,927.54	1,042,486.78	1,034,524.95
140 000 Physical Curriculum	843,810.26	1,269,413.26	1,180,799.96
160 000 Co-Curricular Activities	448,159.62	468,287.07	446,449.23
170 000 Other Special Needs	137,153.84	76,804.46	132,250.53
Subtotal Instruction	**14,076,495.31**	**15,165,673.87**	**15,939,392.70**
Support Sources			
210 000 Pupil Services	705,257.96	780,560.22	796,538.69
220 000 Instructional Staff Services	1,094,951.58	1,023,744.34	1,179,883.19
230 000 General Administration	307,158.01	322,535.70	327,141.58
240 000 School Building Administration	1,101,512.10	1,113,759.51	1,200,142.39
250 000 Business Administration	4,681,078.67	5,140,296.19	5,431,557.55
260 000 Central Services	404,917.92	418,840.51	432,787.13
270 000 Insurance & Judgments	132,427.28	244,826.44	262,376.00
280 000 Debt Services	118,077.69	265,453.54	225,000.00
290 000 Other Support Services	308,016.95	368,405.16	327,931.76
Subtotal Support Sources	**8,853,398.16**	**9,678,421.61**	**10,183,358.29**
Non-Program Transactions			
410 000 Inter-fund Transfers	2,565,425.29	2,533,480.17	2,901,956.86
430 000 Instructional Service Payments	293,402.23	387,860.32	581,300.96
490 000 Other Non-Program Transactions	2,438.68	4,531.06	2,500.00
Subtotal Non-Program Transactions	**2,861,266.20**	**2,925,871.55**	**3,485,757.82**
TOTAL EXPENDITURES & OTHER FINANCING USES	**25,791,159.67**	**27,769,967.03**	**29,608,508.81**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-208
900 000 Beginning Fund Balance	421.54	38,407.84	72,133.69
900 000 Ending Fund Balance	**38,407.84**	**72,133.69**	**72,133.69**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,212,703.47**	**4,253,528.70**	**4,579,186.23**
100 000 Instruction	2,770,202.61	2,808,174.80	3,256,505.16
200 000 Support Services	1,106,920.88	1,118,730.85	1,070,535.03
400 000 Non-Program Transactions	297,593.68	292,897.20	252,146.04
TOTAL EXPENDITURES & OTHER FINANCING USES	**4,174,717.17**	**4,219,802.85**	**4,579,186.23**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-208
900 000 Beginning Fund Balance	189,314.86	181,931.27	401,699.57
900 000 ENDING FUND BALANCES	**181,931.27**	**401,699.57**	**401,699.57**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,087,056.95**	**11,420,220.91**	**1,488,032.95**
281 000 Long-Term Capital Debt	1,094,440.54	1,169,271.91	1,277,968.76
282 000 Refinancing	0.00	9,821,116.68	0.00
283 000 Operational Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	210,064.02	210,064.19
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,094,440.54**	**11,200,452.61**	**1,488,032.95**
842 000 INDEBTEDNESS, END OF YEAR	**8,684,908.26**	**14,763,689.26**	**13,256,868.81**

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-208
900 000 Beginning Fund Balance	0.00	0.00	4,181,245.35
900 000 Ending Fund Balance	**0.00**	**4,181,245.35**	**137,724.52**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**5,740,067.04**	**0.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	1,558,821.69	0.00
300 000 Community Services	0.00	0.00	4,043,520.83
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**1,558,821.69**	**4,043,520.83**

FOOD SERVICE FUND (FUND 50)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-208
900 000 Beginning Fund Balance	78,126.17	118,107.87	145,883.36
900 000 ENDING FUND BALANCE	**118,107.87**	**145,883.36**	**145,883.36**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,249,776.98**	**1,316,412.77**	**1,248,480.84**
200 000 Support Services	1,209,795.28	1,288,637.28	1,248,480.84
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,209,795.28**	**1,288,637.28**	**1,248,480.84**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-208
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**

200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	**Audited 2005-2006**	**Unaudited 2006-2007**	**Budget 2007-208**
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

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 2006 valuation of the district was $1,079,957,073. The projected valuation of the district is $1,144,898,569 which is a 6.0% increase.

The proposed budget reflects a property tax increases of $182,431.76 This will result in a tax levy increase of 2.25% for the 2007-2008 budget. This budget will result in a mill rate decrease of 3.55%.

The 2007-2008 expenditures and revenue figures are unaudited at this time.

TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2007

G.O. Refunding Bonds, Series 2007A						
	2007				Interest	$ 92,100.00
	2008	Principal	$ 595,000.00		Interest	$ 172,300.00
	2009	Principal	$ 610,000.00		Interest	$ 148,200.00
	2010	Principal	$ 630,000.00		Interest	$ 123,400.00
	2011	Principal	$ 655,000.00		Interest	$ 97,700.00
	2012	Principal	$ 675,000.00		Interest	$ 71,100.00
	2013	Principal	$ 705,000.00		Interest	$ 43,500.00
	2014	Principal	$ 735,000.00		Interest	$ 14,700.00
			$ 4,605,000.00			$ 763,000.00
G.O. Promissory Notes, Series 2007B						
	2007				Interest	$ 10,665.63
	2008	Principal	$ 290,000.00		Interest	$ 14,443.76
	2009	Principal	$ 155,000.00		Interest	$ 3,778.13
			$ 445,000.00			$ 28,887.52
G.O. Refunding Bonds, Series 2007C						
	2007				Interest	$ 103,112.50
	2008				Interest	$ 206,225.00
	2009	Principal	$ 140,000.00		Interest	$ 203,425.00
	2010	Principal	$ 315,000.00		Interest	$ 194,325.00
	2011	Principal	$ 330,000.00		Interest	$ 181,425.00
	2012	Principal	$ 345,000.00		Interest	$ 167,925.00
	2013	Principal	$ 360,000.00		Interest	$ 153,825.00
	2014	Principal	$ 375,000.00		Interest	$ 139,125.00
	2015	Principal	$ 390,000.00		Interest	$ 123,825.00
	2016	Principal	$ 405,000.00		Interest	$ 107,418.75
	2017	Principal	$ 425,000.00		Interest	$ 89,781.25
	2018	Principal	$ 445,000.00		Interest	$ 71,293.75
	2019	Principal	$ 465,000.00		Interest	$ 51,956.25
	2020	Principal	$ 485,000.00		Interest	$ 31,768.75
	2021	Principal	$ 505,000.00		Interest	$ 10,731.25
			$ 4,985,000.00			$ 1,836,162.50
State Trust Fund Loan 1/27/2003						
	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
			$ 1,545,685.00			$ 554,954.24
SUB TOTAL		PRINCIPAL	$ 11,580,685.00		INTEREST	$ 3,183,004.26

TOTAL DISTRICT INDEBTEDNESS	**$ 14,763,689.26**

DISTRICT: ***TOMAH AREA SCHOOL DISTRICT*** 5747

District update on: **7/31/2007** **Gov's Budget Changes in Green**

Other cells calculate after base levy entry.

Line 1: 2006-2007 Base Revenue	=	**25,591,754**
Line 1 Amnt May Not Exceed Line 9 of Final 06-07 Revenue Limit Worksheet.		
06-07 General Aid Certification (06-07 line 12)	+	18,727,136
06-07 Computer Aid Received (Src 691)	+	18,005
06-07 Fnd 10 Levy Cert (06-07 ln 18, levy 10 Src 211)	+	6,636,549
06-07 Fnd 38 Levy Cert (06-07 ln 14B, levy 38 Src 210	+	210,064
06-07 Fnd 41 Levy Cert (06-07 ln 14C, levy 41 Src 210	+	0
06-07 Aid Penalty for Over Levy (06-07 bottom)	-	0

06-07 Levy for 06-07 Non-Recurring Exemptions (ln 10). Enter amnt used below.

06-07 Non-Recurring Ref to Exceed Limit	-	0
06-07 Declining Enrollment	-	0
06-07 Other Non-Recurring Exemption	-	0

September & Summer FTE Membership Averages

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

Line 2: Base Avg:(04+.4ss)+(05+.4ss)+(06+.4ss) / 3 = **3,041**

	2004	2005	2006
Summer fte:	29	24	52
% (40,40,40)	12	10	21
Sept fte:	2,968	3,028	3,083
Total fte	2,980	3,038	3,104

Line 6: Curr Avg:(05+.4ss)+(06+.4ss)+(07+.4ss) / 3 = **3,068**

	2005	2006	2007
Summer fte:	24	52	52
% (40,40,40)	10	21	21
Sept fte:	3,028	3,083	3,040
Total fte	3,038	3,104	3,061

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (**Line 2 - Line 6**, if > 0)
X 1.00 =
X (Line 5, Maximum 2007-2008 Revenue per Memb) =
Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = **17,366**

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

Enter Estimated 2007 Property Values

A. 2007 Exempt Computer Property Valuation	**Required**	2,401,200
B. 2007 TIF-Out Tax Apportionment Equalized Valuation		1,144,898,569
C. 2007 TIF-Out Value plus Exempt Computers (A + B)		1,147,299,769

Computer aid replaces a portion of proposed Fund 10 Levy
Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

07-08 Revenue Limit Worksheet - GOVERNOR'S BUDGET - SB40

1.	2006-2007 Base Revenue (Funds 10, 38, 41)	(from left)		25,591,754
2.	Base Sept Membership Avg (04+.4ss, 05+.4ss, 06+.4ss/3)	(from left)		3,041
3.	2006-2007 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		8,415.57
4.	2007-2008 Per Member Increase (A + B - C)			284.43
	A. Allowed Per Pupil Increase		264.12	
	B. Low Revenue Increase (8700 - (3 + 4A)) **Not < 0**		20.31	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)			
5.	2007-08 Maximum Revenue / Memb (Ln 3 + Ln 4)			8,700.00
6.	Current Membership Avg (05+.4ss, 06+.4ss, 07+.4ss/3)	(from left)		3,068
7.	2007-2008 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)		26,691,600
8.	Total Recurring Exemptions (A+B+C+D+E+F)	(rounded)		316,733
	Unused 2006-2007 Recurring Levy Authority		7,549	
	A. Prior Year Carryover (100% of Amnt Entered Above)		7,549	
	B. Transfer of Service (if negative, include sign)		9,184	
	C. Transfer of Territory (if negative, include sign)		0	
	D. Federal Impact Aid Loss (2005-06 to 2006-07)		0	
	E. Recurring Referenda to Exceed (If 07-08 is first year)		300,000	
9.	2007-2008 Limit with Recurring Exemptions (Ln 7 + Ln 8)			27,008,333
10.	Total 2007-2008 Non-Recurring Exemptions (A + B + C)			0
	A. Non-Recurring Referenda, to Exceed 2007-08 Limit			
	B. Declining Enrollment Exemptn for 07-08 (from left)			
	C. Other Non-Recurring Exemption			
11.	2007-08 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			27,008,333
12.	Oct 15, 2007 Certification of 2007-08 General Aid			19,988,759
13.	**Allowable Limited Revenue:** (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)			**7,019,574**
14.	**Total Limited Revenue To Be Used** (A+B+C)		Not >line 13	**7,019,574**
	Entries Required Below: Amnts Needed by Purpose and Fund:			
	A. Gen Operations: Fnd 10 including Src 211 & Src 691		6,809,509.81	(Proposed Fund 10)
	B. Non-Referendum Debt (inside limit) Fnd 38 Src 210		210,064.19	(to Budget Rpt)
	C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210			(to Budget Rpt)
15.	Total Revenue from Other Levies		(A+B+C+D):	1,277,969
	A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		1,277,968.76	
	B. Community Services (Fnd 80 Src 210)			(to Budget Rpt)
	C. Prior Year Levy Chargeback (Src 212)			(to Budget Rpt)
	D. Other Levy Revenue - Milwaukee & Kenosha Only			(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)			8,297,543
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		17,366	(to Budget Rpt)
+ **18.**	**Fnd 10 Src 211 (Ln 14A - Ln 17), 2007-08 Budget**		6,792,143.81	(to Budget Rpt)
+	*Line 18 (not 14A) is the Fund 10 Levy certified by the Board.*			
= **19.**	**Total All Fund Tax Levy** (14B + 14C + 15 + 18)			**8,280,176.76**
	Line 19 = levy to be apportioned = DOR PC-401		Levy Rate =	0.00723224
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,488,033	(to Budget Rpt)

Revised: 3-27-2007

Worksheet is available at: www.dpi.state.wi.us/dpi/dfm/sfms/workexe.html

Estimating a 6% Increase in Equalized Values
3.71% Increase in Equalized Aid
Decrease in 2008 Enrollment of Approximately 43 Students

Revenue Limit Explanation and Example

Revenue Limits

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

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

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

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

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

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

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

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

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

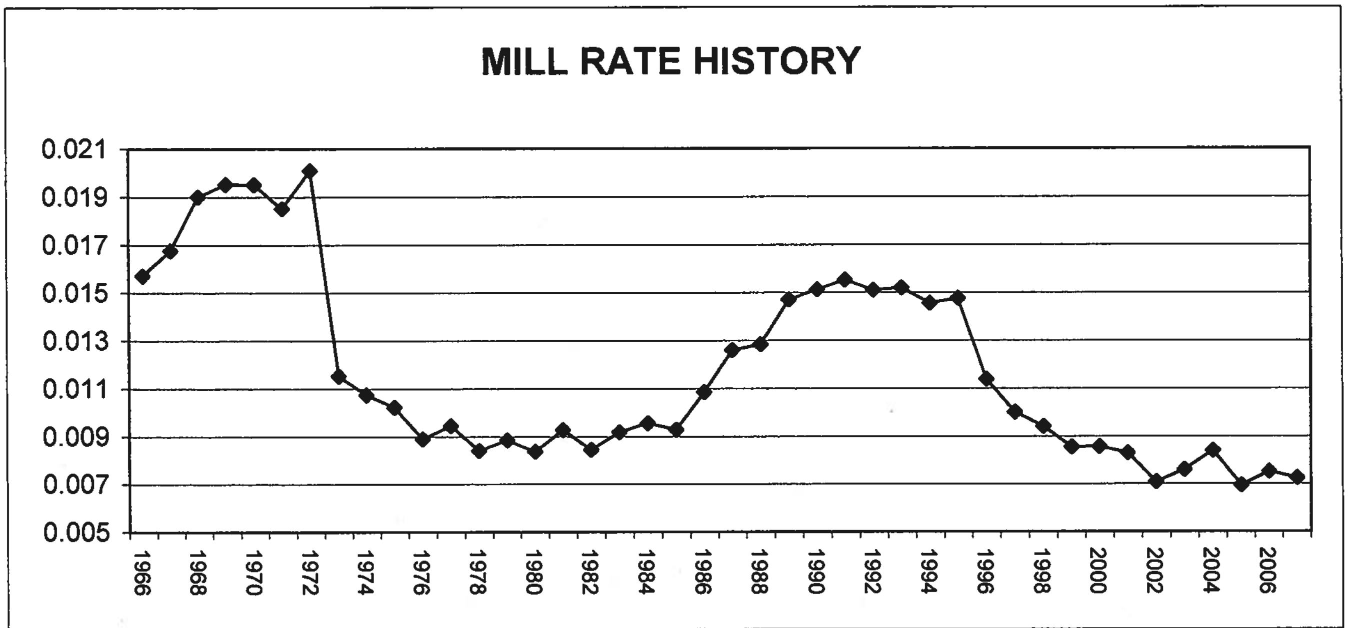
After the revenue limit and any exemptions to the limit are determined, a district's allowable levy for the 1998-99 school year can be determined. This is done by subtracting the general aid the district will receive in 1998-99 from the revenue limit. The allowable levy is distributed among the general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

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

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

* The School District Certification of Equalized Valuation for 2007 will not be known until October 2007.

	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	$ 377,494,755	0.0151270	13.38%	10.18%	2.90%
1991	$ 6,201,905.24	$ 399,413,254	0.0155275	8.61%	5.81%	2.65%
1992	$ 6,347,764.35	$ 420,332,083	0.0151018	2.35%	5.24%	-2.74%
1993	$ 6,847,990.80	$ 450,933,907	0.0151862	7.88%	7.28%	0.56%
1994	$ 7,031,635.51	$ 483,306,385	0.0145490	2.68%	7.18%	-4.20%
1995	$ 7,605,090.15	$ 515,575,575	0.0147507	8.16%	6.68%	1.39%
1996	$ 6,328,301.91	$ 556,257,685	0.0113766	-16.79%	7.89%	-22.87%
1997	$ 5,841,246.95	$ 584,093,325	0.0100005	-7.70%	5.00%	-12.10%
1998	$ 5,739,205.40	$ 610,875,333	0.0093951	-1.75%	4.59%	-6.05%
1999	$ 5,611,893.46	$ 657,533,766	0.0085348	-2.22%	7.64%	-9.16%
2000	$ 6,031,523.23	$ 705,680,755	0.0085471	7.48%	7.32%	0.14%
2001	$ 6,162,987.59	$ 743,372,262	0.0082906	2.18%	5.34%	-3.00%
2002	$ 5,565,403.00	$ 787,348,638	0.0070685	-9.70%	5.92%	-14.74%
2003	$ 6,508,204.60	$ 859,381,998	0.0075731	16.94%	9.15%	7.14%
2004	$ 7,501,397.00	$ 895,815,882	0.0083738	15.26%	4.24%	10.57%
2005	$ 6,786,122.00	$ 980,563,794	0.0069206	-9.54%	9.46%	-17.35%
2006	$ 8,097,745.00	$ 1,079,957,073	0.0074982	19.33%	10.14%	8.35%
*2007	$ 8,280,177.00	$ 1,144,898,569	0.0072322	2.25%	6.01%	-3.55%
		5 Year Average		6.46%	7.78%	-1.21%
		10 Year Average		3.03%	6.88%	-3.62%
		15 Year Average		2.30%	6.87%	-4.27%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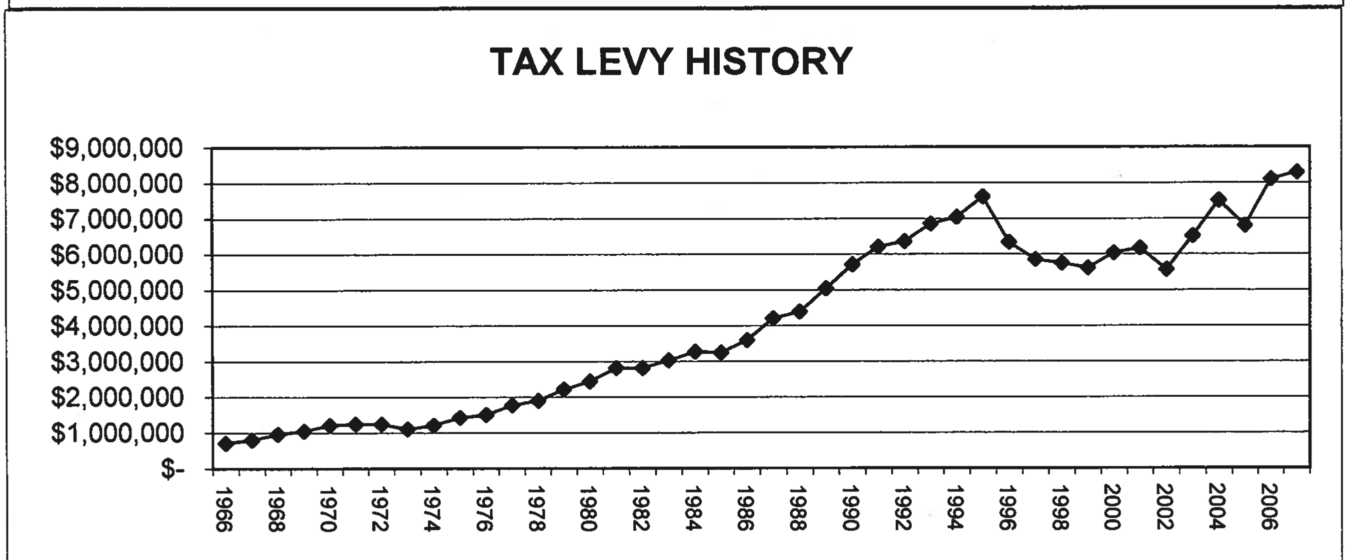
TAX LEVY HISTORY
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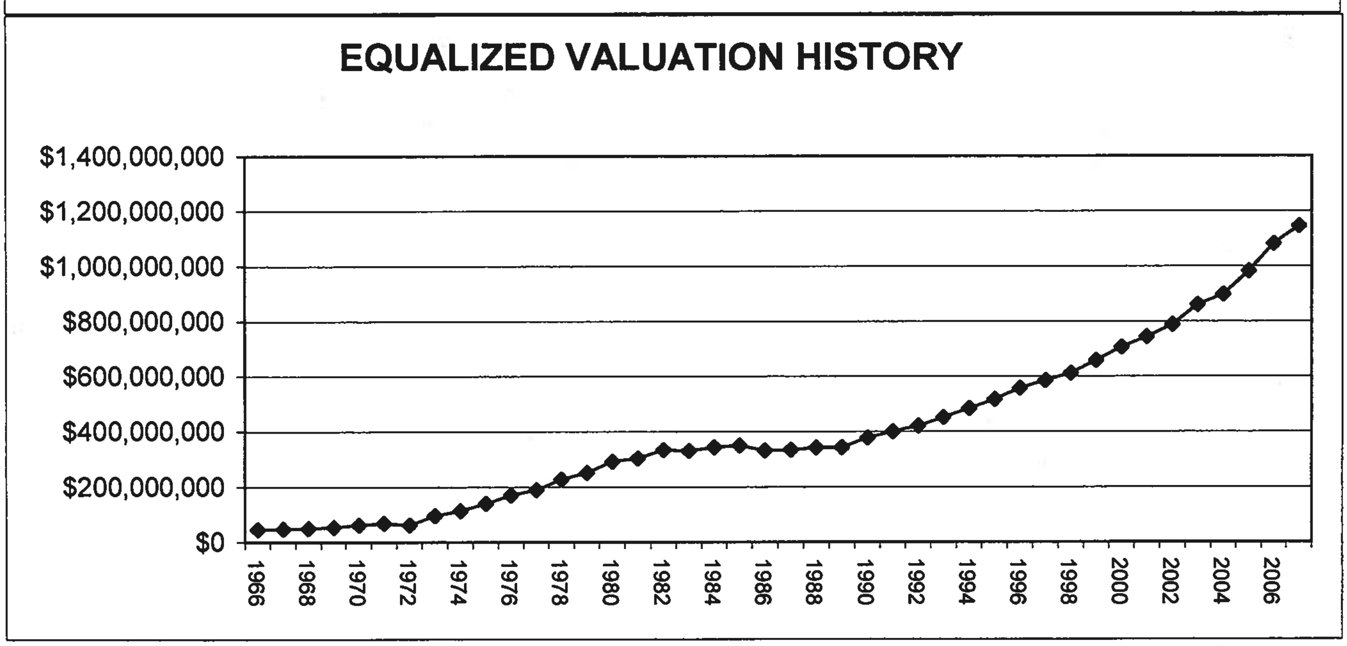
EQUALIZED VALUATION HISTORY
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CITIZEN'S GUIDE TO UNDERSTANDING THE 2007-2008 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL DISTRICT

The preceding pages showing undifferentiated curriculum, regular curriculum, vocational curriculum, etc. follows the Department of Public Instruction's recommended format. The following pages detailing the proposed budget are the same pages received by the Board of Education during the budget hearing process. Budgets are shown by building and department rather than by function.

2007-08 Non Salary
19-Jul-07

2007-08 NON-SALARY BUDGET FUND 10	BUDGETED 2006-2007	$39,282 2007-2008	Difference	Percent Change
Lemonweir	$25,621	$36,185	$10,564	41.23%
Miller	$22,279	$28,774	$6,495	29.15%
Oakdale	$8,740	$5,627	($3,113)	-35.62%
Camp Douglas	$6,084	$7,256	$1,172	19.26%
Wyeville	$10,882	$14,868	$3,985	36.62%
Warrens	$10,625	$11,864	$1,239	11.66%
LaGrange	$25,021	$34,050	$9,029	36.08%
Music/Art/PE/Guid/Chap/Library	$70,185	$84,193	$14,008	19.96%
Elementary Total	$179,438	$222,816	$43,378	24.17%
Middle School	$95,313	$97,849	$2,537	2.66%
MS Athletics	$11,242	$16,473	$5,231	46.54%
Senior High School	$236,745	$256,810	$20,065	8.48%
HS Athletics	$92,583	$91,456	($1,126)	-1.22%
Alternative School	$30,813	$30,585	($229)	-0.74%
English as a Second Language	$0	$0	$0	0.00%
Administration	$482,048	$639,305	$157,257	32.62%
Health	$3,333	$3,130	($203)	-6.09%
Transportation	$681,790	$961,811	$280,021	41.07%
Operation	$970,947	$983,090	$12,143	1.25%
Construction	$569,724	$383,450	($186,274)	-48.58%
Maintenance	$187,724	$188,936	$1,212	0.65%
District Wide Programs	$3,244,212	$3,644,956	$400,744	12.35%
District Wide AV	$28,697	$30,020	$1,324	4.61%
Curriculum	$241,246	$218,564	($22,683)	-9.40%
Technology	$302,000	$302,000	$0	0.00%
Gifted & Talented	$6,924	$6,932	$8	0.11%
Wellness	$200	$200	$0	0.00%
FUND 10	**$7,364,979**	**$8,078,383**	**$713,404**	**8.83%**

Elementary school increases are due to increased enrollment, workbook recoding, common school library increase and movement of staff.

Overall non-salary athletic budget increased approximately 4%

High school increase is due to an inceease in student numbers.

FUND 27				
Lemonweir	$0	$0	$0.00	0.00%
Miller	$0	$0	$0.00	0.00%
Oakdale	$0	$0	$0.00	0.00%
Camp Douglas	$0	$0	$0.00	0.00%
Wyeville	$0	$0	$0.00	0.00%
Warrens	$0	$0	$0.00	0.00%
LaGrange	$0	$0	$0.00	0.00%
Elementary Fund 27 Total	$0	$0	$0.00	**0.00%**
Middle School	$0	$0	$0.00	0.00%
High School	$100	$0	($100.00)	-100.00%
Transportation	$34,000	$51,315	$17,315.00	50.93%
District Wide Aid Eligible	$36,000	$47,750	$11,750.00	32.64%
District Wide Non Aid Eligible	$200,374	$76,708	($123,665.73)	-61.72%
FUND 27 TOTAL	**$270,474**	**$175,773**	**($94,700.73)**	**-35.01%**

Increase due to fuel costs and student transportation costs.

OT Increase in hrs

Decrease in costs to Chileda, LaCrosse School District and CESA Contract (Spec ED Costs.

FUND 38 & 39 DEBT SERVICE	**$1,461,196**	**$1,488,033**	**$26,837.43**	**1.84%**

FUND 10 TOTAL	$7,364,979	$8,078,383	$713,403.84	8.83%
FUND 27 TOTAL	$270,474	$175,773	($94,700.73)	-35.01%
FUND 38 & 39 TOTAL	$1,461,196	$1,488,033	$26,837.43	1.84%
GRAND TOTAL	**$9,096,648**	**$9,742,189**	**$645,540.54**	**6.63%**

2006-07 NON-SALARY BUDGET SUMMARY		
2006-07 NON-SALARY BUDGET	**Difference**	
Lemonweir	$10,564	Based on Student #s @ $86.55/Student
Miller	$6,495	Based on Student #s @ $86.55/Student
Oakdale	($3,113)	Based on Student #s @ $86.55/Student
Camp Douglas	$1,172	Based on Student #s @ $86.55/Student
Wyeville	$3,985	Based on Student #s @ $86.55/Student
Warrens	$1,239	Based on Student #s @ $86.55/Student
LaGrange	$9,029	Based on Student #s @ $86.55/Student
Music/Art/PE/Guid/Chap/Library	$14,008	Equals $65.00/Student
Total	$43,378	
Middle School	$2,537	Based on Student #s @ $126.67/Student
MS Athletics	$5,231	Based on Student #s @ $30.68/Student
Senior High School	$20,065	Based on Student #s @ $211.06/Student
HS Athletics	($1,126)	Based on Student #s @ $81.78/Student

Alternative School	**($229)**	**$39,282**		**Percent**
Description	**2006-2007**	**2007-2008**	**Difference**	**Change**
Personal Services - Alternative School	$800	$0	($800)	-100.00%
General Supplies Alternative School	$2,699	$0	($2,699)	-100.00%
General Supplies - Library	$0	$20	$20	100.00%
AV Media - Library	$0	$550	$550	100.00%
Library Books - Library	$3,045	$3,000	($45)	-1.47%
Newspapers - Library	$0	$229	$229	100.00%
Periodicals - Library	$186	$230	$43	23.19%
Personal Services - Alternative School	$18,917	$21,640	$2,723	14.40%
Pymt to Intermediate Unit - WWTC	$2,000	$0	($2,000)	-100.00%
General Supplies - Alternative School	$559	$3,524	$2,965	530.34%
AV Media-Alternative School	$0	$200	$200	100.00%
Periodicals - Alternative School	$1,087	$643	($444)	-40.86%
Other Media - Alternative School	$800	$550	($250)	-31.25%
Non Capital Equip - Furniture	$720	$0	($720)	-100.00%
	$30,813	**$30,585**	**($229)**	**-0.74%**

Administration	**$157,257**	**$39,282**		**Percent**
Description	**2006-2007**	**2007-2008**	**Difference**	**Change**
Personal Services - Board Members (Negotiator)	$20,000	$20,000	$0	0.00%
Personal Services - Election	$5,000	$7,000	$2,000	40.00%
Personal Services - Legal Services	$40,000	$40,000	$0	0.00%
Personal Services - Audit	$7,950	$8,395	$445	5.60%
Other Bd of Education - Bond & Investment Fees	$2,000	$1,000	($1,000)	-50.00%
Other Bd of Education - WASB Services	$6,000	$6,288	$288	4.80%
Personal Services - District Administrator	$8,660	$6,700	($1,960)	-22.63%
Personal Services - Direction of Business	$20,000	$21,500	$1,500	7.50%
Emplee Travel - Board Members	$1,500	$1,500	$0	0.00%
Emplee Travel - District Administration	$2,200	$2,200	$0	0.00%
Emplee Travel - Direction of Business	$2,000	$2,000	$0	0.00%
Advertising - Election Ads	$500	$500	$0	0.00%
Advertising - Direction of Business	$15,000	$15,000	$0	0.00%
Communication - Postage	$11,500	$11,500	$0	0.00%
General Supplies - Election	$300	$300	$0	0.00%
General Supplies - Direction of Business	$1,200	$1,200	$0	0.00%
General Supplies - Fiscal	$2,000	$2,000	$0	0.00%
Non-Capital Equip - Direction of Business	$150	$0	($150)	-100.00%
Periodicals Direction of Business	$816	$816	$0	0.00%
Equip Rental - Direction of Business	$480	$480	$0	0.00%
Operational Debt - Interest Short-Term Borrowing	$100,000	$200,000	$100,000	100.00%

2007-08 Non Salary

Operational Debt - Paying Agent Fees	$0	$25,000	$25,000	100.00%
District Liability Insurance	$32,791	$34,861	$2,070	6.31%
District Property Insurance	$25,454	$24,762	($692)	-2.72%
Workers Compensation	$156,740	$188,315	$31,575	20.14%
Fidelity Bond Premiums	$2,007	$2,438	$431	21.47%
Judgments & Settlements	$750	$0	($750)	-100.00%
Unemployment Compensation	$12,000	$12,000	$0	0.00%
Dues & Fees - Direction of Business	$3,550	$3,550	$0	0.00%
Other Misc - Direction of Business	$1,500	$0	($1,500)	-100.00%
	$482,048	**$639,305**	**$157,257**	32.62%

Interest expenses increase.

Issuance expense

Premium increase

Health Description	**($203) 2006-2007**	**$39,282 2007-2008**	**Difference**	**Percent Change**
Personal Services - Health	$110	$100	($10)	-9.09%
Emplee Travel - Health	$880	$800	($80)	-9.09%
Medical Supplies - Health	$2,090	$2,000	($90)	-4.31%
Periodicals Health	$253	$230	($23)	-9.09%
	$3,333	**$3,130**	**($203)**	**-6.09%**

Transportation Description	**$280,021 2006-2007**	**$39,262 2007-2008**	**Difference**	**Percent Change**
Personal Service-Direction of Pupil Transportation	$13,600	$11,590	($2,010)	-14.78%
Property Services-Vehicle Maintenance	$25,000	$25,000	$0	0.00%
Parent Contract	$3,000	$2,000	($1,000)	-33.33%
Emplee Travel - Direction Pupil T	$1,000	$1,000	$0	0.00%
Petroleum Regular (Home to Sc	$232,000	$243,800	$11,800	5.09%
CESA	$0	$750	$750	100.00%
General Supplies-Vehicle Mainte	$106,000	$120,000	$14,000	13.21%
Apparel-Vehicle Maintenance	$300	$900	$600	200.00%
Non-Capital Equip-Vehicle Maintenance	$5,000	$3,000	($2,000)	-40.00%
Periodicals Direction of Pupil Tr	$500	$100	($400)	-80.00%
Capital Equip - Group Depreciat	$0	$14,254	$14,254	100.00%
Equipment/Vehicles Maint Indivi	$0	$228,490	$228,490	100.00%
Equipment/Vehicles Replac Indi	$248,200	$257,500	$9,300	3.75%
Liability Insurance - Transportati	$46,190	$47,427	$1,237	2.68%
Dues & Fees-Direction of Pupil Transportation	$1,000	$6,000	$5,000	500.00%
	$681,790	**$961,811**	**$280,021**	41.07%

12% increase over 06-07 actuals.

Better reflect anticipated costs.

Purchase of cameras and radios for buses.

Lease of three buses.

Increase of cost of new buses.

Testing Fees

Operation Description	**$12,143 2006-2007**	**$39,282 2007-2008**	**Difference**	**Percent Change**
Property Services - Operation	$0	$2,112	$2,112	100.00%
Property Services-Sites	$28,000	$28,000	$0	0.00%
Property Services - Bldgs	$41,700	$39,933	($1,767)	-4.24%
Property Services - Equip	$500	$500	$0	0.00%
Gas for Heat - Bldgs	$270,436	$274,436	$4,000	1.48%
Electricity Other than Heat - Bldg	$434,249	$442,249	$8,000	1.84%
Water - Bldgs	$31,000	$31,000	$0	0.00%
Sewerage - Bldgs	$35,000	$35,000	$0	0.00%
Emplee Travel - Operation	$650	$650	$0	0.00%
Communication - Telephone	$28,500	$28,500	$0	0.00%
General Supplies - Sites	$2,500	$2,500	$0	0.00%
General Supplies - Floors	$7,600	$7,600	$0	0.00%
General Supplies - Electrical	$11,000	$11,000	$0	0.00%
General Supplies - Hygiene	$38,000	$38,000	$0	0.00%
General Supplies - Cleaning	$26,900	$26,900	$0	0.00%
Non-Capital Equip - Floors	$1,600	$2,320	$720	45.00%
Equipment Components - Operation	$4,600	$4,600	$0	0.00%

Anticipated 8% increase over 05-06 actuals or 15% increase over 06-07 actuals. Includes bldg program & WTC.

Anticipated 7% increase over 06-07 actuals. Includes bldg program & WTC.

2007-08 Non Salary

Equip/Depreciated	$4,800	$7,790	$2,990	62.29%
Capital Lease-Chiller Principal	$3,878	$0	($3,878)	-100.00%
Capital Lease-Chiller Interest	$34	$0	($34)	-100.00%
	$970,947	**$983,090**	**$12,143**	1.25%

Construction	($186,274)	**$39,282**		**Percent**
Description	**2006-2007**	**2007-2008**	**Difference**	**Change**
Personal Services - Construction	$5,000	$5,000	$0	0.00%
Property Services - Construction	$519,724	$333,450	($173,443)	-35.84%
Site Components-Remodeling - C	$25,000	$25,000	$0	0.00%
Bldg Components-Remodeling - (	$20,000	$20,000	$0	0.00%
	$569,724	**$383,450**	**($186,274.06)**	-32.70%

Anticipated decrease from previous year due to increased costs.

Maintenance	**$1,212**	**$39,282**		**Percent**
Description	**2006-2007**	**2007-2008**	**Difference**	**Change**
Property Services Site Repairs	$1,250	$1,250	$0	0.00%
Property Services-Bldg	$10,000	$10,000	$0	0.00%
Property Services - Bldg HVAC	$107,474	$109,686	$2,212	2.06%
Property Services-Bldg - Fire Safety	$4,000	$5,000	$1,000	25.00%
Property Services-Bldg - Communication Systems	$3,500	$3,500	$0	0.00%
Property Services-Bldg - Electrical	$600	$600	$0	0.00%
Property Services - Bldg Structure	$5,000	$3,000	($2,000)	-40.00%
Emplee Travel - Direction of Maintenance	$500	$500	$0	0.00%
General Supplies Site Repairs	$8,000	$8,000	$0	0.00%
General Supplies - Bldgs	$15,000	$15,000	$0	0.00%
General Supplies - Plumbing	$10,000	$10,000	$0	0.00%
General Supplies - Electrical	$10,000	$10,000	$0	0.00%
General Supplies - Bldg Structure	$5,500	$5,500	$0	0.00%
Non-Capital Equip - Bldg	$5,400	$5,400	$0	0.00%
Non-Capital Equip - Other Equipment	$500	$500	$0	0.00%
Equip Rental - Other Equipment	$1,000	$1,000	$0	0.00%
	$187,724	**$188,936**	**$1,212**	0.65%

District Wide Programs	**$400,744**	**$39,282**		**Percent**
Description	**2006-2007**	**2007-2008**	**Difference**	**Change**
Personal Services - Other Pupil	$1,000	$1,000	$0	0.00%
Personal Services - Principal (S	$4,000	$0	($4,000)	-100.00%
Purchased Service - School Se	$0	$45,000	$60,000	100.00%
Personal Services-Repair Distric	$420	$420	$0	0.00%
PS - District Wide	$3,000	$3,000	$0	0.00%
Emplee Travel-Instructional Staff	$10,000	$10,000	$0	0.00%
General Tuition - Open Enrollment	$311,852	$453,225	$2,384	45.33%
Pymt to CESA - District Wide Pro	$25,942	$25,938	($1,604)	-0.01%
Project Challenge Enrollment	$0	$62,688	$62,688	100.00%
General Supplies - Reg Curr-Summer School	$800	$800	$0	0.00%
General Supplies - District Wide	$21,800	$21,800	$0	0.00%
Paper - District Wide	$22,000	$40,000	$18,000	81.82%
Non-Capital Equip - District Wide	$3,265	$4,000	$735	22.51%
Equip Rental - District Wide	$72,428	$72,428	$0	0.00%
Transfer to Special Education Fu	$2,763,405	$2,901,957	$138,552	5.01%
Dues & Fees - District Wide	$1,800	$200	$0	-88.89%
Non-Aidable Refund-Other Non Prog-Pers Prop Tax	$2,500	$2,500	$0	0.00%
	$3,244,212	**$3,644,956**	**$400,744**	12.35%

SRO Officer. Currently Budget at 100% of costs, will be budgeted at 75% of cost.

Better reflect anticipated costs.

Necessary budget item.

Better reflect actual costs.

Fund transfer increase due to increase in special education costs.

2007-08 Non Salary

District Wide AV Description	$1,324 2006-2007	$39,282 2007-2008	Difference	Percent Change
Personal Services - AV	$1,000	$100	($900)	-90.00%
Maintenance-Instructional Equipment	$5,000	$5,900	$900	18.00%
Maintenance-Other Equipment	$500	$500	$0	0.00%
General Supplies - AV	$7,500	$5,000	($2,500)	-33.33%
Non-Capital Equip - AV	$14,697	$18,520	$3,824	26.02%
	$28,697	$30,020	$1,324	4.61%

Curriculum Description	($22,683) 2006-2007	$39,282 2007-2008	Difference	Percent Change
Personal Services-Curriculum Development	$2,000	$2,000	$0	0.00%
Emplee Travel-Direction of Improv of Instruction	$1,500	$1,600	$100	6.67%
Communication - Postage - Curriculum	$1,000	$1,000	$0	0.00%
Gen Supplies - Undif Curriculum	$2,000	$2,000	$0	0.00%
General Supplies - English Language	$6,000	$0	($6,000)	-100.00%
General Supplies - Mathematics	$18,000	$0	($18,000)	-100.00%
General Supplies - Science	$1,000	$1,000	$0	0.00%
General Supplies - Curriculum	$2,153	$2,153	$0	0.00%
AV Media	$5,000	$16,000	$11,000	220.00%
Periodicals - Curriculum	$0	$338	$338	100.00%
Textbooks-Regular Curriculum	$201,468	$172,017	($29,451)	-14.62%
Textbooks Replacement	$0	$19,380	$19,380	100.00%
Periodicals Curriculum	$0	$100	$100	100.00%
Dues Fees - Curriculum	$1,125	$975	($150)	-13.33%
	$241,246	$218,564	($22,683)	-9.40%

Workbook budget was moved to the elementary buildings.

Technology Description	$0 2006-2007	$39,282 2007-2008	Difference	Percent Change
Maintenance-Instructional Equipment	$12,000	$12,000	$0	0.00%
PS - Computer Technology	$2,500	$2,500	$0	0.00%
Emplee Travel - Computer Technology	$1,500	$1,500	$0	0.00%
Communications - Network Phone Service	$71,900	$80,000	$8,100	11.27%
General Supplies - Computer Technology	$250	$0	($250)	-100.00%
Instructional Software	$25,000	$25,000	$0	0.00%
Equip Components-Computer Technology	$15,000	$15,000	$0	0.00%
Non Instructional Computer Software	$10,000	$10,000	$0	0.00%
Periodicals Computer Technology	$2,000	$2,000	$0	0.00%
Equipment/Vehicles Group Depreciation	$161,850	$154,000	($7,850)	-4.85%
	$302,000	$302,000	$0	0.00%

Talented & Gifted Description	$8 2006-2007	$39,282 2007-2008	Difference	Percent Change
Personal Services - Gifted & Talented	$0	$500	$500	100.00%
Emplee Travel - Gifted & Talented	$400	$300	($100)	-25.00%
Communication - Gifted & Talented	$50	$50	$0	0.00%
General Supplies - Gifted & Talented	$3,664	$2,673	($991)	-27.06%
AV Media - Gifted & Talented	$0	$50	$50	100.00%
Dues & Fees - Gifted & Talented	$2,614	$3,359	$745	28.50%
Other Misc - Gifted & Talented	$196	$0	($196)	-100.00%
	$6,924	$6,932	$8	0.11%

Wellness Description	$0 2006-2007	$39,282 2007-2008	Difference	Percent Change
Description	Current Budgetec	Verified Total	Budget Diff	
General Supplies - Wellness	$200	$200	$0	100.00%
	$200	$200	$0	100.00%

19-Jul-07

2007-2008 SALARY BUDGET FUND 10 TOTAL	BUDGETED 2006-2007	7/19/2007 2007-2008	Difference	Percent Change
Lemonweir				
Miller				
Oakdale				
Camp Douglas				
Wyeville				
Warrens				
LaGrange				
Music/Art/PE/Guid/Chap/Library				
Elementary	$ 6,226,704.09	$ 6,669,423.15	$ 442,719.06	7.11%
Middle School	$ 3,628,490.98	$ 3,802,919.68	$ 174,428.70	4.81%
Senior High School	$ 4,757,724.56	$ 5,011,189.15	$ 272,230.52	5.72%
Alternative School	$ 480,642.21	$ 574,394.27	$ 93,752.06	19.51%
English as a Second Language	$ 5,382.50	$ -	$ 52,821.78	0.00%
Administration	$ 550,913.37	$ 593,340.53	$ 42,427.16	7.70%
Health	$ 49,438.91	$ 51,588.32	$ 2,149.41	4.35%
Transportat	$ 1,129,382.78	$ 1,188,267.08	$ 58,884.30	5.21%
Operation	$ 836,400.42	$ 890,985.60	$ 54,585.18	6.53%
Construction	$ -	$ -	$ -	0.00%
Maintenance	$ 365,609.12	$ 375,405.06	$ 9,795.94	2.68%
District Read	$ -	$ -	$ -	0.00%
District Wide	$ 565,640.14	$ 549,601.06	$ (16,039.08)	-2.84%
District Wide	$ -	$ -	$ -	0.00%
Curriculum	$ 163,651.16	$ 221,759.58	$ 58,108.42	35.51%
Technology	$ 145,712.81	$ 151,659.13	$ 5,946.32	4.08%
Gifted & Talented	$ 123,026.08	$ 65,897.51	$ (57,128.57)	-46.44%
Wellness	$ -	$ -	$ -	0.00%
FUND 10 TOTAL	**$ 19,028,719.13**	**$ 20,146,430.12**	$ 1,194,681.20	**6.28%**
FUND 27				
Elementary	$ 1,247,058.04	$ 1,456,862.90	$ 209,804.86	16.82%
Middle Schoo	$ 575,338.36	$ 672,646.21	$ 97,307.85	16.91%
High School	$ 590,482.62	$ 549,942.17	$ (40,540.45)	-6.87%
Transportatio	$ 178,411.85	$ 163,245.48	$ (15,166.37)	-8.50%
District Wide /	$ 827,703.94	$ 864,535.63	$ 36,831.69	4.45%
District Wide Non Aid Eligible	$ 16,467.66	$ 17,115.47	$ 647.81	3.93%
FUND 27 TOTAL	**$ 3,435,462.47**	**$ 3,724,347.86**	$ 288,885.39	**8.41%**
FUND 38 + 39 TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**
FUND 10 TOTAL	$ 19,028,719.13	$ 20,146,430.12	$ 1,194,681.20	6.28%
FUND 27 TOTAL	$ 3,435,462.47	$ 3,724,347.86	$ 288,885.39	8.41%
FUND 38 + 39 TOTAL	$ -	$ -	$ -	0.00%
GRAND TOTAL	**$ 22,464,181.60**	**$ 23,870,777.98**	$ 1,483,566.59	**6.60%**

Coding change from GT to Curriculum.

Additional costs associated with additional staffing requests, lane movement, and anticipated salary & fringe increases.

Additional costs associated with additional staffing requests, lane movement, and anticipated salary & fringe increases.

19-Jul-07 **Grant Revenues = Grant Expenditures**

2007-2008 NON-SALARY BUDGET	**BUDGETED 2006-2007**	**7/19/2007 2007-2008**	**Difference**	**Percent Change**
ECIA Title 1 - Fund 10	$ 40,060.85	$ 156,719.94	$ 116,659	291.20%
Title IV - Fund 10	$ 12,329.00	$ 11,810.00	$ (519)	-4.21%
Title II-A - Fund 10	$ 24,901.30	$ 27,610.95	$ 2,710	0.00%
Title II-D - Fund 10	$ -	$ 2,000.00	$ 2,000	100.00%
Title V-A - Fund 10	$ 6,926.00	$ 6,570.00	$ (356)	-5.14%
Alternative Education Grant - Fund 10	$ 55,150.17	$ 56,931.93	$ 1,782	0.00%
PEP Grant - Fund 10	$ -	$ 207,826.00	$ 207,826	
Vocational Education Aid - Fund 10	$ 32,544.49	$ 32,207.20	$ (337)	-1.04%
PL 94-142 - Fund 27	$ 391,594.19	$ 364,845.54	$ (26,749)	-6.83%
PL 99-457 - Fund 27	$ 4,811.47	$ 7,716.99	$ 2,906	60.39%
IESSAA Indian Education Grant - Fund 29	$ 1,300.00	$ 5,381.06	$ 4,081	313.93%
	$ 569,617.47	$ 879,619.61	$ 310,002	54.42%

2007-2008 SALARY BUDGET	**BUDGETED 2006-2007**	**BUDGETED 2007-2008**	**Difference**	**Percent Change**
ECIA Title 1 - Fund 10	$ 533,119.15	$ 643,852.06	$ 110,733	20.77%
Title IV - Fund 10	$ 3,550.00	$ 4,730.00	$ 1,180	33.24%
Title II-A - Fund 10	$ 148,081.70	$ 151,091.05	$ 3,009	2.03%
Title II-D - Fund 10	$ -	$ 6,345.00	$ 6,345	100.00%
Title V-A - Fund 10	$ -	$ -	$ -	0.00%
Alternative Education Grant - Fund 10	$ 31,429.83	$ 33,068.07	$ 1,638	0.00%
PEP Grant - Fund 10	$ -	$ 34,424.00	$ 34,424	100.00%
Vocational Education Aid - Fund 10	$ 8,172.51	$ 8,509.80	$ 337	4.13%
PL 94-142 - Fund 27	$ 253,678.26	$ 271,230.85	$ 17,553	6.92%
PL 99-457 - Fund 27	$ 10,984.52	$ 11,262.99	$ 278	2.54%
IESSAA Indian Education Grant - Fund 29	$ 17,755.82	$ 18,627.94	$ 872	4.91%
	$ 1,006,771.79	$ 1,183,141.76	$ 176,370	17.52%

2007-2008 TOTAL GRANT BUDGETS	**BUDGETED 2006-2007**	**BUDGETED 2007-2008**	**Difference**	**Percent Change**
ECIA Title 1 - Fund 10	$ 573,180.00	$ 800,572.00	$ 227,392	39.67%
Title IV - Fund 10	$ 15,879.00	$ 16,540.00	$ 661	4.16%
Title II-A - Fund 10	$ 172,983.00	$ 178,702.00	$ 5,719	0.00%
Title II-D - Fund 10	$ -	$ 8,345.00	$ 8,345	100.00%
Title V-A - Fund 10	$ 6,926.00	$ 6,570.00	$ (356)	-5.14%
Alternative Education Grant - Fund 10	$ 86,580.00	$ 90,000.00	$ 3,420	0.00%
PEP Grant - Fund 10	$ -	$ 242,250.00	$ 242,250	100.00%
Vocational Education Aid- Fund 10	$ 40,717.00	$ 40,717.00	$ -	0.00%
PL 94-142 - Fund 27	$ 645,272.45	$ 636,076.39	$ (9,196)	-1.43%
PL 99-457 - Fund 27	$ 15,795.99	$ 18,979.98	$ 3,184	20.16%
IESSAA Indian Education Grant - Fund 29	$ 19,055.82	$ 24,009.00	$ 4,953	25.99%
	$ 1,576,389.26	$ 2,062,761.37	$ 235,777	14.96%

19-Jul-07

2007-2008 TOTAL BUDGET FUND 10	BUDGETED 2006-2007	7/19/2007 2007-2008	Difference	Percent Change
Lemonweir	$ 25,621	$ 36,185	$ 10,564	41.23%
Miller	$ 22,279	$ 28,774	$ 6,495	29.15%
Oakdale	$ 8,740	$ 5,627	$ (3,113)	-35.62%
Camp Douglas	$ 6,084	$ 7,256	$ 1,172	19.26%
Wyeville	$ 10,882	$ 14,868	$ 3,985	36.62%
Warrens	$ 10,625	$ 11,864	$ 1,239	11.66%
LaGrange	$ 25,021	$ 34,050	$ 9,029	36.08%
Music/Art/PE/Guid/Chap/Library	$ 70,185	$ 84,193	$ 14,008	19.96%
Total Elementary NonSalary	$ 179,438	$ 222,816	$ 43,378	24.17%
Elementary Salary	$ 6,226,704	$ 6,669,423	$ 442,719	7.11%
TOTAL ELEMENTARY	**$ 6,406,142**	**$ 6,892,239.36**	$ 486,098	**7.59%**
Middle School	$ 3,723,804	$ 3,917,241.72	$ 193,438	5.19%
Senior High School	$ 4,994,469	$ 5,359,455.50	$ 364,986	7.31%
Alternative School	$ 511,456	$ 604,979.03	$ 93,523	18.29%
English as a Second Language	$ 5,383	$ -	$ (5,383)	0.00%
Administration	$ 1,032,961	$ 1,232,645.53	$ 199,684	19.33%
Health	$ 52,772	$ 54,718.32	$ 1,946	3.69%
Transportation	$ 1,811,173	$ 2,150,078.08	$ 338,905	18.71%
Operation	$ 1,807,348	$ 1,874,075.61	$ 66,728	3.69%
Construction	$ 569,724	$ 383,450.23	$ (186,274)	-48.58%
Maintenance	$ 553,333	$ 564,340.68	$ 11,007	1.99%
District Wide Programs	$ 3,809,852	$ 4,194,556.88	$ 384,705	10.10%
District Wide AV	$ 28,697	$ 30,020.25	$ 1,324	4.61%
Curriculum	$ 404,898	$ 440,323.20	$ 35,426	8.75%
Technology	$ 447,713	$ 453,659.13	$ 5,946	0.00%
Gifted & Talented	$ 129,950	$ 72,829.29	$ (57,121)	-43.96%
Wellness	$ 200	$ 200.00	$ -	0.00%
FUND 10 TOTAL	**$ 26,289,874**	**$ 28,224,812.81**	$ 1,934,939	**6.86%**
			$ -	
FUND 27 TOTAL			$ -	
Lemonweir	$ -	$ -	$ -	0.00%
Miller	$ -	$ -	$ -	0.00%
Oakdale	$ -	$ -	$ -	0.00%
Camp Douglas	$ -	$ -	$ -	0.00%
Wyeville	$ -	$ -	$ -	0.00%
Warrens	$ -	$ -	$ -	0.00%
LaGrange	$ -	$ -	$ -	0.00%
Total Elementary Non-Salary	$ -	$ -	$ -	0.00%
Elementary Salary	$ 1,247,058	$ 1,456,863	$ 209,805	16.82%
Elementary Salary & Non-Salary	$ 1,247,058	$ 1,456,863	$ 209,805	16.82%
Middle School	$ 575,338	$ 672,646	$ 97,308	16.91%
High School	$ 590,583	$ 549,942	$ (40,640)	-6.88%
Transportation	$ 212,412	$ 214,560	$ 2,149	1.01%
District Wide	$ 1,080,545	$ 1,006,109	$ (74,436)	-6.89%
FUND 27 TOTAL	**$ 3,705,936**	**$ 3,900,121**	$ 194,185	**5.24%**
			$ -	
FUND 38 & 39 TOTAL	**$ 1,461,196**	**$ 1,488,033**	$ 26,837	**1.84%**
			$ -	
FUND 10 TOTAL	$ 26,289,874	$ 28,224,813	$ 1,934,939	6.86%
FUND 27 TOTAL	$ 3,705,936	$ 3,900,121	$ 194,185	5.24%
FUND 38 & 39 TOTAL	$ 1,461,196	$ 1,488,033	$ 26,837	1.84%
GRAND TOTAL	**$ 31,457,005**	**$ 33,612,967**	$ 2,155,961	**6.41%**

20-Jun-07 Fund Grand Totals

2007-2008 TOTAL BUDGET FUND 10	BUDGETED 2006-2007	7/19/2007 2007-2008	Difference	Percent Change
Lemonweir	$ 25,620.83	$ 36,184.65	$ 10,564	41.23%
Miller	$ 22,278.98	$ 28,773.99	$ 6,495	29.15%
Oakdale	$ 8,740.22	$ 5,626.76	$ (3,113)	-35.62%
Camp Douglas	$ 6,083.88	$ 7,255.88	$ 1,172	19.26%
Wyeville	$ 10,882.43	$ 14,867.90	$ 3,985	36.62%
Warrens	$ 10,625.36	$ 11,863.99	$ 1,239	11.66%
LaGrange	$ 25,021.01	$ 34,049.81	$ 9,029	36.08%
Music/Art/PE/Guid/Chap/Library	$ 70,185.04	$ 84,193.23	$ 14,008	19.96%
Total Elementary NonSalary	$ 179,437.75	$ 222,816.21	$ 43,378	24.17%
Elementary Salary	$ 6,226,704.09	$ 6,669,423.15	$ 442,719	7.11%
TOTAL ELEMENTARY	**$ 6,406,141.84**	**$ 6,892,239.36**	$ 486,098	**7.59%**
Middle School	$ 3,735,045.22	$ 3,917,241.72	$ 182,197	4.88%
Senior High School	$ 5,087,051.97	$ 5,359,455.50	$ 272,404	5.35%
Alternative School	$ 511,455.68	$ 604,979.03	$ 93,523	18.29%
English as a Second Language	$ 5,382.50		$ (5,383)	0.00%
Administration	$ 1,032,961.37	$ 1,232,645.53	$ 199,684	19.33%
Health	$ 52,771.91	$ 54,718.32	$ 1,946	3.69%
Transportation	$ 1,811,172.78	$ 2,150,078.08	$ 338,905	18.71%
Operation	$ 1,807,347.70	$ 1,874,075.61	$ 66,728	3.69%
Construction	$ 569,724.29	$ 383,450.23	$ (186,274)	-48.58%
Maintenance	$ 553,333.24	$ 564,340.68	$ 11,007	1.99%
District Wide Programs	$ 3,809,852.20	$ 4,194,556.88	$ 384,705	10.10%
District Wide AV	$ 28,696.69	$ 30,020.25	$ 1,324	4.61%
Curriculum	$ 404,897.52	$ 440,323.20	$ 35,426	8.75%
Technology	$ 447,712.81	$ 453,659.13	$ 5,946	0.00%
Gifted & Talented	$ 129,950.26	$ 72,829.29	$ (57,121)	-43.96%
Wellness	$ 200.00	$ 200.00	$ -	0.00%
Fund 10 Grants	$ 896,265.00	$ 1,383,696.00	$ 487,431	0.00%
FUND 10 TOTAL	**$ 27,289,962.98**	**$ 29,608,508.81**	$ 2,318,546	**7.83%**
FUND 27 TOTAL			$ -	
Lemonweir	$ -	$ -	$ -	0.00%
Miller	$ -	$ -	$ -	0.00%
Oakdale	$ -	$ -	$ -	0.00%
Camp Douglas	$ -	$ -	$ -	0.00%
Wyeville	$ -	$ -	$ -	0.00%
Warrens	$ -	$ -	$ -	0.00%
LaGrange	$ -	$ -	$ -	0.00%
Total Elementary Non-Salary	$ -	$ -	$ -	0.00%
Elementary Salary	$ 1,247,058.04	$ 1,456,862.90	$ 209,805	16.82%
Elementary Salary & Non-Salary	$ 1,247,058.04	$ 1,456,862.90	$ 209,805	16.82%
Middle School	$ 575,338.36	$ 672,646.21	$ 97,308	16.91%
High School	$ 590,582.62	$ 549,942.17	$ (40,640)	-6.88%
Transportation	$ 212,411.85	$ 214,560.48	$ 2,149	1.01%
District Wide	$ 1,080,545.33	$ 1,006,109.10	$ (74,436)	-6.89%
Fund 27 Grants	$ 661,068.44	$ 655,056.37	$ (6,012)	-0.91%
FUND 27 TOTAL	**$ 4,367,004.64**	**$ 4,555,177.23**	$ 188,173	**4.31%**
			$ -	
FUND 38 & 39 TOTAL	**$ 1,461,195.52**	**$ 1,488,032.95**	$ 26,837	**1.84%**
			$ -	
FUND 10 TOTAL	$ 27,289,962.98	$ 29,608,508.81	$ 2,318,546	7.83%
FUND 27 TOTAL	$ 4,367,004.64	$ 4,555,177.23	$ 188,173	4.31%
FUND 38 & 39 TOTAL	$ 1,461,195.52	$ 1,488,032.95	$ 26,837	1.84%
GRAND TOTAL	**$ 33,118,163.14**	**$ 35,651,718.99**	$ 2,533,556	**7.11%**

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
DPI JULY 1 ESTIMATE OF 2007-2008 GENERAL AID
JULY 2007

Tomah Area 5747

PART A: 2006-07 MEMBERSHIP

		FTE
A1	3RD FRI SEPT 06 MEMBERSHIP	3,081.00
A2	2ND FRI JAN 07 MEMBERSHIP	3,079.00
A3	TOTAL (A1 + A2)	6,160.00
A4	AVERAGE (A3 / 2) (ROUNDED)	3,080.00
A5	SUMMER 06 FTE EQUIVALENT	52
A6	FOSTER + PART TIME	0
A7	AID MEMBERSHIP (A4 + A5 + A6)	3,132.00

PART B: 2006-07 GENERAL FUND DEDUCTIBLE RECEIPTS-BUDGET

B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	27,289,962.98
B2	PROP TAX + COMP AID	10R 210 + 10R 691	-	6,686,553.98
B3	GENERAL STATE AID	10R 000000 620	-	18,727,136.00
B4	NON-DED IMPACT AID	(DPI ESTIMATE)	-	9,975.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	REFUND OF DISBURSEMENT	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	1,866,298.00

PART C: 2006-07 NET COST OF GENERAL FUND-BUDGET

C1	TOTAL EXPENDITURE	10E 000000 000	+	27,289,962.98
C2	DEBT SRVC TRNSFR	10E 411000 838 + 839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PR YR REV	10E 492000 972	-	2,500.00
C5	GROSS COST GEN FUND	(C1-C2-C3-C4)	+	27,287,462.98
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	1,866,298.00
C7	OPER DEBT, INT	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT < 0)	=	25,421,164.98

PART D: 2006-07 NET COST OF DEBT SERVICE FUND-BUDGET

D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	7,051,195.52
D2	TRNSF FROM GEN FND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	1,461,195.52
D4	PMNT LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	5,590,000.00
D6	DEDUCTIBLE RCPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	7,065,104.02
D8	AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	5,590,000.00
D10	OPERATIONAL DEBT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE	(NOT < 0)	=	1,475,104.02

PART E: 2006-07 SHARED COST-BUDGET(COST/MEM = 8,588)

E1	NET COSTS: GEN FND + DEBT SRV (C8 + D11)	+	26,896,269.00
E2	COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORT	-	0.00
E3	IMP AID NONDED/WRS NEG AID HOLD HARMLESS	-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID	=	26,896,269.00

2006 SCH AID (MAY 07 CERT) VALUES, BUDGETED DATA.

Tomah Area 5747

PART E: SHARED COST - CONTINUED E5 = 26,896,269.00

E6	PRIMARY COST CEILING PER MEMB	1,000
E7	PRIMARY CEILING (A7 * E6)	3,132,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)	3,132,000.00
E9	SECONDARY COST CEILING PER MEMB	8,677
E10	SECONDARY CEILING (A7 * E9)	27,176,364.00
E11	SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)	23,764,269.00
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	0.00

PART F: EQUALIZED VALUE (VAL/MEM = 345,534)

F1	2006 SCH AID (MAY 07 CERT) + COMPUTER VALUE	1,082,213,269

PART G: 2007-08 EQUAL AID BY TIER - JULY 1, 2007

G1	PRIMARY GUARANTEED VALUE PER MEMB	1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)	6,044,760,000
G3	PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)	4,962,546,731
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	2,571,244.34
G6	SECONDARY GUARANTEED VALUE PER MEMB	1,332,294
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)	4,172,744,808
G8	SECONDARY REQUIRED RATE (E11 / G7)	0.00569512
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)	3,090,531,539
G10	SECONDARY EQUALIZATION AID (G8 * G9)	17,600,947.98
G11	TERTIARY GUARANTEED VALUE PER MEMB	528,328
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)	1,654,723,296
G13	TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)	572,510,027
G15	TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2007-08 EQUALIZATION AID - JULY 1, 2007

H1	07-08 EQUALIZATION AID ELIG (G5+G10+G15)	20,172,192.32
H2	MLWK PAR CHOICE, EQ (JUST MILWAUKEE)	0.00
H3	MLWK CHARTER PGM, EQ (H1 X -.0092311748)	-186,213.03
H4	06-07 OCT/FINAL EQUAL AID ADJ	2,804.00
H5	PRIOR YEAR DATA ERROR ADJUSTMENT	0.00
H6	07-08 EQ AID EST (ROUND) (H1+H2+H3+H4+H5)	19,988,783.00

*** PART I: 2007-08 GENERAL AID - JULY 1, 2007 ***

I1	07-08 SPADJ/220 AID ELIG	0.00
I2	A. MLWK PAR CHOICE, SPADJ/220 (JUST MILWAUKEE)	0.00
I2	B. MLWK CHRTR PGM, SPADJ/220 (I1 X -.0092311748)	0.00
I2	C. 06-07 OCT/FINAL SPADJ/220 AID ADJ	0.00
I3	07-08 SPADJ/220 EST (ROUND)(I1+I2A+I2B+I2C)	0.00
I4	06-07 OCT/FINAL CHOICE/CHARTER DEDUCT ADJ	-24.00
I5	JULY 1 EST. OF 2007-08 GEN AID (H6+I3+I4)	19,988,759.00

2007-08 Tax Levy

	FUND 10 REVENUES TOTAL	8/14/2006	**FUND 10 REVENUES TOTAL**	**$ 21,432,669.00**	
	Mobile Home Tax	$ 32,000.00	Library Aid	$ 90,000.00	
	Non-Capital Sales	$ 16,500.00	Driver's Ed. Aid	$ -	
	School Activity	$ 55,300.00	State Aid for Exempt Computers	$ 17,366.00	
	Investment Interest	$ 295,000.00	Equalization Aid	$19,988,759	1
	Other Local Revenue	$ 7,125.00	Medicaid School Based Services	$ 112,000.00	
	Interdistrict Revenue (Open Enroll)	$ 163,161.00	Payment for Services	$ 10,000.00	
	Intermediate Revenue	$ -	Federal Impact Aid	$ 150,000.00	
	Fees	$ 40,200.00	Sale/Loss of Fixed Assets-Capital Lease	$ 253,490.00	
	Transportation Aid	$ 146,768.00	Ins Adjustments & Debt Premium	$ 55,000.00	
	FUND 10 GRANT REVENUES		**FUND 10 GRANT REV TOTAL**	**$ 1,383,696.00**	
		$ -	Special Project Grants	$ 155,602.00	
	PEP Grant	$ 242,250.00	ECIA Title 1 - Fund 10	$ 800,572.00	
	Class Size Reduction	$ 178,702.00	Title V-A - Fund 10	$ 6,570.00	
	TOTAL FUND 10 REVENUES			**$ 22,816,365.00**	2

	FUND 27 REVENUES				
3	Transfer From General Fund	$ 2,901,956.86	Handicapped Aid-State	**$ 979,164.00**	4
	Spec Ed Transit Of Aid CESA	$ 19,000.00	Special Projects Grants	$ 655,056.37	
	FUND 27 REVENUES TOTAL			**$ 4,555,177.23**	5

	FUND 38 & 39 REVENUES				
7	Tax Levy for Fund 38	$ 210,064.19			
9	Tax Levy for Fund 39	$ 1,277,968.76	Interest on Debt Service Investment	$ -	
	FUND 38 & 39 REVENUES TOTAL			$ 1,488,032.95	10

	2007-2008 EXPENDITURES		**2007-2008 EXPENDITURES**		
11	**GENERAL FUND (10)**	$ 28,224,812.81	Fund 10 Grants	$ 1,383,696.00	14
			Fund 27 Grants	$ 655,056.37	15
12	**SPECIAL ED. (27)**	$ 3,900,120.86	TOTAL GRANTS	$ 2,038,752.37	16
13	**DEBT SERVICE FUND (38&39)**	$ 1,488,032.95			
	TOTAL EXPENDITURES	$ 33,612,966.62			
17	**TOTAL ALL EXPENDITURES**	$ 35,651,718.99			

	SUMMARY EXPENDITURES		**SUMMARY REVENUES**		
18	**TOTAL GENERAL FUND (10)**	$ 29,608,508.81	**TOTAL GENERAL FUND (10)**	$ 22,816,365.00	20
19	**TOTAL SPECIAL ED. (27)**	$ 4,555,177.23	**TOTAL SPECIAL ED. (27)**	$ 4,555,177.23	8
13	**DEBT SERVICE FUND (38&39)**	$ 1,488,032.95	**DEBT SERVICE FUND (38&39)**	$ 1,488,032.95	13
17	**TOTAL EXPENDITURES**	$ 35,651,718.99	**TOTAL REVENUES**	$ 28,859,575.18	14

	Maximum Allowable Under Revenue Cap (Funds 10-38-41		19-Jul-07		29-Jun-07	Difference	
21	2007-2008 Revenue Cap	$	27,008,333.00	$	27,046,661.00	$	(38,328.00)
22	Allowable Limited Revenue	$	7,019,574.00	$	7,621,863.00	$	(602,289.00)
23	Computer Aid Received	$	17,366.00	$	18,626.00	$	(1,260.00)
24	Maximum Allowable Levy after Computer Aid	$	7,002,208.00	$	7,603,237.00	$	(601,029.00)
25	2007-2008 Fund 10-38-41-80 Levy	$	**7,002,208.00**	**$**	**7,603,237.00**	**$**	**(601,029.00)**
26	Amount TASD Is Under Maximum Allowable Levy	$	-				
18	TOTAL 2007-2008 EXPENDITURE (Fund 10)	$	29,608,508.81	$	29,574,320.81	$	34,188.00
20	TOTAL 2007-2008 REVENUES (Fund 10)	$	22,816,365.00	$	22,181,148.00	$	635,217.00.
	Fund 10 Balance Reduction	$	-				
25	**2007-2008 Local Property Tax Fund 10**	$	**6,792,143.81**	**$**	**7,393,172.81**	$	(601,029.00)
	2007-2008 Fund 38 Levy	**$**	**210,064.19**	**$**	**210,064.19**	$	-
	2007-2008 Fund 10-38-41-80 Levy	$	7,002,208.00	**$**	**7,603,237.00**	$	(601,029.00)
13	TOTAL 2007-2008 EXPENDITURE (Fund 39)	$	1,277,968.76	$	1,277,968.76	$	-
	Fund 39 Balance Reduction	$	-				
13	**2007-2008 Local Property Tax Fund 39**	$	**1,277,968.76**	$	**1,277,968.76**	$	-
27	**2007-2008 Total Local Prop. Tax (Funds 10&38&39)**	$	**8,280,176.76**	$	**8,881,205.76**	$	(601,029.00)
	2006-2007 Local Property Tax Fund 10	$	6,654,554.00	$	6,654,554.00		
	2006-2007 Local Property Tax Fund 38 & 39	$	1,461,196.00	$	1,461,196.00		
28	2006-2007 Total Local Property Tax	$	8,097,745.00	$	8,097,745.00		
29	**2007-2008 Property Tax Increase/Decrease**	**$**	**182,431.76**	**$**	**783,460.76**	$	(601,029.00)
30	**2007-2008 Property Tax Percent Increase/Decrease**		**2.25%**		**9.68%**		
	Equalized Valuation/Mill Rate						
31	07-08 Equalized Valuation	$	1,144,898,569	$	1,144,898,569		
	07-08 Mill Rate		0.00723224		0.00775720		
	06-07 Certified Equalized Valuation	$	1,079,957,073	$	1,079,957,073		
	06-07 Actual Mill Rate		0.00749821		0.00749821		
	Difference in Equalized Valuation	$	64,941,496	$	64,941,469		
	% Increase in Equalized Valuation		6.0%		6.0%		
	Tax Impact on Property						
	2007-2008 Projected Taxes on $100,000	$	723.22	$	775.72		
	2006-2007 Taxes on $100,000	$	749.82	$	749.82		
32	Difference in Taxes	**$**	**(26.60)**	**$**	**25.90**		
33	Percent Difference		-3.55%		3.45%		

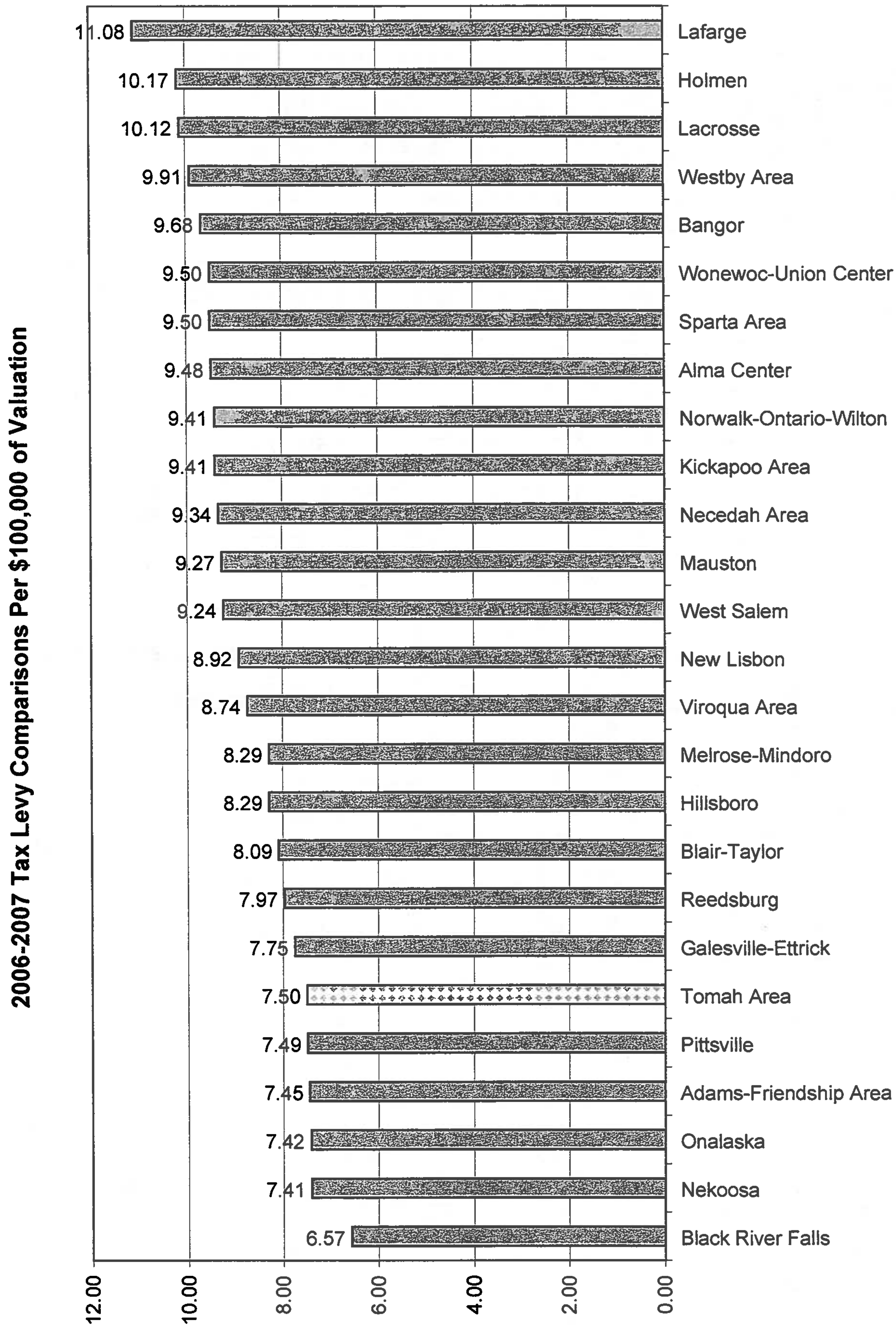
WISCONSIN
DEPARTMENT OF PUBLIC INSTRUCTION

FY 2006-2007 Equalized Levy Rates (Mill Rates)

District Type	2006-2007 Average Levy	2006-2007 Total Equalized Values	2006-2007 Average Mill Rates
State Totals - All Dis	$3,787,843,188	**$455,769,609,926	8.31
K-12 Districts (369)	$3,528,299,082	$424,598,687,039	8.31

**Statewide property value is the total of K-12 and UHS values, TIF increments excluded.

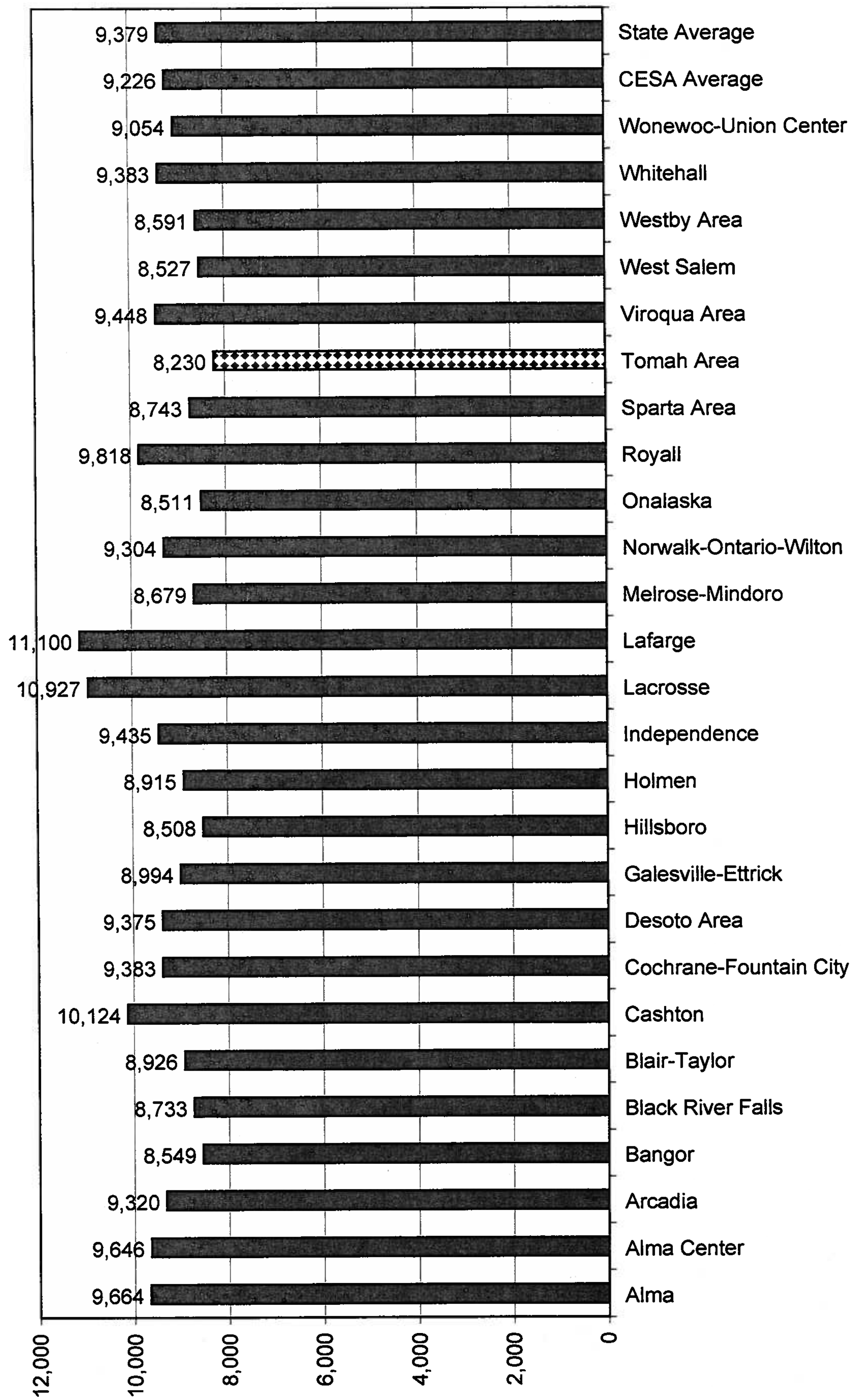
State Rank K-12 Schools	Distric Type	School District	2006-2007 Total	2006-2007 TIFOUT	2006-2007 Mill Rate
1	K-12	Gibraltar Area	$7,525,514	$3,239,994,485	2.32
2	K-12	Washington	$1,177,530	$323,272,500	3.64
3	K-12	Drummond	$5,181,095	$1,202,274,778	4.31
4	K-12	Webster	$7,135,371	$1,409,635,089	5.06
5	K-12	Sevastopol	$6,391,339	$1,258,057,572	5.08
6	K-12	Mercer	$2,058,716	$400,348,200	5.14
7	K-12	Birchwood	$3,025,958	$570,439,882	5.30
8	K-12	Green Lake	$4,704,418	$866,207,395	5.43
9	K-12	Hayward Community	$16,367,144	$2,908,859,539	5.63
10	K-12	Northwood	$4,383,904	$779,009,036	5.63
11	K-12	Three Lakes	$7,422,257	$1,302,937,551	5.70
12	K-12	Elcho	$4,083,997	$708,927,300	5.76
13	K-12	Northland Pines	$19,050,250	$3,243,522,537	5.87
14	K-12	Spooner	$9,625,191	$1,629,846,050	5.91
15	K-12	Wabeno Area	$4,800,669	$776,881,870	6.18
		Area School Districts			
20	K-12	Black River Falls	$4,746,480	$722,154,287	6.57
72	K-12	Nekoosa	$7,395,524	$997,795,890	7.41
75	K-12	Onalaska	$10,731,461	$1,447,037,063	7.42
82	K-12	Adams-Friendship Area	$9,726,462	$1,305,389,625	7.45
87	K-12	Pittsville	$2,101,332	$280,684,689	7.49
88	K-12	Tomah Area	$8,097,745	$1,079,957,073	7.50
104	K-12	Galesville-Ettrick	$3,944,715	$508,962,316	7.75
130	K-12	Reedsburg	$9,938,277	$1,246,715,963	7.97
142	K-12	Blair-Taylor	$1,646,088	$203,489,210	8.09
167	K-12	Hillsboro	$1,435,257	$173,179,150	8.29
168	K-12	Melrose-Mindoro	$2,097,973	$253,043,057	8.29
207	K-12	Viroqua Area	$3,943,682	$450,993,971	8.74
226	K-12	New Lisbon	$2,973,268	$333,494,556	8.92
253	K-12	West Salem	$5,490,551	$594,524,684	9.24
255	K-12	Mauston	$6,240,173	$673,113,089	9.27
262	K-12	Necedah Area	$3,693,888	$395,401,851	9.34
266	K-12	Kickapoo Area	$1,419,078	$150,726,177	9.41
267	K-12	Norwalk-Ontario-Wilton	$1,404,677	$149,246,760	9.41
275	K-12	Alma Center	$1,306,572	$137,792,723	9.48
277	K-12	Sparta Area	$7,587,394	$798,673,090	9.50
278	K-12	Wonewoc-Union Center	$2,045,877	$215,395,200	9.50
290	K-12	Bangor	$1,935,559	$199,853,078	9.68
311	K-12	Westby Area	$3,668,572	$370,287,270	9.91
326	K-12	Lacrosse	$36,556,559	$3,612,633,614	10.12
330	K-12	Holmen	$10,935,639	$1,075,296,076	10.17
357	K-12	Lafarge	$967,105	$87,266,750	11.08


2006-2007 Tax Levy Comparisons Per $100,000 of Valuation
Lafarge 11.08
Holmen 10.17
Lacrosse 10.12
Westby Area 9.91
Bangor 9.68
Wonewoc-Union Center 9.50
Sparta Area 9.50
Alma Center 9.48
Norwalk-Ontario-Wilton 9.41
Kickapoo Area 9.41
Necedah Area 9.34
Mauston 9.27
West Salem 9.24
New Lisbon 8.92
Viroqua Area 8.74
Melrose-Mindoro 8.29
Hillsboro 8.29
Blair-Taylor 8.09
Reedsburg 7.97
Galesville-Ettrick 7.75
Tomah Area 7.50
Pittsville 7.49
Adams-Friendship Area 7.45
Onalaska 7.42
Nekoosa 7.41
Black River Falls 6.57
12.00
10.00
8.00
6.00
4.00
2.00
0.00

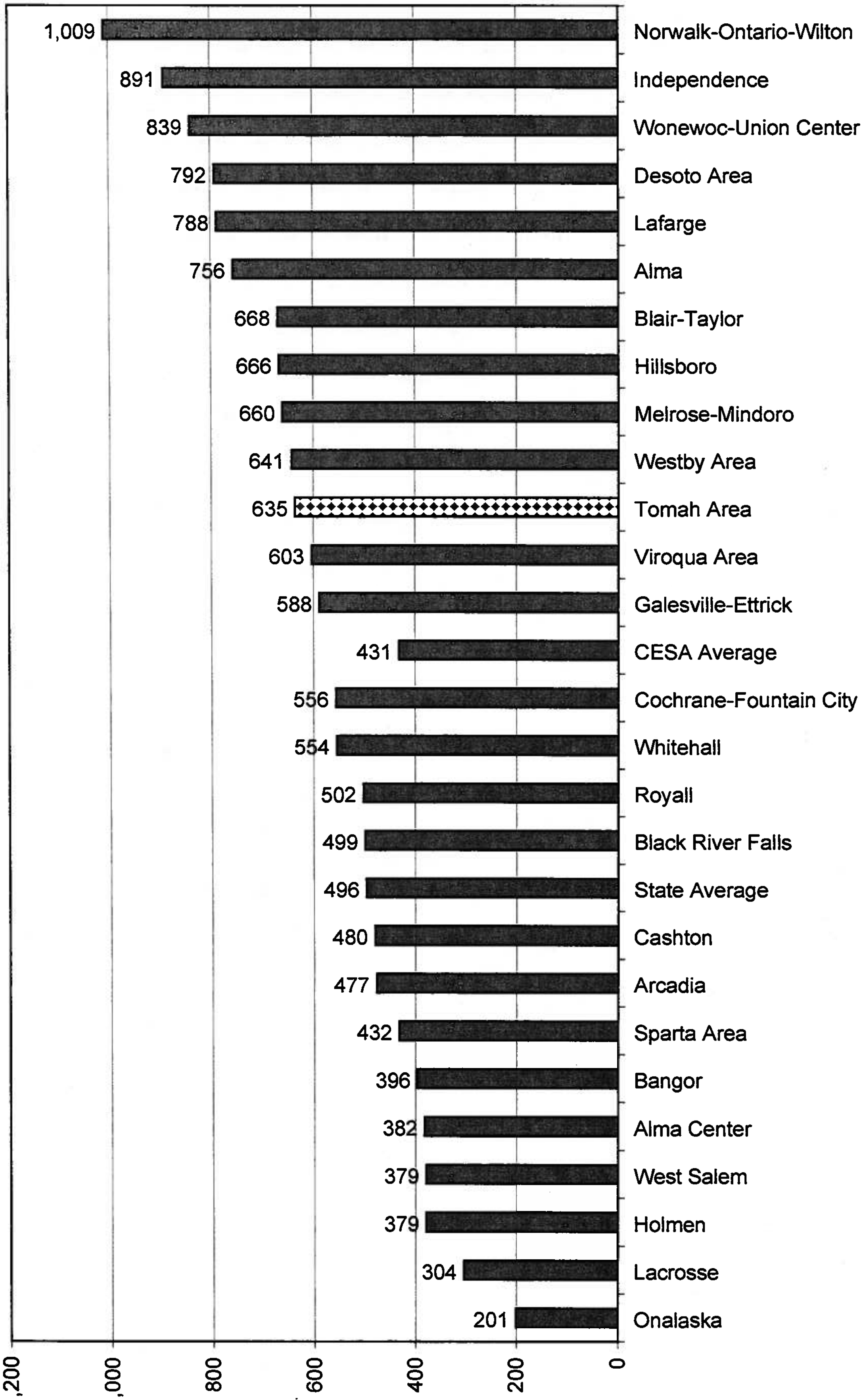
FY 2005-2006 Comparative Cost per Member for CESA (04)

District	Educational Cost Per Member	Transportation Cost Per Member	Facility Cost Per Member	Total Educational Cost Per Member	Total District Cost Per Member	2005-2006 Membership
Alma (0084)	$9,664	$756	$32	$10,451	$10,884	311
Alma Center (0091)	$9,646	$382	$730	$10,757	$11,201	602
Arcadia (0154)	$9,320	$477	$1,212	$11,009	$11,434	988
Bangor (0245)	$8,549	$396	$1,023	$9,967	$10,382	655
Black River Falls (0476)	$8,733	$499	$723	$9,955	$10,390	1,895
Blair-Taylor (0485)	$8,926	$668	$981	$10,575	$10,973	725
Cashton (0980)	$10,124	$480	$1,131	$11,734	$12,165	536
Cochrane-Fountain City (1155)	$9,383	$556	$771	$10,710	$11,258	699
De Soto Area (1421)	$9,375	$792	$0	$10,167	$10,682	589
Galesville-Ettrick-Trempealeau (2009)	$8,994	$588	$234	$9,816	$10,233	1,386
Hillsboro (2541)	$8,508	$666	$742	$9,916	$10,293	602
Holmen (2562)	$8,915	$379	$967	$10,261	$10,712	3,395
Independence (2632)	$9,435	$891	$2,174	$12,499	$12,897	331
La Crosse (2849)	$10,927	$304	$193	$11,424	$12,105	7,210
La Farge (2863)	$11,100	$788	$537	$12,424	$12,835	261
Melrose-Mindoro (3428)	$8,679	$660	$634	$9,974	$10,388	732
Norwalk-Ontario-Wilton (3990)	$9,304	$1,009	$1,024	$11,337	$11,827	632
Onalaska (4095)	$8,511	$201	$724	$9,436	$9,885	2,807
Royall (1673)	$9,818	$502	$1,438	$11,758	$12,113	629
Sparta Area (5460)	$8,743	$432	$1,574	$10,748	$11,210	2,696
Tomah Area (5747)	$8,230	$635	$395	$9,260	$9,657	3,045
Viroqua Area (5985)	$9,448	$603	$1,591	$11,642	$12,034	1,137
West Salem (6370)	$8,527	$379	$1,179	$10,085	$10,532	1,720
Westby Area (6321)	$8,591	$641	$1,629	$10,861	$11,333	1,165
Whitehall (6426)	$9,383	$554	$629	$10,567	$10,974	769
Wonewoc-Union Center (6713)	$9,054	$839	$501	$10,394	$10,880	419
Group Average	$9,299	$470	$773	$10,542	$11,027	1,382
State Average	$9,393	$431	$720	$10,544	$10,989	2,038

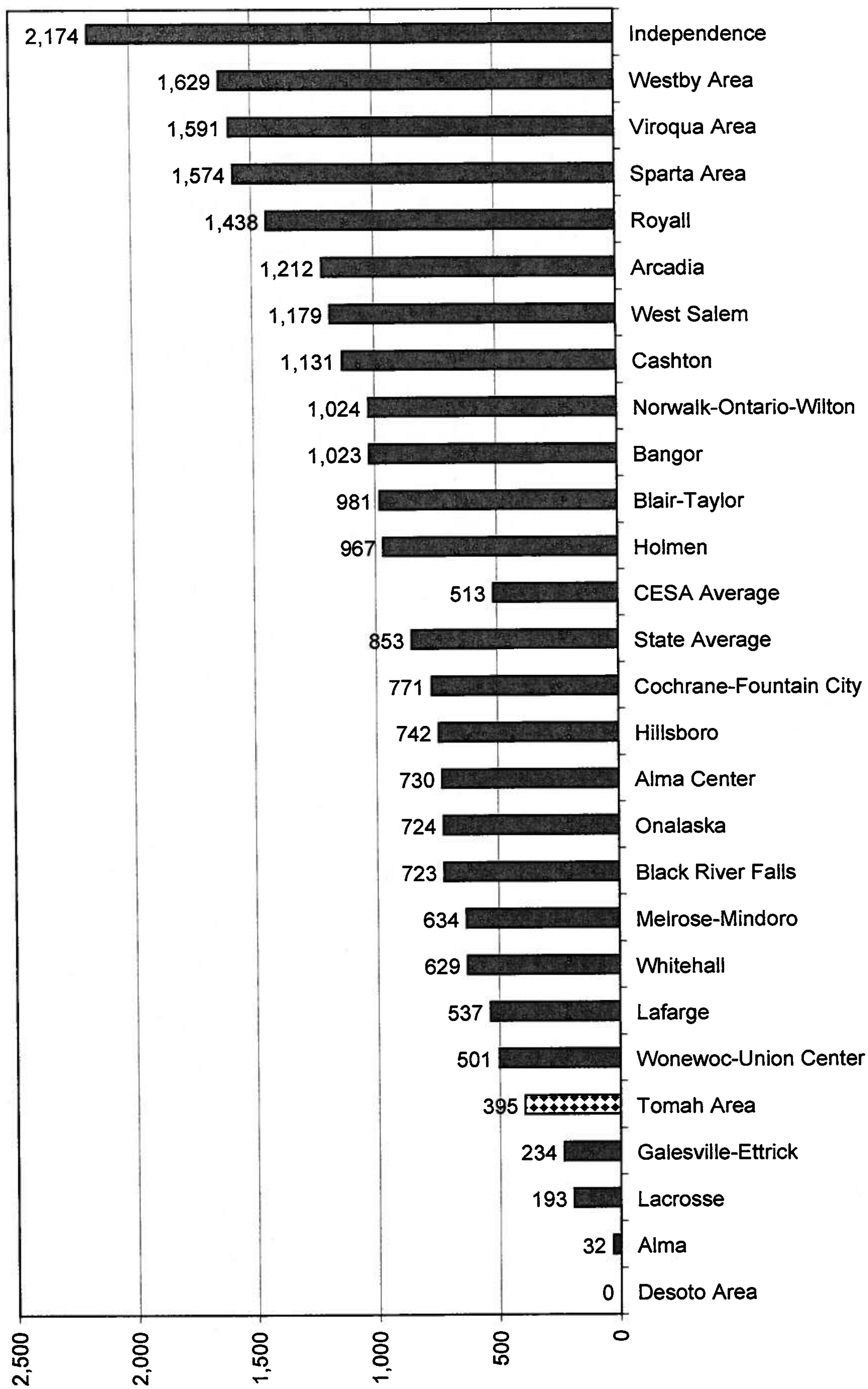
2005-2006 Education Cost Per Member for CESA (04)
Chart A

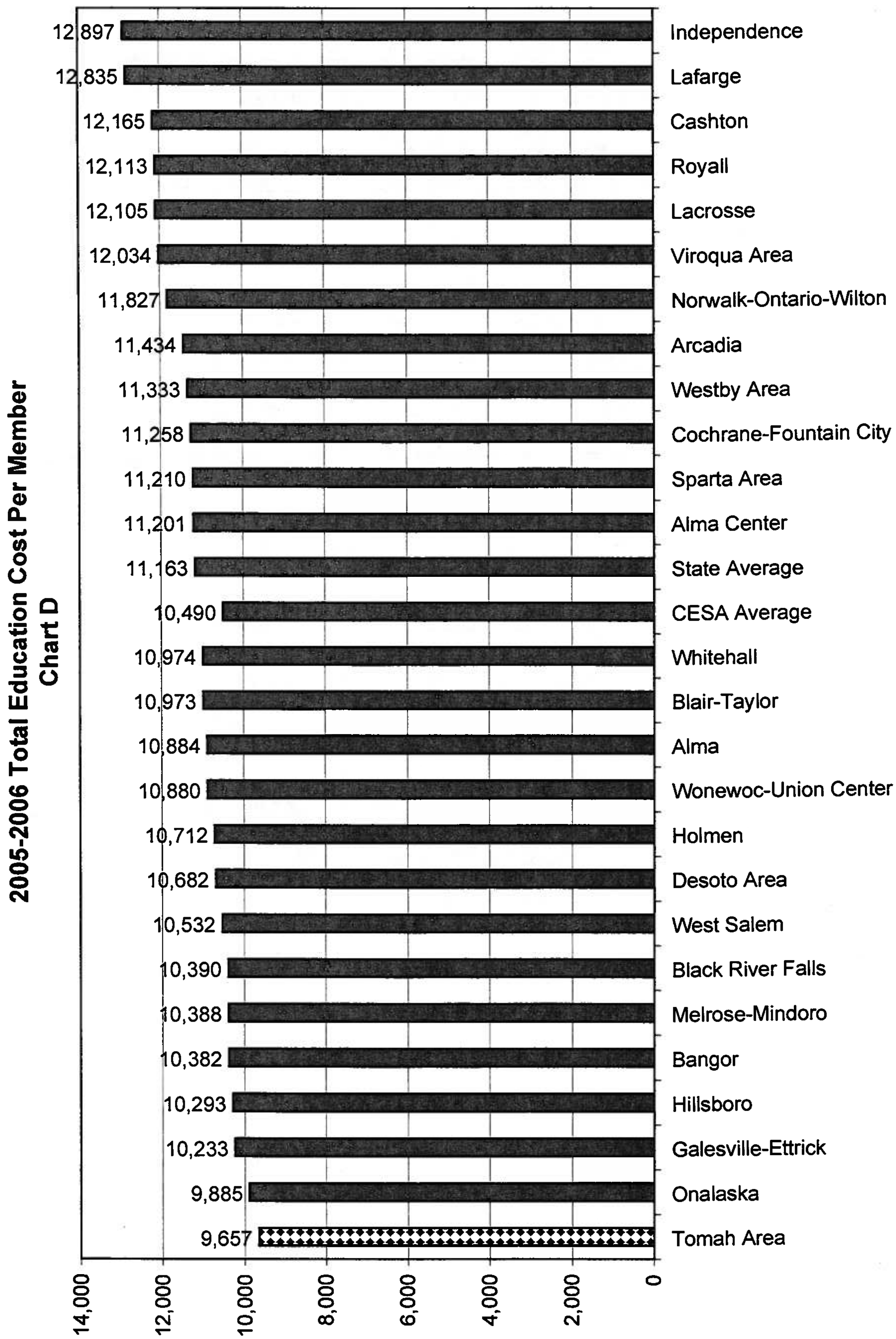


2005-2006 Transportation Cost Per Member
Chart B



2005-2006 Facilities Cost Per Member
Chart C




2005-2006 Total Education Cost Per Member
Chart D
12,897 Independence
12,835 Lafarge
12,165 Cashton
12,113 Royall
12,105 Lacrosse
12,034 Viroqua Area
11,827 Norwalk-Ontario-Wilton
11,434 Arcadia
11,333 Westby Area
11,258 Cochrane-Fountain City
11,210 Sparta Area
11,201 Alma Center
11,163 State Average
10,490 CESA Average
10,974 Whitehall
10,973 Blair-Taylor
10,884 Alma
10,880 Wonewoc-Union Center
10,712 Holmen
10,682 Desoto Area
10,532 West Salem
10,390 Black River Falls
10,388 Melrose-Mindoro
10,382 Bangor
10,293 Hillsboro
10,233 Galesville-Ettrick
9,885 Onalaska
9,657 Tomah Area
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0

BUDGETED COSTS PER PUPIL

9/15/2006	
Enrollment	
LaGrange	290
Miller	268
Lemonweir	303
Camp Douglas	72
Oakdale	112
Wyeville	129
Warrens	112
Elementary	1,286
RKLC-Elem	7
RKLC-MS	19
RKLC-HS	27
	53
Middle School	639
High School	1,103
Total	3,081

Elementary	2007-2008		2007-2008
Budget Area	Budgeted Amount		Cost/Pupil
Elementary - Fund 10	$	6,892,239.36	$5,359.44
Elementary - Fund 27	$	1,456,862.90	$1,132.86
Alternative School (13%)	$	78,647.27	$61.16
Gifted & Talented (50%)	$	36,414.65	$28.32
	$	8,464,164.18	$6,546.14

Middle School	2007-2008		2007-2008
Budget Area	Budgeted Amount		Cost/Pupil
Middle School - Fund 10	$	3,917,241.72	$6,130.27
Middle School - Fund 27	$	1,456,862.90	$2,279.91
Alternative School (36%)	$	217,792.45	$11,462.76
Gifted & Talented (25%)	$	18,207.32	$28.49
		$3,878,530.65	$5,894.42

High School	2007-2008		2007-2008
Budget Area	Budgeted Amount		Cost/Pupil
High School - Fund 10	$	5,359,455.50	$4,858.98
High School - Fund 27	$	549,942.17	$498.59
Alternative School (51%)	$	308,539.31	$11,427.38
Gifted & Talented (25%)	$	18,207.32	$16.51
	$	6,236,144.30	$5,653.80

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on September 15, 2006. 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 5 YEAR STAFFING HISTORY

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

TIME	2004-2005 ADDITIONAL POSITIONS	BUILDING	SALARY & FRINGE
1	CD Teacher	Warrens	$ (51,210)
0.5	LD Teacher	Oakdale	$ (29,333)
1	Reading Specialist	District	$ (65,764)
0.4	School Nurse	District	$ (13,900)
6.25	EEN Aide	LaGrange	$ (21,147)
1	Driver's Education Instructor	High School	$ (41,850)
1	Remedial Reading Teacher	Warrens	$ (45,004)
1	Boys Cross Country Coach	High School	$ (1,820)
1	Assistant Director of Technology	District	$ (67,893)
1	ED Teacher	Middle School	$ 48,285
6.25	EEN Aide	Middle School	$ 21,147
	Increase Summer Band	Middle School	$ 3,431
	Increase Summer School	Middle School	$ 7,315
1.25	Increase Hours of Guidance Aide	Middle School	$ 3,352
1	Gymnastics Girls Head Coach	High School	$ 3,612
1	Gymnastics Girls Assistant Coach	High School	$ 2,415
1	Technology Support Engineer	District	$ 68,289
			$ (180,078)

TIME	2005-2006 ADDITIONAL POSITIONS	BUILDING	SALARY & FRINGE
1 FTE	Speech Teacher	District	$ 52,505
.5 FTE	Alternative Education	Milwaukee St	$ 17,399
.5 FTE	Title I Rdg/Math	Kupper	$ 26,015
			$ 95,919

TIME	2006-2007 ADDITIONAL POSITIONS	BUILDING	SALARY & FRINGE
1 FTE	Band Teacher	HS & MS	$ 47,877
			$ 47,877

TIME	2007-2008 ADDITIONAL POSITIONS	BUILDING	SALARY & FRINGE
.75 FTE	SRO Officer	THS	$ 45,000
1 FTE	CD/ED Position	LaGrange	$ 63,513
1 FTE	3rd Grade Teacher	Lemonweir	$ 58,205
1 FTE	20% Title Position	Camp Douglas	$ 10,018
1 FTE	TV Productions/Graphics Arts/English Teacher	THS	$ 57,238
1 FTE	ELL	District	$ 58,204
12% FTE	OT/PT	District	$ 8,250

4 Hrs	Special Education Aide	TMS	$	18,519
5 Hrs	Custodial	LaGrange	$	21,914
6 Hrs	Regular Aide	LaGrange	$	23,634
6 Hrs	Regular Aide	LaGrange	$	23,634
4 Hrs	ED/CD Aide	LaGrange	$	18,257
5 Hrs	Custodial	THS	$	21,914
7.5 Hrs	Certified Aide	Lemonweir	$	23,500
7 Hrs	Certified Aide	THS	$	23,500
			$	475,300

SUMMARY

1999-00	$	117,199
2000-01	$	43,422
2001-02	$	-
2002-03	$	33,513
2003-04	$	(93,370)
2004-05	$	(180,078)
2005-06	$	95,919
2006-07	$	47,877
2007-08	$	475,300

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	
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	

Example 1

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	
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	

Example 2

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	
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	

Example 3

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	
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	

Example 4

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	
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	

Example 5

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%	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02658
Property	Value of Property	Taxes Owed	
1	$ 110,250.00	$ 2,930.23	
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	

Example 6

COMPARISON COST FOR EDUCATING STUDENTS VS. COST OF COMMON ITEMS

School District	2006-2007 Mill Rate	School Taxes on $100,000	% of Average	Car $25,000	Milk $ 1.99	Gas $ 3.00
Black River Falls	6.57	$ 657	74.9%	$18,730	$ 1.49	$ 2.25
Nekoosa	7.41	$ 741	84.5%	$21,125	$ 1.68	$ 2.54
Onalaska	7.42	$ 742	84.6%	$21,154	$ 1.68	$ 2.54
Adams-Friendship Area	7.45	$ 745	85.0%	$21,239	$ 1.69	$ 2.55
Pittsville	7.49	$ 749	85.4%	$21,353	$ 1.70	$ 2.56
Tomah Area	7.50	$ 750	85.5%	$21,382	$ 1.70	$ 2.57
Galesville-Ettrick	7.75	$ 775	88.4%	$22,094	$ 1.76	$ 2.65
Reedsburg	7.97	$ 797	90.9%	$22,721	$ 1.81	$ 2.73
Blair-Taylor	8.09	$ 809	92.3%	$23,064	$ 1.84	$ 2.77
Hillsboro	8.29	$ 829	94.5%	$23,634	$ 1.88	$ 2.84
Melrose-Mindoro	8.29	$ 829	94.5%	$23,634	$ 1.88	$ 2.84
Viroqua Area	8.74	$ 874	99.7%	$24,917	$ 1.98	$ 2.99
New Lisbon	8.92	$ 892	101.7%	$25,430	$ 2.02	$ 3.05
West Salem	9.24	$ 924	105.4%	$26,342	$ 2.10	$ 3.16
Mauston	9.27	$ 927	105.7%	$26,428	$ 2.10	$ 3.17
Necedah Area	9.34	$ 934	106.5%	$26,627	$ 2.12	$ 3.20
Kickapoo Area	9.41	$ 941	107.3%	$26,827	$ 2.14	$ 3.22
Norwalk-Ontario-Wilton	9.41	$ 941	107.3%	$26,827	$ 2.14	$ 3.22
Alma Center	9.48	$ 948	108.1%	$27,026	$ 2.15	$ 3.24
Sparta Area	9.50	$ 950	108.3%	$27,083	$ 2.16	$ 3.25
Wonewoc-Union Center	9.50	$ 950	108.3%	$27,083	$ 2.16	$ 3.25
Bangor	9.68	$ 968	110.4%	$27,596	$ 2.20	$ 3.31
Westby Area	9.91	$ 991	113.0%	$28,252	$ 2.25	$ 3.39
Lacrosse	10.12	$ 1,012	115.4%	$28,851	$ 2.30	$ 3.46
Holmen	10.17	$ 1,017	116.0%	$28,993	$ 2.31	$ 3.48
Lafarge	11.08	$ 1,108	126.4%	$31,588	$ 2.51	$ 3.79
AVERAGE	**8.77**	**$ 876.92**	**100.0%**	**$25,000**	**$ 1.99**	**$ 3.00**

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

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

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

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

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

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 6, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.03.

(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: ...