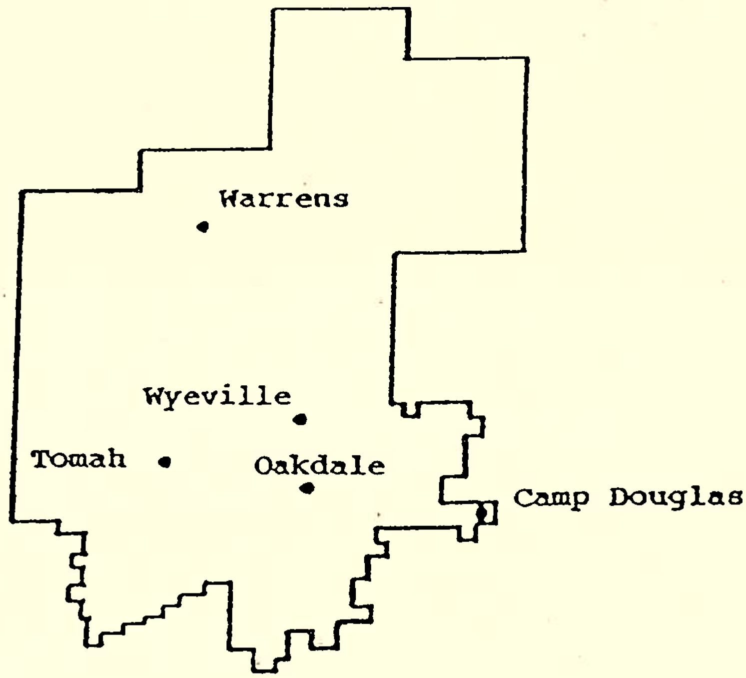
TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 11, 2008

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2008-2009 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.

Dave Stutzman	**President**
Mary Ellen Justinger	**Vice President**
Gary R. Grovesteen	**Clerk**
Debra Buswell	**Treasurer**
Pam Buchda	**Director**
Judy Deming	**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 11, 2008, 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 2008-2009 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 11, 2008, 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 2007 Annual Meeting
4. Treasurer's Report – 2007-2008 Fiscal Year
5. Fund 73 Reporting
6. Authorize Sale of School Property
7. Vote on Furnishing School Meals
8. Vote on Use of Free Textbooks
9. Vote on Salaries of School Board Members
10. Old Business
11. New Business
    a) Update on Building Programs and Remodeling Projects
    b) Communication with the Public
12. Levy a School Tax for the Ensuing Year
13. Set Next Annual Meeting Date
14. Adjournment

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

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL BUDGET HEARING
Monday, August 13, 2007, at 7:30 p.m.
The meeting was held in the Tomah High School Auditorium, 901 Lincoln Avenue.

The Annual Budget meeting of the Tomah Area School District was called to order by President Baumgarten at 7:30 p.m. on Monday, August 13, 2007.

Business Manager Greg Gaarder reviewed the proposed 2007-2008 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 Marlon Mee and seconded by Randy Owen 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 13, 2007, at 8:00 p.m.
The meeting was held in the Tomah High School Auditorium.

1. ***Call Meeting to Order*** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Baumgarten at 8:06 p.m. on Monday, August 13, 2007.

2. ***Elect a Chairman*** – Mr. Baumgarten asked for nominations for a chairperson to preside over the meeting. A motion was made by Marlon Mee to nominate Gene Baumgarten. A motion was made by Randy Owen and seconded by Kathy Fasbender 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 Marlon Mee 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 Scott Hurd and seconded by Marlon Mee 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 Barb Sullivan and seconded by Marlon Mee 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 Don Wagner and seconded by Marlon Mee to continue to operate the school meal program. The motion carried on a hand vote.

7. ***Vote on Use of Free Textbooks*** - A motion was made by Scott Hurd and seconded by Marlon Mee 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 Scott Hurd and seconded by Don Wagner 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 Building Programs** – Mr. Fasbender and Mr. Gaarder gave an update on the building programs.

b) ***Communication with the Public*** – No one addressed the Board.

11. ***Levy a School Tax for the Ensuring Year*** - A motion was made by Marlon Mee and seconded by Scott Hurd to set the levy at $8,280,176.76 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 Randy Owen and seconded by Marlon Mee to set the Annual Meeting for August 11, 2008, at 8:00 p.m. The motion carried on a hand vote.

13. ***Adjournment*** - A motion was made by Marlon Mee and seconded by Barb Sullivan to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 9:05 p.m.

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

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2007-2008

GENERAL FUND - 10

Revenues & Other Financing Sources		Expenditures & Other Financing Uses	
Operating Transfer In	$ -		
Local Sources	$ 7,502,607.18		
Inter-District	$ 136,880.00		
Intermediate	$ 829.11	Instruction	$ 16,050,872.81
State	$ 20,225,418.98	Support	$ 10,030,980.93
Federal	$ 1,359,788.57	Interfund Transfer to Fund 27	$ 2,784,222.16
Other	$ 463,722.70	Non-Program Transactions	$ 564,699.66
TOTAL	$ 29,689,246.54	TOTAL	$ 29,430,775.56

*Beginning Fund Balance	$ 3,538,126.56
Difference	$ 258,470.98
*Ending Fund Balance	$ 3,796,597.54

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 184,070.26

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 100,957.59

*Beginning Fund Balance	$ 72,134.01
Difference	$ 83,112.67
*Ending Fund Balance	$ 155,246.68

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 4,455,333.17

Expenditures & Other Financing Uses	
Instruction	$ 3,096,717.30
Support	$ 1,119,469.26
Non Program Transactions	$ 239,146.61

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 4,455,333.17

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

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	24,009.00
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	24,009.00

*Beginning Fund Balance	$	(0.32)
Difference	$	-
*Ending Fund Balance	$	(0.32)

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	1,501,600.62
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	1,506,820.45

*Beginning Fund Balance	$	401,699.57
Difference	$	(5,219.83)
*Ending Fund Balance	$	396,479.74

CAPITAL PROJECTS FUND - 45

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	56,491.88
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	4,074,986.53

*Beginning Fund Balance	$	4,181,245.35
Difference	$	(4,018,494.65)
*Ending Fund Balance	$	162,750.70

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	1,315,032.44
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	1,464,930.34

*Beginning Fund Balance	$	145,883.36
Difference	$	(149,897.90)
*Ending Fund Balance	$	(4,014.54)

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	27,558.21
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	28,105.63

*Beginning Fund Balance	$	75,429.04
Difference	$	(547.42)
*Ending Fund Balance	$	74,881.62

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	576,728.68
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	547,822.80

*Beginning Fund Balance	$	5,000.00
Difference	$	28,905.88
*Ending Fund Balance	$	33,905.88

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

BUDGET ADOPTION 2008-2009			
GENERAL FUND (FUND 10)	**Audited 2006-2007**	**Unaudited 2007-2008**	**Budget 2008-2009**
Beginning Fund Balance (Account 930 000)	3,453,535.76	3,538,126.56	3,826,322.38
Ending Fund Balance, Reserved (Acct. 931 000)	84,500.00	31,500.00	31,500.00
Ending Fund Balance, Designated (Acct. 932 000)	3,453,626.56	3,794,822.38	3,794,822.38
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**3,538,126.56**	**3,826,322.38**	**3,826,322.38**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,670,781.23	7,102,776.77	7,526,404.04
240 Payments for Services	34,792.75	83,111.77	30,200.00
260 Non-Capital Sales	17,561.65	27,337.20	17,500.00
270 School Activity Income	54,404.86	48,018.72	54,100.00
280 Interest on Investments	304,840.48	272,428.21	270,000.00
290 Other Revenue, Local Sources	19,065.25	16,794.02	19,125.00
Subtotal Local Sources	**7,101,446.22**	**7,550,466.69**	**7,917,329.04**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	7,350.00	0.00
340 Payments for Services	74,204.00	136,880.00	204,850.00
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	**74,204.00**	**144,230.00**	**204,850.00**
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	3,554.97	1,757.29	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	**3,554.97**	**1,757.29**	**0.00**
State Sources			
610 State Aid -- Categorical	252,306.50	267,596.00	225,575.00
620 State Aid -- General	18,727,136.00	19,820,544.00	20,461,634.00
630 DPI Special Project Grants	86,580.00	90,000.00	54,000.00
640 Payments for Services	15,977.00	25,998.00	15,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	2,455.33	4,046.77	2,000.00
690 Other Revenue	18,005.00	16,335.00	16,142.00
Subtotal State Sources	**19,102,459.83**	**20,224,519.77**	**20,774,351.00**

Federal Sources			
710 Transit of Aids	36,077.33	38,761.00	33,853.00
720 Impact Aid	195,102.54	242,609.45	200,000.00
730 DPI Special Project Grants	217,811.44	241,396.56	196,010.00
750 IASA Grants	529,087.31	703,480.09	685,609.00
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	10,389.75	0.00	0.00
790 Other Federal Revenue - Direct	392,248.23	157,171.79	115,580.98
Subtotal Federal Sources	**1,380,716.60**	**1,383,418.89**	**1,231,052.98**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	12,836.55	0.00	25,000.00
870 Long-Term Obligations	0.00	228,490.00	0.00
Subtotal Other Financing Sources	**12,836.55**	**228,490.00**	**25,000.00**
Other Revenues			
960 Adjustments	50,533.81	121,586.73	70,000.00
970 Refund of Disbursement	18,031.57	204.73	0.00
980 Medical Service Reimbursement	110,774.28	112,895.20	112,000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**179,339.66**	**234,686.66**	**182,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**27,854,557.83**	**29,767,569.30**	**30,334,583.02**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	5,371,210.77	5,847,677.89	6,186,192.72
120 000 Regular Curriculum	6,937,471.53	7,551,991.38	7,506,057.91
130 000 Vocational Curriculum	1,042,486.78	1,027,432.09	1,014,790.37
140 000 Physical Curriculum	1,269,413.26	1,058,202.38	1,085,970.69
160 000 Co-Curricular Activities	468,287.07	438,310.01	460,025.22
170 000 Other Special Needs	76,804.46	127,418.85	152,640.74
Subtotal Instruction	**15,165,673.87**	**16,051,032.60**	**16,405,677.65**
Support Sources			
210 000 Pupil Services	780,560.22	778,477.67	801,422.21
220 000 Instructional Staff Services	1,023,744.34	1,163,631.21	1,123,780.54
230 000 General Administration	322,535.70	309,361.66	333,108.08
240 000 School Building Administration	1,113,759.51	1,157,846.63	1,209,047.40
250 000 Business Administration	5,140,296.19	5,764,495.88	5,102,628.54
260 000 Central Services	418,840.51	413,166.54	488,220.00
270 000 Insurance & Judgments	244,826.44	266,353.43	279,065.00
280 000 Debt Services	265,453.54	216,541.18	464,845.95
290 000 Other Support Services	319,498.42	2,896.82	449,984.76
Subtotal Support Sources	**9,629,514.87**	**10,072,771.02**	**10,252,102.48**
Non-Program Transactions			
410 000 Inter-fund Transfers	2,582,386.91	2,784,222.16	3,036,821.24
430 000 Instructional Service Payments	387,860.32	539,605.74	637,481.65
490 000 Other Non-Program Transactions	4,531.06	31,741.96	2,500.00
Subtotal Non-Program Transactions	**2,974,778.29**	**3,355,569.86**	**3,676,802.89**
TOTAL EXPENDITURES & OTHER FINANCING USES	**27,769,967.03**	**29,479,373.48**	**30,334,583.02**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	38,408.15	72,134.33	145,813.59
900 000 Ending Fund Balance	**72,134.33**	**145,813.59**	**145,813.59**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,302,435.45**	**4,653,979.02**	**4,784,600.94**
100 000 Instruction	2,857,081.54	3,105,746.16	3,316,335.60
200 000 Support Services	1,118,730.53	1,235,406.99	1,190,275.34
400 000 Non-Program Transactions	292,897.20	239,146.61	277,990.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**4,268,709.27**	**4,580,299.76**	**4,784,600.94**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	181,931.27	401,699.57	397,199.31
900 000 ENDING FUND BALANCES	**401,699.57**	**397,199.31**	**397,199.31**
TOTAL REVENUES & OTHER FINANCING SOURCES	**11,420,220.91**	**1,502,320.19**	**1,470,467.09**
281 000 Long-Term Capital Debt	1,269,271.91	1,296,756.26	1,260,403.13
282 000 Refinancing	9,721,116.68	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	210,064.02	210,064.19	210,063.96
TOTAL EXPENDITURES & OTHER FINANCING USES	**11,200,452.61**	**1,506,820.45**	**1,470,467.09**
842 000 INDEBTEDNESS, END OF YEAR	**14,763,689.26**	**13,256,868.81**	**11,767,623.59**

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	0.00	4,181,245.35	163,073.18
900 000 Ending Fund Balance	**4,181,245.35**	**163,073.18**	**163,073.18**
TOTAL REVENUES & OTHER FINANCING SOURCES	**5,740,067.04**	**56,814.36**	**0.00**
100 000 Instructional Services	1,558,821.69	0.00	0.00
200 000 Support Services	0.00	4,074,986.53	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	**1,558,821.69**	**4,074,986.53**	**0.00**

FOOD SERVICE FUND (FUND 50)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	118,107.87	145,883.36	73,258.25
900 000 ENDING FUND BALANCE	**145,883.36**	**73,258.25**	**73,258.25**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,316,412.77**	**1,392,666.58**	**1,329,267.06**
200 000 Support Services	1,288,637.28	1,465,291.69	1,329,267.06
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,288,637.28**	**1,465,291.69**	**1,329,267.06**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
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 2006-2007	Unaudited 2007-2008	Budget 2008-2009
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**

TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2008

G.O. Refunding Bonds, Series 2007A

2008				Interest	$	80,200.00
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
		$	4,010,000.00		$	578,800.00

G.O. Promissory Notes, Series 2007B

2008	Principal			Interest	$	3,778.13
2009	Principal	$	155,000.00	Interest	$	3,778.13
		$	155,000.00		$	7,556.26

G.O. Refunding Bonds, Series 2007C

2008				Interest	$	103,112.50
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		$	1,629,937.50

State Trust Fund Loan 1/27/2003

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
		$	1,428,616.00		$	461,959.05

SUB TOTAL	PRINCIPAL	$	10,578,616.00	INTEREST	$	2,678,252.81

TOTAL DISTRICT INDEBTEDNESS	**$ 13,256,868.81**

DISTRICT: Tomah Area | 5747

BASE DATA IS CONSIDERED FINAL ONLY AFTER MAY, 2008 !!

DPI DATA AS OF6/2/08 11:45 AM — Other cells calculate after base levy entry.

Line 1: 2007-2008 Base Revenue	=	27,115,427
Line 1 Amnt May Not Exceed Line 9 of Final 07-08 Revenue Limit Worksheet.		
07-08 General Aid Certification (07-08 line 12)	+	19,829,244
07-08 Computer Aid Received (Src 691)	+	16,335
07-08 Hi Pov Levy Offset (just Milwaukee)	+	0
07-08 Fnd 10 Levy Cert (07-08 ln 18, levy 10 Src 211)	+	7,068,484
07-08 Fnd 38 Levy Cert (07-08 ln 14B, levy 38 Src 210)	+	210,064
07-08 Fnd 41 Levy Cert (07-08 ln 14C, levy 41 Src 210)	+	0
07-08 Aid Penalty for Over Levy(07-08 "Results" Box)	-	8,700
07-08 Levy for 07-08 Non-Recurring Exemptions. Enter amnt used below.		
07-08 Line 7 Hold Harmless Amount	-	0
07-08 Non-Recurring Ref to Exceed Limit	-	0
07-08 Declining Enrollment	-	0
07-08 Other Non-Recurring Exemption	-	0

September & Summer FTE Membership Averages

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

Line 2: Base Avg:(05+.4ss)+(06+.4ss)+(07+.4ss) / 3 = **3,080**

	2005	2006	2007
Summer fte:	24	52	54
% (40,40,40)	10	21	22
Sept fte:	3,028	3,083	3,077
Total fte	3,038	3,104	3,099

Line 6: Curr Avg:(06+.4ss)+(07+.4ss)+(08+.4ss) / 3 = **3,103**

	2006	2007	2008
Summer fte:	52	54	54
% (40,40,40)	21	22	22
Sept fte:	3,083	3,077	3,084
Total fte	3,104	3,099	3,106

Line 10B: Declining Enrollment Exemption =

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

X 1.00 =

X (Line 5, Maximum 2008-2009 Revenue per Memb) =

Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = **16,142**

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

Enter Estimated 2008 Property Values

		Required
A.	2008 Exempt Computer Property Valuation	2,228,600
B.	2008 TIF-Out Tax Apportionment Equalized Valuation	1,237,706,164
C.	2008 TIF-Out Value plus Exempt Computers (A + B)	1,239,934,764

Computer aid replaces a portion of proposed Fund 10 Levy

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

Estimated 6% increase in Property Values

Estimated 7 Student FTE Increase on 3d Friday Count

Revised: 11-27-2007

08-09 Revenue Limit Worksheet

1.	2007-2008 Base Revenue (Funds 10, 38, 41)	(from left)		27,115,427
2.	Base Sept Membership Avg (05+.4ss, 06+.4ss, 07+.4ss/3)	(from left)		3,080
3.	2007-2008 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		8,803.71
4.	2008-2009 Per Member Increase (A + B)			274.68
	A. Allowed Per Pupil Increase		274.68	
	B. Low Revenue Incr ((9000-(3+4A))-4C) Not < 0		0.00	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00	
5.	2008-09 Maximum Revenue / Memb (Ln 3 + Ln 4)			9,078.39
6.	Current Membership Avg (06+.4ss, 07+.4ss, 08+.4ss/3)	(from left)		3,103
7.	08-09 Rev Limit No Exemp (Ln 5 x Ln 6) [Not < Line 1.]	(rounded)		28,170,244
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)		12,000
	Unused 2007-2008 Recurring Levy Authority		0	
A.	Prior Year Carryover (100% of Amnt Entered Above)		0	
B.	Transfer of Service (if negative, include sign)		12,000	
C.	Transfer of Territory (if negative, include sign)		0	
D.	Federal Impact Aid Loss (2006-07 to 2007-08)		0	
E.	Recurring Referenda to Exceed (If 08-09 is first year)		0	
9.	2008-2009 Limit with Recurring Exemptions (Ln 7 + Ln 8)			28,182,244
10.	Total 2008-2009 Non-Recurring Exemptions (A + B + C)			0
A.	Non-Recurring Referenda, to Exceed 2008-09 Limit		0	
B.	Declining Enrollment Exemptn for 08-09 (from left)			
C.	Other Non-Recurring Exemption			
11.	2008-09 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			28,182,244
12.	Total Aid to be Used in Computation (12A + 12B)			20,461,634
A.	Oct 15, 2008 Certification of 2008-09 General Aid		20,461,634	
B.	State Aid to High Poverty Districts (not all dists)		0	
13.	**Allowable Limited Revenue:** (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)			**7,720,610**
14.	**Total Limited Revenue To Be Used** (A+B+C)		Not >line 13	**7,720,610.00**
	Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691		7,510,546.04	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 210		210,064	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved Fnd 41 Src 210		0.00	(to Budget Rpt)
15.	Total Revenue from Other Levies		(A+B+C+D):	1,260,403.13
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		1,260,403	
B.	Community Services (Fnd 80 Src 210)		0	(to Budget Rpt)
C.	Prior Year Levy Chargeback (Src 212)		0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)			8,981,013.13
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		16,142	(to Budget Rpt)
+ **18.**	**Fnd 10 Src 211 (Ln 14A - Ln 17), 2008-09 Budget**		7,494,404.04	(to Budget Rpt)
+	*Line 18 (not 14A) is the Fund 10 Levy certified by the Board.*			
= **19.**	**Total Fall, 2008 All Fund Tax Levy** (14B + 14C + 15 + 18)			**8,964,871.13**
	Line 19 = levy to be apportioned = DOR PC-401		Levy Rate =	0.00724313
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,470,467	(to Budget Rpt)

Worksheet is available at: http://dpi.wi.gov/sfs/buddev.html

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.

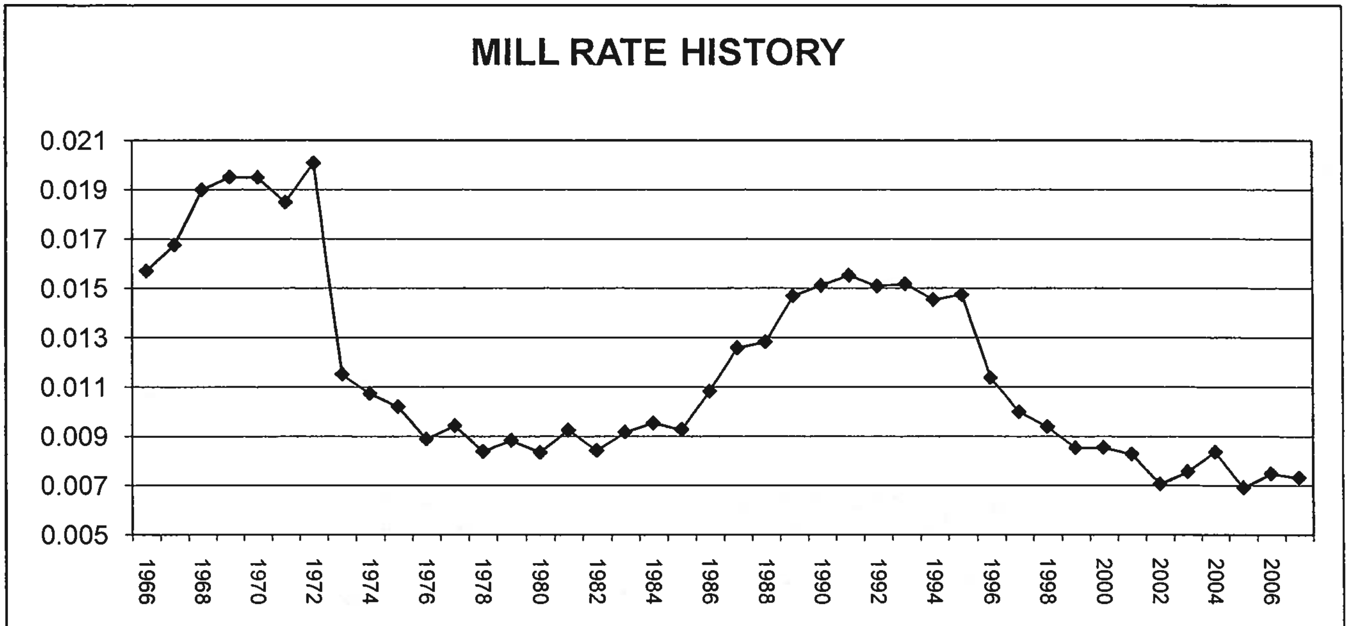
After the revenue limit and any exemptions to the limit are determined, a district's allowable levy for the 1998-99 school year can be determined. This is done by subtracting the general aid the district will receive in 1998-99 from the revenue limit. The allowable levy is distributed among the general 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	$ 8,556,517.00	$ 1,167,521,160	0.0073288	5.67%	8.11%	-2.26%
2008*	$ 8,964,871.13	$ 1,237,706,164	0.0072431	4.77%	6.01%	-1.17%
		5 Year Average		9.53%	8.22%	1.29%
		10 Year Average		4.37%	7.19%	-2.64%
		15 Year Average		2.53%	7.06%	-4.24%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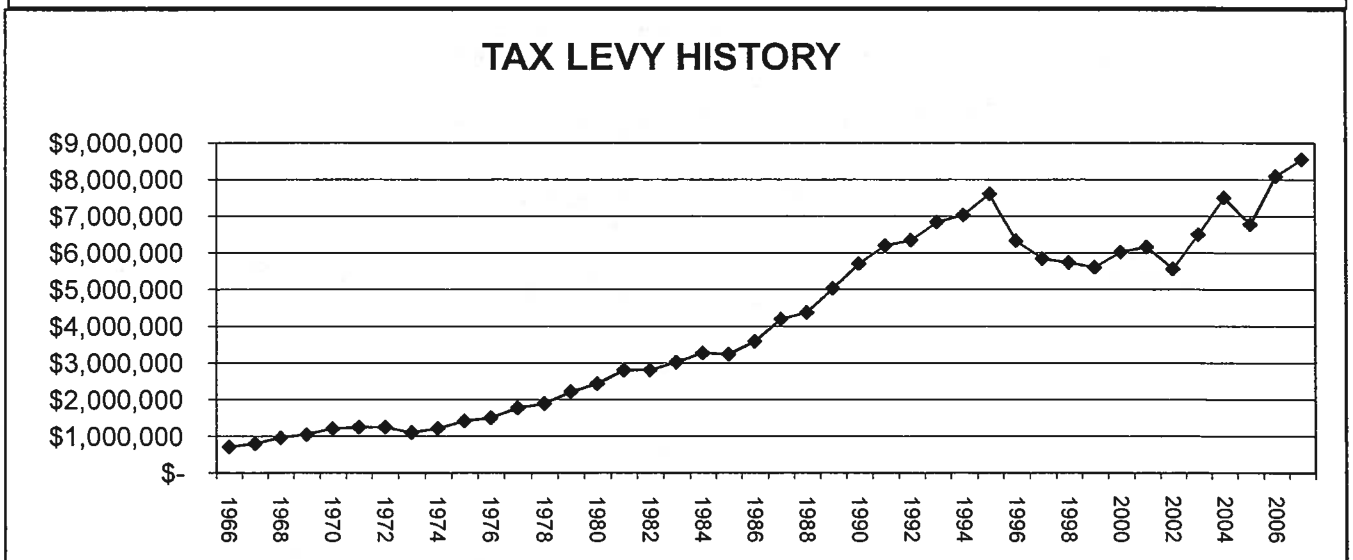
TAX LEVY HISTORY
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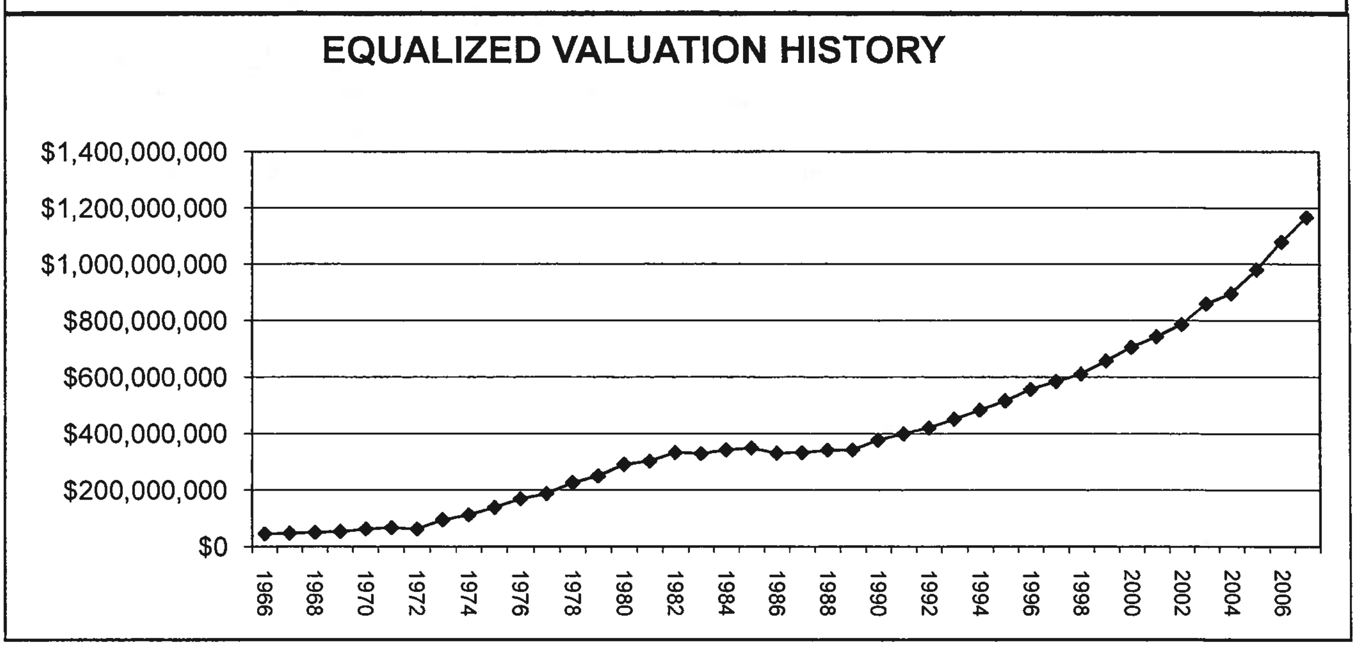
EQUALIZED VALUATION HISTORY
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$600,000,000
$400,000,000
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CITIZEN'S GUIDE TO UNDERSTANDING THE 2008-2009 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL DISTRICT

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.

2008-09 NON-SALARY BUDGET FUND 10	BUDGETED 2007-2008	6/30/2008 2008-2009	Difference	Percent Change
Lemonweir	$36,184.65	$32,438.94	($3,746)	-10.35%
Miller	$28,773.99	$28,926.08	$152	0.53%
Oakdale	$5,626.76	$9,152.11	$3,525	62.65%
Camp Douglas	$7,255.88	$5,735.87	($1,520)	-20.95%
Wyeville	$14,867.90	$13,576.70	($1,291)	-8.68%
Warrens	$11,863.99	$11,918.48	$54	0.46%
LaGrange	$34,049.81	$37,181.17	$3,131	9.20%
Music/Art/PE/Guid/Chap/Library	$84,193.23	$87,032.25	$2,839	3.37%
Elementary Total	$222,816.21	$225,961.60	$3,145	1.41%
Middle School	$97,849.23	$101,504.92	$3,656	3.74%
MS Athletics	$16,472.81	$13,030.40	($3,442)	-20.90%
Senior High School	$256,810.02	$262,992.27	$6,182	2.41%
HS Athletics	$91,456.33	$95,978.03	$4,522	4.94%
Alternative School	$30,584.76	$30,584.76	$0	0.00%
English Language Learner	$0.00	$4,607.11	$4,607	0.00%
Administration	$639,305.00	$653,254.77	$13,950	2.18%
Health	$3,130.00	$3,130.00	$0	0.00%
Transportation	$961,811.00	$785,980.59	($175,830)	-18.28%
Operation	$983,090.01	$1,020,310.60	$37,221	3.79%
Construction	$499,244.23	$350,000.00	($149,244)	-42.64%
Maintenance	$188,935.62	$217,841.25	$28,906	15.30%
District Wide Programs	$3,644,955.82	$3,831,255.89	$186,300	5.11%
District Wide AV	$30,020.25	$30,145.24	$125	0.42%
Curriculum	$218,563.62	$198,716.29	($19,847)	-9.08%
Technology	$302,000.00	$270,312.00	($31,688)	-10.49%
Gifted & Talented	$6,931.78	$6,931.78	$0	0.00%
Native American Education	$0.00	$1,500.00	$1,500	0.00%
Wellness	$200.00	$200.00	$0	0.00%
FUND 10	**$8,194,177**	**$8,104,237.50**	**($89,939)**	**-1.11%**
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	$0	$0	$0.00	0.00%
Transportation	$51,315	$50,390	($925.00)	-1.80%
District Wide Aid Eligible	$47,750	$48,675	$925.00	1.94%
District Wide Non Aid Eligible	$76,708	$87,913	$11,205.00	14.61%
FUND 27 TOTAL	**$175,773**	**$186,978**	**$11,205.00**	**6.37%**

FUND 38 & 39 DEBT SERVICE	**$1,488,033**	**$1,470,467**	**($17,565.86)**	**-1.18%**

FUND 10 TOTAL	$8,194,177	$8,104,238	($89,939.19)	-1.11%
FUND 27 TOTAL	$175,773	$186,978	$11,205.00	6.37%
FUND 38 & 39 TOTAL	$1,488,033	$1,470,467	($17,565.86)	-1.18%
GRAND TOTAL	**$9,857,983**	**$9,761,683**	**($96,300.05)**	**-0.99%**

2006-07 NON-SALARY BUDGET SUMMARY		
2006-07 NON-SALARY BUDGET	**Difference**	
Lemonweir	($3,746)	Based on Student #s @ $87.41/Student
Miller	$152	Based on Student #s @ $87.41/Student
Oakdale	$3,525	Based on Student #s @ $87.41/Student
Camp Douglas	($1,520)	Based on Student #s @ $87.41/Student
Wyeville	($1,291)	Based on Student #s @ $87.41/Student
Warrens	$54	Based on Student #s @ $87.41/Student
LaGrange	$3,131	Based on Student #s @ $87.41/Student
Music/Art/PE/Guid/Chap/Library	$2,839	Equals $67.52/Student
Total	$3,145	
Middle School	$3,656	Based on Student #s @ $127.93/Student
MS Athletics	($3,442)	Based on Student #s @ $30.99/Student
Senior High School	$6,182	Based on Student #s @ $213.17/Student
HS Athletics	$4,522	Based on Student #s @ $82.60/Student

Alternative School	**$0**	**6/30/2008**		**Percent**
Description	**2007-2008**	**2008-2009**	**Difference**	**Change**
General Supplies - Library	$20	$28	$7	100.00%
AV Media - Library	$550	$0	($550)	100.00%
Library Books - Library	$3,000	$3,554	$554	18.45%
Newspapers - Library	$229	$256	$27	100.00%
Periodicals - Library	$230	$199	($31)	-13.48%
Personal Services - Alternative School	$21,640	$18,370	($3,270)	-15.11%
General Supplies - Alternative School	$3,524	$6,846	$3,322	94.29%
AV Media-Alternative School	$200	$328	$128	100.00%
Periodicals - Alternative School	$643	$405	($238)	-36.96%
Other Media - Alternative School	$550	$600	$50	9.09%
	$30,585	**$30,585**	**$0**	**0.00%**

English Language Learner	**$4,607**	**6/30/2008**		**Percent**
Description	**2007-2008**	**$0**	**Difference**	**Change**
Personal Services - English As Second Language	$0	$0	$0	
Mileage ELL	$0	$1,148	$1,148	
General Supplies - ELL	$0	$247	$247	
Instr Software-ELL	$0	$0	$0	
Textbooks - ELL	$0	$3,212	$3,212	
	$0	$4,607	$4,607	

New Budget

Administration	**$13,950**	**6/30/2008**		**Percent**
Description	**2007-2008**	**2008-2009**	**Difference**	**Change**
Personal Services - Board Members (Negotiator)	$20,000	$20,000	$0	0.00%
Personal Services - Election	$7,000	$7,000	$0	0.00%
Personal Services - Legal Services	$40,000	$40,000	$0	0.00%
Personal Services - Audit	$8,395	$8,800	$405	4.82%
Other Bd of Education - Bond & Investment Fees	$1,000	$1,000	$0	0.00%

Other Bd of Education - WASB Services	$6,288	$6,288	$0	0.00%
Personal Services - District Administrator	$6,700	$3,000	($3,700)	-55.22%
Personal Services - Direction of Business	$21,500	$21,920	$420	1.95%
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 Busines	$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%
Periodicals Direction of Business	$816	$1,012	$196	23.99%
Equip Rental - Direction of Business	$480	$420	($60)	-12.50%
Operational Debt - Interest Short-Term Borrowing	$200,000	$200,000	$0	0.00%
Operational Debt - Paying Agent Fees	$25,000	$25,000	$0	100.00%
District Liability Insurance	$34,861	$34,315	($546)	-1.57%
District Property Insurance	$24,762	$27,891	$3,129	12.64%
Workers Compensation	$188,315	$202,421	$14,106	7.49%
Fidelity Bond Premiums	$2,438	$2,438	$0	0.00%
Unemployment Compensation	$12,000	$12,000	$0	0.00%
Dues & Fees - Direction of Business	$3,550	$3,550	$0	0.00%
	$639,305	**$653,255**	**$13,950**	**2.18%**

Short-Term Borrowing Estimate Based on 07-08

Health Description	**$0 2007-2008**	**6/30/2008 2008-2009**	**Difference**	**Percent Change**
Personal Services - Health	$100	$100	$0	0.00%
Emplee Travel - Health	$800	$800	$0	0.00%
General Supplies Health	$1	$182	$182	0.00%
Medical Supplies - Health	$2,000	$2,000	$0	0.00%
Periodicals Health	$230	$48	($182)	-78.96%
	$3,130	**$3,130**	**$0**	**0.00%**

Transportation Description	**($175,830) 2007-2008**	**6/30/2008 2008-2009**	**Difference**	**Percent Change**
Personal Service-Direction of Pupil Transportation	$11,590	$8,648	($2,942)	-25.38%
Property Services-Vehicle Maintenance	$25,000	$36,500	$11,500	46.00%
Parent Contract	$2,000	$2,000	$0	0.00%
Emplee Travel - Direction Pupil Transportation	$1,000	$1,000	$0	0.00%
Petroleum Regular (Home to Sc	$243,800	$318,493	$74,693	30.64%
CESA	$750	$1,500	$750	100.00%
General Supplies-Vehicle Mainte	$120,000	$123,522	$3,522	2.94%
Apparel-Vehicle Maintenance	$900	$900	$0	0.00%
Non-Capital Equip-Vehicle Main	$3,000	$3,000	$0	0.00%
Periodicals Direction of Pupil Transportation	$100	$100	$0	0.00%
Capital Equip - Group Depreciat	$14,254	$0	($14,254)	-100.00%
Equipment/Vehicles Maint Indivi	$228,490	$239,846	$11,356	4.97%
Equipment/Vehicles Replac Indi	$257,500	$0	($257,500)	-100.00%
Liability Insurance - Transportation	$47,427	$47,972	$545	1.15%
Dues & Fees-Direction of Pupil Transportation	$6,000	$2,500	($3,500)	-58.33%
	$961,811	**$785,981**	**($175,830)**	**-18.28%**

Based on 07-08 actuals.

18% Increase over last years actuals. Both Fund 10 & 27.

Lease Payment for three buses.

No new purchase of buses due to purchase of 6 buses last year.

Operation Description	**$37,221 2007-2008**	**6/30/2008 2008-2009**	**Difference**	**Percent Change**
Property Services - Operation	$2,112	$2,112	$0	100.00%
Property Services-Sites	$28,000	$0	($28,000)	-100.00%
Property Services - Bldgs	$39,933	$43,583	$3,650	9.14%
Property Services - Equip	$500	$0	($500)	-100.00%
Gas for Heat - Bldgs	$274,436	$286,131	$11,695	4.26%
Electricity Other than Heat - Bldg	$442,249	$485,693	$43,444	9.82%
Water - Bldgs	$31,000	$37,140	$6,140	19.81%
Sewerage - Bldgs	$35,000	$35,652	$652	1.86%
Emplee Travel - Operation	$650	$2,000	$1,350	207.69%
Communication - Telephone	$28,500	$28,500	$0	0.00%
General Supplies - Sites	$2,500	$0	($2,500)	-100.00%
General Supplies - Buildings	$0	$92,000	$92,000	0.00%
General Supplies - Floors	$7,600	$0	($7,600)	-100.00%
General Supplies - Electrical	$11,000	$0	($11,000)	-100.00%
General Supplies - Hygiene	$38,000	$0	($38,000)	-100.00%
General Supplies - Cleaning	$26,900	$0	($26,900)	-100.00%
Non-Capital Equip - Floors	$2,320	$0	($2,320)	-100.00%
Equipment Components - Operation	$4,600	$6,000	$1,400	30.43%
Equip/Depreciated	$7,790	$1,500	($6,290)	-80.74%
	$983,090	**$1,020,311**	**$37,221**	3.79%

6% increase over last years actuals.

7% increase of last years actuals.

6% increase over last years actuals.

$28,000 transferred to Maintenance to better reflect actuals.

Construction Description	($149,244.23) **2007-2008**	**6/30/2008 2008-2009**	**Difference**	**Percent Change**
Personal Services - Constructio	$5,000	$0	($5,000)	-100.00%
Property Services - Constructio	$449,244	$350,000	($99,244)	-22.09%
Site Components-Remodeling - Construction	**$25,000**	**$0**	**($25,000)**	-100.00%
Bldg Components-Remodeling - Construction	**$20,000**	**$0**	**($20,000.00)**	-100.00%
	$499,244	**$350,000**	**($149,244.23)**	-29.89%

$350,000 is the target budget for construction.

Maintenance Description	**$28,906 2007-2008**	**6/30/2008 2008-2009**	**Difference**	**Percent Change**
Property Services Site Repairs	$1,250	$30,300	$29,050	2324.00%
Property Services-Bldg	$10,000	$22,660	$12,660	126.60%
Property Services - Bldg HVAC	$109,686	$78,781	($30,904)	-28.18%
Property Services-Bldg - Fire Safety	$5,000	$3,000	($2,000)	-40.00%
Property Services-Bldg - Communication Systems	$3,500	$0	($3,500)	-100.00%
Property Services-Bldg - Electrical	$600	$0	($600)	-100.00%
Property Services - Bldg Structure	$3,000	$0	($3,000)	-100.00%
Emplee Travel - Direction of Maintenance	$500	$500	$0	0.00%
General Supplies Site Repairs	$8,000	$15,500	$7,500	93.75%
General Supplies - Bldgs	$15,000	$55,000	$40,000	266.67%
General Supplies - Plumbing	$10,000	$0	($10,000)	-100.00%
General Supplies - Electrical	$10,000	$0	($10,000)	-100.00%
General Supplies - Bldg Structure	$5,500	$0	($5,500)	-100.00%
Non-Capital Equip - Bldg	$5,400	$3,000	($2,400)	-44.44%
Non-Capital Equip - Other Equipment	$500	$3,000	$2,500	500.00%
Equipment Components - Maintenance	$0	$5,000	$5,000	0.00%
Equip Rental - Other Equipment	$1,000	$1,000	$0	0.00%
	$188,936	**$217,841**	**$28,906**	15.30%

$28,000 transferred from Operation budget to better reflect actuals.

2008-09 Non Salary

District Wide Programs Description	$186,300 2007-2008	6/30/2008 2008-2009	Difference	Percent Change
Personal Services - Other Pupi	$1,000	$1,000	$0	0.00%
Purchased Service - School S	$45,000	$63,000	$18,000	100.00%
Personal Services-Repair District Office Machines	$420	$420	$0	0.00%
PS - District Wide	$3,000	$3,000	$0	0.00%
Emplee Travel-Instructional Staff Training	$10,000	$10,000	$0	0.00%
General Tuition - Open Enrollment	$453,225	$460,523	$7,298	1.61%
Pymt to CESA - District Wide Programs	$25,938	$20,709	($5,229)	-20%
Project Challenge Enrollment	$62,688	$96,400	$33,712	53.78%
General Supplies - Reg Curr-Summer School	$800	$3,455	$2,655	331.88%
General Supplies - District Wide	$21,800	$21,800	$0	0.00%
Paper - District Wide	$40,000	$35,000	($5,000)	-12.50%
Non-Capital Equip - District Wide	$4,000	$4,000	$0	0.00%
Equip Rental - District Wide	$72,428	$72,428	$0	0.00%
Transfer to Special Education F	$2,901,957	$3,036,821	$134,864	4.65%
Dues & Fees - District Wide	$200	$200	$0	0.00%
Non-Aidable Refund-Other Non Prog-Pers Prop Tax	$2,500	$2,500	$0	0.00%
	$3,644,956	$3,831,256	$186,300	

Reflects 75% of SRO Officer for 1 year.

Reflects increase in Fund 27 due salary & Fringe increases.

District Wide AV Description	$125 2007-2008	6/30/2008 2008-2009	Difference	Percent Change
Personal Services - AV	$100	$500	$400	400.00%
Maintenance-Instructional Equipment	$5,900	$6,500	$600	10.17%
Maintenance-Other Equipment	$500	$500	$0	0.00%
General Supplies - AV	$5,000	$5,000	$0	0.00%
Non-Capital Equip - AV	$18,520	$17,645	($875)	-4.72%
	$30,020	$30,145	$125	0.42%

Curriculum Description	($19,847) 2007-2008	6/30/2008 2008-2009	Difference	Percent Change
Personal Services-Curriculum Development	$2,000	$2,000	$0	0.00%
Emplee Travel-Direction of Improv of Instruction	$1,600	$1,000	($600)	-37.50%
Communication - Postage - Curriculum	$1,000	$0	($1,000)	-100.00%
Gen Supplies - Undif Curriculum	$2,000	$3,000	$1,000	50.00%
General Supplies - Science	$1,000	$2,000	$1,000	100.00%
General Supplies - Curriculum	$2,153	$2,786	$632	29.36%
AV Media	$16,000	$6,729	($9,271)	-57.94%
Periodicals - Curriculum	$338	$0	($338)	100.00%
Textbooks-Regular Curriculum	$172,017	$148,353	($23,664)	-13.76%
Textbooks Replacement	$19,380	$24,303	$4,924	100.00%
Periodicals Curriculum	$100	$438	$338	100.00%
Dues Fees - Curriculum	$975	$1,000	$25	2.56%
	$218,564	$198,716	($19,847)	-9.08%

Purchase made out of previous years budget

Technology Description	($31,688) 2007-2008	6/30/2008 2008-2009	Difference	Percent Change
Maintenance-Instructional Equipment	$12,000	$10,000	($2,000)	-16.67%
PS - Computer Technology	$2,500	$25,500	$23,000	920.00%
Emplee Travel - Computer Technology	$1,500	$2,000	$500	33.33%
Communications - Network Phone Service	$80,000	$80,000	$0	0.00%
Instructional Software	$25,000	$15,000	($10,000)	-40.00%
Equip Components-Computer Technology	$15,000	$21,750	$6,750	45.00%

Purchase made out of previous years budget.

Non Instructional Computer Sof	$10,000	$33,608	$23,608	236.08%
Periodicals Computer Technolo	$2,000	$2,500	$500	25.00%
Equipment/Vehicles Group Depreciation	$154,000	$79,954	($74,046)	-48.08%
	$302,000	**$270,312**	**($31,688)**	

Talented & Gifted	**$0**	**6/30/2008**		**Percent**
Description	**2007-2008**	**2008-2009**	**Difference**	**Change**
Personal Services - Gifted & Talented	$500	$0	($500)	100.00%
Emplee Travel - Gifted & Talented	$300	$250	($50)	-16.67%
Communication - Gifted & Talented	$50	$0	($50)	-100.00%
General Supplies - Gifted & Talented	$2,673	$4,805	$2,133	79.79%
Dues & Fees - Gifted & Talented	$3,359	$1,490	($1,869)	-55.64%
	$6,932	**$6,932**	**$0**	**0.00%**

Wellness	**$0**	**6/30/2008**		**Percent**
Description	**2007-2008**	**2008-2009**	**Difference**	**Change**
Description	Current Budgeted	Verified Total	Budget Diff.	
General Supplies - Wellness	$200	$200	$0	100.00%
	$200	**$200**	**$0**	**100.00%**

30-Jun-08

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

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

2008-2009 SALARY BUDGET FUND 10 TOTAL	BUDGETED 2007-2008	6/4/2008 2008-2009	Difference	Percent Change
Lemonweir				
Miller				
Oakdale				
Camp Douglas				
Wyeville				
Warrens				
LaGrange				
Music/Art/PE/Guid/Chap/Library				
Elementary	$ 6,669,423.15	$ 6,885,404.70	$ 215,981.55	3.24%
Middle School	$ 3,795,165.68	$ 3,910,337.78	$ 115,172.10	3.03%
Senior High School	$ 5,018,943.15	$ 5,102,075.32	$ 83,132.17	1.66%
Alternative School	$ 574,394.27	$ 601,288.43	$ 26,894.16	4.68%
English Language Learner	$ -	$ 42,798.24	$ 42,798.24	100.00%
Administration	$ 593,340.53	$ 616,972.19	$ 23,631.66	3.98%
Health	$ 51,588.32	$ 33,478.72	$ (18,109.60)	-35.10%
Transportation	$ 1,188,267.08	$ 1,128,980.68	$ (59,286.40)	-4.99%
Operation	$ 890,985.60	$ 959,784.43	$ 68,798.83	7.72%
Construction	$ -		$ -	0.00%
Maintenance	$ 375,405.06	$ 388,313.57	$ 12,908.51	3.44%
District Reading	$ -		$ -	0.00%
District Wide Programs	$ 549,601.06	$ 1,024,775.24	$ 475,174.18	86.46%
District Wide AV	$ -		$ -	0.00%
Curriculum	$ 221,759.58	$ 225,925.09	$ 4,165.51	1.88%
Technology	$ 151,659.13	$ 157,734.00	$ 6,074.87	4.01%
Gifted & Talented	$ 65,897.51	$ 67,424.15	$ 1,526.64	2.32%
Wellness	$ -		$ -	0.00%
FUND 10 TOTAL	**$ 20,146,430.12**	**$ 21,145,292.54**	**$ 998,862.42**	**4.96%**
FUND 27				
Elementary	$ 1,456,862.90	$ 1,419,562.54	$ (37,300.36)	-2.56%
Middle School	$ 672,646.21	$ 637,442.58	$ (35,203.63)	-5.23%
High School	$ 549,942.17	$ 696,087.18	$ 146,145.01	26.57%
Transportation	$ 163,245.48	$ 212,036.11	$ 48,790.63	29.89%
District Wide Aid Eligible	$ 864,535.63	$ 950,150.81	$ 85,615.18	9.90%
District Wide Non Aid Eligible	$ 17,115.47	$ 17,683.56	$ 568.09	3.32%
FUND 27 TOTAL	**$ 3,724,347.86**	**$ 3,932,962.78**	**$ 208,614.92**	**5.60%**
FUND 38 + 39 TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**
FUND 10 TOTAL	$ 20,146,430.12	$ 21,145,292.54	$ 998,862.42	4.96%
FUND 27 TOTAL	$ 3,724,347.86	$ 3,932,962.78	$ 208,614.92	5.60%
FUND 38 + 39 TOTAL	$ -	$ -	$ -	0.00%
GRAND TOTAL	**$ 23,870,777.98**	**$ 25,078,255.32**	**$ 1,207,477.34**	**5.06%**

Grant Revenues = Grant Expenditures

2008-2009 NON-SALARY BUDGET	BUDGETED 2007-2008	6/4/2008 2008-2009	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 156,719.94	$ 12,844.91	$ (143,875)	-91.80%
Title IV - Fund 10	$ 11,810.00	$ 10,411.50	$ (1,399)	-11.84%
Title II-A - Fund 10	$ 27,610.95	$ 79,967.77	$ 52,357	189.62%
Title II-D - Fund 10	$ 2,000.00	$ -	$ (2,000)	-100.00%
Title V-A - Fund 10	$ 6,570.00	$ -	$ (6,570)	-100.00%
Alternative Education Grant - Fund 10	$ 56,931.93	$ 19,115.19	$ (37,817)	-66.42%
PEP Grant - Fund 10	$ 207,826.00	$ 80,639.98	$ (127,186)	-61.20%
Vocational Education Aid - Fund 10	$ 32,207.20	$ 19,277.23	$ (12,930)	-40.15%
PL 94-142 - Fund 27	$ 364,845.54	$ 325,269.29	$ (39,576)	-10.85%
PL 99-457 - Fund 27	$ 7,716.99	$ 6,558.08	$ (1,159)	-15.02%
IESSAA Indian Education Grant - Fund 29	$ 5,381.06	$ 500.16	$ (4,881)	-90.71%
	$ 879,619.61	$ 554,584.11	$ (325,036)	-36.95%

2008-2009 SALARY BUDGET	BUDGETED 2007-2008	BUDGETED 2008-2009	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 643,852.06	$ 672,764.09	$ 28,912	4.49%
Title IV - Fund 10	$ 4,730.00	$ 3,547.50	$ (1,183)	-25.00%
Title II-A - Fund 10	$ 151,091.05	$ 95,338.23	$ (55,753)	-36.90%
Title II-D - Fund 10	$ 6,345.00	$ 6,745.00	$ 400	100.00%
Title V-A - Fund 10	$ -	$ -	$ -	0.00%
Alternative Education Grant - Fund 10	$ 33,068.07	$ 34,884.81	$ 1,817	5.49%
PEP Grant - Fund 10	$ 34,424.00	$ 34,941.00	$ 517	1.50%
Vocational Education Aid - Fund 10	$ 8,509.80	$ 14,575.77	$ 6,066	71.28%
PL 94-142 - Fund 27	$ 271,230.85	$ 300,198.98	$ 28,968	10.68%
PL 99-457 - Fund 27	$ 11,262.99	$ 11,490.81	$ 228	2.02%
IESSAA Indian Education Grant - Fund 29	$ 18,627.94	$ 20,642.84	$ 2,015	10.82%
	$ 1,183,141.76	$ 1,195,129.03	$ 11,987	1.01%

2008-2009 TOTAL GRANT BUDGETS	BUDGETED 2007-2008	BUDGETED 2008-2009	Difference	Percent Change
ECIA Title 1 - Fund 10	$800,572.00	$685,609.00	($114,963)	-14.36%
Title IV - Fund 10	$16,540.00	$13,959.00	($2,581)	-15.60%
Title II-A - Fund 10	$178,702.00	$175,306.00	($3,396)	-1.90%
Title II-D - Fund 10	$8,345.00	$6,745.00	($1,600)	-19.17%
Title V-A - Fund 10	$6,570.00	$0.00	($6,570)	-100.00%
Alternative Education Grant - Fund 10	$90,000.00	$54,000.00	($36,000)	-40.00%
PEP Grant - Fund 10	$242,250.00	$115,580.98	($126,669)	-52.29%
Vocational Education Aid- Fund 10	$40,717.00	$33,853.00	($6,864)	-16.86%
PL 94-142 - Fund 27	$636,076.39	$625,468.27	($10,608)	-1.67%
PL 99-457 - Fund 27	$18,979.98	$18,048.89	($931)	-4.91%
IESSAA Indian Education Grant - Fund 29	$24,009.00	$21,143.00	($2,866)	-11.94%
	$ 2,062,761.37	1,749,713.14	-313,048.23	-15.18%

30-Jun-08

2008-2009 TOTAL BUDGET FUND 10	BUDGETED 2007-2008	6/10/2008 2008-2009	Difference	Percent Change
Lemonweir	$ 36,185	$ 32,439	$ (3,746)	-10.35%
Miller	$ 28,774	$ 28,926	$ 152	0.53%
Oakdale	$ 5,627	$ 9,152	$ 3,525	62.65%
Camp Douglas	$ 7,256	$ 5,736	$ (1,520)	-20.95%
Wyeville	$ 14,868	$ 13,577	$ (1,291)	-8.68%
Warrens	$ 11,864	$ 11,918	$ 54	0.46%
LaGrange	$ 34,050	$ 37,181	$ 3,131	9.20%
Music/Art/PE/Guid/Chap/Library	$ 84,193	$ 87,032	$ 2,839	3.37%
Total Elementary NonSalary	$ 222,816	$ 225,962	$ 3,145	1.41%
Elementary Salary	$ 6,669,423	$ 6,885,405	$ 215,982	3.24%
TOTAL ELEMENTARY	**$ 6,892,239**	**$ 7,111,366.30**	$ 219,127	**3.18%**
Middle School	$ 3,909,488	$4,024,873.10	$ 115,385	2.95%
Senior High School	$ 5,367,210	$5,461,045.62	$ 93,836	1.75%
Alternative School	$ 604,979	$631,873.19	$ 26,894	4.45%
English Language Learner	$ -	$47,405.35	$ 47,405	0.00%
Administration	$ 1,232,646	$1,270,226.96	$ 37,581	3.05%
Health	$ 54,718	$36,608.72	$ (18,110)	-33.10%
Transportation	$ 2,150,078	$1,914,961.27	$ (235,117)	-10.94%
Operation	$ 1,874,076	$1,980,095.03	$ 106,019	5.66%
Construction	$ 499,244	$350,000.00	$ (149,244)	-42.64%
Maintenance	$ 564,341	$606,154.82	$ 41,814	7.41%
District Wide Programs	$ 4,194,557	$4,856,031.13	$ 661,474	15.77%
District Wide AV	$ 30,020	$30,145.24	$ 125	0.42%
Curriculum	$ 440,323	$424,641.38	$ (15,682)	-3.56%
Technology	$ 453,659	$428,046.00	$ (25,613)	0.00%
Gifted & Talented	$ 72,829	$74,355.93	$ 1,527	2.10%
Native American Education	$ -	$1,500.00	$ 1,500	0.00%
Wellness	$ 200	$200.00	$ -	0.00%
FUND 10 TOTAL	**$ 28,340,607**	**$ 29,249,530.04**	$ 908,923	**3.11%**
			$ -	
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	$ 1,456,863	$ 1,419,563	$ (37,300)	-2.56%
Elementary Salary & Non-Salary	$ 1,456,863	$ 1,419,563	$ (37,300)	-2.56%
Middle School	$ 672,646	$ 637,443	$ (35,204)	-5.23%
High School	$ 549,942	$ 696,087	$ 146,145	26.57%
Transportation	$ 214,560	$ 262,426	$ 47,866	22.31%
District Wide	$ 1,006,109	$ 1,104,422	$ 98,313	9.77%
FUND 27 TOTAL	**$ 3,900,121**	**$ 4,119,941**	$ 219,820	**5.64%**
			$ -	
FUND 38 & 39 TOTAL	**$ 1,488,033**	**$ 1,470,467**	$ (17,566)	**-1.18%**
			$ -	
FUND 10 TOTAL	$ 28,340,607	$ 29,249,530	$ 908,923	3.11%
FUND 27 TOTAL	$ 3,900,121	$ 4,119,941	$ 219,820	5.64%
FUND 38 & 39 TOTAL	$ 1,488,033	$ 1,470,467	$ (17,566)	-1.18%
GRAND TOTAL	**$ 33,728,761**	**$ 34,839,938**	$ 1,111,177	**3.19%**

30-Jun-08 Fund Grand Totals

2008-2009 TOTAL BUDGET FUND 10	BUDGETED 2007-2008	6/4/2008 2008-2009	Difference	Percent Change
Lemonweir	$ 36,184.65	$ 32,438.94	$ (3,746)	-10.35%
Miller	$ 28,773.99	$ 28,926.08	$ 152	0.53%
Oakdale	$ 5,626.76	$ 9,152.11	$ 3,525	62.65%
Camp Douglas	$ 7,255.88	$ 5,735.87	$ (1,520)	-20.95%
Wyeville	$ 14,867.90	$ 13,576.70	$ (1,291)	-8.68%
Warrens	$ 11,863.99	$ 11,918.48	$ 54	0.46%
LaGrange	$ 34,049.81	$ 37,181.17	$ 3,131	9.20%
Music/Art/PE/Guid/Chap/Library	$ 84,193.23	$ 87,032.25	$ 2,839	3.37%
Total Elementary NonSalary	$ 222,816.21	$ 225,961.60	$ 3,145	1.41%
Elementary Salary	$ 6,669,423.15	$ 6,885,404.70	$ 215,982	3.24%
TOTAL ELEMENTARY	**$ 6,892,239.36**	**$ 7,111,366.30**	$ 219,127	**3.18%**
Middle School	$ 3,909,487.72	$ 4,024,873.10	$ 115,385	2.95%
Senior High School	$ 5,367,209.50	$ 5,461,045.62	$ 93,836	1.75%
Alternative School	$ 604,979.03	$ 631,873.19	$ 26,894	4.45%
English as a Second Language	$ -	$ 47,405.35	$ 47,405	0.00%
Administration	$ 1,232,645.53	$ 1,270,226.96	$ 37,581	3.05%
Health	$ 54,718.32	$ 36,608.72	$ (18,110)	-33.10%
Transportation	$ 2,150,078.08	$ 1,914,961.27	$ (235,117)	-10.94%
Operation	$ 1,874,075.61	$1,980,095.03	$ 106,019	5.66%
Construction	$ 499,244.23	$ 350,000.00	$ (149,244)	-42.64%
Maintenance	$ 564,340.68	$ 606,154.82	$ 41,814	7.41%
District Wide Programs	$ 4,194,556.88	$ 4,856,031.13	$ 661,474	15.77%
District Wide AV	$ 30,020.25	$ 30,145.24	$ 125	0.42%
Curriculum	$ 440,323.20	$ 424,641.38	$ (15,682)	-3.56%
Technology	$ 453,659.13	$ 428,046.00	$ (25,613)	0.00%
Gifted & Talented	$ 72,829.29	$ 74,355.93	$ 1,527	2.10%
Native American Education	$0.00	$1,500.00	$ 1,500	0.00%
Wellness	$ 200.00	$ 200.00	$ -	0.00%
Fund 10 Grants	$ 1,383,696.00	$ 1,085,052.98	$ (298,643)	0.00%
FUND 10 TOTAL	**$ 29,724,302.81**	**$ 30,334,583.02**	$ 610,280	**2.01%**
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	$ 1,456,862.90	$ 1,419,562.54	$ (37,300)	-2.56%
Elementary Salary & Non-Salary	$ 1,456,862.90	$ 1,419,562.54	$ (37,300)	-2.56%
Middle School	$ 672,646.21	$ 637,442.58	$ (35,204)	-5.23%
High School	$ 549,942.17	$ 696,087.18	$ 146,145	26.57%
Transportation	$ 214,560.48	$ 262,426.11	$ 47,866	22.31%
District Wide	$ 1,006,109.10	$ 1,104,422.37	$ 98,313	9.77%
Fund 27 Grants	$ 655,056.37	$ 643,517.16	$ (11,539)	-1.76%
FUND 27 TOTAL	**$ 4,555,177.23**	**$ 4,763,457.94**	$ 208,281	**4.57%**
			$ -	
FUND 38 & 39 TOTAL	**$ 1,488,032.95**	**$ 1,470,467.09**	$ (17,566)	**-1.18%**
			$ -	
FUND 10 TOTAL	$ 29,724,302.81	$ 30,334,583.02	$ 610,280	2.01%
FUND 27 TOTAL	$ 4,555,177.23	$ 4,763,457.94	$ 208,281	4.57%
FUND 38 & 39 TOTAL	$ 1,488,032.95	$ 1,470,467.09	$ (17,566)	-1.18%
GRAND TOTAL	**$ 35,767,512.99**	**$ 36,568,508.05**	$ 800,995	**2.19%**

July 1, 2008 Estimate of 2008-09 Equalization Aid
Simplified Percentage Method
Using 2007-08 Budget Report

This computation worksheet contains a simplified Equalization Aid calculation that utilizing percentages, which is not the exact methodology required by statute; however, for estimation and pedegogical purposes, this method is useful. For many districts, the results are nearly equal. The actual computation may be found at http://www.dpi.state.wi.us/sfs/equalaid.html

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

	UHS / K8, enter 2 or 3		
1=K-12; 2=UHS; 3=K-8	1		
	Local Factors:		**State Factors:**
A7: 07-08 Aid Membership*	3,126	Primary cost ceiling:	$1,000
E5: 07-08 Total Shared Cost	$28,460,073	Secondary cost ceiling:	$8,997
F1: 2007 TIF-Out School Aid+Comp Value (5/08 Cert)	$1,170,367,196	Primary guarantee:	$1,930,000
Shared Cost per Pupil	$9,104	Secondary guarantee:	$1,346,070
Equalized Value Per Pupil	$374,398	Tertiary guarantee:	$563,434

	Primary Level	Secondary Level	Tertiary Level
District Shared Cost per Pupil	$1,000	$7,997	$107
District Value Per Pupil	$374,398	$374,398	$374,398
Guaranteed Value Per Pupil	$1,930,000	$1,346,070	$563,434
Percent Local Share**	19.40%	27.81%	66.45%
Local Share Per Pupil***	$193.99	$2,224.30	$71.31
State Share Per Pupil	$806.01	$5,772.70	$36.00
Percent State Share	80.60%	72.19%	33.55%
Total Equalization Aid (**G5,G10,G15**)	$2,519,591.48	$18,045,463.78	$112,545.95

H1: Calculated Aid (not < 0)	$20,677,601
H2: MPCP Reduction (just Milwaukee)	0
H3: MCP Reduction (-.0100566567 * H3)	-207,947.54
2007-08 Eq Aid after Reductions (H1+H2+H3))	$20,469,654
H4: Prior Year Eq Aid Adjustment	-8,089.00
H6: July 1, 2008 Est (H1+H2+H3+H4)	**$20,461,565**
Equalization Aid per Pupil	6,545.61
Total Cost Sharing (Equal Aid) Percent	71.90%

* Ch 220 Resident Inter FTE counts only 75%.

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

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

2008-09 Tax Levy

	FUND 10 REVENUES TOTAL	6/30/2008	**FUND 10 REVENUES TOTAL**	**$ 21,753,126.00**	
	Mobile Home Tax	$ 32,000.00	Library Aid	$ 90,575.00	
	Non-Capital Sales	$ 17,500.00	Driver's Ed. Aid	$ -	
	School Activity	$ 54,100.00	State Aid for Exempt Computers	$ 16,142.00	
	Investment Interest	$ 270,000.00	Equalization Aid	$20,461,634	1
	Other Local Revenue	$ 7,125.00	Medicaid School Based Services	$ 112,000.00	
	Interdistrict Revenue (Open Enroll)	$ 204,850.00	Payment for Services	$ 15,000.00	
	Intermediate Revenue	$ -	Federal Impact Aid	$ 200,000.00	
	Fees	$ 42,200.00	Sale/Loss of Fixed Assets-Capital Lea	$ 25,000.00	
	Transportation Aid	$ 135,000.00	Ins Adjustments & Debt Premium	$ 70,000.00	
	FUND 10 GRANT REVENUES		**FUND 10 GRANT REV TOTAL**	**$ 1,087,052.98**	
		$ -	Special Project Grants	$ 196,010.00	
	PEP Grant	$ 115,580.98	ECIA Title 1 - Fund 10	$ 685,609.00	
	Other Federal Revenue	$ 33,853.00	Other State Revenue	$ 56,000.00	
	TOTAL FUND 10 REVENUES			**$ 22,840,178.98**	2

	FUND 27 REVENUES				
3	Transfer From General Fund	$ 3,036,821.24	Handicapped Aid-State	**$ 1,063,119.54**	4
	Spec Ed Transit Of Aid CESA	$ 20,000.00	Special Projects Grants	$ 643,517.16	
	FUND 27 REVENUES TOTAL			**$ 4,763,457.94**	5

	FUND 38 & 39 REVENUES				
7	Tax Levy for Fund 38	$ 210,063.96			
9	Tax Levy for Fund 39	$ 1,260,403.13	Interest on Debt Service Investment	$ -	
	FUND 38 & 39 REVENUES TOTAL			$ 1,470,467.09	10

	2007-2008 EXPENDITURES		**2007-2008 EXPENDITURES**		
11	**GENERAL FUND (10)**	$ 29,249,530.04	Fund 10 Grants	$ 1,085,052.98	14
			Fund 27 Grants	$ 643,517.16	15
12	**SPECIAL ED. (27)**	$ 4,119,940.78	TOTAL GRANTS	$ 1,728,570.14	16
13	**DEBT SERVICE FUND (38&39)**	$ 1,470,467.09			
	TOTAL EXPENDITURES	$ 34,839,937.91			
17	**TOTAL ALL EXPENDITURES**	$ 36,568,508.05			

	SUMMARY EXPENDITURES		**SUMMARY REVENUES**		
18	**TOTAL GENERAL FUND (10)**	$ 30,334,583.02	**TOTAL GENERAL FUND (10)**	$ 22,840,178.98	20
19	**TOTAL SPECIAL ED. (27)**	$ 4,763,457.94	**TOTAL SPECIAL ED. (27)**	$ 4,763,457.94	8
13	**DEBT SERVICE FUND (38&39)**	$ 1,470,467.09	**DEBT SERVICE FUND (38&39)**	$ 1,470,467.09	13
17	**TOTAL EXPENDITURES**	$ 36,568,508.05	**TOTAL REVENUES**	$ 29,074,104.01	14

	Maximum Allowable Under Revenue Cap (Funds 10-38-4		**30-Jun-08**
21	2007-2008 Revenue Cap	$	28,182,244.00
22	Allowable Limited Revenue	$	7,720,610.00
23	Computer Aid Received	$	16,142.00
24	Maximum Allowable Levy after Computer Aid	$	7,704,468.00
25	2007-2008 Fund 10-38-41-80 Levy	$	**7,704,468.00**
26	Amount TASD Is Under Maximum Allowable Levy	$	-

18	TOTAL 2008-2009 EXPENDITURE (Fund 10)	$	30,334,583.02
20	TOTAL 2008-2009 REVENUES (Fund 10)	$	22,840,178.98
	Fund 10 Balance Reduction	$	-
25	**2008-2009 Local Property Tax Fund 10**	$	**7,494,404.04**
	2008-2009 Fund 38 Levy	$	**210,063.96**
	2008-2009 Fund 10-38-41-80 Levy	$	**7,704,468.00**
13	TOTAL 2008-2009 EXPENDITURE (Fund 39)	$	1,260,403.13
	Fund 39 Balance Reduction	$	-
13	**2008-2009 Local Property Tax Fund 39**	$	**1,260,403.13**
27	**2008-2009 Total Local Prop. Tax (Funds 10&38&39)**	$	**8,964,871.13**

	2007-2008 Local Property Tax Fund 10	$	7,278,548.00
	2007-2008 Local Property Tax Fund 38 & 39	$	1,277,968.76
28	2007-2008 Total Local Property Tax	$	8,556,516.76
29	**2008-2009 Property Tax Increase/Decrease**	$	**408,354.37**
30	**2008-2009 Property Tax Percent Increase/Decrease**		**4.77%**

	Equalized Valuation/Mill Rate		
31	08-09 Equalized Valuation	$	1,237,706,164
	08-09 Mill Rate		0.00724313
	07-08 Certified Equalized Valuation	$	1,167,521,160
	07-08 Actual Mill Rate		0.00732879
	Difference in Equalized Valuation	$	70,185,004
	% Increase in Equalized Valuation		6.0%

	Tax Impact on Property		
	2008-2009 Projected Taxes on $100,000	$	724.31
	2007-2008 Taxes on $100,000	$	732.88
32	Difference in Taxes	$	**(8.57)**
33	Percent Difference		-1.17%

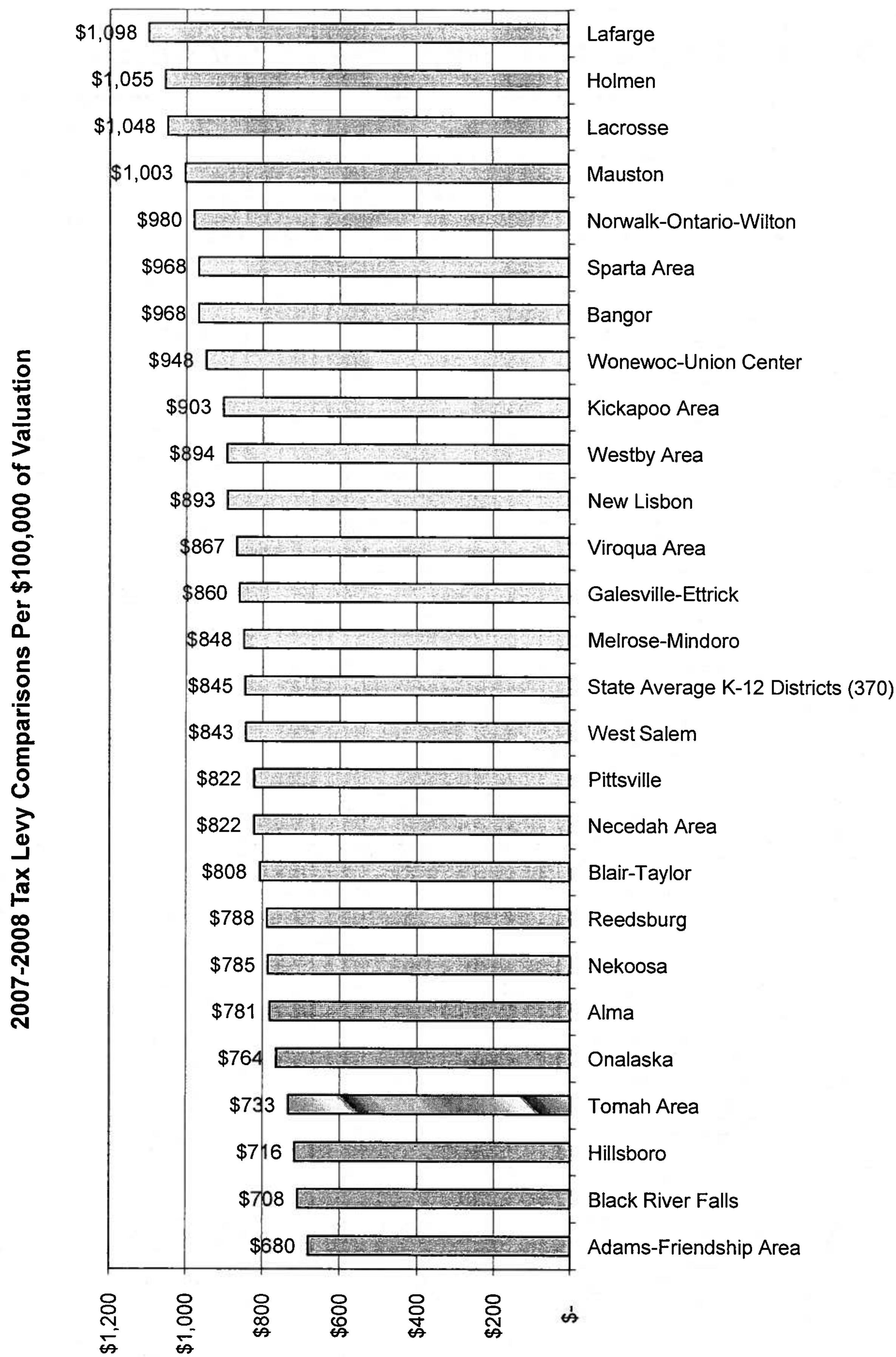
WISCONSIN
DEPARTMENT OF PUBLIC INSTRUCTION

FY 2007-2008 Equalized Levy Rates (Mill Rates)

School District\	2007-2008 Average Levy	2007-2008 Total Equalized Values	2007-2008 Average Mill Rate
State Totals - All Districts	$ 4,066,627,920	$ 482,403,643,391	8.43
K-12 Districts (370)	$ 3,791,061,296	$ 448,824,324,700	8.45

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

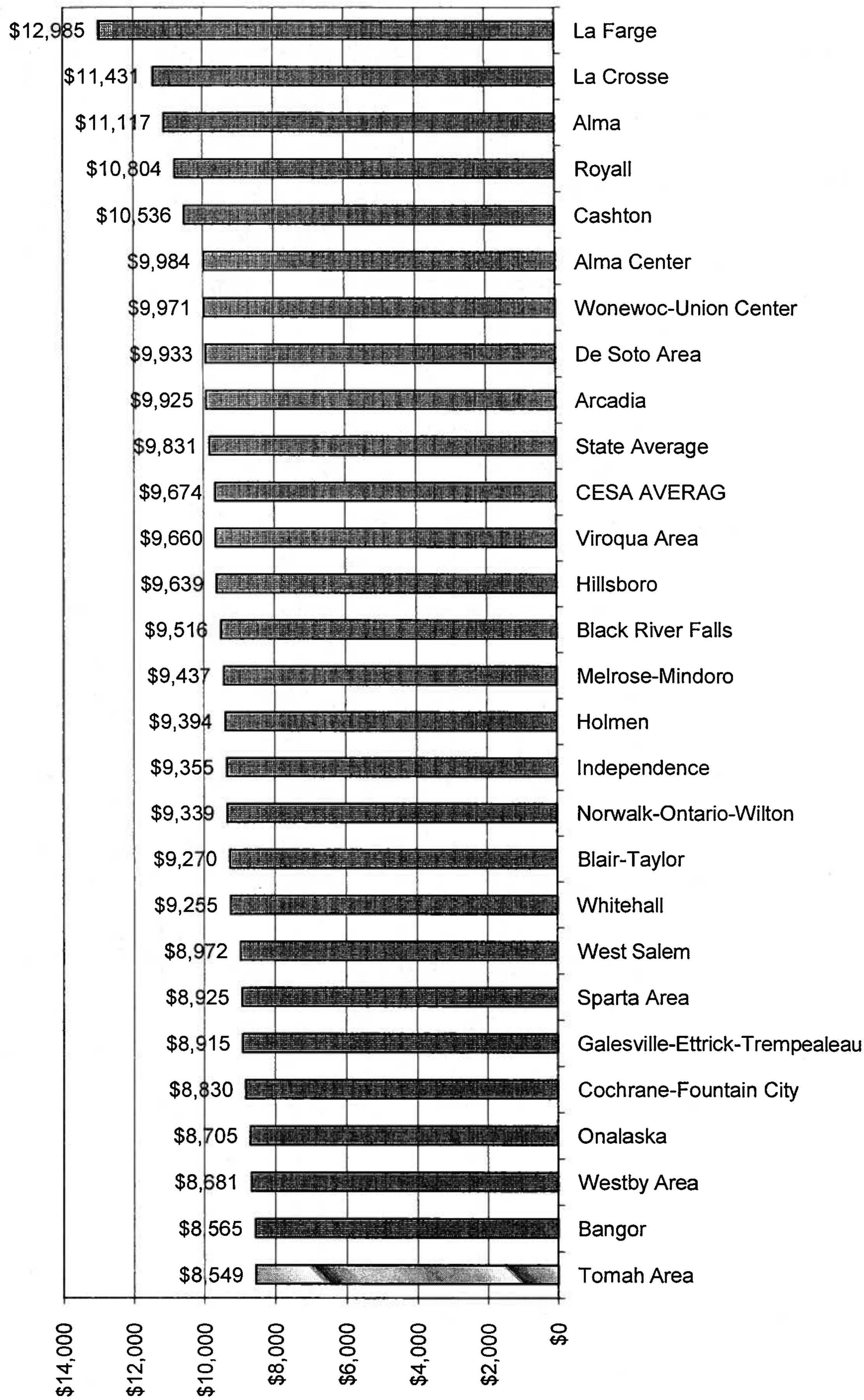
State Rank K-12 Schools	District Type	School District	2007-2008 Tax Levy	2007-2008 TIFOUT	2007-2008 Mill Rate
1	K-12	Gibraltar Area	$ 8,845,267	$ 3,535,049,459.00	2.50
2	K-12	Washington	$ 1,240,882	$ 329,429,900.00	3.77
3	K-12	Drummond	$ 5,266,717	$ 1,254,748,771.00	4.20
4	K-12	Mercer	$ 2,158,885	$ 460,175,900.00	4.69
5	K-12	Sevastopol	$ 6,560,904	$ 1,359,387,087.00	4.83
6	K-12	Webster	$ 7,471,568	$ 1,513,818,333.00	4.94
7	K-12	Birchwood	$ 3,089,503	$ 620,010,508.00	4.98
8	K-12	Green Lake	$ 4,841,140	$ 925,805,831.00	5.23
9	K-12	Three Lakes	$ 7,933,913	$ 1,499,435,457.00	5.29
10	K-12	Northwood	$ 4,582,753	$ 849,579,851.00	5.39
11	K-12	Hayward Community	$ 17,017,034	$ 3,144,256,508.00	5.41
12	K-12	Elcho	$ 4,213,871	$ 771,821,545.00	5.46
13	K-12	Northland Pines	$ 19,365,705	$ 3,531,723,690.00	5.48
14	K-12	Park Falls	$ 3,844,298	$ 632,286,442.00	6.08
15	K-12	Wittenberg-Birnamwood	$ 2,946,082	$ 477,493,048.00	6.17
		Area School Districts			
31	K-12	Adams-Friendship Area	$ 10,405,583	$ 1,529,600,811.00	6.80
37	K-12	Black River Falls	$ 5,561,815	$ 785,135,392.00	7.08
39	K-12	Hillsboro	$ 1,410,414	$ 197,116,041.00	7.16
45	**K-12**	**Tomah Area**	**$ 8,556,517**	**$ 1,167,521,160.00**	**7.33**
69	K-12	Onalaska	$ 11,849,680	$ 1,551,703,463.00	7.64
84	K-12	Alma	$ 1,142,098	$ 146,190,404.00	7.81
90	K-12	Nekoosa	$ 8,698,147	$ 1,108,530,875.00	7.85
93	K-12	Reedsburg	$ 10,667,663	$ 1,353,007,107.00	7.88
113	K-12	Blair-Taylor	$ 1,782,065	$ 220,523,497.00	8.08
131	K-12	Necedah Area	$ 3,712,286	$ 451,611,551.00	8.22
132	K-12	Pittsville	$ 2,500,840	$ 304,145,588.00	8.22
159	K-12	West Salem	$ 5,435,204	$ 644,742,978.00	8.43
		State Average K-12 Districts (370)			**8.45**
162	K-12	Melrose-Mindoro	$ 2,412,559	$ 284,376,773.00	8.48
177	K-12	Galesville-Ettrick	$ 4,714,960	$ 548,065,339.00	8.60
190	K-12	Viroqua Area	$ 4,318,749	$ 497,845,448.00	8.67
217	K-12	New Lisbon	$ 3,299,059	$ 369,389,530.00	8.93
218	K-12	Westby Area	$ 3,668,572	$ 410,358,921.00	8.94
229	K-12	Kickapoo Area	$ 1,602,011	$ 177,381,765.00	9.03
272	K-12	Wonewoc-Union Center	$ 2,231,499	$ 235,295,055.00	9.48
289	K-12	Bangor	$ 2,074,590	$ 214,318,329.00	9.68
290	K-12	Sparta Area	$ 8,211,240	$ 848,649,101.00	9.68
298	K-12	Norwalk-Ontario-Wilton	$ 1,525,393	$ 155,724,272.00	9.80
316	K-12	Mauston	$ 7,430,987	$ 741,202,530.00	10.03
333	K-12	Lacrosse	$ 39,704,877	$ 3,787,854,599.00	10.48
334	K-12	Holmen	$ 12,464,727	$ 1,181,196,153.00	10.55
344	K-12	Lafarge	$ 1,021,829	$ 93,038,788.00	10.98


2007-2008 Tax Levy Comparisons Per $100,000 of Valuation
$1,098 Lafarge
$1,055 Holmen
$1,048 Lacrosse
$1,003 Mauston
$980 Norwalk-Ontario-Wilton
$968 Sparta Area
$968 Bangor
$948 Wonewoc-Union Center
$903 Kickapoo Area
$894 Westby Area
$893 New Lisbon
$867 Viroqua Area
$860 Galesville-Ettrick
$848 Melrose-Mindoro
$845 State Average K-12 Districts (370)
$843 West Salem
$822 Pittsville
$822 Necedah Area
$808 Blair-Taylor
$788 Reedsburg
$785 Nekoosa
$781 Alma
$764 Onalaska
$733 Tomah Area
$716 Hillsboro
$708 Black River Falls
$680 Adams-Friendship Area
$1,200
$1,000
$800
$600
$400
$200
$-

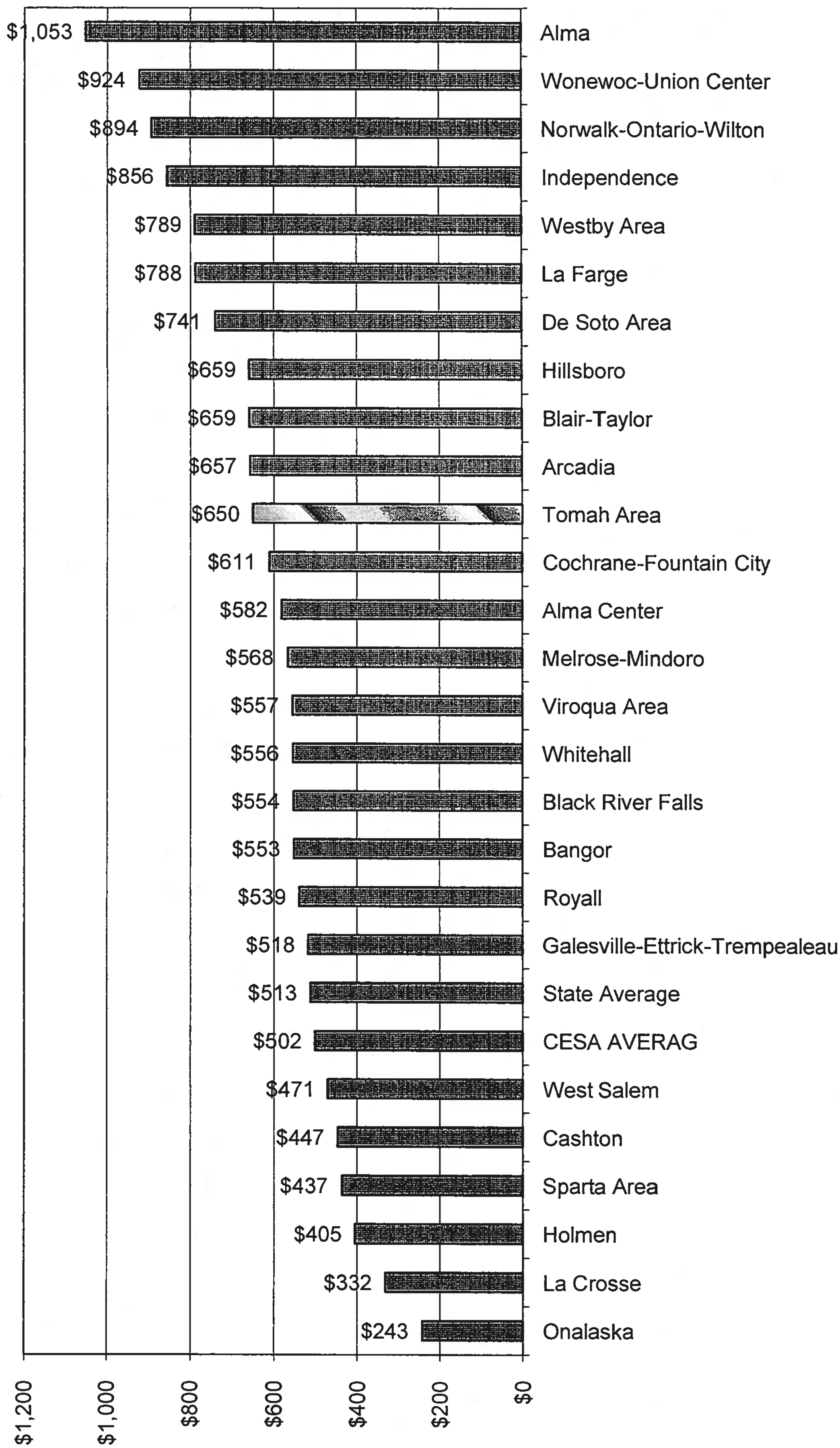
FY 2006-2007 Comparative Cost per Member for CESA (04)

School District	Educational Cost Per Member		Transportation Cost Per		Facility Cost Per Member		Total Educational Cost		Food & Comm. Service Cost Per		Total District Cost Per		2006-2007 Members	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Alma	$11,117	379	$1,053	416	$11	18	$12,181	357	$469	260	$12,650	357	289	35
Alma Center	$9,984	285	$582	299	$820	191	$11,386	284	$483	280	$11,869	281	599	129
Arcadia	$9,925	273	$657	346	$951	240	$11,533	306	$443	230	$11,976	296	984	215
Bangor	$8,565	38	$553	278	$1,504	387	$10,622	154	$432	205	$11,054	153	654	148
Black River Falls	$9,516	199	$554	280	$771	171	$10,841	192	$432	205	$11,273	194	1,828	308
Blair-Taylor	$9,270	153	$659	348	$962	246	$10,891	206	$417	185	$11,308	202	731	162
Cashton	$10,536	343	$447	171	$1,176	333	$12,159	356	$463	256	$12,622	353	515	105
Cochrane-Fountain City	$8,830	73	$611	317	$809	187	$10,250	94	$560	346	$10,810	117	682	153
De Soto Area	$9,933	275	$741	371	$0	1	$10,674	165	$513	317	$11,187	175	587	121
Galesville-Ettrick-Trempealeau	$8,915	85	$518	249	$414	67	$9,847	46	$436	216	$10,283	45	1,425	274
Hillsboro	$9,639	220	$659	348	$731	156	$11,029	232	$400	153	$11,429	225	598	127
Holmen	$9,394	177	$405	130	$969	248	$10,768	177	$488	287	$11,256	189	3,476	372
Independence	$9,355	170	$856	393	$2,058	418	$12,269	362	$410	172	$12,679	360	348	52
La Crosse	$11,431	388	$332	76	$219	35	$11,982	340	$733	397	$12,715	361	7,093	409
La Farge	$12,985	408	$788	380	$710	147	$14,483	410	$502	307	$14,985	407	245	25
Melrose-Mindoro	$9,437	184	$568	291	$443	72	$10,448	125	$439	222	$10,887	128	728	161
Norwalk-Ontario-Wilton	$9,339	168	$894	396	$536	95	$10,769	178	$457	252	$11,226	185	672	150
Onalaska	$8,705	57	$243	25	$1,437	376	$10,385	117	$447	237	$10,832	121	2,846	354
Royall	$10,804	366	$539	259	$1,505	388	$12,848	383	$368	110	$13,216	375	598	127
Sparta Area	$8,925	87	$437	157	$1,686	403	$11,048	236	$487	286	$11,535	239	2,688	347
Tomah Area	$8,549	36	$650	336	$637	122	$9,836	44	$411	175	$10,247	42	3,133	363
Viroqua Area	$9,660	224	$557	283	$1,288	354	$11,505	300	$393	142	$11,898	285	1,148	240
West Salem	$8,972	97	$471	203	$1,117	316	$10,560	143	$466	258	$11,026	147	1,721	303
Westby Area	$8,681	54	$789	381	$1,679	402	$11,149	250	$433	211	$11,582	247	1,201	251
Whitehall	$9,255	150	$556	282	$639	123	$10,450	126	$433	211	$10,883	127	798	179
Wonewoc-Union Center	$9,971	282	$924	402	$772	173	$11,667	318	$438	220	$12,105	315	408	65
Group Average	$9,674		$502		$860		$11,037		$505		$11,542		1,384	
State Average	$9,831		$513		$886		$11,230		$464		$11,694		2,045	

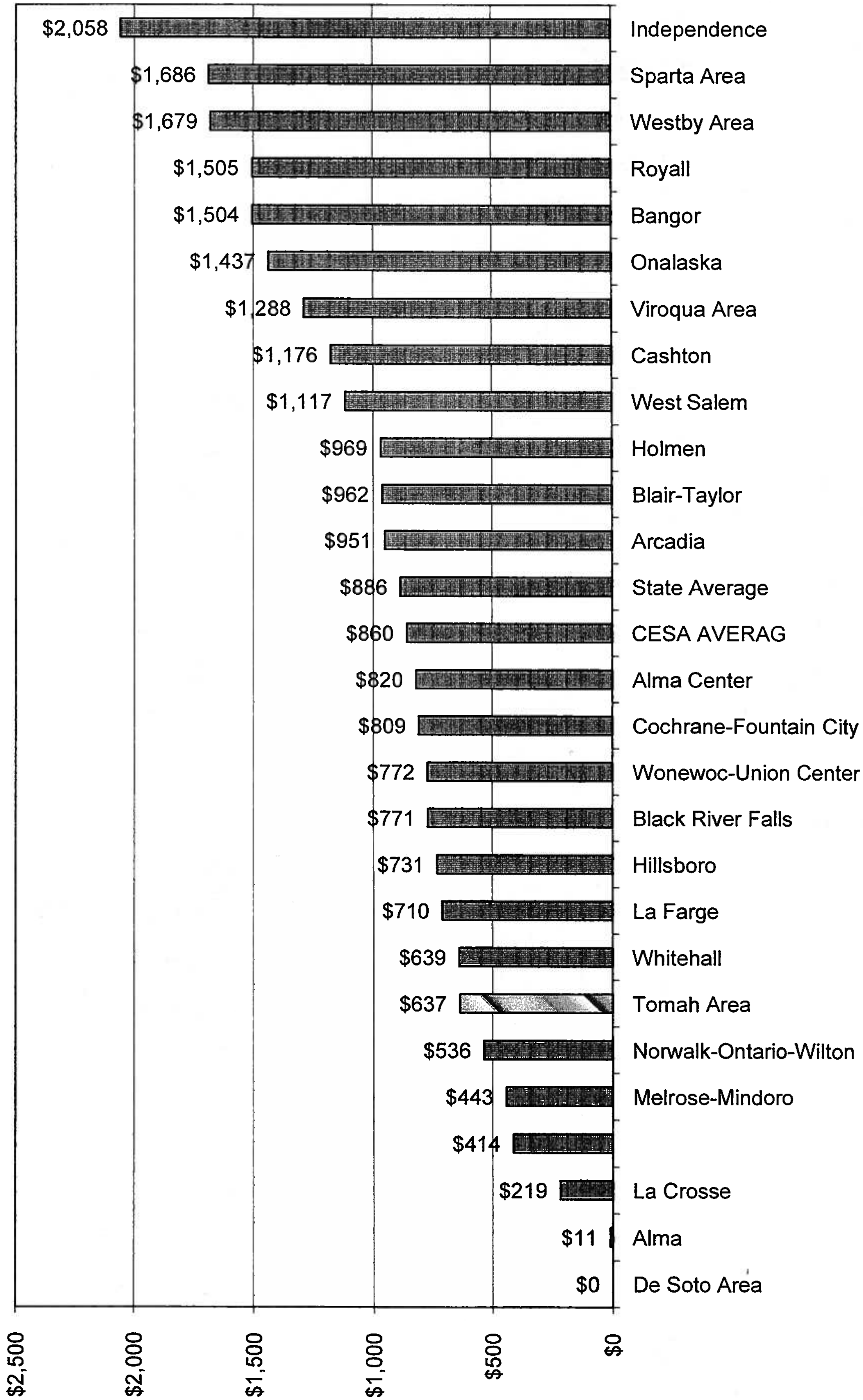
2006-2007 Education Cost Per Member for CESA (04)
Chart A

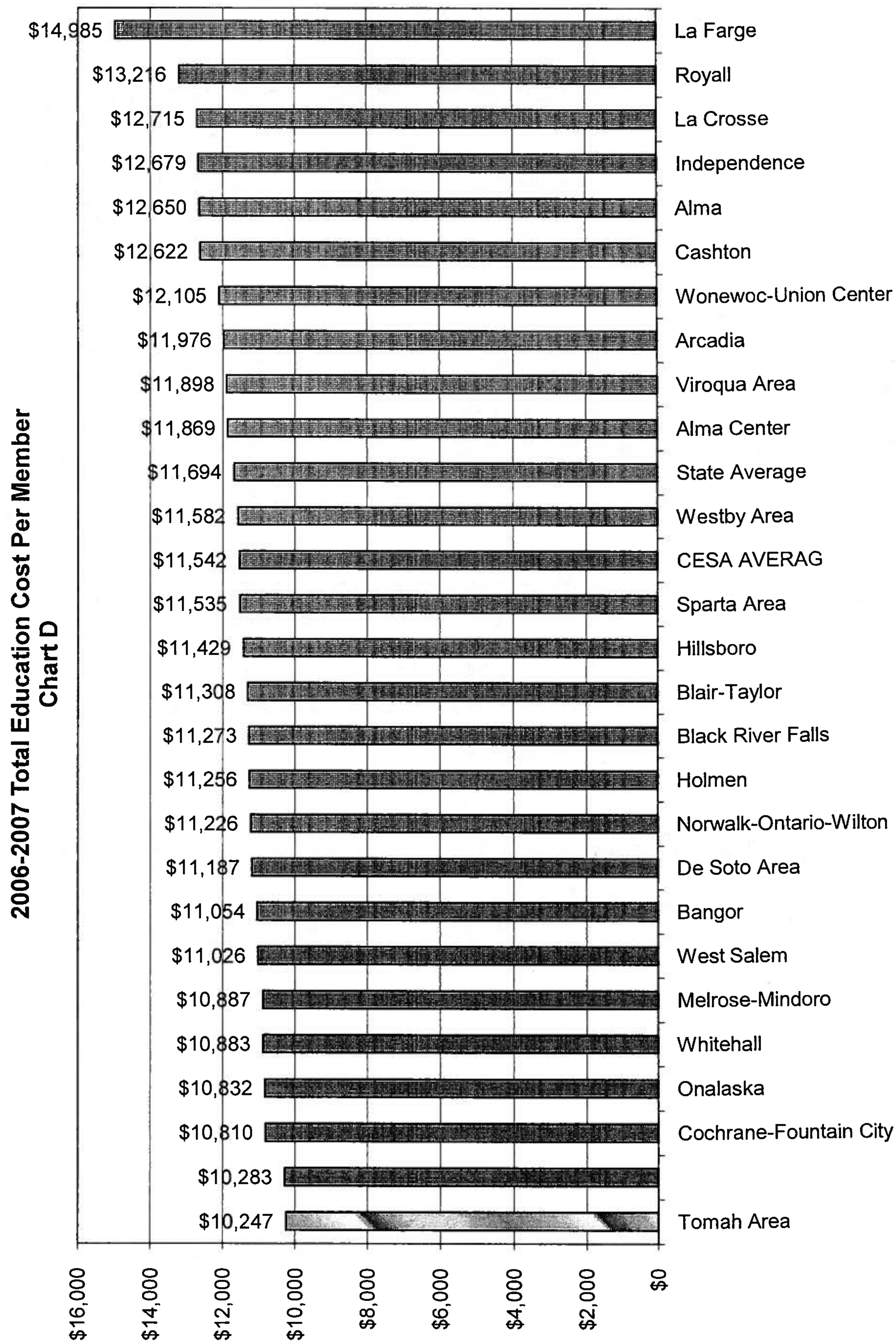


2006-2007 Transportation Cost Per Member
Chart B



2006-2007 Facilities Cost Per Member
Chart C




2006-2007 Total Education Cost Per Member
Chart D
$14,985 La Farge
$13,216 Royall
$12,715 La Crosse
$12,679 Independence
$12,650 Alma
$12,622 Cashton
$12,105 Wonewoc-Union Center
$11,976 Arcadia
$11,898 Viroqua Area
$11,869 Alma Center
$11,694 State Average
$11,582 Westby Area
$11,542 CESA AVERAG
$11,535 Sparta Area
$11,429 Hillsboro
$11,308 Blair-Taylor
$11,273 Black River Falls
$11,256 Holmen
$11,226 Norwalk-Ontario-Wilton
$11,187 De Soto Area
$11,054 Bangor
$11,026 West Salem
$10,887 Melrose-Mindoro
$10,883 Whitehall
$10,832 Onalaska
$10,810 Cochrane-Fountain City
$10,283
$10,247 Tomah Area
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0

BUDGETED COSTS PER PUPIL

1/11/2007	
Enrollment	
LaGrange	351
Miller	268
Lemonweir	303
Camp Douglas	46
Oakdale	91
Wyeville	121
Warrens	109
Elementary	1,289
RKLC-Elem	9
RKLC-MS	22
RKLC-MSA	28
RKLC-Other	5
	64
Middle School	670
High School	1,043
Total	3,066

Elementary	2008-2009	2008-2009
Budget Area	Budgeted Amount	Cost/Pupil
Elementary - Fund 10	$ 7,111,366.30	$5,516.96
Elementary - Fund 27	$ 1,419,562.54	$1,101.29
Alternative School (14%)	$ 88,857.17	$68.93
Gifted & Talented (50%)	$ 37,177.97	$28.84
	$ 8,656,963.97	$6,669.46

Middle School	2008-2009	2008-2009
Budget Area	Budgeted Amount	Cost/Pupil
Middle School - Fund 10	$ 4,024,873.10	$6,007.27
Middle School - Fund 27	$ 637,442.58	$951.41
Alternative School (34%)	$ 217,206.41	$9,873.02
Gifted & Talented (25%)	$ 18,588.98	$27.74
	$3,878,530.65	$5,604.81

High School	2008-2009	2008-2009
Budget Area	Budgeted Amount	Cost/Pupil
High School - Fund 10	$ 5,461,045.62	$5,235.90
High School - Fund 27	$ 696,087.18	$667.39
Alternative School (52%)	$ 325,809.61	$65,161.92
Gifted & Talented (25%)	$ 18,588.98	$17.82
	$ 6,501,531.40	$6,233.49

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on January 11, 2008. 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

TIME	2008-2009 ADDITIONAL POSITIONS	BUILDING	SALARY & FRINGE
1	Special Education (CD)	THS	$ 63,969.69
0.5	Special Education (ED)	TMS	$ 32,308.63
1	Kindergarten	LaGrange	$ 63,969.69
0.5	Special Education (PT)	District	$ 32,308.63
0.5	Kindergarten Aide	LaGrange	$ 16,489.28
1	Varsity Assistant/JV (Cross Country)	THS	$ 1,378.00
1	Fr/JV (Soccer)	THS	$ 1,756.00
1	Fr/JV (Soccer)	THS	$ 1,756.00
1	Head Coach/Program Coordinator (TMS Football)	TMS	$ 328.00
1	Varsity Res. Assistant (Baseball)	THS	$ 1,756.00
1	Varsity Res. Assistant (Softball)	THS	$ 1,756.00
1	Assistant (TMS Track-n-Field)	TMS	$ 1,322.00
			$ 235,587

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
2008-09	$	235,587

Ideal Town Where Everyone's Property Is Identical in Value
Everyone Pays An Equal Amount of the Taxes

Property	Value of Property	Taxes Owed	Mill Rate
		Total Taxes	Mill Rate
		$ 30,000.00	0.03000
1	$ 100,000.00	$ 3,000.00	Example 1
2	$ 100,000.00	$ 3,000.00	
3	$ 100,000.00	$ 3,000.00	
4	$ 100,000.00	$ 3,000.00	
5	$ 100,000.00	$ 3,000.00	
6	$ 100,000.00	$ 3,000.00	
7	$ 100,000.00	$ 3,000.00	
8	$ 100,000.00	$ 3,000.00	
9	$ 100,000.00	$ 3,000.00	
10	$ 100,000.00	$ 3,000.00	
	$ 1,000,000.00	$ 30,000.00	

Taxes Remain the Same
Everyone's Assessment Goes Up Equally
Everyone's Taxes Remain the Same
Mill Rate Is Lowered

Property	Value of Property	Taxes Owed	Mill Rate
	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02857
1	$ 105,000.00	$ 3,000.00	Example 2
2	$ 105,000.00	$ 3,000.00	
3	$ 105,000.00	$ 3,000.00	
4	$ 105,000.00	$ 3,000.00	
5	$ 105,000.00	$ 3,000.00	
6	$ 105,000.00	$ 3,000.00	
7	$ 105,000.00	$ 3,000.00	
8	$ 105,000.00	$ 3,000.00	
9	$ 105,000.00	$ 3,000.00	
10	$ 105,000.00	$ 3,000.00	
	$ 1,050,000.00	$ 30,000.00	

Taxes Increase 5%
Everyone's Assessment Goes Up Equally
Everyone's Taxes Go Up The Same Amount
Mill Rate Stays the Same

Property	Value of Property	Taxes Owed	Mill Rate
	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 31,500.00	0.030000
1	$ 105,000.00	$ 3,150.00	Example 3
2	$ 105,000.00	$ 3,150.00	
3	$ 105,000.00	$ 3,150.00	
4	$ 105,000.00	$ 3,150.00	
5	$ 105,000.00	$ 3,150.00	
6	$ 105,000.00	$ 3,150.00	
7	$ 105,000.00	$ 3,150.00	
8	$ 105,000.00	$ 3,150.00	
9	$ 105,000.00	$ 3,150.00	
10	$ 105,000.00	$ 3,150.00	
	$ 1,050,000.00	$ 31,500.00	

Taxes Remain the Same
Everyone's Assessment Goes Down 5%
Everyone's Taxes Remain the Same
Mill Rate Goes Up

Property	Value of Property	Taxes Owed	Mill Rate
	Increased Assessment	Total Taxes	Mill Rate
	-5%	$ 30,000.00	0.03158
1	$ 95,000.00	$ 3,000.00	Example 4
2	$ 95,000.00	$ 3,000.00	
3	$ 95,000.00	$ 3,000.00	
4	$ 95,000.00	$ 3,000.00	
5	$ 95,000.00	$ 3,000.00	
6	$ 95,000.00	$ 3,000.00	
7	$ 95,000.00	$ 3,000.00	
8	$ 95,000.00	$ 3,000.00	
9	$ 95,000.00	$ 3,000.00	
10	$ 95,000.00	$ 3,000.00	
	$ 950,000.00	$ 30,000.00	

Total Taxes Remain the Same
Two New Properties Are Developed
Everyone's Taxes Go Down
Mill Rate Is Lowered

Property	Value of Property	Taxes Owed	Mill Rate
	Increased Assessment	Total Taxes	Mill Rate
	10%	$ 30,000.00	0.022727
1	$ 110,000.00	$ 2,500.00	Example 5
2	$ 110,000.00	$ 2,500.00	
3	$ 110,000.00	$ 2,500.00	
4	$ 110,000.00	$ 2,500.00	
5	$ 110,000.00	$ 2,500.00	
6	$ 110,000.00	$ 2,500.00	
7	$ 110,000.00	$ 2,500.00	
8	$ 110,000.00	$ 2,500.00	
9	$ 110,000.00	$ 2,500.00	
10	$ 110,000.00	$ 2,500.00	
11	$ 110,000.00	$ 2,500.00	
12	$ 110,000.00	$ 2,500.00	
	$ 1,320,000.00	$ 30,000.00	

Total Taxes Remain the Same
Some Properties Increase 10% Other's Increase 5%
Those Whose Properties Increased More than the 5% Pay More than Year Before
Those Whose Properties Increased 5% Pay Less than Year Before
Mill Rate Is Lowered

Property	Value of Property	Taxes Owed	Mill Rate
	10%	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02658
1	$ 110,250.00	$ 2,930.23	Example 6
2	$ 115,500.00	$ 3,069.77	
3	$ 110,250.00	$ 2,930.23	
4	$ 115,500.00	$ 3,069.77	
5	$ 110,250.00	$ 2,930.23	
6	$ 115,500.00	$ 3,069.77	
7	$ 110,250.00	$ 2,930.23	
8	$ 115,500.00	$ 3,069.77	
9	$ 110,250.00	$ 2,930.23	
10	$ 115,500.00	$ 3,069.77	
	$ 1,128,750.00	$ 30,000.00	

COMPARISON COST FOR EDUCATING STUDENTS VS. COST OF COMMON ITEMS

School District	2007-2008 Mill Rate	School Taxes on $100,000	% of Average	Car $25,000	Milk $ 1.99	Gas $ 3.00
Adams-Friendship Area	6.80	$ 680	79.2%	$19,794	$ 1.58	$ 2.38
Black River Falls	7.08	$ 708	82.4%	$20,609	$ 1.64	$ 2.47
Hillsboro	7.16	$ 716	83.4%	$20,842	$ 1.66	$ 2.50
Tomah Area	**7.33**	$ 733	85.3%	$21,337	$ 1.70	$ 2.56
Onalaska	7.64	$ 764	89.0%	$22,239	$ 1.77	$ 2.67
Alma	7.81	$ 781	90.9%	$22,734	$ 1.81	$ 2.73
Nekoosa	7.85	$ 785	91.4%	$22,850	$ 1.82	$ 2.74
Reedsburg	7.88	$ 788	91.8%	$22,938	$ 1.83	$ 2.75
Blair-Taylor	8.08	$ 808	94.1%	$23,520	$ 1.87	$ 2.82
Necedah Area	8.22	$ 822	95.7%	$23,927	$ 1.90	$ 2.87
Pittsville	8.22	$ 822	95.7%	$23,927	$ 1.90	$ 2.87
West Salem	8.43	$ 843	98.2%	$24,539	$ 1.95	$ 2.94
State Average K-12 Districts (370)	**8.45**	$ 845	98.4%	$24,597	$ 1.96	$ 2.95
Melrose-Mindoro	8.48	$ 848	98.7%	$24,684	$ 1.96	$ 2.96
Galesville-Ettrick	8.6	$ 860	100.1%	$25,034	$ 1.99	$ 3.00
Viroqua Area	8.67	$ 867	100.9%	$25,237	$ 2.01	$ 3.03
New Lisbon	8.93	$ 893	104.0%	$25,994	$ 2.07	$ 3.12
Westby Area	8.94	$ 894	104.1%	$26,023	$ 2.07	$ 3.12
Kickapoo Area	9.03	$ 903	105.1%	$26,285	$ 2.09	$ 3.15
Wonewoc-Union Center	9.48	$ 948	110.4%	$27,595	$ 2.20	$ 3.31
Bangor	9.68	$ 968	112.7%	$28,177	$ 2.24	$ 3.38
Sparta Area	9.68	$ 968	112.7%	$28,177	$ 2.24	$ 3.38
Norwalk-Ontario-Wilton	9.80	$ 980	114.1%	$28,527	$ 2.27	$ 3.42
Mauston	10.03	$ 1,003	116.8%	$29,196	$ 2.32	$ 3.50
Lacrosse	10.48	$ 1,048	122.0%	$30,506	$ 2.43	$ 3.66
Holmen	10.55	$ 1,055	122.8%	$30,710	$ 2.44	$ 3.69
Lafarge	10.98	$ 1,098	127.8%	$31,961	$ 2.54	$ 3.84
AVERAGE	**8.59**	**$ 858.85**	**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. ...

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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: ...