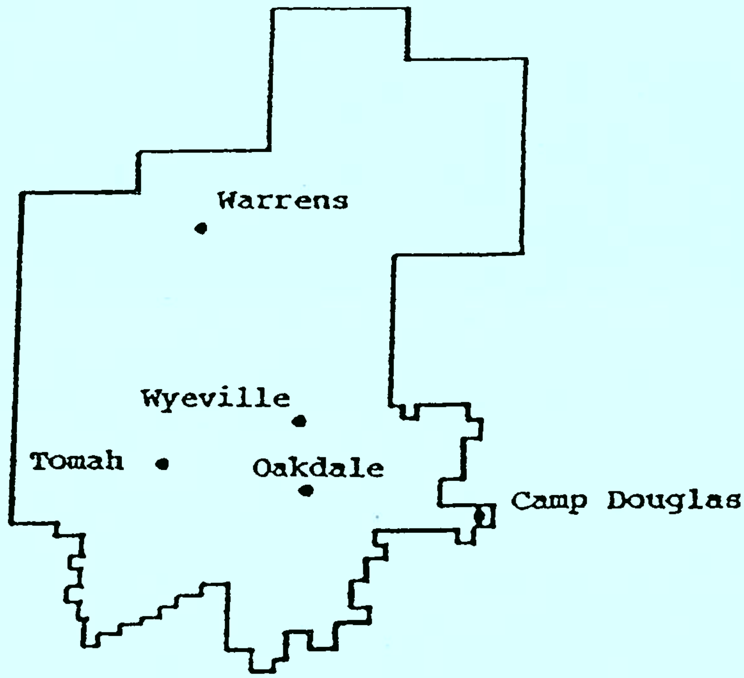
TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 9, 2010

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2010-2011 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.

Debra Buswell	**President**
Judy Deming	**Vice President**
Pamela J. Buchda	**Clerk**
Gerald Fushianes	**Treasurer**
Joan Greendeer-Lee	**Director**
Gary R. Grovesteen	**Director**
Mary Ellen Justinger	**Director**

Cindy G. Zahrte	**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 09, 2010, at 7:30 p.m.
The meeting will be held at the Tomah High School Cafeteria, 901 Lincoln Avenue, Tomah.

1. Call Meeting to Order
2. Review of Proposed 2010-2011 Budget
3. Adjournment

Upon request to the Distrist 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.

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AGENDA

ANNUAL SCHOOL DISTRICT MEETING
Monday, August 09, 2010, at 8:00 p.m.
The meeting will be held at the Tomah High School Cafeteria, 901 Lincoln Avenue, Tomah.

1. Call Meeting to Order- Done by Vice President
2. Elect a Chairperson
3. Approval of Minutes of 2009 Annual Meeting
4. Treasurer's Report: 2009-10 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 District Building and Maintenance Projects
    B. Fiscal Report on 4K Program
    C. 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 Distrist 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.

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL BUDGET HEARING
Monday, August 10, 2009, at 7:30 p.m.
The meeting was held in the Tomah High School Cafeteria, 901 Lincoln Avenue.

The Annual Budget meeting of the Tomah Area School District was called to order by President Buswell at 7:32 p.m. on Monday, August 10, 2009.

Business Manager Greg Gaarder reviewed the proposed 2009-2010 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 Sandy Murray and seconded by Cindy Zahrte to adjourn the meeting. The motion carried. The meeting was adjourned at 8:20 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 10, 2009, at 8:00 p.m.
The meeting was held in the Tomah High School Cafeteria, 901 Lincoln Avenue.

1. ***Call Meeting to Order*** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Buswell at 8:20 p.m. on Monday, August 10, 2009.

2. ***Elect a Chairman*** – Mrs. Buswell asked for nominations for a chairperson to preside over the meeting. A motion was made by Scott Hurd and seconded by Jerry Fushianes to nominate Deb Buswell. There were no other nominations. The motion carried on a hand vote.

3. ***Reading of Minutes of Last Annual Meeting*** - Mrs. Buswell assumed the chair. She 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 Sandy Murray 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 Cindy Zahrte and seconded by Barb Sullivan to approve the treasurer's report as printed. The motion carried on a hand vote.

5. ***Fund 73 Reporting*** – Mr. Gaarder reviewed Fund 73 accounts as follows: Revenues $623,536.17, expenses $592,869.66, and investment return of $666.99. The current amount invested in the trust is $64,572.39. Mr. Gaarder reported that M&I Bank is the investment manager for the trust.

6. ***Authorize Sale of School Property*** - A motion was made by Scott Nicol and seconded by Cindy Zahrte to authorize the sale of surplus school property. The motion carried on a hand vote.

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

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

9. ***Vote on Salaries of School Board Members*** – A motion was made by Bob Kersten and seconded by Cindy Berg to continue Board members' salaries at $2,500 per year. The motion carried on a hand vote.

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

11. ***New Business***

a) **Update on Building Programs and Remodeling Projects** – Mr. Gaarder gave an update on the building programs and remodeling projects.

b) **Update on Four-Year-Old Kindergarten Program** - Deb Granger, 4K Coordinator, gave an update on the four-year-old kindergarten program.

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

12. ***Levy a School Tax for the Ensuring Year*** - A motion was made by Sandy Murray and seconded by Scott Hurd to set the levy at $10,087,089.00 as presented. The annual meeting has authority to set the levy. The motion carried on a hand vote. Mrs. Buswell reviewed the Board's authority to modify and set the levy as per state statute.

13. ***Set Next Annual Meeting Date*** – A motion was made by Don Wagner and seconded by Barb Sullivan to set the Annual Meeting for August 9, 2010, at 8:00 p.m. The motion carried on a hand vote.

14. ***Adjournment*** - A motion was made by Cindy Zahrte and seconded by Gordie Stelter to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:33 p.m.

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

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2009-2010

GENERAL FUND - 10

Revenues & Other Financing Sources		Expenditures & Other Financing Uses	
Operating Transfer In	$ -		
Local Sources	$ 9,187,553.92		
Inter-District	$ 175,193.30		
Intermediate	$ 2,007.07	Instruction	$ 17,826,405.34
State	$ 19,192,042.68	Support	$ 10,176,574.13
Federal	$ 2,307,610.54	Interfund Transfer to Fund 27	$ 2,370,264.77
Other	$ 149,405.99	Non-Program Transactions	$ 552,410.78
TOTAL	$ 31,013,813.50	TOTAL	$ 30,925,655.02

Reserved for Early Retirement Benefits	$ 89,985.00
Designated for Other Purposes	$ 507,199.21
Fund Balance-Unreserved-Designated	$ 3,474,037.79
Beginning Equity Fund Balance	$ 4,071,222.00
Difference	$ 88,158.48
Benefits Transferred for Retirees	$ 72,735.00
Designated for Other Purposes	$ 15,423.48
Reserved for Early Retirement Benefits	$ 162,720.00
Designated for Other Purposes	$ 522,622.69
Ending Fund Bal-Unreserved-Designated	$ 3,474,037.79
Ending Equity Fund Balance	$ 4,159,380.48

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 60,335.20

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 60,868.47

*Beginning Fund Balance	$ 81,237.69
Difference	$ (533.27)
*Ending Fund Balance	$ 80,704.42

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.................. $ 4,747,579.10

Expenditures & Other Financing Uses	
Instruction	$ 3,298,528.21
Support	$ 1,199,458.21
Non Program Transactions	$ 249,592.68

TOTAL EXPENDITURES & OTHER FINANCING USES.................. $ 4,747,579.10

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

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES...................	$	21,770.00
TOTAL EXPENDITURES & OTHER FINANCING USES...................	$	21,770.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES...................	$	1,467,563.67
TOTAL EXPENDITURES & OTHER FINANCING USES...................	$	1,458,260.51

*Beginning Fund Balance	$	385,906.33
Difference	$	9,303.16
*Ending Fund Balance	$	395,209.49

CAPITAL PROJECTS FUND - 45

TOTAL REVENUES & OTHER FINANCING SOURCES...................	$	165.62
TOTAL EXPENDITURES & OTHER FINANCING USES...................	$	54,955.00

*Beginning Fund Balance	$	90,773.87
Difference	$	(54,789.38)
*Ending Fund Balance	$	35,984.49

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES...................	$	1,575,436.11
TOTAL EXPENDITURES & OTHER FINANCING USES...................	$	1,575,066.94

*Beginning Fund Balance	$	195,536.97
Difference	$	369.17
*Ending Fund Balance	$	195,906.14

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	6,126.93
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	8,200.00

*Beginning Fund Balance	$	78,901.00
Difference	$	(2,073.07)
*Ending Fund Balance	$	76,827.93

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES..................	$	933,120.40
TOTAL EXPENDITURES & OTHER FINANCING USES..................	$	883,052.04

*Beginning Fund Balance	$	64,572.39
Difference	$	50,068.36
*Ending Fund Balance	$	114,640.75

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

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

REVENUE TERMS

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

EXPENDITURE TERMS

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

Tomah Area

BUDGET ADOPTION 2010-11			
GENERAL FUND (FUND 10)	**Audited 2008-2009**	**Unaudited 2009-2010**	**Budget 2010-2011**
Beginning Fund Balance (Account 930 000)	3,826,322.38	4,071,222.61	4,159,381.09
Ending Fund Balance, Reserved (Acct. 931 000)	89,985.00	162,720.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	3,981,237.61	3,996,661.09	0.00
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**4,071,222.61**	**4,159,381.09**	**4,159,381.09**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	7,466,587.78	9,001,509.83	9,110,476.00
240 Payments for Services	51,975.36	44,054.49	47,000.00
260 Non-Capital Sales	26,025.88	33,360.21	24,350.00
270 School Activity Income	43,625.71	51,297.39	44,300.00
280 Interest on Investments	175,893.68	31,724.40	22,000.00
290 Other Revenue, Local Sources	17,429.21	25,607.60	37,300.00
Subtotal Local Sources	**7,781,537.62**	**9,187,553.92**	**9,285,426.00**
Other School Districts Within Wisconsin 310 Transit of Aids	10,062.50	0.00	10,000.00
340 Payments for Services	155,625.00	175,193.30	252,564.00
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	**165,687.50**	**175,193.30**	**262,564.00**
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	27,020.07	2,007.07	2,000.00
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	**27,020.07**	**2,007.07**	**2,000.00**
State Sources 610 State Aid -- Categorical	263,609.00	251,526.00	225,454.00
620 State Aid -- General	18,006,640.00	18,822,422.00	20,395,772.00
630 DPI Special Project Grants	54,000.00	39,036.86	130,000.00
640 Payments for Services	31,070.00	26,858.00	31,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	7,477.53	8,379.14	5,000.00
690 Other Revenue	16,591.00	43,820.68	38,066.00
Subtotal State Sources	**18,379,387.53**	**19,192,042.68**	**20,825,292.00**

GENERAL FUND (FUND 10)	Audited 2008-2009	Unaudited 2009-2010	Budget 2010-2011
Federal Sources 710 Transit of Aids	2,353,262.24	1,088,681.76	33,738.00
720 Impact Aid	241,165.20	177,844.42	196,124.56
730 DPI Special Project Grants	196,052.88	217,331.10	599,761.00
750 IASA Grants	845,412.67	823,753.26	932,820.69
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	107,452.98	0.00	0.00
Subtotal Federal Sources	**3,743,345.97**	**2,307,610.54**	**1,762,444.25**
Other Financing Sources 850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	2,107.78	0.00	7,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**2,107.78**	**0.00**	**7,000.00**
Other Revenues 960 Adjustments	127,758.89	23,039.50	62,529.00
970 Refund of Disbursement	18,112.37	90,783.76	62,836.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	13,689.39	35,582.73	10,000.00
Subtotal Other Revenues	**159,560.65**	**149,405.99**	**135,365.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**30,258,647.12**	**31,013,813.50**	**32,280,091.25**
EXPENDITURES & OTHER FINANCING USES			
Instruction 110 000 Undifferentiated Curriculum	6,229,233.38	6,931,788.33	7,901,792.53
120 000 Regular Curriculum	7,832,893.00	8,257,588.52	7,414,052.04
130 000 Vocational Curriculum	1,028,792.47	1,080,454.16	1,232,033.88
140 000 Physical Curriculum	1,071,158.12	972,268.72	930,242.59
160 000 Co-Curricular Activities	464,786.01	457,105.43	464,467.56
170 000 Other Special Needs	132,316.98	127,200.18	101,614.22
Subtotal Instruction	**16,759,179.96**	**17,826,405.34**	**18,044,202.82**
Support Sources 210 000 Pupil Services	805,972.70	751,959.63	802,400.66
220 000 Instructional Staff Services	1,171,429.00	1,179,429.91	1,124,317.34
230 000 General Administration	313,672.23	322,241.17	337,455.39
240 000 School Building Administration	1,212,785.95	1,269,723.96	1,329,935.05
250 000 Business Administration	5,462,284.48	5,777,035.69	5,571,194.71
260 000 Central Services	467,316.91	571,217.17	514,960.89
270 000 Insurance & Judgments	278,738.62	255,663.87	273,709.00
280 000 Debt Services	420,021.16	43,711.44	20,000.00
290 000 Other Support Services	11,960.78	5,591.29	755,275.78
Subtotal Support Sources	**10,144,181.83**	**10,176,574.13**	**10,729,248.82**
Non-Program Transactions 410 000 Inter-fund Transfers	2,663,191.59	2,370,264.77	2,806,134.61
430 000 Instructional Service Payments	443,370.04	544,980.40	698,005.00
490 000 Other Non-Program Transactions	3,823.47	7,430.38	2,500.00
Subtotal Non-Program Transactions	**3,110,385.10**	**2,922,675.55**	**3,506,639.61**
TOTAL EXPENDITURES & OTHER FINANCING USES	**30,013,746.89**	**30,925,655.02**	**32,280,091.25**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2008-2009	Unaudited 2009-2010	Budget 2010-2011
900 000 Beginning Fund Balance	145,813.59	81,237.69	80,704.42
900 000 Ending Fund Balance	**81,237.69**	**80,704.42**	**80,704.42**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,612,176.31**	**4,829,684.30**	**4,957,287.98**
100 000 Instruction	3,254,382.64	3,323,635.94	3,415,356.84
200 000 Support Services	1,193,963.30	1,256,988.95	1,209,728.92
400 000 Non-Program Transactions	228,406.27	249,592.68	332,202.22
TOTAL EXPENDITURES & OTHER FINANCING USES	**4,676,752.21**	**4,830,217.57**	**4,957,287.98**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2008-2009	Unaudited 2009-2010	Budget 2010-2011
900 000 Beginning Fund Balance	397,199.31	385,906.33	395,209.49
900 000 ENDING FUND BALANCES	**385,906.33**	**395,209.49**	**373,909.99**
TOTAL REVENUES & OTHER FINANCING SOURCES	**2,829,931.88**	**1,467,563.67**	**1,460,808.00**
281 000 Long-Term Capital Debt	1,279,181.26	1,281,625.00	1,283,825.00
282 000 Refinancing	1,351,979.64	3,020.36	0.00
283 000 Operational Debt	0.00	173,615.15	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	
289 000 Other Long-Term General Obligation Debt	210,063.96	0.00	198,282.50
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	**2,841,224.86**	**1,458,260.51**	**1,482,107.50**
842 000 INDEBTEDNESS, END OF YEAR	**9,600,000.00**	**8,510,000.00**	**7,365,000.00**

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2008-2009	Unaudited 2009-2010	Budget 2010-2011
900 000 Beginning Fund Balance	163,073.18	90,773.87	35,984.49
900 000 Ending Fund Balance	**90,773.87**	**35,984.49**	**(0.00)**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,802.56**	**165.62**	**0.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	74,101.87	54,955.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	35,984.49
TOTAL EXPENDITURES & OTHER FINANCING USES	**74,101.87**	**54,955.00**	**35,984.49**

FOOD SERVICE FUND (FUND 50)	Audited 2008-2009	Unaudited 2009-2010	Budget 2010-2011
900 000 Beginning Fund Balance	73,258.25	195,536.97	195,906.14
900 000 ENDING FUND BALANCE	**195,536.97**	**195,906.14**	**195,906.14**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,509,566.46**	**1,575,436.11**	**1,565,429.22**
200 000 Support Services	1,387,287.74	1,573,866.94	1,565,429.22
400 000 Non-Program Transactions	0.00	1,200.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,387,287.74**	**1,575,066.94**	**1,565,429.22**

TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2010

G.O. Refunding Bonds, Series 2007A							
	2010				Interest	$	55,400.00
	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
			$	2,770,000.00		$	282,400.00
G.O. Refunding Bonds, Series 2007C							
	2010				Interest	$	94,012.50
	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
			$	4,530,000.00		$	1,223,087.50
Gen Obligation Refunding Bonds 6/22/2009							
	2010				Interest	$	19,141.25
	2011	Principal	$	160,000.00	Interest	$	36,682.50
	2012	Principal	$	165,000.00	Interest	$	33,020.00
	2013	Principal	$	165,000.00	Interest	$	28,688.75
	2014	Principal	$	170,000.00	Interest	$	23,870.00
	2015	Principal	$	175,000.00	Interest	$	18,257.50
	2016	Principal	$	185,000.00	Interest	$	11,587.50
	2017	Principal	$	190,000.00	Interest	$	3,990.00
			$	1,210,000.00		$	175,237.50
SUB TOTAL		PRINCIPAL	$	8,510,000.00	INTEREST	$	1,680,725.00
		TOTAL DISTRICT INDEBTEDNESS				**$**	**10,190,725.00**

DISTRICT:

DATA AS OF 6/2/2010, 7:40 AM

Line 1: 2009-2010 Base Revenue	=	28,796,003
Line 1 Amnt May Not Exceed Line 9 of Final 09-10 Revenue Limit.		
09-10 General Aid Certification (09-10 line 12A)	+	19,874,452
09-10 Computer Aid Received (Src 691)	+	37,413
09-10 Hi Pov Aid (09-10 line 12B)	+	0
09-10 Fnd 10 Levy Cert (09-10 ln 18, levy 10 Src 211)	+	8,688,361
09-10 Fnd 38 Levy Cert (09-10 ln 14B, levy 38 Src 210)	+	195,777
09-10 Fnd 41 Levy Cert (09-10 ln 14C, levy 41 Src 210)	+	0
09-10 Aid Penalty for Over Levy (09-10 Results)	-	0
09-10 Penalty for Unspent Energy Exemption	-	0
09-10 Levy for 09-10 Non-Recurring Exemptions. Enter amnt used.		
09-10 Total Levy for All Non-Recurring Exemptions (Non-Recurring Referenda, Declining Enrollment, Line 7B Hold Harmless, Energy Efficiency)	-	0

September & Summer FTE Membership Averages

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

Line 2: Base Avg:(07+.4ss)+(08+.4ss)+(09+.4ss) / 3 = **3,103**

	2007	2008	2009
Summer fte:	54	91	110
% (40,40,40)	22	36	44
Sept fte:	3,077	3,008	3,122
Total fte	3,099	3,044	3,166

Line 6: Curr Avg:(08+.4ss)+(09+.4ss)+(10+.4ss) / 3 = **3,133**

	2008	2009	2010
Summer fte:	91	110	110
% (40,40,40)	36	44	44
Sept fte:	3,008	3,122	3,144
Total fte	3,044	3,166	3,188

Line 10B: Declining Enrollment Exemption =

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

X 1.00 =

X (Line 5, Maximum 2010-2011 Revenue per Memb) =

Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = 38,066

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

2010 Property Values (estimate until 10/10).

A. 2010 Exempt Computer Property Valuation	Required	4,789,300 +
B. 2010 TIF-Out Tax Apportionment Equalized Valuation		1,324,985,281 +
C. 2010 TIF-Out Value plus Exempt Computers (A + B)		1,329,774,581 =

Computer aid replaces a portion of proposed Fund 10 Levy

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

Districts are responsible for the integrity of the revenue limit data and computation. Data appearing in this spreadsheet reflects information submitted to the Department and is unaudited.

2010-2011 Revenue Limit Worksheet

1. 2009-2010 Base Revenue (Funds 10, 38, 41)	(from left)		28,796,003
2. Base Sept Membership Avg (07+.4ss, 08+.4ss, 09+.4ss/3)	(from left)		3,103
3. 2009-2010 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		9,280.05
4. 2010-2011 Per Member Increase (A+B)			200.00
A. Allowed Per Pupil Increase		200.00	
B. Low Rev Incr ((**9,000** - (3 + 4A))-4C) **Not < 0**		0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00	
5. 2010-11 Maximum Revenue / Memb (Ln 3 + Ln 4)			9,480.05
6. Current Membership Avg (08+.4ss, 09+.4ss, 10+.4ss/3)	(from left)		3,133
7. 2010-2011 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)		29,700,997
A. 2010-11 Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		29,700,997	
B. Hold Harm Non-Recurr Exemptn (Ensures Line 7 Not < Line 1)		0	
8. Total Recurring Exemptions (A+B+C+D+E)	(rounded)		0
Unused 2009-2010 Recurring Levy Authority		0	
A. Prior Year Carryover (100% of Amnt Entered Above)		0	
B. Transfer of Service (if negative, include sign)		0	
C. Transfer of Territory (if negative, include sign)		0	
D. Federal Impact Aid Loss (2008-09 to 2009-10)		0	
E. Recurring Referenda to Exceed (If 10-11 is first year)		0	
9. 2010-2011 Limit with Recurring Exemptions (Ln 7 + Ln 8)			29,700,997
10. Total 2010-2011 Non-Recurring Exemptions (A+B+C+D)			0
A. Non-Recurring Referenda, to Exceed 2010-11 Limit		0	
B. Declining Enrollment Exemptn for 10-11 (from left)			
C. Other Non-Recur Exemption			
D. Energy Efficiency Exemption		0	
11. 2010-11 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			29,700,997
12. Total Aid to be Used in Computation (12A + 12B)			20,395,772
A. **District-Estimated 10-11 General Aid**		20,395,772	
B. State Aid to High Poverty Districts (not all dists)		0	
ESTIMATE A GENERAL AID AMOUNT FOR 10-11.			
13. **Allowable Limited Revenue:** (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)			**9,305,225**
14. **Total Limited Revenue To Be Used** (A+B+C)		Not >line 13	**9,305,225.00**
Entries Required Below: Amnts Needed by Purpose and Fund:			
A. Gen Operations: Fnd 10 including Src 211 & Src 691		9,108,542.00	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210		196,683.00	(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):	1,264,125.00
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		1,264,125.00	
B. Community Services (Fnd 80 Src 210)		0.00	(to Budget Rpt)
C. Prior Year Levy Chargeback (Src 212)		0.00	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		0.00	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)			10,569,350.00
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		38,066.00	(to Budget Rpt)
18. **Fnd 10 Src 211 (Ln 14A - Ln 17), 2009-10 Budget**		9,070,476.00	(to Budget Rpt)
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.			
19. **Total Fall, 2009 All Fund Tax Levy** (14B + 14C + 15 + 18)			**10,531,284.00**
Line 19 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00794823
20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,460,808.00	(to Budget Rpt)

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).

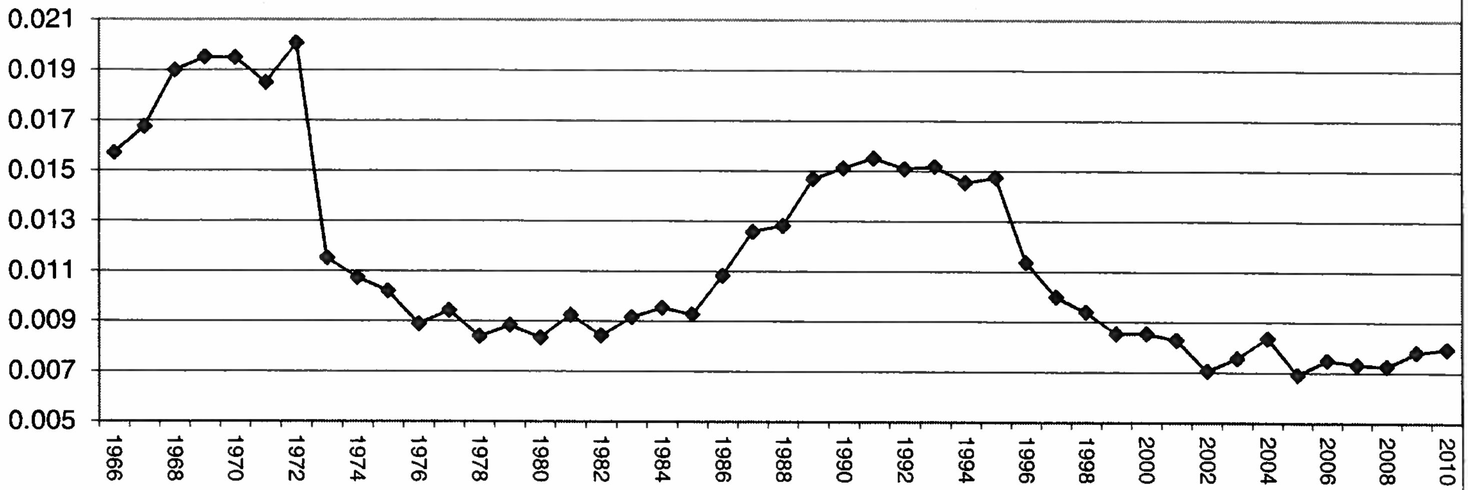
Districts are not required to levy the total amount allowed. By not levying the maximum allowed, however, the district loses some of its future ability to levy. A district that did not levy its full allowable amount the previous year may increase its revenue limit in the current year by 75% of the amount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

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

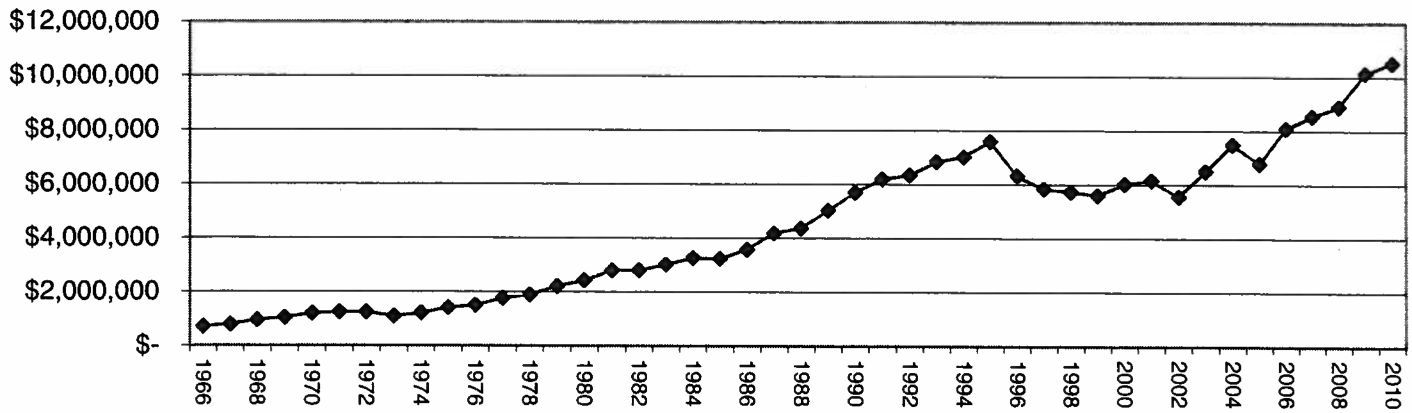
* The School District Certification of Equalized Valuation for 2010 will not be known until October 1, 2010.

	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	$ 8,902,433.13	$ 1,226,105,362	0.0072607	4.04%	5.02%	-0.93%
2009	$ 10,146,863.00	$ 1,298,911,270	0.0078118	13.98%	5.94%	7.59%
2010*	$ 10,531,284.00	$ 1,324,985,281	0.0079482	3.79%	2.01%	1.75%
		5 Year Average		10.75%	7.73%	-0.92%
		10 Year Average		6.46%	7.06%	-0.45%
		15 Year Average		2.66%	6.83%	-3.55%

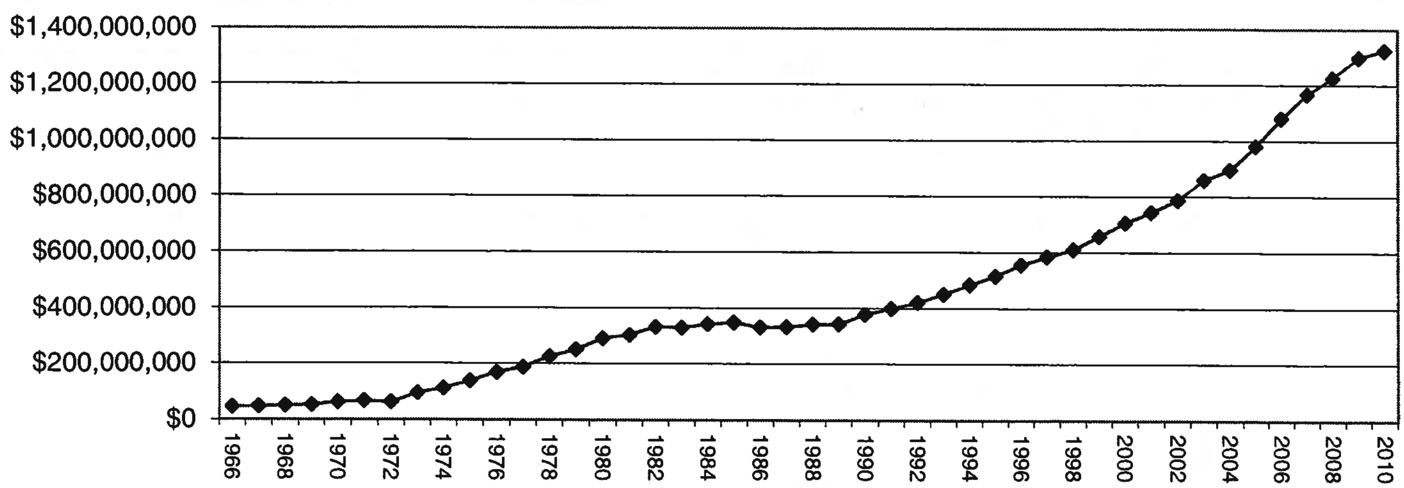
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



CITIZEN'S GUIDE TO UNDERSTANDING THE 2010-2011 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.

2010-2011/2011-2012 Recommended Reductions/Additions

Average Teacher	$ 77,459	Orange = ARRA Funding
Average Aide	$ 23,000.00	Green = District Funding

Reductions/Additional Revenues	Location	FTE	Est. Value	2010-2011 Reductions/ Additions	Budget	2011-2012 Reductions/ Additions	Notes
Trans. Supervisor	District	1	52,000.00				
HS Assistant Principal	THS	1	100,000.00				
Drivers Education Program	THS		114,000.00	114,000.00	District	0.00	
Special Education Aide (THS)	Spec Ed	1	23,000.00	23,000.00	ARRA	23,000.00	2010-2011 IDEA ARRA Funded
1/2 Time Receptionist	THS	0.5	11,500.00	0.00	District	0.00	
Study Hall Monitors	THS	2	46,000.00				
Science	THS	1	77,459.00	77,459.00	District		
HS Computer Lab Aide	THS	1	23,000.00				
Librarian Aide	THS	1	23,000.00		District		
1/2 Time Librarian	THS	0.5	40,000.00	40,000.00	District		
½ Band Instructor	THS	0.5	38,729.50				
Alt Ed Position	Alt Ed	0.5	38,729.50	38,729.50	District	0.00	1/2 Decisions 2 and 1/2 Decisions 1
Add 1/2 Spec Ed	Alt Ed	0.5	(38,729.50)			(38,729.50)	Position will be paid out of ARRA Funding in 2010/11
1/2 Excel (Additional)	Alt Ed	0.5	(38,729.50)	(38,729.50)	District		Position will be added based on numbers
TMS CDS Position	Spec Ed	1	77,459.00	77,459.00	District	0.00	
ESL	Pupil Services	1	77,459.00	58,094.25	District	0.00	Proposed Elimination
Spanish	TMS	1	77,459.00	19,364.75	District		
½ band instructor	TMS	0.5	38,729.50				
½ Vocal instructor	TMS	0.5	38,729.50				
1/2 Librarian	TMS	0.5	40,000.00	40,000.00	District		
Librarian Aide	TMS	1	23,000.00				
TMS Reading Teachers	TMS	3	232,377.00			232,377.00	Based on K-8 Reading Proposal Changes
1/2 Time Secretary	TMS	0.5	11,500.00				
Intervention Room aide (60%)	TMS	0.6	13,800.00				
Remedial Reading	Elementary	3	232,377.00	232,377.00	District		Would transfer into open positions.
Remedial Reading Transfer to Title (1 Year)	Elementary	4.4	340,819.60	340,819.60	ARRA	340,819.60	2010-2011 Title ARRA Funded
Add Literacy Coach at LaGrange	Elementary	1	77,459.00	(77,459.00)	District		
Add District Title I at Lemonweir	Elementary	1	77,459.00	(77,459.00)	District		
Elementary 4th and 5th Grade Classrooms	Elementary	2	77,459.00	(154,918.00)	District		Additional positions based on class numbers

Budget Adjustment to (Severance Pay)	All		60,000.00	60,000.00	District		
Supplies and Equipment (IDEA ARRA Supplies)			67,255.00	67,255.00	ARRA	(67,255.00)	2010-2011 IDEA ARRA Funded
Additional Revenues							
4K Grant			200,000.00	137,000.00		0.00	One time Revenue
Total Reductions Recommended				**976,992.60**		**490,212.10**	
Reduction Needed				**1,124,156.00**		**606,804.10**	
Balance left to Reduce				**147,163.40**		**116,592.00**	

Summary of 2010-2011/2011-2012 School Year Reductions and Additions

2010-2011 Net Reductions/Additions Needed		
2010-2011 District Funded Reductions	$	348,918
2010-2011 Committed ARRA Funding Revenues	$	469,804
2010-2011 Additional Un-committed Revenues	$	137,000
Total Budget Repairs	**$**	**1,124,156**
Total 1 time additions/reductions carried into 2011-2012	**$**	**606,804**

2011-2012 Net Reductions/Additions Needed		
Net 2011-2012 Reductions Needed	**$**	**606,804**
Proposed Reductions	$	490,212
2010-2011 Committed ARRA Funding Revenues	$	-
2010-2011 Additional Committed Revenues	$	-
Total Budget Repairs Needed	**$**	**116,592**

30-Jun-10

2010-11 NON-SALARY BUDGET FUND 10	10/15/2009 2009-2010	6/30/2010 2010-2011	Difference	Percent Change	
A	C	D	D-C	(D-C)/C	Notes
Lemonweir	$27,579	$31,928	$4,349	15.77%	Additional kindergarten classroom.
Miller	$25,004	$25,401	$397	1.59%	
Oakdale	$6,875	$8,317	$1,442	20.98%	Increase in students.
Camp Douglas	$4,721	$4,470	($251)	-5.31%	Decrease in students.
Wyeville	$10,837	$11,731	$893	8.24%	Increase in students.
Warrens	$10,465	$12,063	$1,598	15.27%	Increase in students.
LaGrange	$34,952	$35,747	$795	2.27%	Additional classroom.
Music/Art/PE/Guid/Chap/Library	$87,935	$94,535	$6,600	7.50%	
Elementary Total	$208,368	$224,190	$15,822	7.59%	
Middle School	$102,287	$115,280	$12,993	12.70%	Project Lead The Way
MS Athletics	$12,403	$8,754	($3,649)	-29.42%	
Senior High School	$239,971	$241,694	$1,723	0.72%	Additional dollars based on 8 period day.
HS Athletics	$97,696	$95,840	($1,856)	-1.90%	
Alternative School	$34,501	$39,734	$5,233	15.17%	Increase in students.
English Language Learner	$2,400	$2,460	$60	2.50%	
Administration	$468,453	$440,579	($27,874)	-5.95%	
Health	$3,130	$3,244	$114	3.64%	
Transportation	$717,501	$760,306	$42,805	5.97%	
Operation	$1,067,636	$1,004,669	($62,967)	-5.90%	
Construction	$390,743	$350,000	($40,743)	-10.43%	
Maintenance	$176,600	$182,600	$6,000	3.40%	
District Wide Programs	$3,504,298	$3,767,822	$263,525	7.52%	
District Wide AV	$30,145	$30,529	$384	1.27%	
Curriculum	$206,901	$207,478	$578	0.28%	
Technology	$344,000	$306,044	($37,957)	-11.03%	
Gifted & Talented	$6,924	$6,396	($528)	-7.63%	
Native American Education	$1,500	$1,500	$0	0.00%	
4K (Four Year Old Kindergarten)	$181,548	$144,678	($36,870)	-20.31%	
Wellness	$200	$200	$0	0.00%	
FUND 10	**$7,797,204**	**$7,933,996**	**$136,793**	**1.75%**	

FUND 27				
Lemonweir				
Miller				
Oakdale				
Camp Douglas				
Wyeville				
Warrens				
LaGrange				
Elementary Fund 27 Total				
Middle School				
High School				
Transportation	$33,390	$33,000	($390)	-1.17%
District Wide Aid Eligible	$48,675	$44,250	($4,425)	-9.09%
District Wide Non Aid Eligible	$0	$19,224	$19,224	0.00%
FUND 27 TOTAL	**$82,065**	**$96,474**	**$14,409**	**17.56%**
FUND 38 & 39 DEBT SERVICE	**$1,458,261**	**$1,482,108**	$23,847	1.64%
FUND 10 TOTAL	$7,797,204	$7,933,996	$136,793	1.75%
FUND 27 TOTAL	$82,065	$96,474	$14,409	17.56%
FUND 38 & 39 TOTAL	$1,458,261	$1,482,108	$23,847	1.64%
GRAND TOTAL	**$9,337,530**	**$9,512,578**	**$175,048**	**1.87%**

2010-11 NON-SALARY BUDGET SUMMARY	
Lemonweir	Based on Student #s @ $83.87/Student
Miller	Based on Student #s @ $83.87/Student
Oakdale	Based on Student #s @ $83.87/Student
Camp Douglas	Based on Student #s @ $83.87/Student
Wyeville	Based on Student #s @ $83.87/Student
Warrens	Based on Student #s @ $83.87/Student
LaGrange	Based on Student #s @ $83.87/Student
Music/Art/PE/Guid/Chap/Library	Equals $30.96/Student
Total	
Middle School	Based on Student #s @ $122.75/Student
MS Athletics	Based on Student #s @ $28.71/Student
Senior High School	Based on Student #s @ $222.34/Student
HS Athletics	Based on Student #s @ $79.26/Student

Alternative School Description	$39,734 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Personal Services - Alternative School	$23,195	$22,984	($211)	-0.92%	
Emplee Travel - Alternative School	$500	$900	$400	44.44%	
Postage - Undiffierentiated	$0	$200	$200	100.00%	
General Supplies - Alternative School	$5,491	$8,259	$2,767	33.51%	
General Supplies - Art	$287	$380	$93	24.45%	
General Supplies - Music	$100	$225	$125	55.51%	
General Supplies - Physical Education	$0	$768	$768	100.00%	
General Supplies - Library	$150	$66	($84)	-128.19%	
AV Media-Alternative School	$322	$1,470	$1,148	78.11%	
Library Books - Library	$3,585	$3,027	($558)	-18.43%	
Newspapers - Library	$272	$252	($20)	-7.93%	
Periodicals - Alternative School	$383	$410	$27	6.60%	
Periodicals - Library	$216	$223	$7	3.17%	
Instrl Computer Software - Library	$0	$571	$571	100.00%	
Overall Totals:	**$34,501**	**$39,734**	**$5,233**	**13.17%**	

English Language Learner Description	$2,460 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Mileage ELL	$1,400	$1,560	($160)	0.00%	
General Supplies - ELL	$200	$500	($300)	0.00%	
Textbooks - ELL	$800	$400	$400	0.00%	
Overall Totals:	**$2,400**	**$2,460**	**$60**	**2.50%**	

Administration Description	$440,579 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Personal Services - Board Members (Negotiator)	$20,000	$15,000	($5,000)	-25.00%	Estimate better reflects actuals.
Personal Services - Election	$4,500	$4,500	$0	0.00%	
Personal Services - Legal Services	$40,000	$40,000	$0	0.00%	
Personal Services - Audit	$9,150	$9,150	$0	0.00%	
Other Bd of Education - Bond & Investment Fees	$1,000	$1,000	$0	0.00%	
Other Bd of Education - WASB Services	$6,477	$6,500	$23	0.36%	
Personal Services - District Administrator	$3,000	$3,000	$0	0.00%	
Personal Services - Direction of Business	$20,420	$20,500	$80	0.39%	
Emplee Travel - Board Members	$3,300	$1,500	($1,800)	-54.55%	Estimate better reflects actuals.
Emplee Travel - District Administration	$2,200	$2,200	$0	0.00%	
Emplee Travel - Direction of Business	$2,000	$3,000	$1,000	50.00%	Estimate better reflects actuals.
Advertising - Election Ads	$500	$500	$0	0.00%	
Advertising - Direction of Business	$19,700	$15,000	($4,700)	-23.86%	Estimate better reflects actuals.
Communication - Postage	$16,700	$15,000	($1,700)	-10.18%	Estimate better reflects actuals.
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	$1,050	$1,050	$0	0.02%	
Equip Rental - Direction of Business	$420	$420	$0	0.00%	
Operational Debt - Interest Short-Term Borrowing	$61,071	$20,000	($41,071)	-67.25%	Borrowing program suspended due to interest rates.
District Liability Insurance	$32,903	$30,621	($2,282)	-6.94%	Decrease in premium.
District Property Insurance	$23,480	$23,377	($103)	-0.44%	
Workers Compensation	$178,656	$206,335	$27,679	15.49%	Increase in premium.
Fidelity Bond Premiums	$1,376	$1,376	$0	0.00%	
Unemployment Compensation	$12,000	$12,000	$0	0.00%	
Dues & Fees - Direction of Business	$5,050	$5,050	$0	0.00%	
Overall Totals:	**$468,453**	**$440,579**	**($27,874)**	**-5.95%**	**Over all increase without short-term borrowing.**

Health Description	$3,244 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Personal Services - Health	$100	$100	$0	0.00%	
Emplee Travel - Health	$900	$900	$0	0.00%	
General Supplies Health	$200	$200	$0	0.00%	
Medical Supplies - Health	$1,882	$2,000	$118	6.29%	
Periodicals Health	$48	$44	($4)	-9.09%	
Overall Totals:	**$3,130**	**$3,244**	**$114**	**3.64%**	

Transportation Description	$760,306 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Personal Service-Direction of Pupil Transportation	$9,100	$10,105	$1,005	11.04%	
Emplee Travel - Direction Pupil Transportation	$1,000	$700	($300)	-30.00%	
Dues & Fees-Direction of Pupil Transportation	$684	$900	$216	31.58%	
Petroleum Regular (Home to School) Transportation	$228,000	$228,000	$0	0.00%	Dependent on fuel prices. 1% Inc over actuals.
Property Services-Vehicle Maintenance	$38,760	$36,060	($2,700)	-6.97%	Estimate better reflects actuals.
General Supplies-Vehicle Maintenance	$148,607	$145,404	($3,203)	-2.16%	Estimate better reflects actuals.
Apparel-Vehicle Maintenance	$900	$900	$0	0.00%	
Non-Capital Equip-Vehicle Maintenance	$1,200	$700	($500)	-41.67%	
Equipment/Vehicles Maint Individually Depreciated	$247,300	$290,610	$43,310	17.51%	Increase costs of buses.
Parent Contract	$1,000	$1,000	$0	0.00%	
Liability Insurance - Transportation	$40,950	$45,127	$4,177	10.20%	Increase in premium.
CESA	$0	$800	$800	0.00%	
Overall Totals:	**$717,501**	**$760,306**	**$42,805**	**5.97%**	

Operation Description	$1,004,669 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Property Services-Sites	$45,000	$45,000	$0	0.00%	
Property Services - Bldgs	$34,019	$36,069	$2,050	6.03%	
PS Building Repairs	$14,000	$8,000	($6,000)	-42.86%	Estimate better reflects actuals.
Gas for Heat - Bldgs	$263,000	$222,000	($41,000)	-15.59%	27% increase over actuals.
Electricity Other than Heat - Bldgs	$456,000	$456,000	$0	0.00%	4.68% increase over actuals.
Water - Bldgs	$37,000	$37,000	$0	0.00%	1.13% increase over actuals.
Sewerage - Bldgs	$34,000	$35,000	$1,000	2.94%	14.91% decrease over actuals.
Emplee Travel - Operation	$500	$500	$0	0.00%	
Communication - Telephone	$28,500	$28,500	$0	0.00%	.94% decrease over actuals.
General Supplies - Sites	$15,500	$15,500	$0	0.00%	
General Supplies - Buildings	$118,017	$103,000	($15,017)	-12.72%	Estimate better reflects actuals.
Non-Capital Equip - Operation	$12,100	$12,100	$0	0.00%	
Equipment Components - Operation	$10,000	$6,000	($4,000)	-40.00%	Estimate better reflects actuals.
Overall Totals:	**$1,067,636**	**$1,004,669**	**($62,967)**	**-5.90%**	

Construction Description	$350,000 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Property Services - Construction	$390,743	$350,000	($40,743)	-10.43%	
Overall Totals:	**$390,743**	**$350,000**	**($40,743)**	**-10.43%**	

Maintenance Description	$182,600 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Property Services-Bldg	$20,000	$26,000	$6,000	30.00%	Recoding from Operation
Property Services - HVAC Contract	$104,000	$101,425	($2,575)	-2.48%	
PS HVAC Maintenance	$7,000	$8,000	$1,000	14.29%	
Emplee Travel - Direction of Maintenance	$500	$500	$0	0.00%	
General Supplies - Bldgs	$41,000	$19,575	($21,425)	-52.26%	Estimate better reflects actuals.
General Supplies - Plumbing	$0	$10,000	$10,000	0.00%	Estimate better reflects actuals.
General Supplies - Electrical	$0	$13,000	$13,000	0.00%	Estimate better reflects actuals.
Equipment Components - Maintenance	$3,000	$3,000	$0	0.00%	
Equip Rental - Other Equipment	$1,000	$1,000	$0	0.00%	
Dues & Fees Maintenance	$100	$100	$0	0.00%	
Overall Totals:	**$176,600**	**$182,600**	**$6,000**	**3.40%**	

District Wide Programs Description	$3,767,822 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Personal Services - Other Pupil Serv	$1,000	$1,000	$0	0.00%	
Purchased Service - School Security	$65,000	$67,000	$2,000	3.08%	Estimate provided per City of Tomah.
Personal Services-Repair District Office Machines	$0	$420	$420	0.00%	
PS - District Wide	$3,000	$3,000	$0	0.00%	
Purchased Service - Leadership Development	$0	$16,000	$16,000	0.00%	New budget item.
Emplee Travel-Instructional Staff Training	$10,000	$10,000	$0	0.00%	
General Tuition - Open Enrollment	$574,233	$602,125	$27,892	4.86%	Inc. based on estimated open enrollment students
Pymt to CESA - District Wide Programs	$25,816	$26,300	$484	1.87%	
Project Challenge Academy Enrollment	$19,275	$40,000	$20,725	107.52%	Inc. based on estimated Proj.Chal. Academy students.
General Supplies - Remedial Summer School	$2,118	$1,080	($1,038)	-49.00%	
General Supplies - Enrichment Classes Summer Sch	$7,778	$8,160	$383	4.92%	
General Supplies - District Wide	$21,800	$21,800	$0	0.00%	
General Supplies - Leadership Development	$0	$13,000	$13,000	0.00%	New budget item.
Paper - District Wide	$35,000	$35,000	$0	0.00%	New budget item.
Equip/Vehicles Group Deprec. - PLTW	$0	$42,103	$42,103	0.00%	New Grant
Equip Rental - District Wide	$72,428	$72,000	($428)	-0.59%	
Transfer to Special Education Fund	$2,664,150	$2,806,135	$141,985	5.33%	Increased costs in Fund 27 due to salary and fringes.
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%	
Overall Totals:	**$3,504,298**	**$3,767,822**	**$263,525**	**7.52%**	

District Wide AV Description	$30,529 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Personal Services - AV	$500	$100	($400)	-80.00%	
Maintenance-Instructional Equipment	$6,500	$6,500	$0	0.00%	
Maintenance-Other Equipment	$500	$2,500	$2,000	400.00%	
General Supplies - AV	$6,000	$6,000	$0	0.00%	
Non-Capital Equip - AV	$16,645	$15,429	($1,216)	-7.31%	
Overall Totals:	**$30,145**	**$30,529**	**$384**	**1.27%**	

Curriculum Description	$207,478 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Emplee Travel-Direction of Improv of Instruction	$2,000	$2,000	$0	0.00%	
Communication - Postage - Curriculum	$1,000	$1,000	$0	0.00%	
Gen Supplies - Undif Curriculum	$3,000	$3,000	$0	0.00%	
General Supplies - Science	$2,000	$2,000	$0	0.00%	
General Supplies - Curriculum	$3,000	$3,200	$200	6.67%	
AV Media	$4,000	$4,440	$440	10.99%	
Software - Curriculum District Wide	$0	$23,500	$23,500	0.00%	
Non Capital Equipment	$1,000	$0	($1,000)	-100.00%	
Non-Capital Equip - Furniture	$0	$2,000	$2,000	0.00%	
Textbooks-Regular Curriculum	$150,290	$110,000	($40,290)	-26.81%	
Textbooks Replacement	$39,126	$40,809	$1,682	4.30%	Coding Change
Periodicals Curriculum	$740	$780	$40	5.41%	
Capital Objects - Curriculum	$0	$10,000	$10,000	0.00%	
Dues Fees - Curriculum	$745	$750	$5	0.67%	
Other Misc - Curriculum	$0	$4,000	$4,000	0.00%	
Overall Totals:	**$206,901**	**$207,478**	**$578**	**0.28%**	

Technology Description	$306,044 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	$10,000	$10,000	$0	0.00%	
PS - Computer Technology	$10,000	$10,000	$0	0.00%	
Emplee Travel - Computer Technology	$2,000	$3,000	$1,000	50.00%	
Communications - Network Phone Service	$80,000	$80,000	$0	0.00%	
Instructional Software	$15,000	$0	($15,000)	-100.00%	
Equip Components-Computer Technology	$15,000	$15,000	$0	0.00%	
Non Instructional Computer Software	$60,000	$10,000	($50,000)	-83.33%	
Periodicals Computer Technology	$2,500	$2,500	$0	0.00%	
Equipment/Vehicles Group Depreciation	$144,000	$160,544	$16,544	11.49%	
Equip Add Business Admin Group Depreciation	$5,500	$15,000	$9,500	172.73%	
Overall Totals:	**$344,000**	**$306,044**	**($37,957)**	**-11.03%**	

Talented & Gifted Description	$6,396 15-Oct-09	6/30/2010 2010-2011	Difference	Percent Change	Explanation
Pupil Travel - Field Trip	$500	$0	($500)	-100.00%	
Emplee Travel - Gifted & Talented	$2,400	$2,400	$0	0.00%	
General Supplies - Gifted & Talented	$3,160	$2,909	($251)	-7.95%	
AV Media - Gifted & Talented	$222	$20	($202)	-91.00%	
Periodicals - Gifted & Talented	$77	$77	$0	0.00%	
Dues & Fees - Gifted & Talented	$400	$990	$590	147.50%	
Other Misc - Gifted & Talented	$165	$0	($165)	-100.00%	
Overall Totals:	**$6,924**	**$6,396**	**($528)**	**-7.63%**	

Wellness	**$200**	**6/30/2010**		**Percent**	
Description	**15-Oct-09**	**2010-2011**	**Difference**	**Change**	**Explanation**
General Supplies - Wellness	$200	$200	$0	0.00%	
Overall Totals:	**$200**	**$200**	**$0**	**0.00%**	

4 Year Old Kindergarten	**$144,678**	**6/30/2010**		**Percent**	
Description	**15-Oct-09**	**2010-2011**	**Difference**	**Change**	**Explanation**
Personal Services - 4K	$107,340	$102,990	($4,350)	-4.05%	
Property Services - Vehicle Maint. - 4K	$4,641	$3,141	($1,500)	-32.32%	
Emplee Travel - 4K	$2,900	$1,500	($1,400)	-48.28%	
Petroleum - Home to School - 4K	$15,888	$13,162	($2,726)	-17.16%	
Postage - 4K	$0	$200	$200	0.00%	
Supplies - 4K	$18,970	$7,719	($11,251)	-59.31%	
General Supplies - Vehicle Maint. - 4K	$10,828	$12,000	$1,172	10.82%	
AV Media - 4K	$600	$0	($600)	-100.00%	
Other Media - 4K	$1,643	$155	($1,488)	-90.56%	
Non-Capital - 4K	$15,477	$2,713	($12,764)	-82.47%	
Furniture - 4K	$0	$1,099	$1,099	0.00%	
Textbooks/Workbooks - 4K	$3,262	$0	($3,262)	-100.00%	
Overall Totals:	**$181,548**	**$144,678**	**($36,870)**	**-20.31%**	**Based on second year costs.**

2010-11 Salary

30-Jun-10

A	C	D	D-C	(D-C)/C	
Elementary	$7,103,928	$7,070,493	($33,435)	-0.47%	
Middle School	$4,016,545	$4,029,801	$13,256	0.33%	
Senior High School	$5,265,140	$5,275,441	$10,301	0.20%	
Alternative School	$651,455	$650,863	($592)	-0.09%	
English Language Learner	$44,989	$12,038	($32,951)	-73.24%	
Administration	$568,930	$625,094	$56,164	9.87%	
Health	$34,291	$35,105	$814	2.37%	
Transportation	$1,180,952	$1,221,152	$40,200	3.40%	
Operation	$983,670	$1,028,959	$45,289	4.60%	
Construction					
Maintenance	$402,047	$444,686	$42,639	10.61%	
District Reading	$0	$156,403			
District Wide Programs	$1,447,997	$1,407,663	($40,334)	-2.79%	
District Wide AV					
Curriculum	$245,105	$254,143	$9,038	3.69%	
Technology	$163,883	$170,977	$7,094	4.33%	
Gifted & Talented	$71,691	$73,419	$1,728	2.41%	
4K (Four Year Old Kindergarten)	$280,181.10	$323,537	$43,356	15.47%	
Wellness					
FUND 10 TOTAL	**$22,460,804**	**$22,779,775**	**$318,971**	**1.42%**	
FUND 27					
Elementary	$1,202,671	$1,346,417	$143,746	11.95%	
Middle School	$604,001	$526,517	($77,484)	-12.83%	
High School	$688,432	$742,813	$54,381	7.90%	
Transportation	$185,197	$209,047	$23,850	12.88%	
District Wide Aid Eligible	$975,155	$999,242	$24,087	2.47%	
District Wide Non Aid Eligible	$0	$0	$0	0.00%	
FUND 27 TOTAL	**$3,655,456**	**$3,824,036**	**$168,580**	**4.61%**	
FUND 38 + 39 TOTAL					
FUND 10 TOTAL	$22,460,804	$22,779,775	$318,971	1.42%	
FUND 27 TOTAL	$3,655,456	$3,824,036	$168,580	4.61%	
FUND 38 + 39 TOTAL					
GRAND TOTAL	**$26,116,260**	**$26,603,811**	**$487,551**	**1.87%**	

30-Jun-10 Grant Revenues = Grant Expenditures

2010-2011 NON-SALARY BUDGET	10/15/2009 2009-2010	6/30/2010 2010-2011	Difference	Percent Change
ECIA Title 1 - Fund 10	$129,264	$204,680	$75,416	58.34%
Title IV - Fund 10	$9,815	$0	($9,815)	-100.00%
Title II-A - Fund 10	$87,062	$70,629	($16,433)	-18.88%
Title II-D - Fund 10	$4,526	$3,450	($1,076)	-23.78%
Title V-A - Fund 10	$0	$0	$0	0.00%
Alternative Education Grant - Fund 10	$0	$0	$0	0.00%
PEP Grant - Fund 10	$0	$0	$0	0.00%
Vocational Education Aid - Fund 10	$18,711	$17,876	($834)	-4.46%
PL 94-142 - Fund 27	$359,239	$385,666	$26,427	7.36%
PL 99-457 - Fund 27	$6,949	$7,118	$169	2.43%
Title I ARRA	$41,000	$106,273	$65,273	159.20%
IDEA PL 94-142 ARRA	$176,328	$67,255	($109,073)	-61.86%
IDEA PL 99-457 ARRA	$6,200	$22,781	$16,581	267.44%
Title IID ARRA	$10,233	$0	($10,233)	-100.00%
Homeless Grant	$2,225	$2,225	$0	0.00%
IESSAA Indian Education Grant - Fund 29	$0	$0	$0	0.00%
	$851,552	$887,952	$36,400	4.27%

2010-2011 SALARY BUDGET	10/15/2009 2009-2010	6/30/2010 2010-2011	Difference	Percent Change
ECIA Title 1 - Fund 10	$776,134	$728,141	($47,993)	-6.18%
Title IV - Fund 10	$3,557	$0	($3,557)	-100.00%
Title II-A - Fund 10	$99,150	$116,920	$17,770	17.92%
Title II-D - Fund 10	$2,702	$2,001	($701)	-25.94%
Title V-A - Fund 10	$0	$0	$0	0.00%
Alternative Education Grant - Fund 10	$36,000	$0	($36,000)	-100.00%
PEP Grant - Fund 10	$0	$0	$0	0.00%
Vocational Education Aid - Fund 10	$15,142	$15,862	$719	4.75%
PL 94-142 - Fund 27	$285,363	$300,819	$15,456	5.42%
PL 99-457 - Fund 27	$11,263	$10,416	($847)	-7.52%
Title I ARRA	$3,500	$288,263	$284,763	8136.10%
IDEA PL 94-142 ARRA	$292,604	$220,276	($72,328)	-24.72%
IDEA PL 99-457 ARRA	$1,300	$0	($1,300)	-100.00%
Title IID ARRA	$6,000	$0	($6,000)	-100.00%
Homeless Grant	$10,000	$10,000	$0	0.00%
IESSAA Indian Education Grant - Fund 29	$21,770	$22,449	$679	3.12%
	$1,564,485	$1,715,146	$150,661	9.63%

2010-11 TOTAL GRANT BUDGETS	10/15/2009 2009-2010	6/30/2010 2010-2011	Difference	Percent Change
ECIA Title 1 - Fund 10	$905,398	$932,821	$27,423	3.03%
Title IV - Fund 10	$13,372	$0	($13,372)	-100.00%
Title II-A - Fund 10	$186,212	$187,549	$1,337	0.72%
Title II-D - Fund 10	$7,228	$5,451	($1,777)	-24.59%
Title V-A - Fund 10	$0	$0	$0	0.00%
Alternative Education Grant - Fund 10	$36,000	$0	($36,000)	-100.00%
PEP Grant - Fund 10	$0	$0	$0	0.00%
Vocational Education Aid - Fund 10	$33,853	$33,738	($115)	-0.34%
PL 94-142 - Fund 27	$644,602	$686,485	$41,883	6.50%
PL 99-457 - Fund 27	$18,212	$17,533	($679)	-3.73%
Title I ARRA	$44,500	$394,536	$350,036	786.60%
IDEA PL 94-142 ARRA	$468,932	$287,531	($181,401)	-38.68%
IDEA PL 99-457 ARRA	$7,500	$22,781	$15,281	203.75%
Title IID ARRA	$16,233	$0	($16,233)	-100.00%
Homeless Grant	$12,225	$12,225	$0	0.00%
IESSAA Indian Education Grant - Fund 29	$21,770	$22,449	$679	3.12%
	$2,416,037	$2,603,098	$187,061	7.74%

30-Jun-10

2010-2011 TOTAL BUDGET FUND 10	10/15/2009 2009-2010	6/30/2010 2010-2011	Difference	Percent Change
A	C	D	D-C	(D-C)/C
Lemonweir	$27,579	$31,928	$4,349	15.77%
Miller	$25,004	$25,401	$397	1.59%
Oakdale	$6,875	$8,317	$1,442	20.98%
Camp Douglas	$4,721	$4,470	($251)	-5.31%
Wyeville	$10,837	$11,731	$893	8.24%
Warrens	$10,465	$12,063	$1,598	15.27%
LaGrange	$34,952	$35,747	$795	2.27%
Music/Art/PE/Guid/Chap/Library	$87,935	$94,535	$6,600	7.50%
Total Elementary NonSalary	$208,368	$224,190	$15,822	7.59%
Elementary Salary	$7,103,928	$7,070,493	($33,435)	-0.47%
TOTAL ELEMENTARY	**$7,312,296**	**$7,294,683**	**($17,613)**	**-0.24%**
Middle School	$4,131,234	$4,153,835	$22,600	0.55%
Senior High School	$5,602,807	$5,612,975	$10,168	0.18%
Alternative School	$685,956	$690,597	$4,641	0.68%
English Language Learner	$47,389	$14,498	($32,891)	-69.41%
Administration	$1,037,382	$1,065,673	$28,291	2.73%
Health	$37,421	$38,349	$928	2.48%
Transportation	$1,898,453	$1,981,458	$83,005	4.37%
Operation	$2,051,306	$2,033,628	($17,678)	-0.86%
Construction	$390,743	$350,000	($40,743)	-10.43%
Maintenance	$578,647	$627,286	$48,639	8.41%
District Wide Reading	$0	$156,403	$156,403	0.00%
District Wide Programs	$4,952,295	$5,175,486	$223,191	4.51%
District Wide AV	$30,145	$30,529	$384	1.27%
Curriculum	$452,006	$461,622	$9,616	2.13%
Technology	$507,883	$477,020	($30,862)	-6.08%
Gifted & Talented	$78,615	$79,815	$1,200	1.53%
Native American Education	$1,500	$1,500	$0	0.00%
4K (Four Year Old Kindergarten)	$461,729.41	$468,214.81	$6,485	1.40%
Wellness	$200	$200	$0	0.00%
FUND 10 TOTAL	**$30,258,008**	**$30,713,772**	**$455,764**	**1.51%**

2010-11 Sal-Non-Salary Totals

FUND 27 TOTAL				
Elementary Salary	$1,202,671	$1,346,417	$143,746	11.95%
Elementary Salary & Non-Salary	$1,202,671	$1,346,417	$143,746	**11.95%**
Middle School	$604,001	$526,517	($77,484)	-12.83%
High School	$688,432	$742,813	$54,381	7.90%
Transportation	$218,587	$242,047	$23,460	10.73%
District Wide	$1,023,830	$1,062,716	$38,886	3.80%
FUND 27 TOTAL	**$3,737,521**	**$3,920,510**	**$182,989**	**4.90%**

FUND 38 & 39 TOTAL	**$1,458,261**	**$1,482,108**	**$23,847**	**1.64%**

FUND 10 TOTAL	$30,258,008	$30,713,772	$455,764	1.51%
FUND 27 TOTAL	$3,737,521	$3,920,510	$182,989	4.90%
FUND 38 & 39 TOTAL	$1,458,261	$1,482,108	$23,847	1.64%
GRAND TOTAL	**$35,453,790**	**$36,116,389**	**$662,599**	**1.87%**

30-Jun-10

Fund Grand Totals

2010-2011 TOTAL BUDGET FUND 10	10/15/2009 2009-2010	6/30/2010 2010-2011	Difference	Percent Change
Lemonweir	$27,579	$31,928	$4,349	15.77%
Miller	$25,004	$25,401	$397	1.59%
Oakdale	$6,875	$8,317	$1,442	20.98%
Camp Douglas	$4,721	$4,470	($251)	-5.31%
Wyeville	$10,837	$11,731	$893	8.24%
Warrens	$10,465	$12,063	$1,598	15.27%
LaGrange	$34,952	$35,747	$795	2.27%
Music/Art/PE/Guid/Chap/Library	$87,935	$94,535	$6,600	7.50%
Total Elementary NonSalary	$208,368	$224,190	$15,822	7.59%
Elementary Salary	$7,103,928	$7,070,493	($33,435)	-0.47%
TOTAL ELEMENTARY	**$7,312,296**	**$7,294,683**	($17,613)	-0.24%
Middle School	$4,131,234	$4,153,835	$22,600	0.55%
Senior High School	$5,602,807	$5,612,975	$10,168	0.18%
Alternative School	$685,956	$690,597	$4,641	0.68%
English as a Second Language	$47,389	$14,498	($32,891)	-69.41%
Administration	$1,037,382	$1,065,673	$28,291	2.73%
Health	$37,421	$38,349	$928	2.48%
Transportation	$1,898,453	$1,981,458	$83,005	4.37%
Operation	$2,051,306	$2,033,628	($17,678)	-0.86%
Construction	$390,743	$350,000	($40,743)	-10.43%
Maintenance	$578,647	$627,286	$48,639	8.41%
District Wide Reading	$0	$156,403	$156,403	0.00%
District Wide Programs	$4,952,295	$5,175,486	$223,191	4.51%
District Wide AV	$30,145	$30,529	$384	1.27%
Curriculum	$452,006	$461,622	$9,616	2.13%
Technology	$507,883	$477,020	($30,862)	-6.08%
Gifted & Talented	$78,615	$79,815	$1,200	1.53%
Native American Education	$1,500	$1,500	$0	0.00%
4K (Four Year Old Kindergarten)	$461,729	$468,215	$6,485	1.40%
Wellness	$200	$200	$0	0.00%
Fund 10 Grants	$1,255,022	$1,566,320	$311,298	24.80%
FUND 10 TOTAL	**$31,513,029**	**$32,280,091.25**	$767,062	2.43%

FUND 27 TOTAL				
Total Elementary Non-Salary				
Elementary Salary	$1,202,671	$1,346,417	$143,746	11.95%
Elementary Salary & Non-Salary	$1,202,671	$1,346,417	$143,746	11.95%
Middle School	$604,001	$526,517	($77,484)	-12.83%
High School	$688,432	$742,813	$54,381	7.90%
Transportation	$218,587	$242,047	$23,460	10.73%
District Wide	$1,023,830	$1,062,716	$38,886	3.80%
Fund 27 Grants	$1,139,245	$1,014,329	($124,916)	-10.96%
FUND 27 TOTAL	**$4,876,766**	**$4,934,839**	$58,073	1.19%
FUND 38 & 39 TOTAL	**$1,458,261.00**	**$1,482,108**	$23,847	1.64%
FUND 10 TOTAL	$31,513,029	$32,280,091	$767,062	2.43%
FUND 27 TOTAL	$4,763,458	$4,934,839	$171,381	3.60%
FUND 38 & 39 TOTAL	$1,470,467	$1,482,108	$11,640	0.79%
GRAND TOTAL	**$37,746,954**	**$38,697,038**	$950,084	2.52%

	FUND 10 REVENUES TOTAL	6/30/2010	FUND 10 REVENUES TOTAL	$21,643,295.56	
	Mobile Home Tax	$33,000	Library Aid	$90,454	
	Other Taxes	$7,000	Other State Revenue	$135,000	
	Non-Capital Sales	$24,350	Driver's Ed. Aid	$0	
	School Activity	$44,300	State Aid for Exempt Computers	$38,066	
	Investment Interest	$22,000	Equalization Aid	$20,395,772	1
	Other Local Revenue	$37,300	Medicaid School Based Services	$0	
	Interdistrict Revenue (Open Enroll)	$262,564	Payment for Services	$31,000	
	Intermediate Revenue	$2,000	Federal Impact Aid	$196,125	
	Fees	$47,000	Sale/Loss of Fixed Assets-Capital Lea	$7,000	
	Misc Revenues	$10,000	Other State Revenue (Non Grant)	$62,836	
	Transportation Aid	$135,000	Ins Adjustments & Debt Premium	$62,529	
	FUND 10 GRANT REVENUES		FUND 10 GRANT REV TOTAL	$ 1,566,320	
	Title ARRA Funds I & IIA	$ 394,536	Special Project Grants	$193,000	
	Homeless Grant	$ 12,225	ECIA Title 1 - Fund 10	$932,821	
	Other Federal Revenue	$ 33,738		$0	
	TOTAL FUND 10 REVENUES			$23,209,615.25	2

	FUND 27 REVENUES				
3	Transfer From General Fund	$2,806,135	Handicapped Aid-State	$979,375	4
	ARRA Funds	$310,311	Medicaid	$115,000	
	Spec Ed Transit Of Aid CESA	$20,000	Special Projects Grants	$704,018	
	FUND 27 REVENUES TOTAL			$4,934,839	5

	FUND 38 & 39 REVENUES				
6.7	Tax Levy for Fund 38	$ 196,683.00			
9	Tax Levy for Fund 39	$ 1,264,125.00	Interest on Debt Service Investment	$ -	
	FUND 38 & 39 REVENUES TOTAL			$ 1,460,808.00	10

	2010-2011 EXPENDITURES		2010-2011 EXPENDITURES		
11	GENERAL FUND (10)	$30,713,771.56	Fund 10 Grants	$ 1,566,320	14
			Fund 27 Grants	$ 1,014,329	15
12	SPECIAL ED. (27)	$3,920,510	TOTAL GRANTS	$ 2,580,649	16
13	DEBT SERVICE FUND (38&39)	$1,482,107.50			
	TOTAL EXPENDITURES	$ 36,116,388.68			
17	TOTAL ALL EXPENDITURES	$ 38,697,038			

	SUMMARY EXPENDITURES		SUMMARY REVENUES		
18	TOTAL GENERAL FUND (10)	$ 32,280,091.25	TOTAL GENERAL FUND (10)	$ 23,209,615	20
	0	$ -	REDUCTION IN FUND BALANCE	$ -	
19	TOTAL SPECIAL ED. (27)	$ 4,934,838.99	TOTAL SPECIAL ED. (27)	$ 4,934,838.98	8
13	DEBT SERVICE FUND (38&39)	$ 1,482,108	DEBT SERVICE FUND (38&39)	$ 1,460,808	13
17	TOTAL EXPENDITURES	$ 38,697,037.74	TOTAL REVENUES	$ 29,605,262	14

	Maximum Allowable Under Revenue Cap (Funds 10-38-41		**30-Jun-10**	
21	2010-2011 Revenue Cap	$	29,700,997.00	
22	Allowable Limited Revenue	$	9,305,225.00	
23	Computer Aid Received	$	38,066.00	
24	Maximum Allowable Levy after Computer Aid	$	9,267,159.00	
25	2010-2011 Fund 10-38-41-80 Levy	**$**	**9,267,159.00**	
26	Amount TASD Is Under Maximum Allowable Levy	$	-	
18	TOTAL 2010-2011 EXPENDITURE (Fund 10)	$	32,280,091.25	
	Additional Revenues Needed	$	-	
20	TOTAL 2010-2011 REVENUES (Fund 10)	$	23,209,615.25	
	Fund 10 Balance Reduction	$	-	
25	**2010-2011 Local Property Tax Fund 10**	**$**	**9,070,476.00**	
	2010-2011 Fund 38 Levy	**$**	**196,683.00**	
	2010-2011 Fund 10-38-41-80 Levy	**$**	**9,267,159.00**	
13	TOTAL 2010-2011 EXPENDITURE (Fund 39)	$	1,285,424.50	
	Fund 39 Balance Reduction	**$**	**21,299.50**	
13	**2010-2011 Local Property Tax Fund 39**	**$**	**1,264,125.00**	
27	**2010-2011 Total Local Prop. Tax (Funds 10&38&39)**	**$**	**10,531,284.00**	
	2009-2010 Local Property Tax Fund 10	$	8,688,361	
	2009-2010 Local Property Tax Fund 38 & 39	$	1,458,502	
28	2009-2010 Total Local Property Tax	$	10,146,863	
29	**2010-11 Property Tax Increase/Decrease**	**$**	**384,421**	$1,244,430
30	**2010-2011 Property Tax Percent Increase/Decrease**		**3.79%**	13.98%
	Equalized Valuation/Mill Rate			
31	10-11 Equalized Valuation	$	1,324,985,281	
	10-11 Mill Rate		0.00794823	
	09-10 Certified Equalized Valuation	$	1,298,911,270	
	09-10 Actual Mill Rate		0.00781182	
	Difference in Equalized Valuation	$	26,074,011	
	% Increase in Equalized Valuation		2.0%	5.9%
	Tax Impact on Property			
	2010-2011 Projected Taxes on $100,000	$	794.82	
	2009-2010 Taxes on $100,000	$	781.18	
32	Difference in Taxes	**$**	**13.64**	**$1.14 per Month Increase**
33	Percent Difference		1.75%	7.59%

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
JULY 1 2010-11 GENERAL AID

USING 09-10 MEMBS, 2009 SCHOOL AID (MAY 10 CERT) VALUES, 09-10 BUDGET DATA

Tomah Area 5747

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,207,602	3,622,806	1,811,403
TERTIARY (G11)	581,115	1,743,345	871,672

JULY 1 2010

				FTE
PART A: 2009-10 AUDITED MEMBERSHIP				
A1	3RD FRI SEPT 09 MEMBERSHIP* (includes Youth Challenge)			3,122.00
A2	2ND FRI JAN 10 MEMBERSHIP* (includes Youth Challenge)			3,138.00
A3	TOTAL (A1 + A2)			6,260.00
A4	AVERAGE (A3/2) (ROUNDED)			3,130.00
A5	SUMMER 09 FTE EQUIVALENT*			110.00
A6	FOSTER GROUP + PARTTIME FTE EQUIVALENT			0.00
A7	AID MEMBERSHIP (A4 + A5 + A6)			3,240.00
	* Ch 220 Resident Inter FTE counts only 75%.			
PART B: 2009-10 GENERAL FUND DEDUCTIBLE RECEIPTS-BUDGET				
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	31,513,029.06
B2	PROP TAX + COMPUTER AID	10R 210 + 691	-	9,034,938.25
B3	GENERAL STATE AID	10R 000000 620+718	-	19,874,452.00
B4	NON-DED IMPACT AID	(DPI ESTIMATE)	-	14,564.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	2,589,074.81
PART C: 2009-10 NET COST OF GENERAL FUND-BUDGET				
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	31,513,029.06
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	2,500.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	31,510,529.06
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	2,589,074.81
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	28,921,454.25
PART D: 2009-10 NET COST OF DEBT SERVICE FUNDS-BUDGET				
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,458,501.75
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	1,458,501.75
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	1,458,260.50
D8	AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS		=	1,458,260.50
PART E: 2009-10 SHARED COST-BUDGET				
	SHARED COST PER MEMBER =	$9,376		
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	30,379,714.75
E2	COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		-	0.00
E3	IMPACT AID NON-DEDUCTIBLE		-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	30,379,714.75

PART E: 2009-10 SHARED COST - CONTINUED		E5 =	30,379,714.75
E6	PRIMARY COST CEILING PER MEMB ($1,000)		1,000
E7	PRIMARY CEILING (A7 * E6)		3,240,000
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)		3,240,000.00
E9	SECONDARY COST CEILING PER MEMB ($9,491)		9,491
E10	SECONDARY CEILING (A7 * E9)		30,750,840
E11	SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)		27,139,714.75
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		0.00
PART F: EQUALIZED PROPERTY VALUE			
F1	2009 SCH AID (MAY 10 CERT) + COMP VAL		1,304,116,251
	VALUE PER MEMBER =	402,505	
PART G: 2010-11 EQUAL AID BY TIER - BUDGET			
G1	PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)		6,253,200,000
G3	PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)		4,949,083,749
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		2,564,268.76
G6	SECONDARY GUARANTEED VALUE PER MEMB		1,207,602
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)		3,912,630,480
G8	SECONDARY REQUIRED RATE (E11 / G7)		0.00693644
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)		2,608,514,229
G10	SECONDARY EQUALIZATION AID (G8 * G9)		18,093,802.44
G11	TERTIARY GUARANTEED VALUE PER MEMB		581,115
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)		1,882,812,600
G13	TERTIARY REQUIRED RATE (E12 / G12)		0
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)		578,696,349
G15	TERTIARY EQUALIZATION AID (G13 * G14)		0.00
PART H: 2010-11 JULY 1 ESTIMATED EQUALIZATION AID			
H1	10-11 EQUALIZATION AID ELIG (G5+G10+G15) NOT< 0		20,658,071.00
H2	MLWK PAR CHOICE, EQ (JUST MILWAUKEE)		0.00
H2A	PAYMENT TO MILWAUKEE SD FROM CITY OF MILW		0.00
H3	MLWK CHARTER PGM, EQ (H1 * -.0120278815)		-248,473.00
H4	09-10 OCT/FINAL EQUAL AID ADJ		283.00
H5	PRIOR YEAR DATA ERROR ADJUSTMENT		0
H6	10-11 EQ AID JULY 1 ESTIMATE (ROUND) (H1+H2+H2A+H3+H4+H5)		20,409,881
***** PART I: 2010-11 JULY 1 ESTIMATED GENERAL AID *****			
I1	10-11 SPECIAL ADJUSTMENT/CH 220 AID ELIG		0.00
I2 A.	MLWK PAR CHOICE SPADJ/220 (JUST MILWAUKEE)		0.00
I2 B.	MLWK CHARTER PGM SPADJ/220 (I1 X -.0120278815)		0.00
I2 C.	09-10 OCT/FINAL SPADJ/220 AID ADJ		0.00
I3	10-11 SPADJ/220 JULY 1 ESTIMATE (ROUND) (I1+I2A+I2B+I2C)		0.00
I4	09-10 OCT/FINAL CHOICE/CHARTER DEDUCT ADJ		-4.00
I5A	JULY 1 ESTIMATE 2010-11 GEN AID SUBTOTAL (H6+I3+I4)		20,409,877.00
I5B	10-11 ACT 28 AID ADJUSTMENT		-14,303.00
I5C	09-10 OCT/FINAL ACT 28 ADJ		198.00
*I5	**JULY 1 ESTIMATE 2010-11 GEN AID (I5A+I5B+I5C)**		20,395,772

THIS IS THE JULY 1 GENERAL AID ESTIMATE FOR THE 2010-11 FISCAL YEAR.
DISTRICTS ARE REMINDED THAT THE OCTOBER 15 GENERAL AID CERTIFICATION
COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE I1, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE I1" TAB IN THIS WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

Stimulus Money Overview

IDEA ARRA	Revenue 09-10	2009-10 Expenses	Revenue 10-11	2010-11 Expenses	Balance	Current and estimated uses
IDEA ARRA	$742,346	$0	$287,537			
Salary & Fringe		$290,050		$220,276		Used to free up monies in Fund 10 to avoid cuts in that same amount
Non-salary Costs		$75,890		$67,261		CESA and Chileda Payment
Spec Ed Lift Bus		$88,870				
Total	**$742,346**	**$454,809**		**$287,537**	**$0**	

Title I ARRA	Revenue 09-10	2009-10 Expenses	Revenue 10-11	2010-11 Expenses		Current and estimated uses
Title I ARRA	$439,036		$395,672			
Salary and Fringe		$2,980		$288,263		Title Positions for 1 year only
Supplies and Equipment		$40,384		$107,409		Staff Training
Total	**$439,036**	**$43,364**		**$395,672**	**$0**	

Pre-School	Revenue 09-10	2009-10 Expenses	Revenue 10-11	2010-11 Expenses		Current and estimated uses
Pre-School	$35,094	$0	$22,219			
Salary and Fringe		$237		$1,300		Sub Costs
Non-Salary Costs		$12,637		$20,919		Purchased Services, supplies and equipment
Total	**$35,094**	**$12,875**		**$22,219**	**$0**	

WISCONSIN
DEPARTMENT OF PUBLIC INSTRUCTION

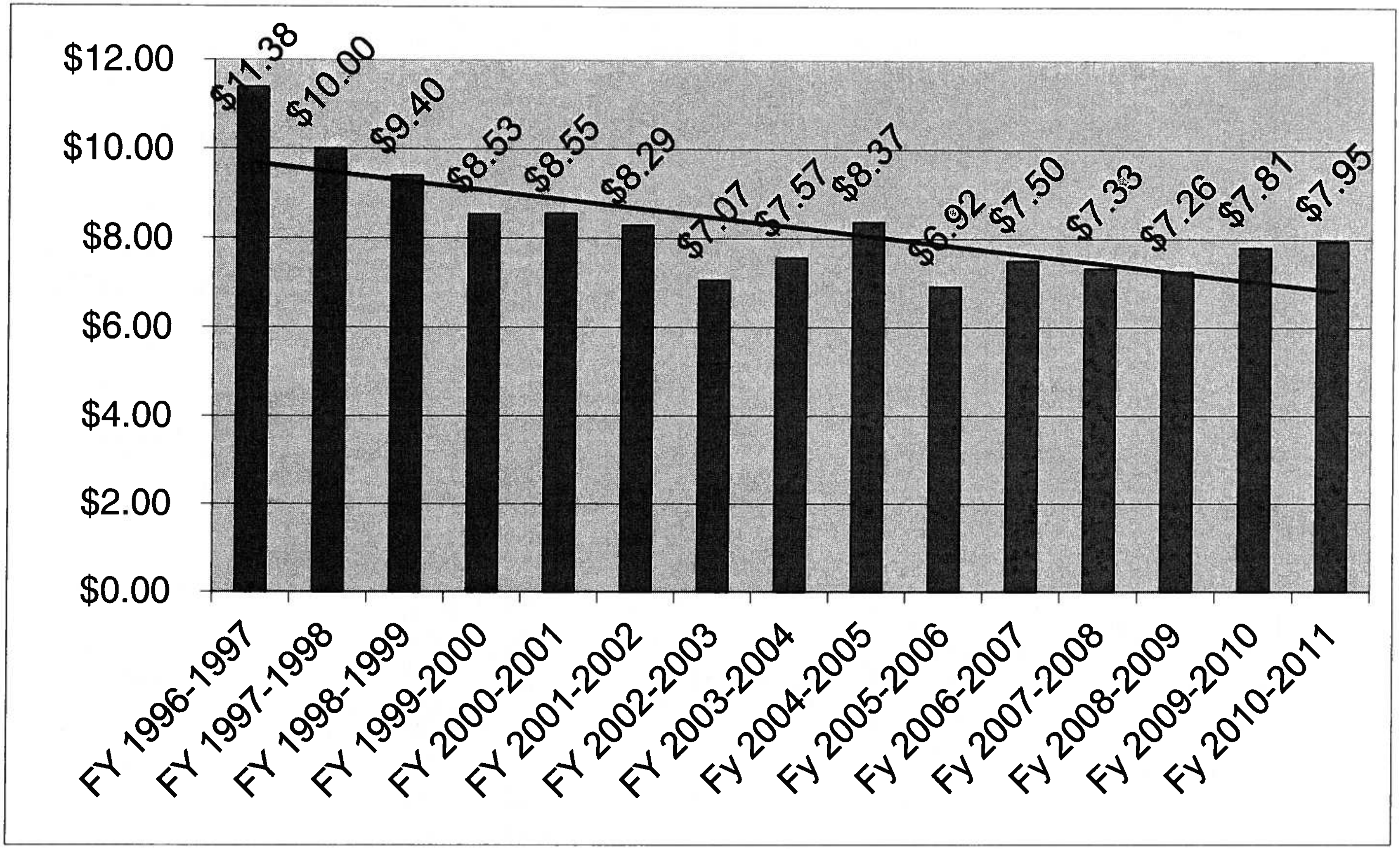
State Totals - All Districts	$ 4,537,581,924	** 495,804,253,248.00	$ 9.15
K-12 Districts (369)	$ 4,233,513,806	$ 461,138,770,620	$ 9.18

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

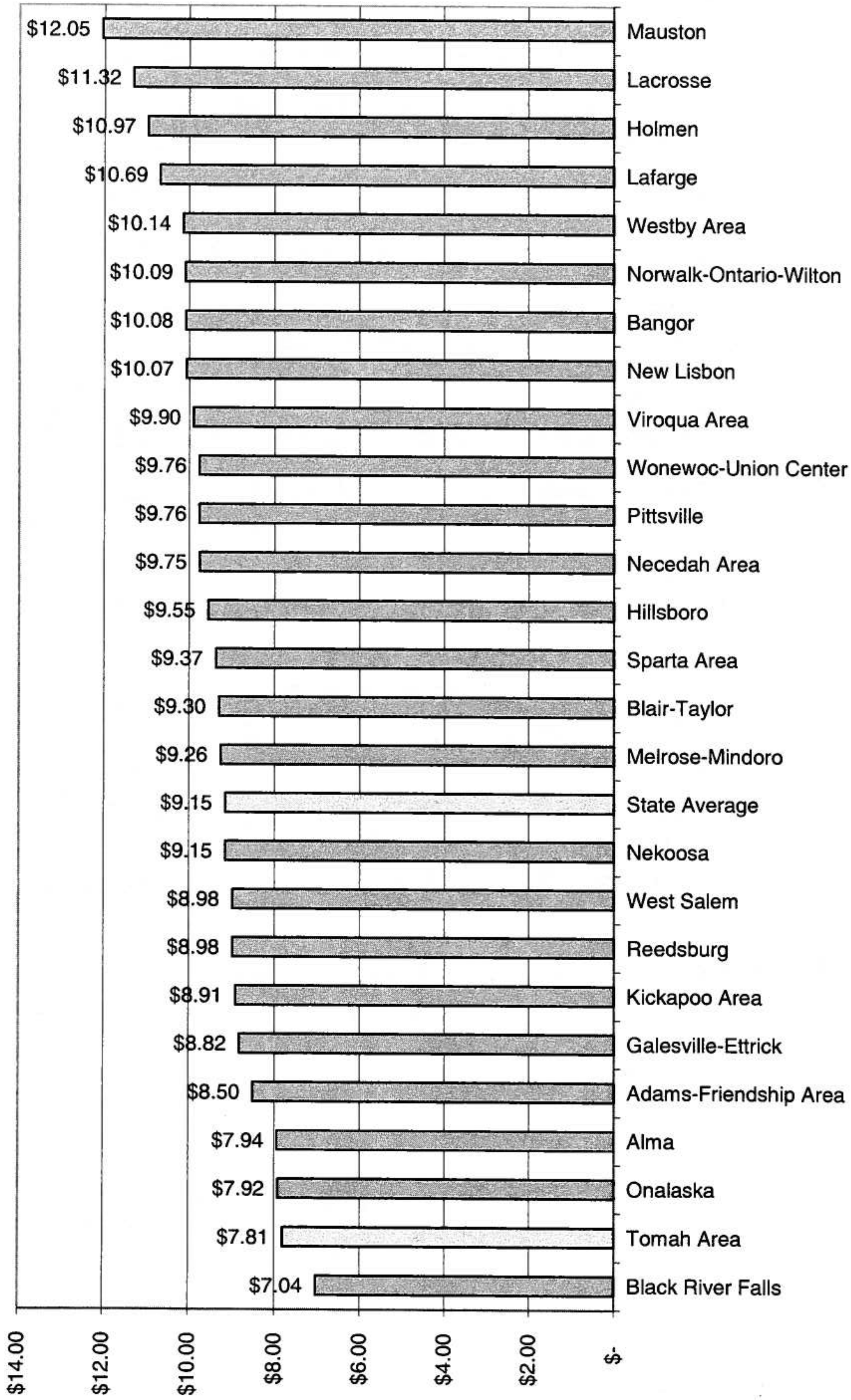
FY 2009-2010 Equalized Levy Rates (Mill Rates)

State Rank K-12	District Type	School District	2009-2010 Tax Levy	2009-2010 TIFOUT	2009-2010 Mill Rate
1	K-12	Gibraltar Area	$ 10,005,605	$ 3,688,113,929	$ 2.71
2	K-12	Washington	$ 1,193,069	$ 319,107,900	$ 3.74
3	K-12	Drummond	$ 5,346,592	$ 1,331,583,955	$ 4.02
4	K-12	Mercer	$ 2,078,576	$ 494,568,700	$ 4.20
5	K-12	Green Lake	$ 5,093,189	$ 1,051,008,909	$ 4.85
6	K-12	Three Lakes	$ 7,768,682	$ 1,556,822,515	$ 4.99
7	K-12	Sevastopol	$ 7,399,063	$ 1,426,577,046	$ 5.19
8	K-12	Birchwood	$ 3,273,622	$ 605,514,434	$ 5.41
9	K-12	Webster	$ 7,997,778	$ 1,474,881,366	$ 5.42
10	K-12	Northwood	$ 4,866,530	$ 869,644,089	$ 5.60
11	K-12	Hayward Community	$ 17,813,267	$ 3,129,506,453	$ 5.69
12	K-12	Northland Pines	$ 21,358,310	$ 3,620,073,683	$ 5.90
13	K-12	Wabeno Area	$ 5,135,783	$ 825,143,040	$ 6.22
14	K-12	Williams Bay	$ 7,225,788	$ 1,158,497,210	$ 6.24
15	K-12	Elcho	$ 5,173,542	$ 814,546,201	$ 6.35
		Area Schools			
19	K-12	Black River Falls	$ 5,945,794	$ 844,029,964	$ 7.04
39	**K-12**	**Tomah Area**	**$ 10,146,863**	**$ 1,298,911,270**	**$ 7.81**
45	K-12	Onalaska	$ 12,920,661	$ 1,631,618,032	$ 7.92
47	K-12	Alma	$ 1,299,224	$ 163,731,737	$ 7.94
85	K-12	Adams-Friendship Area	$ 13,017,018	$ 1,530,935,607	$ 8.50
130	K-12	Galesville-Ettrick	$ 5,182,920	$ 587,464,032	$ 8.82
145	K-12	Kickapoo Area	$ 1,708,141	$ 191,613,635	$ 8.91
150	K-12	Reedsburg	$ 12,895,856	$ 1,435,746,595	$ 8.98
151	K-12	West Salem	$ 6,197,176	$ 689,741,288	$ 8.98
164	K-12	Nekoosa	$ 10,639,648	$ 1,162,353,033	$ 9.15
		State Average			$ 9.15
176	K-12	Melrose-Mindoro	$ 2,908,935	$ 314,207,783	$ 9.26
179	K-12	Blair-Taylor	$ 2,362,230	$ 253,910,054	$ 9.30
184	K-12	Sparta Area	$ 8,559,139	$ 913,431,701	$ 9.37
204	K-12	Hillsboro	$ 1,958,650	$ 205,112,977	$ 9.55
222	K-12	Necedah Area	$ 4,956,703	$ 508,486,186	$ 9.75
224	K-12	Pittsville	$ 3,134,505	$ 321,001,555	$ 9.76
226	K-12	Wonewoc-Union Center	$ 2,411,536	$ 247,131,639	$ 9.76
240	K-12	Viroqua Area	$ 5,320,020	$ 537,611,031	$ 9.90
259	K-12	New Lisbon	$ 3,770,253	$ 374,325,043	$ 10.07
260	K-12	Bangor	$ 2,291,216	$ 227,361,398	$ 10.08
262	K-12	Norwalk-Ontario-Wilton	$ 1,721,230	$ 170,651,758	$ 10.09
267	K-12	Westby Area	$ 4,438,662	$ 437,810,296	$ 10.14
297	K-12	Lafarge	$ 1,125,789	$ 105,357,187	$ 10.69
322	K-12	Holmen	$ 13,810,627	$ 1,258,952,682	$ 10.97
336	K-12	Lacrosse	$ 43,434,893	$ 3,837,229,847	$ 11.32
353	K-12	Mauston	$ 9,005,861	$ 747,122,821	$ 12.05

Tomah Area School District 15 Year Mill Rate History

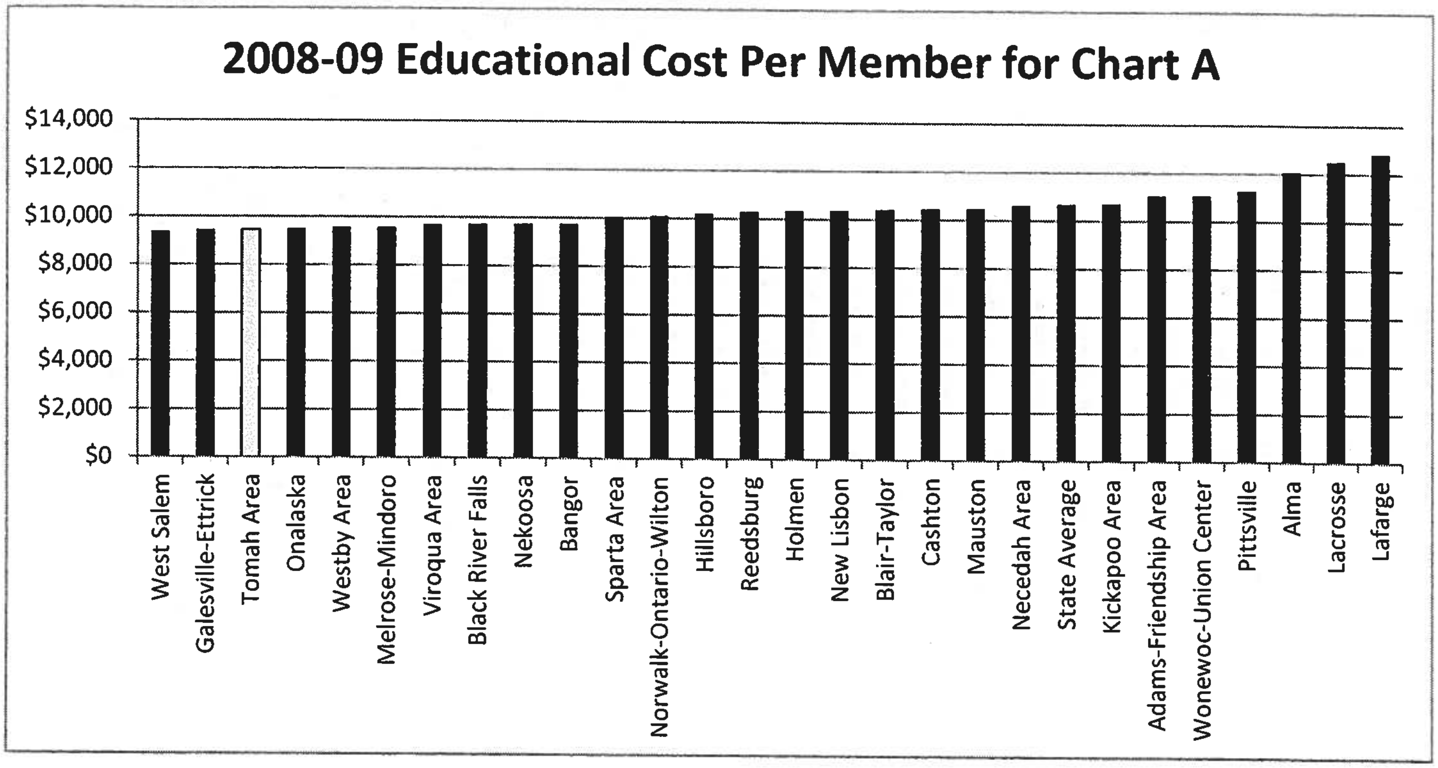


2009-2010 Tax Levy Comparisons Per $100,000 of Valuation

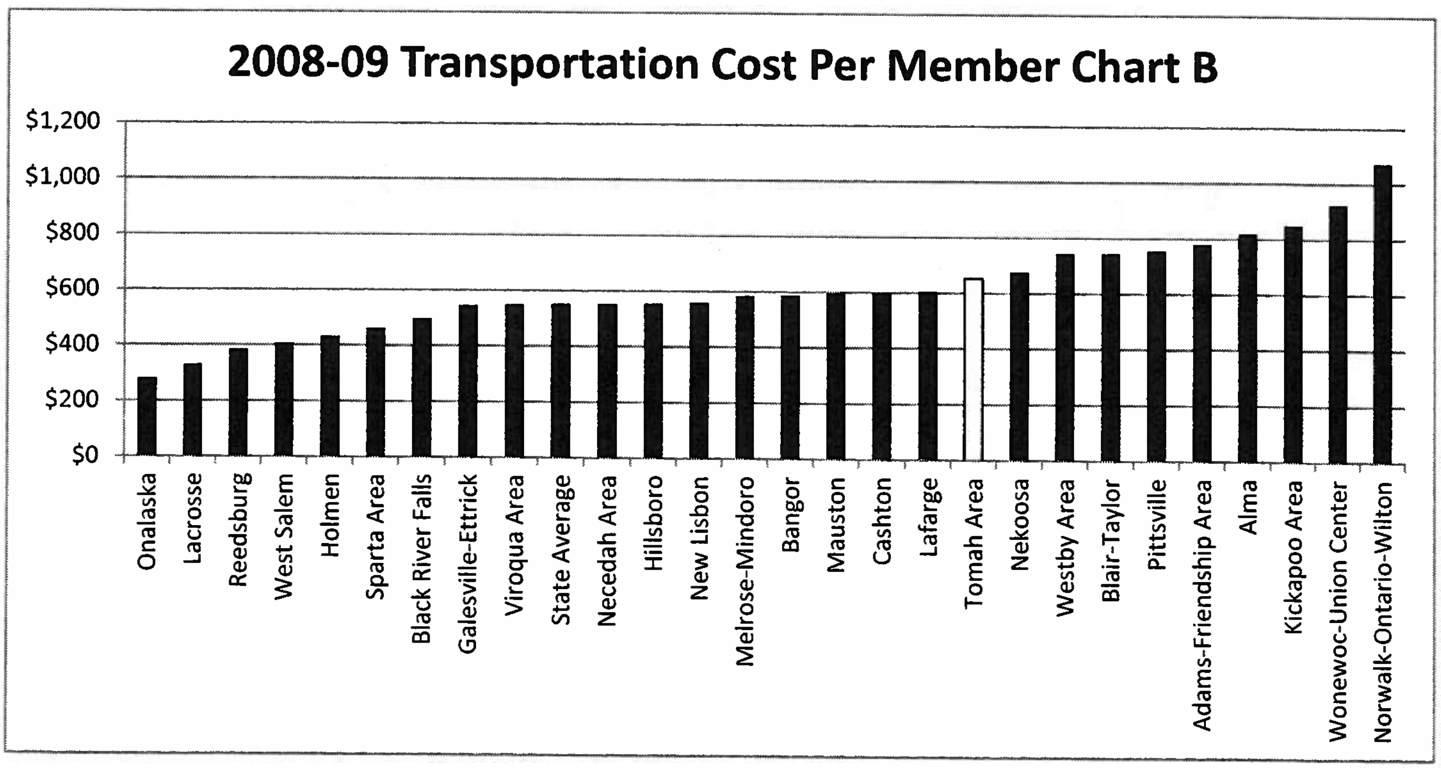


2008-2009 Comparative Cost Per Member for Surrounding Districts

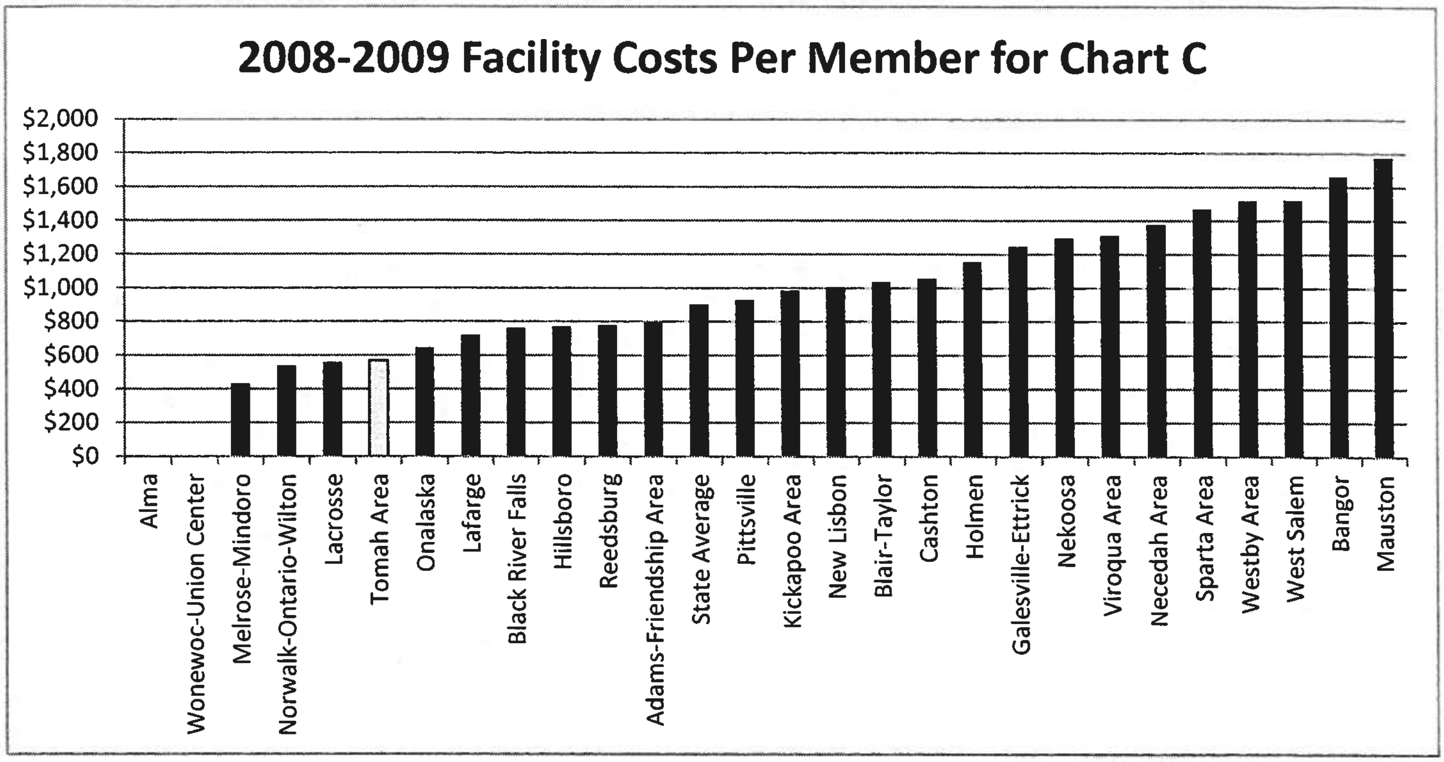
School District	Educational Cost Per Member		Transportation Cost Per Member		Facility Cost Per Member		Total Education Cost Per Member		Food and Comm. Service Cost Per Member		Total District Cost Per Member		2008-2009 Members	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Adams-Friendship Area	$11,061	326	$779	372	$793	178	12,633	321	656	369	13,289	331	1,874	315
Alma	$12,073	384	$818	381	$0	1	$12,891	343	$514	264	$13,405	336	$270	35
Bangor	$9,749	102	$587	280	$1,661	398	$11,996	260	$497	235	$12,494	258	$637	143
Black River Falls	$9,727	96	$497	205	$760	166	$10,984	84	$491	222	$11,475	91	$1,870	314
Blair-Taylor	$10,415	241	$744	357	$1,035	265	$12,194	281	$506	249	$12,700	282	$678	155
Cashton	$10,460	252	$598	289	$1,056	273	$12,115	274	$488	213	$12,603	272	$572	126
Galesville-Ettrick	$9,437	53	$545	247	$1,246	330	$11,229	129	$457	176	$11,686	123	$1,493	288
Hillsboro	$10,195	193	$554	257	$771	168	$11,520	186	$467	187	$11,987	181	$556	119
Holmen	$10,343	219	$431	135	$1,153	308	$11,927	246	$542	298	$12,469	255	$3,657	378
Kickapoo Area	$10,728	286	$849	387	$984	245	$12,562	314	$605	342	$13,166	319	$439	79
Lacrosse	$12,518	395	$329	59	$558	95	$13,405	369	$743	393	$14,148	379	$6,973	411
Lafarge	$12,846	398	$603	293	$718	148	$14,168	394	$499	240	$14,667	392	$250	29
Mauston	$10,478	255	$595	286	$1,775	405	$12,848	341	$597	337	$13,445	339	$1,496	291
Melrose-Mindoro	$9,574	73	$584	277	$430	67	$10,588	39	$506	250	$11,094	46	$739	172
Necedah Area	$10,631	272	$552	251	$1,375	357	$12,559	313	$514	265	$13,073	312	$811	187
Nekoosa	$9,733	98	$676	334	$1,296	339	$11,705	215	$648	365	$12,353	240	$1,401	278
New Lisbon	$10,356	224	$558	261	$1,005	250	$11,919	244	$509	257	$12,428	248	$654	151
Norwalk-Ontario-Wilton	$10,099	169	$1,073	419	$538	89	$11,710	216	$531	290	$12,241	215	$691	157
Onalaska	$9,505	62	$279	27	$644	124	$10,428	21	$504	245	$10,932	27	$2,912	358
Pittsville	$11,281	345	$754	365	$928	227	$12,962	349	$442	156	$13,405	337	$649	149
Reedsburg	$10,295	210	$383	103	$778	170	$11,455	177	$514	266	$11,969	179	$2,541	344
Sparta Area	$10,025	151	$461	163	$1,469	375	$11,954	252	$547	304	$12,501	260	$2,655	350
State Average	**$10,681**	**277**	**$552**	**239**	**$901**	**219**	**$12,160**	**273**	**$511**	**261**	**$12,672**	**273**	**$2,053**	**321**
Tomah Area	**$9,458**	**55**	**$653**	**324**	**$568**	**96**	**$10,679**	**48**	**$446**	**161**	**$11,126**	**53**	**$3,108**	**367**
Viroqua Area	$9,689	92	$548	249	$1,312	342	$11,549	189	$409	114	$11,958	178	$1,167	248
West Salem	$9,370	46	$406	114	$1,520	387	$11,297	141	$525	285	$11,822	159	$1,730	305
Westby Area	$9,557	69	$743	356	$1,517	386	$11,817	228	$482	203	$12,299	229	$1,170	250
Wonewoc-Union Center	$11,068	327	$925	397	$0	19	$11,993	257	$518	274	$12,511	263	$414	69

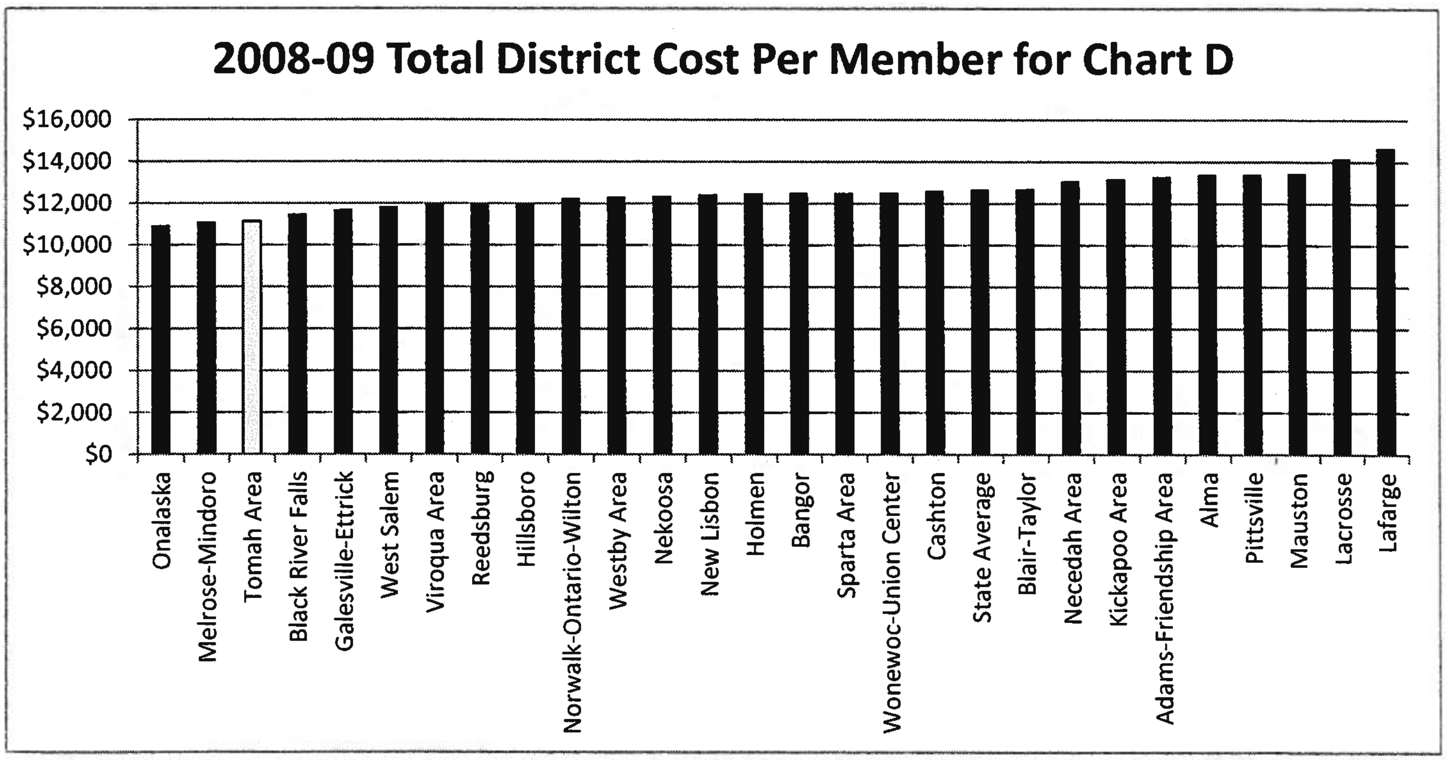


2008-09 Educational Cost Per Member for Chart A
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
West Salem
Galesville-Ettrick
Tomah Area
Onalaska
Westby Area
Melrose-Mindoro
Viroqua Area
Black River Falls
Nekoosa
Bangor
Sparta Area
Norwalk-Ontario-Wilton
Hillsboro
Reedsburg
Holmen
New Lisbon
Blair-Taylor
Cashton
Mauston
Necedah Area
State Average
Kickapoo Area
Adams-Friendship Area
Wonewoc-Union Center
Pittsville
Alma
Lacrosse
Lafarge



2008-09 Transportation Cost Per Member Chart B
$1,200
$1,000
$800
$600
$400
$200
$0
Onalaska
Lacrosse
Reedsburg
West Salem
Holmen
Sparta Area
Black River Falls
Galesville-Ettrick
Viroqua Area
State Average
Necedah Area
Hillsboro
New Lisbon
Melrose-Mindoro
Bangor
Mauston
Cashton
Lafarge
Tomah Area
Nekoosa
Westby Area
Blair-Taylor
Pittsville
Adams-Friendship Area
Alma
Kickapoo Area
Wonewoc-Union Center
Norwalk-Ontario-Wilton


2008-2009 Facility Costs Per Member for Chart C
$2,000
$1,800
$1,600
$1,400
$1,200
$1,000
$800
$600
$400
$200
$0
Alma
Wonewoc-Union Center
Melrose-Mindoro
Norwalk-Ontario-Wilton
Lacrosse
Tomah Area
Onalaska
Lafarge
Black River Falls
Hillsboro
Reedsburg
Adams-Friendship Area
State Average
Pittsville
Kickapoo Area
New Lisbon
Blair-Taylor
Cashton
Holmen
Galesville-Ettrick
Nekoosa
Viroqua Area
Necedah Area
Sparta Area
Westby Area
West Salem
Bangor
Mauston


2008-09 Total District Cost Per Member for Chart D
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Onalaska
Melrose-Mindoro
Tomah Area
Black River Falls
Galesville-Ettrick
West Salem
Viroqua Area
Reedsburg
Hillsboro
Norwalk-Ontario-Wilton
Westby Area
Nekoosa
New Lisbon
Holmen
Bangor
Sparta Area
Wonewoc-Union Center
Cashton
State Average
Blair-Taylor
Necedah Area
Kickapoo Area
Adams-Friendship Area
Alma
Pittsville
Mauston
Lacrosse
Lafarge

BUDGETED COSTS PER PUPIL

1/8/2010	
Enrollment	
LaGrange	395
Miller	281
Lemonweir	310
Camp Douglas	50
Oakdale	94
TPLC	106
Wyeville	128
Warrens	130
Elementary	1,494
RKLC-Elem	8
RKLC-MS	25
RKLC-MSA	43
RKLC-Other	18
	94
Middle School	631
High School	944
Total	3,163

Elementary	2010-2011	2010-2011
Budget Area	Budgeted Amount	Cost/Pupil
Elementary - Fund 10	$7,762,898	$5,196.05
Elementary - Fund 27	$1,346,417	$901.22
Alternative School (14%)	$58,774	$39.34
Gifted & Talented (50%)	$79,815	$53.42
	$ 9,247,903.95	$6,157.06

Middle School	2010-2011	2010-2011
Budget Area	Budgeted Amount	Cost/Pupil
Middle School - Fund 10	$4,153,835	$6,582.94
Middle School - Fund 27	$526,517	$834.42
Alternative School (34%)	$183,669	$7,346.78
Gifted & Talented (25%)	$0	$0.00
	$ 4,864,021.30	$7,414.67

High School	2010-2011	2010-2011
Budget Area	Budgeted Amount	Cost/Pupil
High School - Fund 10	$5,612,975	$5,945.95
High School - Fund 27	$742,813	$786.88
Alternative School (52%)	$448,153	$24,897.42
Gifted & Talented (25%)	$0	$0.00
	$ 6,803,941.30	$7,207.56

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on January 8, 2010. Transportation, administration, health, operation, maintenance, construction, psychology, special education, curriculum (excluding the LVEC portion), technology, and debt service costs were not included in determining the cost per pupil.

TOMAH'S 8 YEAR STAFFING HISTORY

TIME	2003-2004 STAFFING ADDITIONS/REDUCTIONS	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 STAFFING ADDITIONS/REDUCTIONS	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 STAFFING ADDITIONS/REDUCTIONS	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 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1 FTE	Band Teacher	HS & MS	$ 47,877
			$ 47,877

TIME	2007-2008 STAFFING ADDITIONS/REDUCTIONS	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 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Special Education (CD)	THS	$ 63,970
0.5	Special Education (ED)	TMS	$ 32,309
1	Kindergarten	LaGrange	$ 63,970
0.5	Special Education (PT)	District	$ 32,309
0.5	Kindergarten Aide	LaGrange	$ 16,489
1	Varsity Assistant/JV (Cross Country)	THS	$ 1,378
1	Fr/JV (Soccer)	THS	$ 1,756
1	Fr/JV (Soccer)	THS	$ 1,756
1	Head Coach/Program Coordinator (TMS Football)	TMS	$ 328
1	Varsity Res. Assistant (Baseball)	THS	$ 1,756
1	Varsity Res. Assistant (Softball)	THS	$ 1,756
1	Assistant (TMS Track-n-Field)	TMS	$ 1,322
			$ 235,587

TIME	2009-2010 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
0.5	Guidance (Eliminated)	THS	$ (45,000)
0.5	Guidance (Eliminated)	Elementary	$ (45,000)
0.5	EEN Teacher (Eliminated)	RKLC	$ (28,600)
1	Bookkeeper (Eliminated)	District	$ (80,000)
1	EBD Aide (Eliminated)	TMS	$ (13,629)
	4 Year Old Kdg (Addition)	District	$ 312,016
Total			$ 99,787

TIME	2010-2011 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Drivers Education	THS	$ (77,459)
1	Science Position	THS	$ (77,459)
0.75	ESL	RKLC	$ (58,094)
1	Special Education	TMS	$ (77,459)
3	Remedial Reading (ARRA Funded 1 Year)	Elementary	$ (340,820)
1	Librarian	THS/TMS	$ (77,459)
Total			$ (708,750)

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

		Total Taxes	Mill Rate
		$ 30,000.00	0.03000
Property	Value of Property	Taxes Owed	
1	$ 100,000.00	$ 3,000.00	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

	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02857
Property	Value of Property	Taxes Owed	
1	$ 105,000.00	$ 3,000.00	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

	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 31,500.00	0.030000
Property	Value of Property	Taxes Owed	
1	$ 105,000.00	$ 3,150.00	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

	Increased Assessment	Total Taxes	Mill Rate
	-5%	$ 30,000.00	0.03158
Property	Value of Property	Taxes Owed	
1	$ 95,000.00	$ 3,000.00	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

	Increased Assessment	Total Taxes	Mill Rate
	10%	$ 30,000.00	0.022727
Property	Value of Property	Taxes Owed	
1	$ 110,000.00	$ 2,500.00	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

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

COMPARISON COST FOR EDUCATING STUDENTS VS. COST OF COMMON ITEMS

School District	2009-2010 Mill Rate	School Taxes on $100,000	% of Average	Car $25,000	Milk $ 1.99	Gas $ 3.00
Adams-Friendship Area	$ 8.50	$ 850	89.9%	$22,477	$ 1.79	$ 2.70
Alma	$ 7.94	$ 794	84.0%	$20,996	$ 1.67	$ 2.52
Bangor	$ 10.08	$ 1,008	106.6%	$26,655	$ 2.12	$ 3.20
Black River Falls	$ 7.04	$ 704	74.5%	$18,616	$ 1.48	$ 2.23
Blair-Taylor	$ 9.30	$ 930	98.4%	$24,593	$ 1.96	$ 2.95
Galesville-Ettrick	$ 8.82	$ 882	93.3%	$23,323	$ 1.86	$ 2.80
Hillsboro	$ 9.55	$ 955	101.0%	$25,254	$ 2.01	$ 3.03
Holmen	$ 10.97	$ 1,097	116.0%	$29,009	$ 2.31	$ 3.48
Kickapoo Area	$ 8.91	$ 891	94.2%	$23,561	$ 1.88	$ 2.83
Lacrosse	$ 11.32	$ 1,132	119.7%	$29,934	$ 2.38	$ 3.59
Lafarge	$ 10.69	$ 1,069	113.1%	$28,268	$ 2.25	$ 3.39
Mauston	$ 12.05	$ 1,205	127.5%	$31,865	$ 2.54	$ 3.82
Melrose-Mindoro	$ 9.26	$ 926	97.9%	$24,487	$ 1.95	$ 2.94
Necedah Area	$ 9.75	$ 975	103.1%	$25,783	$ 2.05	$ 3.09
Nekoosa	$ 9.15	$ 915	96.8%	$24,196	$ 1.93	$ 2.90
New Lisbon	$ 10.07	$ 1,007	106.5%	$26,629	$ 2.12	$ 3.20
Norwalk-Ontario-Wilton	$ 10.09	$ 1,009	106.7%	$26,682	$ 2.12	$ 3.20
Onalaska	$ 7.92	$ 792	83.8%	$20,943	$ 1.67	$ 2.51
Pittsville	$ 9.76	$ 976	103.2%	$25,809	$ 2.05	$ 3.10
Reedsburg	$ 8.98	$ 898	95.0%	$23,746	$ 1.89	$ 2.85
Sparta Area	$ 9.37	$ 937	99.1%	$24,778	$ 1.97	$ 2.97
State Average K-12 Districts (37	$ 9.15	$ 915	96.8%	$24,196	$ 1.93	$ 2.90
Tomah Area	**$ 7.81**	**$ 781**	**82.6%**	**$20,652**	**$ 1.64**	**$ 2.48**
Viroqua Area	$ 9.90	$ 990	104.7%	$26,179	$ 2.08	$ 3.14
West Salem	$ 8.98	$ 898	95.0%	$23,746	$ 1.89	$ 2.85
Westby Area	$ 10.14	$ 1,014	107.3%	$26,814	$ 2.13	$ 3.22
Wonewoc-Union Center	$ 9.76	$ 976	103.2%	$25,809	$ 2.05	$ 3.10
AVERAGE	**9.45**	**$ 945.41**	**100.0%**	**$25,000**	**$ 1.99**	**$ 3.00**

Fund 73 Reporting

Annual Required Reporting as of June 30, 2010

Current Amount Invested in Trust:		$114,640.75
Investment return earned since last Annual Meeting:		$68.36
Total disbursments made since last annual Meeting:		
	Revenues	$933,120.40
	Expenses	$883,052.04

Name of Invest manager if investment authority has been delegated - M&I Bank

8/9/2010

4 Year Old Kindergarten Finance Report

Description	Budget 2009-2010	Budget 2010-2011	YTD Activity 2009-2010
Salary and Fringe (Professional Staff)	$196,091	$246,297	$207,892
4K Aides	$32,371	$41,883	$41,667
4K Transportation	$83,076	$63,659	$85,964
Non-Salary	$150,192	$116,376	$140,360
Total 4K	**$461,729**	**$468,215**	**$475,883**
Original Estimates to Board of Education 12-18-2008	$567,612	$614,525	$567,612
Difference	**$105,883**	**$146,310**	**$91,729**

09-10 Estimated	**2009-2010**	**2010-2011**	**2011-2012**			
	140	0	0			
	84	0	0	**3 Yr Ave**	**Rev Per Mem**	**Total Rev**
	84	0	0	**28**	**$ 9,280**	**$ 259,840**
Orginal Estimate						$ 251,467.00
Difference						**$ 8,373.00**

09-10 Actual	**2009-2010**	**2010-2011**	**2011-2012**			
	140	140	0			
	84	84	0	**3 Yr Ave**	**Rev Per Mem**	**Total Rev**
	84	84	0	**56**	**$ 9,480**	**$ 530,880**
Orginal Estimate						$ 626,667.00
Difference						**$ (95,787.00)**

10-11 Estimated	**2009-2010**	**2010-2011**	**2011-2012**			
	140	140	170			
	84	84	102	**3 Yr Ave**	**Rev Per Mem**	**Total Rev**
	84	84	102	**90**	**$ 9,680**	**$ 871,200**
Orginal Estimate						$ 1,123,200.00
Difference						**$ (252,000.00)**

POWERS OF THE ANNUAL MEETING

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

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

120.09 Consideration of special subject. If in a common or union high school district at least 60 days prior to the annual meeting a petition is filed with the school district clerk signed by 100 electors requesting that the annual meeting consider a special subject or item of business which is a proper subject or item for consideration at the annual meeting, the school district clerk shall incorporate a statement of the subject or item in the notice of the annual meeting. The school district clerk shall prepare the proper ballot to permit voting on the subject or item at the annual meeting. If the petition includes a subject beyond the power of the annual meeting, the school district clerk shall reject that part of the petition which contains such subject and notify the proper person within 20 days of the school district clerk's receipt of the petition. The petition shall designate a person or a representative of an organization to be notified in case of its rejection.

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

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

(2) ADJOURNMENT. Adjourn from time to time.

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

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

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

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

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

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

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

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

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

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

(11) TAX FOR RECREATION AUTHORITY. Vote a tax for the purposes specified in s. 66.527.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(25) LEASE SCHOOL PROPERTY. In addition to any other authority, lease school sites, buildings and equipment not needed for school purposes to

any person for any lawful use at a reasonable rental for a term not exceeding 15 years if approved at an annual or special school district meeting. …

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

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

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

(3) The annual meeting may authorize and direct an audit of the school district accounts by a licensed accountant.

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

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

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

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

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

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