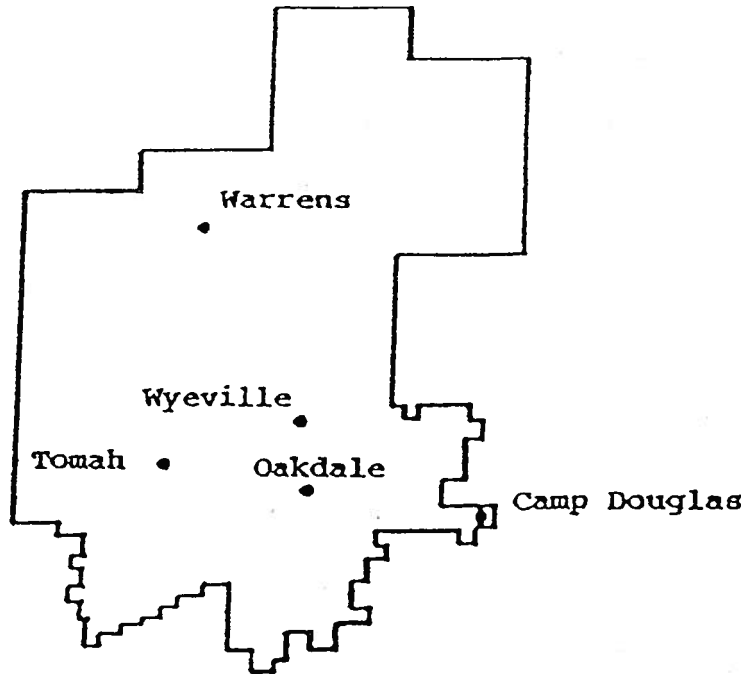


# ***TOMAH AREA SCHOOL DISTRICT***



# **ANNUAL REPORT**

**TOMAH HIGH SCHOOL CAFETERIA**

**August 8, 2011**

**Budget Meeting: 7:30 p.m.**

**Annual Meeting: 8:00 p.m.**

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**ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:**

**The 2011-2012 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.**

<b>Debra Buswell</b>	<b>President</b>
<b>Judy Deming</b>	<b>Vice President</b>
<b>Pamela J. Buchda</b>	<b>Clerk</b>
<b>Gerald Fushianes</b>	<b>Treasurer</b>
<b>Gary R. Grovesteen</b>	<b>Director</b>
<b>Mary Ellen Justinger</b>	<b>Director</b>
<b>John McMullen</b>	<b>Director</b>

<b>Cindy G. Zahrte</b>	<b>District Administrator</b>
<b>Gregory G. Gaarder</b>	<b>Business Manager</b>

# **TOMAH AREA SCHOOL DISTRICT**

If You Believe, You Will Achieve

**129 West Clifton Street**

**Tomah, WI 54660-2507**

## **AGENDA**

### **ANNUAL BUDGET HEARING**

Monday, August 08, 2011, 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 2011-2012 Budget
3. Adjournment

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

# **TOMAH AREA SCHOOL DISTRICT**

If You Believe, You Will Achieve

**129 West Clifton Street**

**Tomah, WI 54660-2507**

## **AGENDA**

### **ANNUAL SCHOOL DISTRICT MEETING**

Monday, August 08, 2011, 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 President
2. Elect a Chairperson
3. Approval of Minutes of 2010 Annual Meeting
4. Treasurer's Report: 2010-11 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. Communication with the Public
12. Levy a School Tax for the Ensuing Year
13. Set Next Annual Meeting Date
14. Adjournment

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

## **TOMAH AREA SCHOOL DISTRICT**

If You Believe, You Will Achieve

**129 West Clifton Street**

**Tomah, WI 54660-2507**

### **ANNUAL BUDGET HEARING**

Monday, August 09, 2010, at 7:30 p.m.

The meeting was held at the Tomah High School Cafeteria, 901 Lincoln Avenue, Tomah.

The meeting was called to order at 7:30 p.m. on Monday, August 09, 2010.

#### **1. Call Meeting to Order**

The Annual Budget meeting of the Tomah Area School District was called to order by Vice President Judy Deming at 7:30 p.m. on Monday, August 9, 2010.

#### **2. Review of Proposed 2010-2011 Budget**

Business Manager Greg Gaarder reviewed the proposed 2010-2011 budget, which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.

#### **3. Adjournment**

A motion was made by Mary Ellen Justinger and seconded by Sandy Murray to adjourn the meeting. The motion carried. The meeting adjourned at 8:03 p.m.



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

## **TOMAH AREA SCHOOL DISTRICT**

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

### **ANNUAL SCHOOL DISTRICT MEETING**

Monday, August 09, 2010, at 8:00 p.m.

The meeting was held at the Tomah High School Cafeteria, 901 Lincoln Avenue, Tomah.

The meeting was called to order at 8:06 p.m. on Monday, August 09, 2010.

#### **1. Call Meeting to Order- Done by Vice President**

The Annual Meeting of the Tomah Area School District was called to order by School Board Vice President Judy Deming at 8:06 p.m. on Monday, August 9, 2010.

Mrs. Deming established the ground rules for the meeting as follows:

Under "Communcation with the Public", stand, state your name and where you are from.

If making a motion or second, stand and give your name.

Hand votes used.

If you speak, be succinct.

#### **2. Elect a Chairperson**

Mrs. Deming asked for nominations for a chairperson to preside over the meeting. A motion was made by Sandy Murray and seconded by Steve Ewers to nominate Judy Deming.

There were no other nominations. The motion carried on a hand vote.

#### **3. Approval of Minutes of 2009 Annual Meeting**

Mrs. Deming 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: 2009-10 Fiscal Year**

The Treasurer's Report was not read since it is printed in detail in the District's Annual Report. A motion was made by Dave Stutzman and seconded by Jenny McCoy 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 \$933,120.40, expenses \$883,052.04, and investment return of \$68.36. The current amount invested in the trust is \$114,640.75. 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 Tom Curran and seconded by Scott Hurd 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 Terry Juracich and seconded by Steve Ewers 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 Dave Stutzman and seconded by Manuela Coffey 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 District Building and Maintenance Projects**

Mr. Gaarder presented a list of building and maintenance projects that were completed by the District during the 2009-2010 school year.

**B. Fiscal Report on 4K Program**

Mr. Gaarder presented the 2009-2010 fiscal report for the Four-Year-Old Kindergarten Program.

**C. Communication with the Public**

Mr. Wagner asked about whether the DARE Program was still being taught. He was informed that the DARE Program has been implemented at the 5th grade level but that the District was considering a move to the GREAT (Gang Resistance Education and Training) Program at the middle school.

**12. Levy a School Tax for the Ensuing Year**

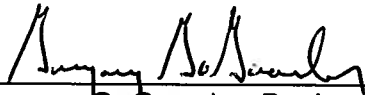
A motion was made by Sandy Murray and seconded by Paul Skofronick to set the levy at \$10,531,284.00 as presented. The annual meeting has authority to set the levy. The motion carried on a hand vote. Mrs. Deming reviewed the Board's authority to modify and set the levy as per state statute.

**13. Set Next Annual Meeting Date**

A motion was made by Don Wagner and seconded by Tom Curran to set the Annual Meeting for August 8, 2011, at 8:00 p.m. The motion carried on a hand vote.

**14. Adjournment**

A motion was made by Terry Juracich and seconded by Jenny McCoy to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:31 p.m.



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



**TOMAH AREA SCHOOL DISTRICT  
TREASURER'S REPORT - 2010-2011**

**GENERAL FUND - 10**

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 9,196,475.20
Inter-District	\$ 186,620.00
Intermediate	\$ 1,494.72
State	\$ 21,063,031.76
Federal	\$ 1,660,818.64
Other	\$ 127,521.30

TOTAL \$ 32,235,961.62

Reserved for Early Retirement Benefits	\$ 162,720.00
Designated for Other Purposes	\$ 522,622.69
Fund Balance-Unreserved-Designated	\$ 3,474,037.79
Beginning Equity Fund Balance	\$ 4,159,380.48

Difference	\$ 102,218.01
Benefits Transferred for Retirees	\$ 86,160.00
Designated for Other Purposes	\$ 16,058.01

Reserved for Early Retirement Benefits	\$ 248,880.00
Designated for Other Purposes	\$ 538,680.70
Ending Fund Bal-Unreserved-Designated	\$ 3,474,037.79
Ending Equity Fund Balance	\$ 4,261,598.49

Expenditures & Other Financing Uses

Instruction	\$ 18,559,735.47
Support	\$ 10,482,704.13
Interfund Transfer to Fund 27	\$ 2,587,298.95
Non-Program Transactions	\$ 504,005.06

TOTAL \$ 32,133,743.61

**EXPENDABLE AND NON EXPENDABLE GIFTS - 21**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 36,467.80

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 51,922.61

\*Beginning Fund Balance \$ 80,704.42

Difference \$ (15,454.81)

\*Ending Fund Balance \$ 65,249.61

**SPECIAL EDUCATION - 27**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 4,768,660.21

Expenditures & Other Financing Uses

Instruction	\$ 3,441,263.10
Support	\$ 1,123,771.39
Non Program Transactions	\$ 203,625.72

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 4,768,660.21

\*Beginning Fund Balance \$ -

Difference \$ -

\*Ending Fund Balance \$ -

**NATIVE AMERICAN - 29**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 21,762.00  
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 21,762.00

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

**DEBT SERVICE FUND - 30**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 1,505,899.18  
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,518,078.36

\*Beginning Fund Balance \$ 395,209.49  
Difference \$ (12,179.18)  
\*Ending Fund Balance \$ 383,030.31

**CAPITAL PROJECTS FUND - 45**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 9.93  
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 35,970.86

\*Beginning Fund Balance \$ 35,984.49  
Difference \$ (35,960.93)  
\*Ending Fund Balance \$ 23.56

**FOOD SERVICE FUND - 50**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 1,548,824.96  
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,630,949.97

\*Beginning Fund Balance \$ 195,906.14  
Difference \$ (82,125.01)  
\*Ending Fund Balance \$ 113,781.13

**EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	14,463.41
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	14,524.69

*Beginning Fund Balance	\$	76,827.93
Difference	\$	<u>(61.28)</u>
*Ending Fund Balance	\$	76,766.65

**EMPLOYEE TRUST FUND - FUND 73**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,087,071.78
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,033,628.49

*Beginning Fund Balance	\$	114,640.75
Difference	\$	<u>53,443.29</u>
*Ending Fund Balance	\$	168,084.04

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 School District

<b>BUDGET ADOPTION 2011-12</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
Beginning Fund Balance (Account 930 000)	4,071,222.61	4,159,381.09	4,261,599.65
Ending Fund Balance, Nonspendable (Acct. 935 000)		0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)		249,531.00	249,531.00
Ending Fund Balance, Committed (Acct. 937 000)		0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)		0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)		4,012,068.65	4,012,068.65
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>4,159,381.09</b>	<b>4,261,599.65</b>	<b>4,261,599.65</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	9,001,509.83	9,009,364.29	9,894,836.00
240 Payments for Services	44,054.49	45,461.68	47,000.00
260 Non-Capital Sales	33,360.21	33,288.70	27,130.00
270 School Activity Income	51,097.39	61,221.89	46,315.00
280 Interest on Investments	31,724.40	2,445.33	3,000.00
290 Other Revenue, Local Sources	25,807.60	44,693.31	32,300.00
<b>Subtotal Local Sources</b>	<b>9,187,553.92</b>	<b>9,196,475.20</b>	<b>10,050,581.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	175,193.30	186,620.00	238,607.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>175,193.30</b>	<b>186,620.00</b>	<b>238,607.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	2,007.07	1,494.72	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
<b>Subtotal Intermediate Sources</b>	<b>2,007.07</b>	<b>1,494.72</b>	<b>2,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	251,526.00	253,044.00	212,454.00
620 State Aid -- General	18,822,422.00	20,524,695.00	18,473,759.00
630 DPI Special Project Grants	39,036.86	140,880.99	0.00
640 Payments for Services	26,858.00	21,186.00	31,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	8,379.14	7,274.39	5,000.00
690 Other Revenue	43,820.68	115,951.38	53,085.00
<b>Subtotal State Sources</b>	<b>19,192,042.68</b>	<b>21,063,031.76</b>	<b>18,775,298.00</b>
<b>Federal Sources</b>			
710 Transit of Aids	1,088,681.76	40,003.00	34,093.00
720 Impact Aid	177,844.42	223,233.84	196,124.00
730 DPI Special Project Grants	217,331.10	190,357.76	210,967.00
750 IASA Grants	823,753.26	1,207,224.04	808,516.00
760 JTPA	0.00	0.00	570,000.00

770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>2,307,610.54</b>	<b>1,660,818.64</b>	<b>1,819,700.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	7,060.16	7,000.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>7,060.16</b>	<b>7,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	23,039.50	40,494.73	7,000.00
970 Refund of Disbursement	90,783.76	61,311.30	149,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	35,582.73	18,655.11	10,000.00
<b>Subtotal Other Revenues</b>	<b>149,405.99</b>	<b>120,461.14</b>	<b>166,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>31,013,813.50</b>	<b>32,235,961.62</b>	<b>31,059,186.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	6,931,788.33	7,852,506.94	7,174,050.06
120 000 Regular Curriculum	8,258,430.41	8,068,904.41	6,673,363.65
130 000 Vocational Curriculum	1,080,454.16	1,163,334.12	1,025,344.13
140 000 Physical Curriculum	972,268.72	923,473.76	888,478.48
160 000 Co-Curricular Activities	457,105.43	458,003.77	418,012.19
170 000 Other Special Needs	127,200.18	93,512.47	98,191.47
<b>Subtotal Instruction</b>	<b>17,827,247.23</b>	<b>18,559,735.47</b>	<b>16,277,439.98</b>
<b>Support Sources</b>			
210 000 Pupil Services	751,959.53	786,687.58	782,989.69
220 000 Instructional Staff Services	1,179,429.91	1,155,553.60	1,050,651.33
230 000 General Administration	322,241.17	325,091.41	323,369.00
240 000 School Building Administration	1,269,723.96	1,319,285.47	1,300,333.54
250 000 Business Administration	5,777,035.69	5,999,514.18	5,556,636.46
260 000 Central Services	571,217.17	557,398.14	475,972.00
270 000 Insurance & Judgments	255,663.87	301,088.84	262,297.00
280 000 Debt Services	43,711.44	7,368.75	10,000.00
290 000 Other Support Services	5,591.29	30,716.16	1,185,939.00
<b>Subtotal Support Sources</b>	<b>10,176,574.03</b>	<b>10,482,704.13</b>	<b>10,948,188.02</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,370,264.77	2,587,298.40	3,051,326.00
430 000 Instructional Service Payments	544,138.61	502,478.40	779,732.00
490 000 Other Non-Program Transactions	7,430.38	1,526.66	2,500.00
<b>Subtotal Non-Program Transactions</b>	<b>2,921,833.76</b>	<b>3,091,303.46</b>	<b>3,833,558.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>30,925,655.02</b>	<b>32,133,743.06</b>	<b>31,059,186.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
900 000 Beginning Fund Balance	81,237.69	80,704.42	65,249.61
<b>900 000 Ending Fund Balance</b>	<b>80,704.42</b>	<b>65,249.61</b>	<b>65,249.61</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,829,684.30</b>	<b>4,826,890.01</b>	<b>4,875,806.00</b>
100 000 Instruction	3,323,635.94	3,472,977.64	3,424,521.46
200 000 Support Services	1,256,988.95	1,165,741.46	1,145,198.82
400 000 Non-Program Transactions	249,592.68	203,625.72	306,085.72
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,830,217.57</b>	<b>4,842,344.82</b>	<b>4,875,806.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
900 000 Beginning Fund Balance	385,906.33	395,209.49	419,001.17
<b>900 000 ENDING FUND BALANCES</b>	<b>395,209.49</b>	<b>419,001.17</b>	<b>396,538.67</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,467,563.67</b>	<b>1,505,899.18</b>	<b>1,457,045.00</b>
281 000 Long-Term Capital Debt	1,281,625.00	1,283,825.00	1,279,425.00
282 000 Refinancing	3,020.36	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	
289 000 Other Long-Term General Obligation Debt	173,615.15	198,282.50	200,082.50
400 000 Non-Program Transactions	0.00	0.00	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,458,260.51</b>	<b>1,482,107.50</b>	<b>1,479,507.50</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>8,510,000.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
900 000 Beginning Fund Balance	90,773.87	35,984.49	22.96
<b>900 000 Ending Fund Balance</b>	<b>35,984.49</b>	<b>22.96</b>	<b>(0.00)</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>165.62</b>	<b>9.33</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	54,955.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	35,970.86	22.96
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>54,955.00</b>	<b>35,970.86</b>	<b>22.96</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
900 000 Beginning Fund Balance	195,536.97	195,906.14	113,781.13
<b>900 000 ENDING FUND BALANCE</b>	<b>195,906.14</b>	<b>113,781.13</b>	<b>113,781.13</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,575,436.11</b>	<b>1,548,824.96</b>	<b>1,601,350.00</b>
200 000 Support Services	1,575,066.94	1,632,149.97	1,601,350.00
400 000 Non-Program Transactions	0.00	(1,200.00)	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,575,066.94</b>	<b>1,630,949.97</b>	<b>1,601,350.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2009-2010</b>	<b>Unaudited 2010-2011</b>	<b>Budget 2011-2012</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**TOMAH AREA SCHOOL DISTRICT  
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2011**

G.O. Refunding Bonds, Series 2007A

2011			Interest	\$	42,300.00		
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	
		\$	2,115,000.00		\$	171,600.00	\$ 2,286,600.00

G.O. Refunding Bonds, Series 2007C

2011			Interest	\$	87,412.50		
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	
		\$	4,200,000.00		\$	1,035,062.50	\$ 5,235,062.50

Gen Obligation Refunding Bonds 6/22/2009

2011			Interest	\$	17,541.25		
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	
		\$	1,050,000.00		\$	136,955.00	\$ 1,186,955.00

<b>SUB TOTAL</b>	<b>PRINCIPAL</b>	<b>\$</b>	<b>7,365,000.00</b>	<b>INTEREST</b>	<b>\$</b>	<b>1,343,617.50</b>	
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<b>TOTAL DISTRICT INDEBTEDNESS</b>	<b>\$</b>	<b>8,708,617.50</b>
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## 2011-2012 Levy Summary

2011-2012 Local Property Tax Fund 10 Levy	\$	9,861,836.00
2011-2012 Fund 38 Levy	\$	198,020.00
2011-2012 Fund 10-38-41-80 Levy	\$	10,059,856.00
2011-2012 Local Property Tax Fund 39 Levy	\$	1,259,025.00
2011-2012 Total Local Prop. Tax Levy(Funds 10&38&39)	\$	11,318,881.00
2010-2011 Local Property Tax Fund 10 Levy	\$	8,976,340
2010-2011 Local Property Tax Fund 38 & 39 Levy	\$	1,460,808
2010-2011 Total Local Property Tax Levy	\$	10,437,147
2011-2012 Property Tax Levy Increase/Decrease	\$	881,734
2011-2012 Property Tax Levy Percent Increase/Decrease		8.45%
Equalized Valuation/Mill Rate		
11-12 Equalized Valuation	\$	1,301,962,442
11-12 Mill Rate		0.00869371
10-11 Certified Equalized Valuation	\$	1,301,962,442
10-11 Actual Mill Rate		0.00801647
Difference in Equalized Valuation	\$	-
% Increase in Equalized Valuation		0.00%
<b>Tax Impact on Property</b>		
2011-2012 Projected Taxes on \$100,000	\$	869.37
2010-2011	\$	801.65
Difference in Taxes	\$	67.72
Percent Difference		8.45%

**\$5.64 Per Month Increase**



**2011-2012 Revenue Limit Worksheet**

**DISTRICT:** **DATA AS OF 6/28/11, 12:11 PM**

<b>Line 1: 2010-2011 Base Revenue</b>	<b>=</b>	<b>29,735,878</b>
<b>Line 1 Amnt May Not Exceed Line 9-Line 7B of Final 10-11 Revenue Limit.</b>		
2010-11 General Aid Certification (10-11 line 12A)	+	20,534,175
2010-11 Computer Aid Received (Src 691)	+	38,161
2010-11 Hi Pov Aid (10-11 line 12B)	+	0
2010-11 Fnd 10 Levy Cert (10-11 in 18, levy 10 Src 211)	+	8,976,340
2010-11 Fnd 38 Levy Cert (10-11 in 14B, levy 38 Src 2)	+	196,693
2010-11 Fnd 41 Levy Cert (10-11 in 14C, levy 41 Src 2)	+	0
2010-11 Aid Penalty for Over Levy (10-11 Results)	-	9,480
2010-11 Penalty for Unspent Energy Exemption	-	0
<b>2010-11 Levy for 10-11 Non-Recurring Exemptions. Enter amnt used.</b>		<b>0</b>
2010-11 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%.

<b>Line 2: Base Avg:(08+.4ss)+(09+.4ss)+(10+.4ss) / 3 =</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Summer fte:	91	110	102	102
% (40,40,40)	36	44	41	41
Sept fte:	3,008	3,122	3,138	3,138
Total fte	3,044	3,166	3,179	3,179

<b>Line 6: Curr Avg:(09+.4ss)+(10+.4ss)+(11+.4ss) / 3 =</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Summer fte:	110	102	102
% (40,40,40)	44	41	41
Sept fte:	3,122	3,138	3,138
Total fte	3,166	3,179	3,179

**Line 10B: Declining Enrollment Exemption =**

Average FTE Loss (Line 2 - Line 6, if > 0)  
 X 1.00 =

**X (Line 5, Maximum 2011-2012 Revenue per Memb) =**  
 Non-Recurring Exemption Amount:

**Line 18: State Aid for Exempt Computers =**  
 Line 18 = A X (Line 17 / C) (to 8 decimals)

2011 Property Values (estimate until 10/11).

2011 Exempt Computer Property Valuation	Required
2011 TIF-Out Tax Apportionment Equalized Valuation	
2011 TIF-Out Value plus Exempt Computers (A + B)	
<b>Computer aid replaces a portion of proposed Fund 10 Levy</b>	
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.

1. 2010-11 Base Revenue (Funds 10, 38, 41)	(from left)	29,735,878
2. Base Sept Membership Avg (08+.4ss, 09+.4ss, 10+.4ss/3)	(from left)	3,130
3. 2010-11 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,500.28
4. 2011-12 Per Member Change (A+B)		-500.28
A. Allowed Per Pupil Change (Ln 3 x 0.055)		-522.52
B. Low Rev Incr ((9,000 - (3 + 4A))-4C) Not < 0		22.24
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2011-12 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,000.00
6. Current Membership Avg (09+.4ss, 10+.4ss, 11+.4ss/3)	(from left)	3,175
7. 2011-12 Rev Limit, No Exemptions (Ln 5 x Ln 6) + Ln 7A	(rounded)	28,575,000
A. Hold Harm Non-Recurr Exemption from 2010-11		0
B. Total Recurring Exemptions (A+B+C+D+E)		0
C. Prior Year Carryover		0
D. Transfer of Service (if negative, include sign)		0
E. Transfer of Territory (if negative, include sign)		0
F. Federal Impact Aid Loss (2009-10 to 2010-11)		0
G. Recurring Referenda to Exceed (if 11-12 is first year)		0
9. 2011-12 Limit with Recurring Exemptions (Ln 7 + Ln 8)		0
10. Total 2011-12 Non-Recurring Exemptions (A+B+C+D)		0
A. Non-Recurring Referenda, to Exceed 2011-12 Limit		0
B. Declining Enrollment Exemptn for 11-12 (from left)		0
C. Energy Efficiency Exemption for 11-12		0
D. Adjustment for Refunded or Rescinded Taxes, 2011-12		0
11. 2011-12 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		28,575,000
12. Total Aid to be Used in Computation (12A + 12B)		18,445,501
A. JULY 1 Estimated 2011-12 General Aid		0
B. Est. State Aid to High Poverty Districts (not all dists)		0
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>10,129,499</b>
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt; line 13</b>	<b>10,129,499</b>
<b>Entries Required Below: Amnts Needed by Purpose and Fund:</b>		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	(Proposed Fund 10)	9,931,479
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	(to Budget Rpt)	198,020
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	(to Budget Rpt)	
15. Total Revenue from Other Levies	(A+B+C+D):	1,259,025
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	(to Budget Rpt)	
B. Community Services (Fnd 80 Src 210)	(to Budget Rpt)	
C. Prior Year Levy Chargeback (Src 212)	(to Budget Rpt)	
D. Other Levy Revenue - Milwaukee & Kenosha Only	(to Budget Rpt)	
16. Total Estimated Low Revenue Ceiling Aid (Ln 16B x Ln 6)		28,258
A. Addl. Low Revenue Ceiling per Member Levied (max \$100)		22.24
B. Low Revenue Ceiling Aid per Member (Ln 16A x 40%, max \$40)		8.90
17. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15 - Ln 16)		11,360,266
18. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	41,385
<b>19. Fnd 10 Src 211 (Ln 14A, Ln 17, Ln 18) 2011-12 Budget</b>		<b>9,961,836</b>
<b>Line 19 (not 14A) is the Fund 10 Levy certified by the Board.</b>		
<b>20. Total Fall, 2011 All Fund Tax Levy (14B + 14C + 15 + 19)</b>		<b>11,318,881</b>
Line 20 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00869371
21. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,457,045

# Revenue Limit Explanation and Example

## Revenue Limits

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

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

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

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

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

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

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

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

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

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

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

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**

**JULY 1 2011-12 GENERAL AID**

USING 10-11 MEMBS, 2010 SCHOOL AID (MAY 11 CERT) VALUES, 10-11 BUDGET DATA  
Tomah Area 5747

**GUARANTEES FOR FINAL ELIGIBILITY:** **K-12**  
PRIMARY (G1) 1,930,000  
SECONDARY (G6) 948,135  
TERTIARY (G11) 564,032

**K-8**

2,895,000  
1,422,202  
846,048

**JULY 2011**

31,147,251.00

1,000

3,227,000

3,227,000.00

9,653

31,150,231

27,920,251.00

0.00

1,306,722,742

1,930,000

6,228,110,000

0,00051813

4,921,387,258

2,549,918.38

948,135

3,059,631,645

0,00912536

1,752,908,903

15,995,924.79

564,032

1,820,131,264

0

513,408,522

0.00

18,545,843.00

0.00

0.00

-266,248.00

-62.00

0

18,277,533

170,432.00

0.00

2,465.00

0.00

167,967.00

1.00

18,445,501.00

0.00

18,445,501

**PART E: 2010-11 SHARED COST - CONTINUED**

E6 PRIMARY COST CEILING PER MEMB	3,138.00	
E7 PRIMARY CEILING (A7 * E6)	3,112.00	
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	6,250.00	
E9 SECONDARY COST CEILING PER MEMB	3,125.00	
E10 SECONDARY CEILING (A7 * E9)	102.00	
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)	0.00	
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	3,227.00	

**PART F: EQUALIZED PROPERTY VALUE**

F1 2010 SCH AID (MAY 11 CERT) + COMP VAL VALUE PER MEMBER =	32,366,593.46	
F2 2010 SCH AID (MAY 11 CERT) + COMP VAL VALUE PER MEMBER =	9,120,485.50	
F3 2010 SCH AID (MAY 11 CERT) + COMP VAL VALUE PER MEMBER =	20,534,175.00	

**PART G: 2011-12 EQUAL AID BY TIER - BUDGET**

G1 PRIMARY GUARANTEED VALUE PER MEMBER	0.00	
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	0.00	
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00	
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	0.00	
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	2,698,949.96	
G6 SECONDARY GUARANTEED VALUE PER MEMB	32,366,593.46	
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	0.00	
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00	
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	0.00	
G10 SECONDARY EQUALIZATION AID (G8 * G9)	2,500.00	
G11 TERTIARY GUARANTEED VALUE PER MEMB	32,364,093.46	
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	2,698,949.96	
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00	
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	29,665,143.50	
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00	

**PART H: 2011-12 JULY 1 ESTIMATED EQUALIZATION AID**

H1 11-12 EQUALIZATION AID ELIG (G5+G10+G15) NOT < 0	1,460,807.50	
H2 PARENTAL CHOICE, EQ (MILWAUKEE & RACINE)	0.00	
H2A PAYMENT TO MILWAUKEE SD FROM CITY OF MILW	1,460,807.50	
H3 MLWK CHARTER PGM, EQ (H1 * -.0144640321)	0.00	
H4 10-11 OCT/FINAL EQUAL AID ADJ	0.00	
H5 PRIOR YEAR DATA ERROR ADJUSTMENT	0.00	
H6 11-12 EQ AID JULY 1 ESTIMATE (ROUND) (H1+H2+H3+H4+H5)	1,462,107.50	

**\*\*\* PART I: 2011-12 JULY 1 ESTIMATED GENERAL AID \*\*\***

I1 11-12 SPECIAL ADJUSTMENT/CH 220 AID ELIG	1,482,107.50	
I2 A. PARENTAL CHOICE SPAD/220 (MILWAUKEE & RACINE)	0.00	
I2 B. MILWK CHARTER PGM SPAD/220 (MILWAUKEE & RACINE)	2,465.00	
I2 C. OCT/FINAL SPAD/220 (MILWAUKEE & RACINE)	0.00	
I3 11-12 SPAD/220 JULY 1 ESTIMATE (ROUND) (I1+I2A+I2B+I2C)	1,482,107.50	
I4 10-11 OCT/FINAL CHOICE/CHARTER DEDUCT ADJ	31,147,251.00	
I5A JULY 1 ESTIMATED 2011-12 GEN AID SUBTOTAL (H6+H8+H9+H10+I1+I2+I3+I4)	0.00	
I5B 10-11 OCT/FINAL ACT 28 ADJ	0.00	
I5 JULY 1 ESTIMATE GEN AID (I5A+I5B)	31,147,251.00	

**PART A: 2010-11 AUDITED MEMBERSHIP**

A1 3RD FRI SEPT 10 MEMBERSHIP* (include Youth Challenge)	10R 000000 000	+
A2 2ND FRI JAN 11 MEMBERSHIP* (include Youth Challenge)	10R 210 + 691	-
A3 TOTAL (A1 + A2)	10R 000000 620+718	-
A4 AVERAGE (A3/2) (ROUNDED)	(DPI ESTIMATE)	-
A5 SUMMER 10 FTE EQUIVALENT*	10R 000000 850	-
A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT	10R 000000 873	-
A7 AID MEMBERSHIP (A4 + A5 + A6) [higher of A1 or A2, + A5 + A6 for Milwaukee]	10R 000000 874	-
	10R 000000 972	-
	(TO LINE C6)	=

**PART B: 2010-11 GENERAL FUND DEDUCTIBLE RECEIPTS-BUDGET**

B1 TOTAL REVENUE & TRNSF IN	10E 000000 000	+
B2 PROP TAX + COMPUTER AID	10E 411000 838+839	-
B3 GENERAL STATE AID	10E 491000 950	-
B4 NON-DED IMPACT AID	10E 492000 972	-
B5 REORG SETTLEMENT	(C1 - C2 - C3 - C4)	+
B6 LONG TERM OP BORR, NOTE	(FROM LINE B9)	-
B7 LONG TERM OP BORR, STF	38E+39E 283000 680	+
B8 PROPERTY TAX/EQUAL AID REFUND	(NOT LESS THAN 0)	=
B9 DEDUCTIBLE RECEIPTS		

**PART C: 2010-11 NET COST OF GENERAL FUND-BUDGET**

C1 TOTAL GF EXPENDITURES	10E 000000 000	+
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-
C3 REORG SETTLEMENT	10E 491000 950	-
C4 REFUND PRIOR YEAR REV	10E 492000 972	-
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=

**PART D: 2010-11 NET COST OF DEBT SERVICE FUNDS-BUDGET**

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-
D3 PROPERTY TAXES	38R + 39R 210	-
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-
D5 NON-REV RECEIPTS	38R + 39R 800	-
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-
D7 TOTAL EXPENDITURES	38E + 39E 000	+
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+
D9 REFINANCING	38E + 39E 282000	-
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-
D11 NET COST DEBT SERVICE FUNDS		=

**PART E: 2010-11 SHARED COST-BUDGET**

E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)	\$9,652	
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION	0.00	
E3 IMPACT AID NON-DEDUCTIBLE	0.00	
E4 TOTAL SHARED COST FOR EQUALIZATION AID	31,147,251.00	

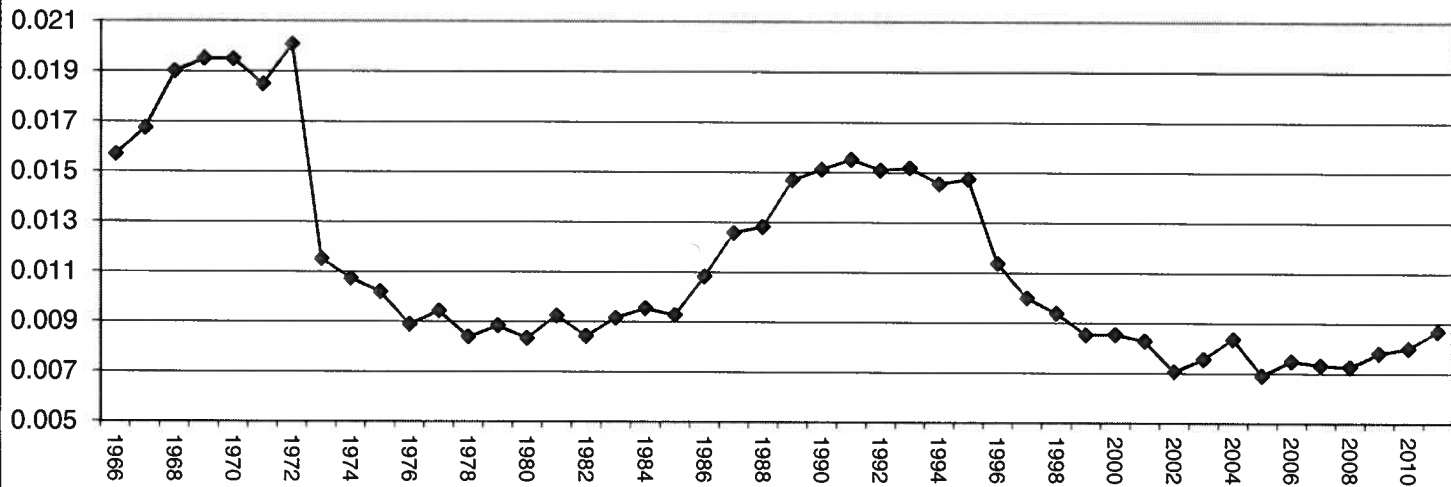
THIS IS THE JULY 1 GENERAL AID ESTIMATE FOR THE 2011-12 FISCAL YEAR.  
DISTRICTS ARE REMINDED THAT THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE FALL, 2011 LEVY.  
COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE 11, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE 11" TAB IN THIS WORKBOOK.

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

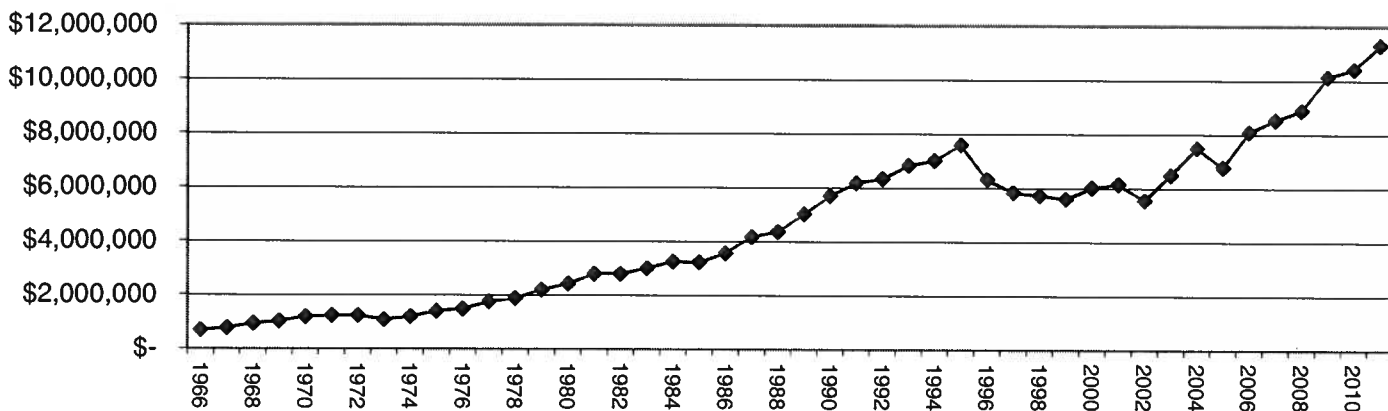
\* The School District Certification of Equalized Valuation for 2011 will not be known until October 1, 2011.

	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	\$ 10,437,147.00	\$ 1,301,962,442	0.0080165	2.86%	0.23%	2.62%
2011	\$ 11,318,876.00	\$ 1,301,962,442	0.0086937	8.45%	0.00%	8.45%
5 Year Average				7.33%	2.80%	4.43%
10 Year Average				8.55%	5.81%	2.69%
15 Year Average				5.21%	5.93%	-0.62%

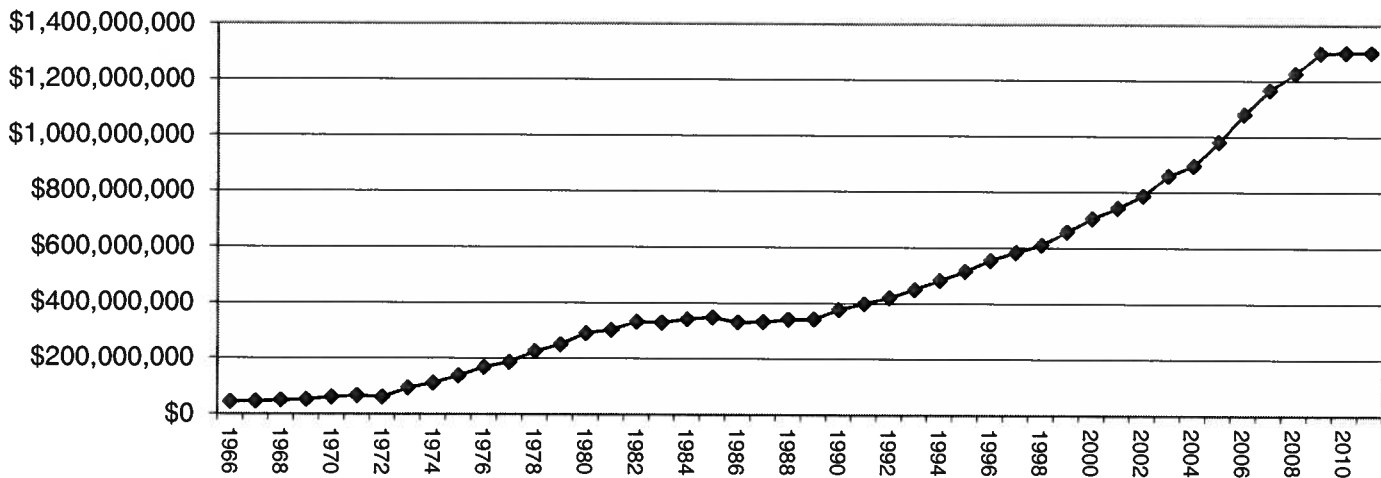
### MILL RATE HISTORY



### TAX LEVY HISTORY



### EQUALIZED VALUATION HISTORY



**CITIZEN’S GUIDE  
TO UNDERSTANDING  
THE 2011-2012  
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.



# 2011-2012 Budget Reductions/Additions

<b>Total Reductions Needed as Estimated in January 2011</b>		<b>(\$2,076,621.05)</b>
Tier 1 Reductions (\$1,000,000)		\$ (823,432.00)
Tier 2 Reductions (\$1,200,000)		\$ (405,677.90)
Tier 3 Reductions (\$1,750,000)		\$ -
Tier 1 Additions		\$ 25,000.00
Tier 2 Additions		\$ 291,106.00
Tier 3 Additions		\$ -
<b>TOTAL Tier 1 &amp; 2 Reductions/Additions</b>		<b>(\$913,003.00)</b>
Additional Salary and Fringe		\$ 420,000.00
Jobs Bill Funding		\$ (570,000.00)
ACT 10 requirement that employees pay 1/2 of the WRS contribution and 12.6% of health insurance as mandated by the Governor. (Teachers, Central Office and Administration Only. Support Staff will not be affected until July 1, 2012.)		\$ (1,247,507.00)
<b>Total Reductions</b>		<b>(\$2,310,510.00)</b>

Tier 1 Reductions (Approved 4/21/11)			
Secretary	District Office	-0.4	\$ (9,200.00)
Aide RKLC	RKLC	-0.4	\$ (9,200.00)
RKLC (Decisions)	RKLC	-0.5	\$ (38,729.50)
Band	THS/TMS	-1	\$ (77,459.00)
Social Studies	THS	-1	\$ (77,459.00)
Math	THS	-1	\$ (77,459.00)
English	THS	-1	\$ (77,459.00)
Business Education	THS	-1	\$ (77,459.00)
General Music	TMS	-0.5	\$ (38,729.50)
4 Yr Old Kindergarten	Elementary	-0.5	\$ (27,000.00)
Study Hall	THS	-2	\$ (46,000.00)
Secretary	THS	-0.5	\$ (11,500.00)
Computer Aide	THS	-1	\$ (23,000.00)
Decrease in Non-Salary Building			\$ (134,000.00)
Decrease in Non-Salary Operations			\$ (40,778.00)
Decrease in Non-Salary Maintenance			\$ (35,000.00)
EEN Aide	THS	-1	\$ (23,000.00)
	ARRA Funded Position		
<b>TOTAL</b>			<b>(\$823,432.00)</b>

Tier 1 Additions (Approved 4/21/11)		
Associate Principal to Elementary Principal	THS	\$ 25,000.00

# 2011-2012 Budget Reductions/Additions

Tier 2 Reductions (Approved 5-19-2011)					
Title I Funded Reading (Formerly Remedial)	Elementary	-3	\$ (223,316.00)	ARRA Funded Position	ARRA Funded Position
RKLC EEN Teacher			\$ (38,729.00)		ARRA Funded Position
TMS Reading	TMS	-1	\$ (77,459.00)		
Transportation Aide	District	-1	\$ (23,000.00)		
Collaboration Aide	Elementary	-0.5	\$ (11,500.00)		
MS Aides(Lunch and IV Aide)	TMS	-1.3	\$ -		Position not eliminated
EEN Aide	TMS	-1	\$ -		Position not eliminated
Late Bus	District		\$ (13,673.00)		
5K Route	District		\$ (18,000.00)		
Athletic Fees (\$25/per Sport)			\$ -		Position not eliminated
			\$ (405,677.00)		

Tier 2 Additions					
Miller, LaGrange, Lemonweir		3	\$ 232,377.00		
Three (3) EEN Teachers (EBD)					
4K Teacher	TPLC	0.5	\$ 38,729.00		
EEN RKLC Sub	RKLC		\$ 20,000.00		
			\$ 291,106.00		

TIER 3 (These positions were not eliminated.)					
Collaboration Sub	Elementary	-0.5	\$ (17,000.00)		
Guidance	Elementary	-1	\$ (77,459.00)		
Family Consumer Ed.	TMS	-1	\$ (77,459.00)		
MS Aides(Lunch and IV Aide)	TMS	-1.3	\$ (36,000.00)		
EEN Aide	TMS	-1	\$ (23,000.00)		
Athletic Fees (\$25/per Sport)			\$ (26,625.00)		
Technology Education	THS	-1	\$ (77,459.00)		
TMS Reading	TMS	-1	\$ (77,459.00)		
Athletic Reductions			\$ (34,472.00)		
			\$ (446,933.00)		

Fund Grand Totals

2011-2012 TOTAL BUDGET	10/15/2009	7/18/2011	Difference	Percent Change
FUND 10	2010-2011	2011-2012		
Lemonweir	\$31,928	\$26,989	(\$4,939)	-15.47%
Miller	\$25,401	\$21,734	(\$3,667)	-14.44%
Oakdale	\$8,317	\$7,248	(\$1,069)	-12.85%
Camp Douglas	\$4,470	\$3,560	(\$911)	-20.37%
Wyeville	\$11,731	\$10,047	(\$1,684)	-14.35%
Warrens	\$12,063	\$11,083	(\$980)	-8.13%
LaGrange	\$35,747	\$33,698	(\$2,049)	-5.73%
Music/Art/PE/Guid/Chap/Library	\$94,535	\$79,400	(\$15,134)	-16.01%
Total Elementary NonSalary	\$224,190	\$193,758	(\$30,432)	-13.57%
Elementary Salary	\$7,070,493	\$6,983,106	(\$87,387)	-1.24%
<b>TOTAL ELEMENTARY</b>	<b>\$7,294,683</b>	<b>\$7,176,864</b>	<b>(\$117,819)</b>	<b>-1.62%</b>
Middle School	\$4,153,835	\$3,714,541	(\$439,293)	-10.58%
Senior High School	\$5,612,975	\$4,878,224	(\$734,751)	-13.09%
Alternative School	\$690,597	\$539,636	(\$150,962)	-21.86%
English as a Second Language	\$14,498	\$12,302	(\$2,196)	-15.15%
Administration	\$1,075,373	\$977,639	(\$97,734)	-9.09%
Health	\$38,349	\$35,946	(\$2,403)	-6.27%
Transportation	\$2,013,202	\$1,770,833	(\$242,369)	-12.04%
Operation	\$2,033,628	\$2,043,931	\$10,303	0.51%
Construction	\$518,134	\$570,000	\$51,866	10.01%
Maintenance	\$627,286	\$671,606	\$44,320	7.07%
District Wide Reading	\$156,403	\$162,297	\$5,894	0.00%
District Wide Programs	\$5,033,142	\$6,054,543	\$1,021,401	20.29%
District Wide AV	\$30,529	\$30,529	\$0	0.00%
Curriculum	\$461,622	\$432,749	(\$28,873)	-6.25%
Technology	\$477,020	\$459,816	(\$17,204)	-3.61%
Gifted & Talented	\$79,815	\$77,760	(\$2,055)	-2.57%
Native American Education	\$1,500	\$1,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$468,215	\$394,695	(\$73,520)	-15.70%
Wellness	\$200	\$200	\$0	0.00%
Fund 10 Grants	\$1,573,013	\$1,053,576	(\$519,437)	-33.02%
<b>FUND 10 TOTAL</b>	<b>\$32,354,018</b>	<b>\$31,059,186</b>	<b>(\$1,294,833)</b>	<b>-4.00%</b>

<b>FUND 27 TOTAL</b>					
Total Elementary Non-Salary					
Elementary Salary	\$1,346,417	\$1,615,832	\$269,415	20.01%	
Elementary Salary & Non-Salary	\$1,346,417	\$1,615,832	\$269,415	20.01%	
Middle School	\$526,517	\$548,454	\$21,937	4.17%	
High School	\$742,813	\$715,029	(\$27,784)	-3.74%	
Transportation	\$242,047	\$236,141	(\$5,906)	-2.44%	
District Wide	\$1,096,696	\$1,087,514	(\$9,182)	-0.84%	
Fund 27 Grants	\$1,014,329	\$647,609	(\$366,720)	-36.15%	
<b>FUND 27 TOTAL</b>	<b>\$4,968,819</b>	<b>\$4,850,579</b>	<b>(\$118,240)</b>	<b>-2.38%</b>	
<b>FUND 38 &amp; 39 TOTAL</b>					
	<b>\$1,482,107.50</b>	<b>\$1,479,508</b>	<b>(\$2,600)</b>	<b>-0.18%</b>	
<b>FUND 10 TOTAL</b>					
	\$32,354,018	\$31,059,186	(\$1,294,833)	-4.00%	
<b>FUND 27 TOTAL</b>	<b>\$4,763,458</b>	<b>\$4,850,579</b>	<b>\$87,121</b>	<b>1.83%</b>	
<b>FUND 38 &amp; 39 TOTAL</b>	<b>\$1,470,467</b>	<b>\$1,479,508</b>	<b>\$9,040</b>	<b>0.61%</b>	
<b>GRAND TOTAL</b>	<b>\$38,587,943</b>	<b>\$37,389,272</b>	<b>(\$1,198,671)</b>	<b>-3.11%</b>	

2011-12 NON-SALARY BUDGET		10/15/2010		7/18/2011		Difference		Percent Change		Notes
FUND 10	A	D	D	D	D	D-C	D-C	(D-C)/C		
	Lemonweir	\$31,928	\$26,989			(\$4,939)		-15.47%	Overall 25% Decrease in Bldg. Budgets	
	Miller	\$25,401	\$21,734			(\$3,667)		-14.44%		
	Oakdale	\$8,317	\$7,248			(\$1,069)		-12.85%		
	Camp Douglas	\$4,470	\$3,560			(\$911)		-20.37%		
	Wyeville	\$11,731	\$10,047			(\$1,684)		-14.35%		
	Warrens	\$12,063	\$11,083			(\$980)		-8.13%		
	LaGrange	\$35,747	\$33,698			(\$2,049)		-5.73%		
	Music/Art/PE/Guid/Chap/Library	\$94,535	\$79,400			(\$15,134)		-16.01%		
	<b>Elementary Total</b>	\$224,190	\$193,758			(\$30,432)		-13.57%		
	Middle School	\$115,280	\$79,354			(\$35,926)		-31.16%		
	MS Athletics	\$8,754	\$9,353			\$599		6.84%		
	Senior High School	\$241,694	\$190,916			(\$50,778)		-21.01%		
	HS Athletics	\$95,840	\$69,132			(\$26,708)		-27.87%		
	Alternative School	\$39,734	\$33,563			(\$6,171)		-15.53%		
	English Language Learner	\$2,460	\$920			(\$1,540)		-62.60%		
	Administration	\$450,279	\$419,167			(\$31,112)		-6.91%		
	Health	\$3,244	\$2,515			(\$729)		-22.47%		
	Transportation	\$792,050	\$631,251			(\$160,799)		-20.30%		
	Operation	\$1,004,669	\$990,607			(\$14,063)		-1.40%		
	Construction	\$518,134	\$570,000			\$51,866		10.01%		
	Maintenance	\$182,600	\$214,600			\$32,000		17.52%		
	District Wide Programs	\$3,625,478	\$4,090,264			\$464,785		12.82%		
	District Wide AV	\$30,529	\$30,529			\$0		0.00%		
	Curriculum	\$207,478	\$207,448			(\$30)		-0.01%		
	Technology	\$306,044	\$302,000			(\$4,044)		-1.32%		
	Gifted & Talented	\$6,396	\$5,768			(\$627)		-9.81%		
	Native American Education	\$1,500	\$1,500			\$0		0.00%		
	4K (Four Year Old Kindergarten)	\$144,678	\$131,496			(\$13,182)		-9.11%		
	District Reading	\$0	\$750			\$750		100.00%		
	Wellness	\$200	\$200			\$0		0.00%		
<b>FUND 10</b>		<b>\$8,001,231</b>	<b>\$8,175,090</b>			<b>\$173,859</b>		<b>2.17%</b>		

<b>FUND 27</b>				
Elementary				
Middle School				
High School				
Transportation	\$33,000	\$33,000	\$0	0.00%
District Wide Aid Eligible	\$78,230	\$44,250	(\$33,980)	-43.44%
District Wide Non Aid Eligible	\$19,224	\$103,974	\$84,750	0.00%
<b>FUND 27 TOTAL</b>	<b>\$130,454</b>	<b>\$181,224</b>	<b>\$50,770</b>	<b>38.92%</b>
<b>FUND 38 &amp; 39 DEBT SERVICE</b>				
	<b>\$1,482,108</b>	<b>\$1,479,508</b>	<b>(\$2,600)</b>	<b>-0.18%</b>
<b>FUND 10 TOTAL</b>	<b>\$8,001,231</b>	<b>\$8,175,090</b>	<b>\$173,859</b>	<b>2.17%</b>
<b>FUND 27 TOTAL</b>	<b>\$130,454</b>	<b>\$181,224</b>	<b>\$50,770</b>	<b>38.92%</b>
<b>FUND 38 &amp; 39 TOTAL</b>	<b>\$1,482,108</b>	<b>\$1,479,508</b>	<b>(\$2,600)</b>	<b>-0.18%</b>
<b>GRAND TOTAL</b>	<b>\$9,613,792</b>	<b>\$9,835,822</b>	<b>\$222,030</b>	<b>2.31%</b>

<b>Alternative School Description</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>Difference</b>	<b>Percent Change</b>	<b>Explanation</b>
	<b>\$33,563</b>				
Personal Services - Alternative School	\$22,984	\$21,884	(\$1,100)	-5.03%	
Employee Travel - Alternative School	\$900	\$500	(\$400)	-80.00%	
Postage - Undifferentiated	\$200	\$200	\$0	0.00%	
General Supplies - Alternative School	\$8,259	\$6,318	(\$1,941)	-30.72%	
General Supplies - Art	\$380	\$200	(\$180)	-90.20%	
General Supplies - Music	\$225	\$50	(\$175)	-349.52%	
General Supplies - Physical Education	\$768	\$0	(\$768)	0.00%	
General Supplies - Library	\$66	\$200	\$134	67.22%	
AV Media-Alternative School	\$1,470	\$138	(\$1,333)	-969.09%	
Library Books - Library	\$3,027	\$2,985	(\$42)	-1.40%	
Newspapers - Library	\$252	\$145	(\$107)	-73.97%	
Periodicals - Alternative School	\$410	\$0	(\$410)	0.00%	
Periodicals - Library	\$223	\$155	(\$68)	-43.94%	
Instrl Computer Software - Library	\$571	\$788	\$217	27.54%	
	<b>\$39,734</b>	<b>\$33,563</b>	<b>(\$6,171)</b>	<b>-18.39%</b>	

English Language Learner Description	\$920 2010-2011	2011-2012	Difference	Percent Change	Explanation
Mileage ELL	\$1,560	\$220	(\$1,340)	0.00%	
General Supplies - ELL	\$500	\$480	(\$20)	0.00%	
Textbooks - ELL	\$400	\$220	(\$180)	0.00%	
	<b>\$2,460</b>	<b>\$920</b>	<b>(\$1,540)</b>	<b>-62.60%</b>	

Administration Description	\$419,167 2010-2011	2011-2012	Difference	Percent Change	Explanation
Personal Services - Board Members (Negotiator)	\$15,000	\$15,000	\$0	0.00%	
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	\$6,500	\$6,500	\$0	0.00%	
Personal Services - District Administrator	\$3,000	\$3,000	\$0	0.00%	
Personal Services - Direction of Business	\$20,500	\$20,500	\$0	0.00%	
Employee Travel - Board Members	\$1,500	\$1,500	\$0	0.00%	
Employee Travel - District Administration	\$2,200	\$2,200	\$0	0.00%	
Employee Travel - Direction of Business	\$3,000	\$3,000	\$0	0.00%	
Advertising - Election Ads	\$500	\$500	\$0	0.00%	
Advertising - Direction of Business	\$15,000	\$15,000	\$0	0.00%	
Communication - Postage	\$15,000	\$15,000	\$0	0.00%	
General Supplies - Election	\$300	\$300	\$0	0.00%	
General Supplies - Direction of Business	\$1,200	\$1,200	\$0	0.00%	
General Supplies - Fiscal	\$2,000	\$2,000	\$0	0.00%	
Periodicals Direction of Business	\$1,050	\$1,050	\$0	0.00%	
Equip Rental - Direction of Business	\$420	\$420	\$0	0.00%	
Operational Debt - Interest Short-Term Borrowing	\$20,000	\$10,000	(\$10,000)	-50.00%	Reduction based on actual expense
District Liability Insurance	\$30,621	\$25,054	(\$5,567)	-18.18%	Decrease in premium.
District Property Insurance	\$23,377	\$24,846	\$1,469	6.28%	
Workers Compensation	\$216,035	\$198,984	(\$17,051)	-7.89%	Decrease in premium.
Fidelity Bond Premiums	\$1,376	\$1,413	\$37	2.69%	
Unemployment Compensation	\$12,000	\$12,000	\$0	0.00%	
Dues & Fees - Direction of Business	\$5,050	\$5,050	\$0	0.00%	
	<b>\$450,279</b>	<b>\$419,167</b>	<b>(\$31,112)</b>	<b>-6.91%</b>	

Health Description	2010-2011	2011-2012	Difference	Percent Change	Explanation
	<b>\$2,515</b>				
Personal Services - Health	\$100	\$65 (\$35)		-35.00%	
Employee Travel - Health	\$900	\$600 (\$300)		-33.33%	
General Supplies Health	\$200	\$50 (\$150)		-75.00%	
Medical Supplies - Health	\$2,000	\$1,800 (\$200)		-10.00%	
Periodicals Health	\$44	\$0 (\$44)		-100.00%	
	<b>\$3,244</b>	<b>\$2,515 (\$729)</b>		<b>-22.47%</b>	

Transportation Description	2010-2011	2011-2012	Difference	Percent Change	Explanation
	<b>\$631,251</b>				
Personal Service-Direction of Pupil Transportation	\$10,105	\$9,000 (\$1,105)		-10.94%	
Employee Travel - Direction Pupil Transportation	\$700	\$1,200 \$500		71.43%	
Dues & Fees-Direction of Pupil Transportation	\$900	\$900 \$0		0.00%	
Petroleum Regular (Home to School) Transportation	\$228,000	\$273,600 \$45,600		20.00%	Net Petroleum Increase of 17.5%
Property Services-Vehicle Maintenance	\$36,060	\$36,060 \$0		0.00%	
General Supplies-Vehicle Maintenance Apparel-Vehicle Maintenance	\$145,404	\$160,000 \$14,596		10.04%	Increase based on actual costs
Non-Capital Equip-Vehicle Maintenance Equipment/Vehicles Maint Individually	\$700	\$700 \$0		0.00%	
Depreciated	\$320,610	\$100,000 (\$220,610)		-68.81%	
Parent Contract	\$1,000	\$2,000 \$1,000		100.00%	
Liability Insurance - Transportation	\$46,871	\$46,091 (\$780)		-1.66%	
CESA	\$800	\$800 \$0		0.00%	
	<b>\$792,050</b>	<b>\$631,251 (\$160,799)</b>		<b>-20.30%</b>	



Operation Description	\$990,607 2010-2011	2011-2012	Difference	Percent Change	Explanation
Property Services-Sites	\$45,000	\$45,000	\$0	0.00%	
Property Services - Bldgs	\$36,069	\$26,557	(\$9,513)	-26.37%	Reduction based on vendor change
PS Building Repairs	\$8,000	\$8,000	\$0	0.00%	
Gas for Heat - Bldgs	\$222,000	\$222,000	\$0	0.00%	Net Utility Increase of 14%
Electricity Other than Heat - Bldgs	\$456,000	\$456,000	\$0	0.00%	
Water - Bldgs	\$37,000	\$37,000	\$0	0.00%	
Sewerage - Bldgs	\$35,000	\$40,000	\$5,000	14.29%	Increase based on actual costs
Employee Travel - Operation	\$500	\$750	\$250	50.00%	
Communication - Telephone	\$28,500	\$30,000	\$1,500	5.26%	Increase based on actual costs
General Supplies - Sites	\$15,500	\$15,500	\$0	0.00%	
General Supplies - Buildings	\$103,000	\$96,300	(\$6,700)	-6.50%	Reduction based on vendor change
Non-Capital Equip - Operation	\$12,100	\$7,500	(\$4,600)	-38.02%	Reduction based on vendor change
Equipment Components - Operation	\$6,000	\$6,000	\$0	0.00%	
	<b>\$1,004,669</b>	<b>\$990,607</b>	<b>(\$14,063)</b>	<b>-1.40%</b>	

Construction Description	\$570,000 2010-2011	2011-2012	Difference	Percent Change	Explanation
Property Services - Construction	\$518,134	\$570,000	\$51,866	10.01%	
	<b>\$518,134</b>	<b>\$570,000</b>	<b>\$51,866</b>	<b>10.01%</b>	

Maintenance Description	\$214,600 2010-2011	2011-2012	Difference	Percent Change	Explanation
Property Services-Bldg	\$26,000	\$58,000	\$32,000	123.08%	Increase costs associated with Refuse Disposal
Property Services - HVAC Contract	\$101,425	\$101,425	\$0	0.00%	
PS HVAC Maintenance	\$8,000	\$8,000	\$0	0.00%	
Employee Travel - Direction of Maintenance	\$500	\$500	\$0	0.00%	
General Supplies - Bldgs	\$19,575	\$19,575	\$0	0.00%	
General Supplies - Plumbing	\$10,000	\$6,000	(\$4,000)	0.00%	
General Supplies - Electrical	\$13,000	\$17,000	\$4,000	0.00%	
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%	
	<b>\$182,600</b>	<b>\$214,600</b>	<b>\$32,000</b>	<b>17.52%</b>	

2011-12 Non Salary

District Wide Programs Description	2010-2011	2011-2012	Difference	Percent Change	Explanation
<b>District Wide Programs</b>	<b>\$4,090,264</b>				
General Supplies - PLTW	\$0	\$18,885	\$18,885	100.00%	New Budget Item
Equip/Vehicles Group Deprec. - PLTW	\$42,103	\$11,858	(\$30,245)	-71.84%	Less Computer Purchase PLTW
Personal Services - Other Pupil Serv	\$1,000	\$0	\$0	0.00%	
Purchased Service - School Security	\$67,000	\$69,546	\$2,546	3.80%	
Personal Services-Repair District Office Machines	\$420	\$0	\$0	0.00%	
PS - District Wide	\$3,000	\$0	\$0	0.00%	
Purchased Service - Leadership Development	\$16,000	\$10,250	(\$5,750)	-35.94%	Format changes to program
Emplee Travel-Instructional Staff Training	\$10,000	\$10,000	\$0	0.00%	
General Tuition - Open Enrollment	\$436,303	\$711,182	\$274,879	63.00%	Increase in student numbers
Pynt to CESA - District Wide Programs	\$29,750	\$24,450	(\$5,300)	-17.82%	Reduction in programming purchased
Challenge Academy Enrollment	\$40,000	\$30,000	(\$10,000)	-25.00%	Decrease in estimated students
General Supplies - Remedial Summer School	\$1,080	\$1,140	\$60	0.00%	
General Supplies - Enrichment Classes Summer Sch	\$8,160	\$7,825	(\$335)	-4.11%	
General Supplies - District Wide	\$21,800	\$21,800	\$0	0.00%	
General Supplies - Leadership Development	\$13,000	\$7,882	(\$5,118)	-39.37%	Format changes to program
Paper - District Wide	\$35,000	\$35,000	\$0	0.00%	
Equip Rental - District Wide	\$72,000	\$72,000	\$0	0.00%	
Transfer to Special Education Fund	\$2,826,163	\$3,051,326	\$225,163	7.97%	Loss of ARRA Funds
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%	
	<b>\$3,625,479</b>	<b>\$4,090,264</b>	<b>\$464,785</b>	<b>12.82%</b>	

District Wide AV Description	2010-2011	2011-2012	Difference	Percent Change	Explanation
<b>District Wide AV</b>	<b>\$30,529</b>				
Personal Services - AV	\$100	\$0	(\$100)	-100.00%	
Maintenance-Instructional Equipment	\$6,500	\$5,000	(\$1,500)	-23.08%	
Maintenance-Other Equipment	\$2,500	\$7,000	\$4,500	180.00%	
General Supplies - AV	\$6,000	\$5,000	(\$1,000)	-16.67%	
Non-Capital Equip - AV	\$15,429	\$13,529	(\$1,900)	-12.31%	
	<b>\$30,529</b>	<b>\$30,529</b>	<b>\$0</b>	<b>0.00%</b>	

Curriculum Description	\$207,448		Difference	Percent Change	Explanation
	2010-2011	2011-2012			
Employee Travel-Direction of Improv of Instruction	\$2,000	\$2,500	\$500	25.00%	
Communication - Postage - Curriculum	\$1,000	\$0	\$0	0.00%	
Gen Supplies - Undif Curriculum	\$3,000	\$0	(\$3,000)	-100.00%	
General Supplies - Science	\$2,000	\$0	\$0	0.00%	
General Supplies - Curriculum	\$3,200	\$7,000	\$3,800	118.75%	
AV Media	\$4,440	\$9	\$9	0.20%	
Software - Curriculum District Wide	\$23,500	\$4,500	(\$19,000)	0.00%	
Non-Capital Equip - Curriculum	\$0	\$2,000	\$2,000	0.00%	
Non-Capital Equip - Furniture	\$2,000	\$0	(\$2,000)	0.00%	
Textbooks-Regular Curriculum	\$110,000	\$142,000	\$32,000	29.09%	
Textbooks Replacement	\$40,809	\$40,000	(\$809)	-1.98%	Coding Change
Periodicals Curriculum	\$780	\$1,000	\$220	28.21%	
Capital Objects - Curriculum	\$10,000	\$0	(\$10,000)	0.00%	
Dues Fees - Curriculum	\$750	\$1,000	\$250	33.33%	
Other Misc - Curriculum	\$4,000	\$0	(\$4,000)	0.00%	
	<b>\$207,478</b>	<b>\$207,448</b>	<b>(\$30)</b>	<b>-0.01%</b>	

Technology Description	\$302,000		Difference	Percent Change	Explanation
	2010-2011	2011-2012			
Maintenance-Instructional Equipment	\$10,000	\$5,000	(\$5,000)	-50.00%	
PS - Computer Technology	\$10,000	\$10,800	\$800	8.00%	
Employee Travel - Computer Technology	\$3,000	\$5,000	\$2,000	66.67%	
Communications - Network Phone Service	\$80,000	\$92,000	\$12,000	15.00%	
Equip Components-Computer Technology	\$15,000	\$5,400	(\$9,600)	-64.00%	
Non Instructional Computer Software	\$10,000	\$14,635	\$4,635	46.35%	
Periodicals Computer Technology	\$2,500	\$0	(\$2,500)	-100.00%	
Equipment/Vehicles Group Depreciation	\$160,543	\$169,165	\$8,622	5.37%	
Equip Add Business Admin Group Depreciation	\$15,000	\$0	(\$15,000)	-100.00%	
	<b>\$306,043</b>	<b>\$302,000</b>	<b>(\$4,043)</b>	<b>-1.32%</b>	

2011-12 Non Salary

Talent & Gifted Description	\$5,768		Difference	Percent Change	Explanation
	2010-2011	2011-2012			
Employee Travel - Gifted & Talented	\$2,400	\$3,150	\$750	31.25%	
General Supplies - Gifted & Talented	\$2,909	\$1,902	(\$1,007)	-34.63%	
AV Media - Gifted & Talented	\$20	\$20	\$0	0.00%	
Periodicals - Gifted & Talented	\$77	\$77	\$0	0.00%	
Dues & Fees - Gifted & Talented	\$990	\$620	(\$370)	-37.37%	
	<b>\$6,396</b>	<b>\$5,768</b>	<b>(\$627)</b>	<b>-9.81%</b>	

Wellness Description	\$200		Difference	Percent Change	Explanation
	2010-2011	2011-2012			
General Supplies - Wellness	\$200	\$200	\$0	0.00%	
	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>0.00%</b>	

4 Year Old Kindergarten Description	\$131,496		Difference	Percent Change	Explanation
	2010-2011	2011-2012			
Personal Services - 4K	\$102,990	\$104,990	\$2,000	1.94%	
Property Services - Vehicle Maint. - 4K	\$3,141	\$3,775	\$634	20.20%	
Employee Travel - 4K	\$1,500	\$1,500	\$0	0.00%	
Petroleum - Home to School - 4K	\$13,162	\$16,000	\$2,838	21.57%	
Postage - 4K	\$200	\$250	\$50	0.00%	
Supplies - 4K	\$7,719	\$3,587	(\$4,131)	-53.53%	
General Supplies - Vehicle Maint. - 4K	\$12,000	\$0	(\$12,000)	-100.00%	Reduction absorbed in Transportation Budget
AV Media - 4K	\$0	\$114	\$114	0.00%	
Other Media - 4K	\$155	\$55	(\$100)	-64.36%	
Non-Capital - 4K	\$2,713	\$1,224	(\$1,489)	-54.87%	
Furniture - 4K	\$1,099	\$0	(\$1,099)	0.00%	
	<b>\$144,678</b>	<b>\$131,496</b>	<b>(\$13,182)</b>	<b>-9.11%</b>	

18-Jul-11

2011-2012 SALARY BUDGET		10/15/2010	7/18/2011	Difference	Percent Change
FUND 10 TOTAL		2010-11	2011-2012		
Lemonweir					
Miller					
Oakdale					
Camp Douglas					
Wyeville					
Warrens					
LaGrange					
Music/Art/PE/Guid/Chap/Library					
<b>A</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D-C</b>	<b>(D-C)/C</b>
Elementary	\$7,070,493	\$6,983,106	(\$87,387)	-1.24%	
Middle School	\$4,029,801	\$3,625,834	(\$403,967)	-10.02%	
Senior High School	\$5,275,441	\$4,618,175	(\$657,266)	-12.46%	
Alternative School	\$650,863	\$506,073	(\$144,790)	-22.25%	
English Language Learner	\$12,038	\$11,382	(\$656)	-5.45%	
Administration	\$625,094	\$558,472	(\$66,622)	-10.66%	
Health	\$35,105	\$33,431	(\$1,674)	-4.77%	
Transportation	\$1,221,152	\$1,139,582	(\$81,570)	-6.68%	
Operation	\$1,028,959	\$1,053,324	\$24,365	2.37%	
Construction					
Maintenance	\$444,686	\$457,006	\$12,320	2.77%	
District Reading	\$156,403	\$161,547	\$5,144	3.29%	
District Wide Programs	\$1,407,663	\$1,964,279	\$556,616	39.54%	
District Wide AV					
Curriculum	\$254,143	\$225,301	(\$28,842)	-11.35%	
Technology	\$170,977	\$157,816	(\$13,161)	-7.70%	
Gifted & Talented	\$73,419	\$71,992	(\$1,427)	-1.94%	
4K (Four Year Old Kindergarten)	\$323,536.85	\$263,199	(\$60,338)	-18.65%	
Wellness					
<b>FUND 10 TOTAL</b>	<b>\$22,779,775</b>	<b>\$21,830,519.47</b>	<b>(\$949,256)</b>	<b>-4.17%</b>	

<b>FUND 27</b>					
Elementary	\$1,346,417	\$1,615,832	\$269,415	20.01%	
Middle School	\$526,517	\$548,454	\$21,937	4.17%	
High School	\$742,813	\$715,029	(\$27,784)	-3.74%	
Transportation	\$209,047	\$203,141	(\$5,906)	-2.82%	
District Wide Aid Eligible	\$999,242	\$922,173	(\$77,069)	-7.71%	
District Wide Non Aid Eligible	\$0	\$17,117	\$17,117	0.00%	
<b>FUND 27 TOTAL</b>	<b>\$3,824,036</b>	<b>\$4,021,746</b>	<b>\$197,710</b>	<b>5.17%</b>	
<b>FUND 38 + 39 TOTAL</b>					
<b>FUND 10 TOTAL</b>					
<b>FUND 27 TOTAL</b>	\$22,779,775	\$21,830,519	(\$949,256)	-4.17%	
<b>FUND 38 + 39 TOTAL</b>	\$3,824,036	\$4,021,746	\$197,710	5.17%	
<b>GRAND TOTAL</b>	<b>\$26,603,811</b>	<b>\$25,852,265</b>	<b>(\$751,546)</b>	<b>-2.82%</b>	

**18-Jul-11 Grant Revenues = Grant Expenditures**

<b>2011-2012 NON-SALARY BUDGET</b>	<b>10/15/2010</b>	<b>7/18/2011</b>	<b>Difference</b>	<b>Percent Change</b>
	<b>2010-2011</b>	<b>2011-2012</b>		
ECIA Title 1 - Fund 10	\$204,680	\$83,641	(\$121,039)	-59.14%
Title IV - Fund 10	\$0		\$0	0.00%
Title II-A - Fund 10	\$77,703	\$78,004	\$301	0.39%
Title II-D - Fund 10	\$0		\$0	0.00%
Title V-A - Fund 10	\$0		\$0	0.00%
Alternative Education Grant - Fund 10	\$0		\$0	0.00%
PEP Grant - Fund 10	\$0		\$0	0.00%
Vocational Education Aid - Fund 10	\$17,876	\$18,856	\$980	5.48%
PL 94-142 - Fund 27	\$385,666	\$319,924	(\$65,742)	-17.05%
PL 99-457 - Fund 27	\$7,118	\$7,060	(\$58)	-0.81%
Title I ARRA	\$106,273		(\$106,273)	-100.00%
IDEA PL 94-142 ARRA	\$67,255		(\$67,255)	-100.00%
IDEA PL 99-457 ARRA	\$22,781		(\$22,781)	-100.00%
Title IID ARRA	\$0		\$0	0.00%
Homeless Grant	\$950		(\$950)	-100.00%
American Indian Language	\$8,618			
IESSAA Indian Education Grant - Fund 29	\$0		(\$0)	0.00%
	\$898,919	\$507,485	(\$391,434)	-43.54%
<b>2011-2012 SALARY BUDGET</b>				
	<b>10/15/2010</b>	<b>7/18/2011</b>	<b>Difference</b>	<b>Percent Change</b>
	<b>2010-2011</b>	<b>2011-2012</b>		
ECIA Title 1 - Fund 10	\$728,141	\$724,875	(\$3,266)	-0.45%
Title IV - Fund 10	\$0		\$0	0.00%
Title II-A - Fund 10	\$123,265	\$122,963	(\$302)	-0.24%
Title II-D - Fund 10	\$0		\$0	0.00%
Title V-A - Fund 10	\$0		\$0	0.00%
Alternative Education Grant - Fund 10	\$0		\$0	0.00%
PEP Grant - Fund 10	\$0		\$0	0.00%
Vocational Education Aid - Fund 10	\$15,862	\$15,237	(\$625)	-3.94%
PL 94-142 - Fund 27	\$300,819	\$312,672	\$11,853	3.94%
PL 99-457 - Fund 27	\$10,416	\$7,953	(\$2,463)	-23.64%
Title I ARRA	\$288,263		(\$288,263)	-100.00%
IDEA PL 94-142 ARRA	\$220,276		(\$220,276)	-100.00%
IDEA PL 99-457 ARRA	\$0		\$0	0.00%
Title IID ARRA	\$0		\$0	0.00%
Homeless Grant	\$10,000	\$10,000	\$0	0.00%
American Indian Language	\$3,957	\$0	\$0	0.00%
IESSAA Indian Education Grant - Fund 29	\$21,762	\$25,227	\$3,465	15.92%
	\$1,722,760	\$1,218,927	(\$503,833)	-29.25%

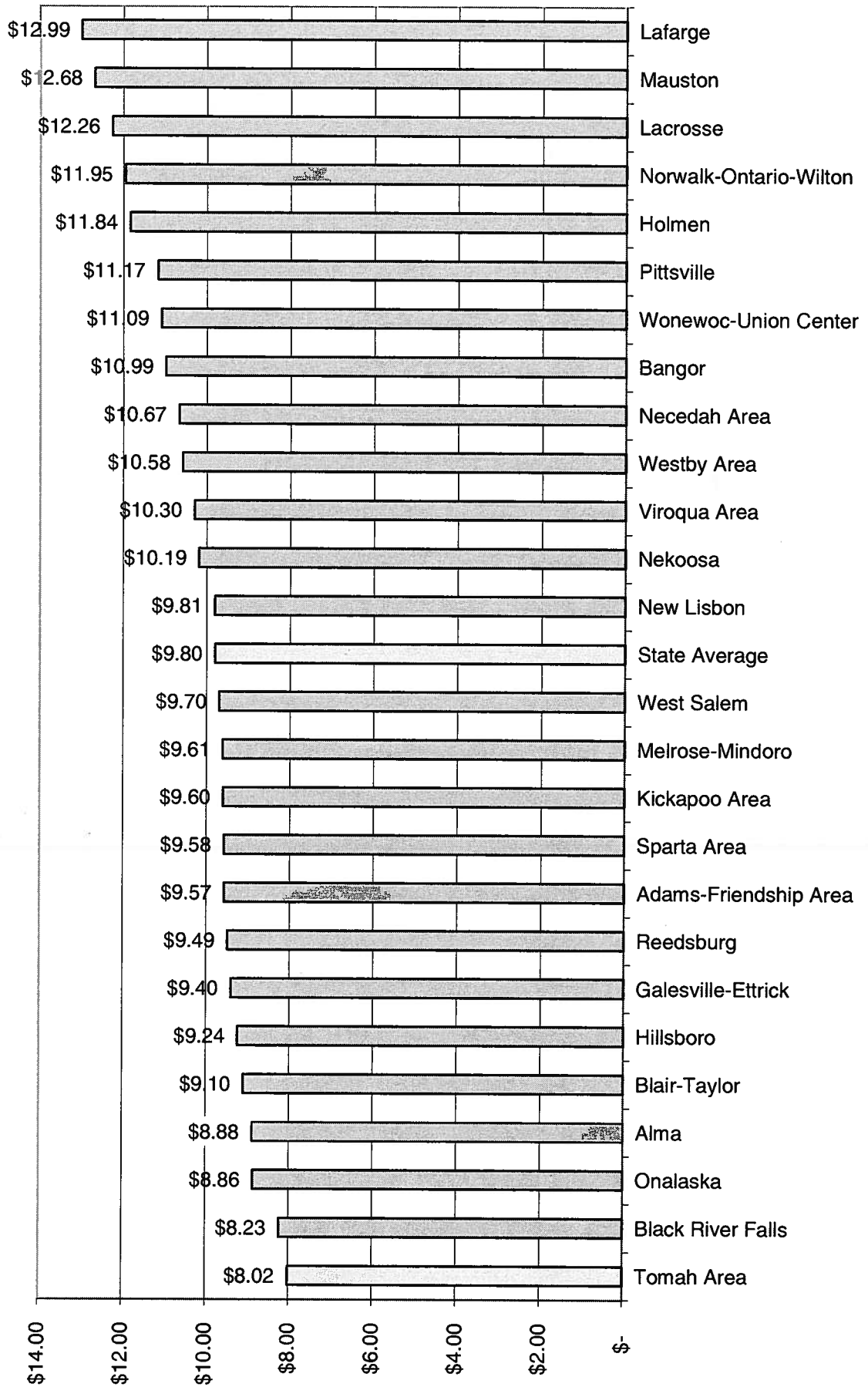
2011-2012	10/15/2010		7/18/2011		Difference	Percent Change
	2010-2011	2011-2012	2011-2012	2011-2012		
ECIA Title 1 - Fund 10	\$932,821	\$808,516	\$808,516		(\$124,305)	-13.33%
Title IV - Fund 10	\$0	\$0	\$0		\$0	0.00%
Title II-A - Fund 10	\$200,968	\$200,967	\$200,967		(\$1)	0.00%
Title II-D - Fund 10	\$0	\$0	\$0		\$0	0.00%
Title V-A - Fund 10	\$0	\$0	\$0		\$0	0.00%
Alternative Education Grant - Fund 10	\$0	\$0	\$0		\$0	0.00%
PEP Grant - Fund 10	\$0	\$0	\$0		\$0	0.00%
Vocational Education Aid - Fund 10	\$33,738	\$34,093	\$34,093		\$355	1.05%
PL 94-142 - Fund 27	\$686,485	\$632,596	\$632,596		(\$53,889)	-7.85%
PL 99-457 - Fund 27	\$17,533	\$15,013	\$15,013		(\$2,520)	-14.37%
Title I ARRA	\$394,536	\$0	\$0		(\$394,536)	-100.00%
IDEA PL 94-142 ARRA	\$287,531	\$0	\$0		(\$287,531)	-100.00%
IDEA PL 99-457 ARRA	\$22,781	\$0	\$0		(\$22,781)	-100.00%
Title IID ARRA	\$0	\$0	\$0		\$0	0.00%
American Indian Language	\$12,575	\$0	\$0		(\$12,575)	-100.00%
Homeless Grant	\$10,950	\$10,000	\$10,000		(\$950)	
IESSAA Indian Education Grant - Fund 29	\$21,762	\$25,227	\$25,227		\$3,465	15.92%
	\$2,621,679	\$1,726,412.01	\$1,726,412.01		(\$895,267)	-34.15%



# FY 2010-2011 Equalized Levy Rates (Mill Rates)

State Rank K-12	Type	District	Total Levy	TIFOUT Equalized Values	Mill Rate
1	K-12	Gibraltar Area	10,605,723.00	3,528,164,027.00	\$ 3.01
2	K-12	Washington	1,172,943.00	314,398,500.00	\$ 3.73
3	K-12	Drummond	5,313,508.00	1,300,796,814.00	\$ 4.08
4	K-12	Mercer	2,044,427.00	475,288,300.00	\$ 4.30
5	K-12	Green Lake	5,375,802.00	1,051,330,590.00	\$ 5.11
6	K-12	Sevastopol	7,428,485.00	1,419,289,004.00	\$ 5.23
7	K-12	Birchwood	3,301,385.00	571,375,887.00	\$ 5.78
8	K-12	Three Lakes	8,602,147.19	1,461,887,966.00	\$ 5.88
9	K-12	Webster	8,255,698.00	1,397,723,444.00	\$ 5.91
10	K-12	Hayward Community	18,027,340.00	3,014,349,640.00	\$ 5.98
11	K-12	Elcho	4,733,069.00	787,070,824.00	\$ 6.01
12	K-12	Northland Pines	21,607,517.00	3,548,004,445.00	\$ 6.09
13	K-12	Northwood	5,048,982.00	821,461,910.00	\$ 6.15
14	K-12	Wabeno Area	5,293,630.00	838,888,502.00	\$ 6.31
15	K-12	Williams Bay	7,244,729.00	1,111,858,660.00	\$ 6.52
<b>Area Schools</b>					
31	K-12	Tomah Area	10,437,147.00	1,301,962,442.00	\$ 8.02
37	K-12	Black River Falls	6,769,730.00	822,418,561.00	\$ 8.23
68	K-12	Onalaska	14,173,856.00	1,599,577,788.00	\$ 8.86
71	K-12	Alma	1,428,602.00	160,894,746.00	\$ 8.88
100	K-12	Blair-Taylor	2,404,022.00	264,255,695.00	\$ 9.10
113	K-12	Hillsboro	1,891,352.00	204,603,830.00	\$ 9.24
126	K-12	Galesville-Ettrick	5,587,529.00	594,569,815.00	\$ 9.40
136	K-12	Reedsburg	13,526,268.00	1,425,129,022.00	\$ 9.49
150	K-12	Adams-Friendship Area	13,627,365.00	1,424,188,797.00	\$ 9.57
153	K-12	Sparta Area	8,793,199.00	918,020,961.00	\$ 9.58
156	K-12	Kickapoo Area	1,835,158.00	191,162,072.00	\$ 9.60
157	K-12	Melrose-Mindoro	3,075,007.00	320,106,345.00	\$ 9.61
172	K-12	West Salem	6,760,376.00	696,853,206.00	\$ 9.70
		<b>State Average</b>			<b>\$ 9.80</b>
180	K-12	New Lisbon	3,637,760.00	370,644,778.00	\$ 9.81
213	K-12	Nekoosa	10,897,581.00	1,069,006,649.00	\$ 10.19
222	K-12	Viroqua Area	5,487,088.00	532,642,159.00	\$ 10.30
241	K-12	Westby Area	4,676,035.00	441,872,032.00	\$ 10.58
250	K-12	Necedah Area	5,308,664.00	497,623,467.00	\$ 10.67
275	K-12	Bangor	2,550,263.00	232,087,611.00	\$ 10.99
282	K-12	Wonewoc-Union Center	2,745,647.00	247,596,562.00	\$ 11.09
287	K-12	Pittsville	3,563,180.84	318,907,637.00	\$ 11.17
322	K-12	Holmen	15,065,584.38	1,272,294,713.00	\$ 11.84
326	K-12	Norwalk-Ontario-Wilton	2,052,219.00	171,696,440.00	\$ 11.95
337	K-12	Lacrosse	46,207,769.00	3,769,213,689.00	\$ 12.26
347	K-12	Mauston	9,135,068.00	720,358,634.00	\$ 12.68
353	K-12	Lafarge	1,344,082.00	103,436,481.00	\$ 12.99
<b>State-Wide Totals</b>					
State Totals - All Districts			4,692,935,467.93	**480,629,166,487.00	\$ 9.76
K-12 Districts (368)			4,381,016,723.56	447,265,909,533.00	\$ 9.80
<i>**Statewide property value is the total of K-12 and UHS values, TIF increments excluded.</i>					

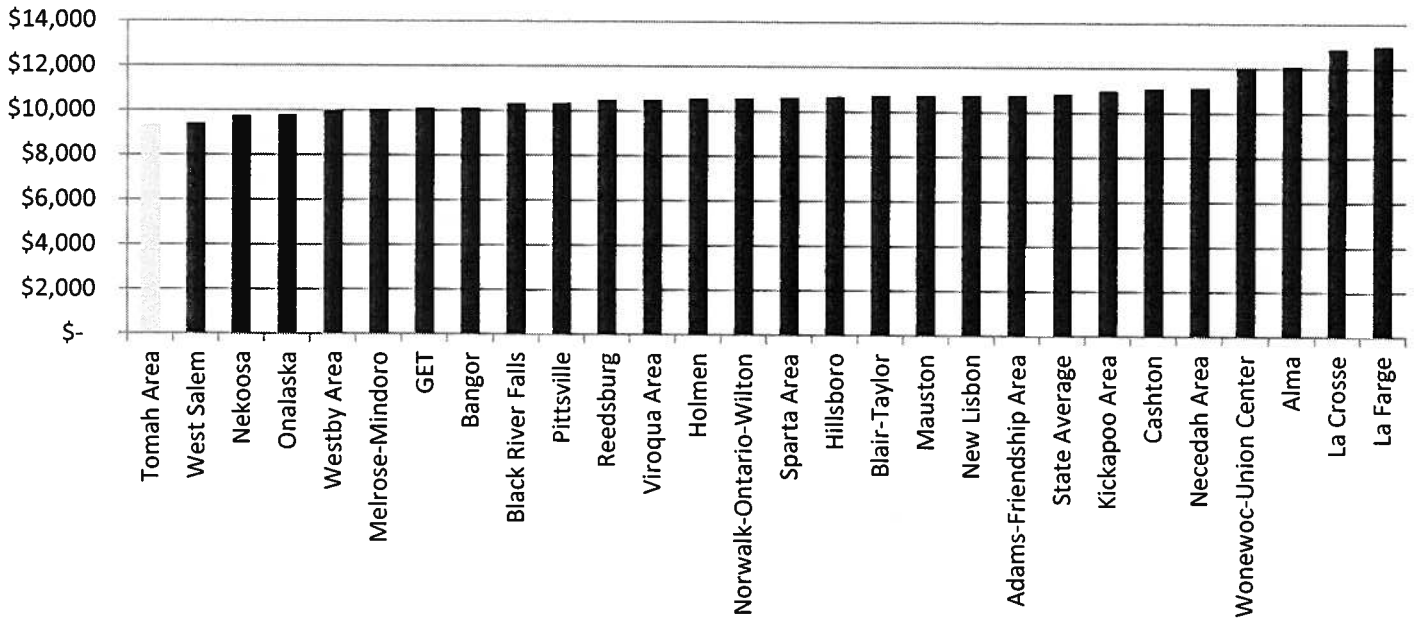
2010-2011 Tax Levy Comparisons Per \$100,000 of Valuation



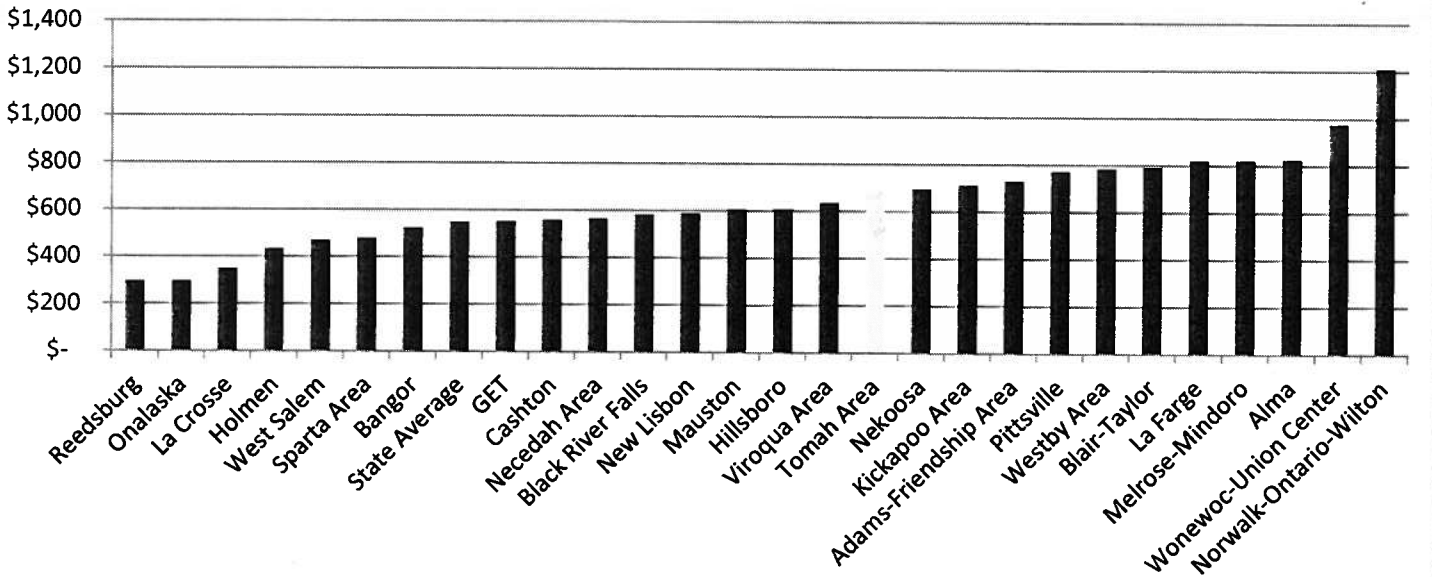
# 2009-2010 Comparative Costs Per Member for Surrounding Districts

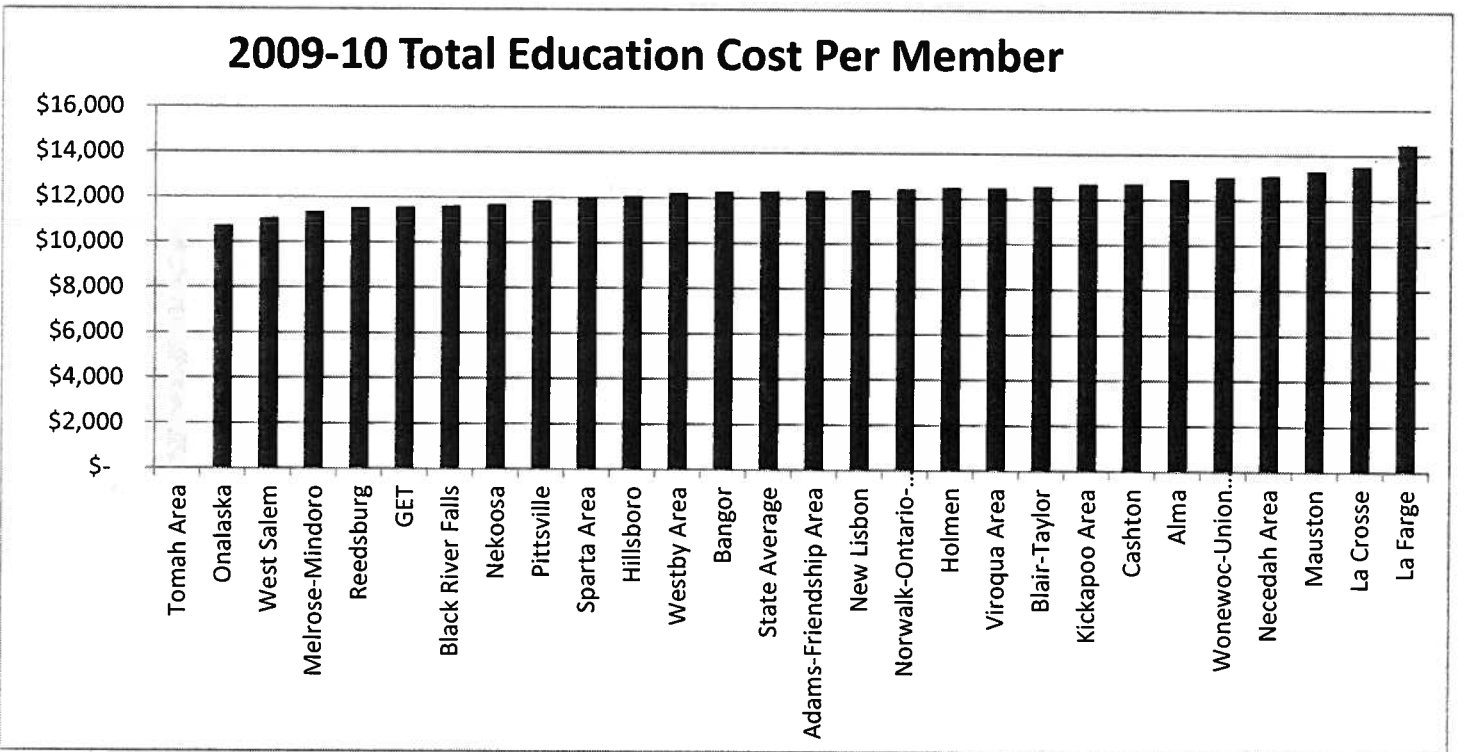
School District	Education Cost Per Member		Transportation Cost Per Member		Facility Cost Per Member		Total Education Cost Per Member		Food Service Cost Per Member		Total District Cost Per Member		2009-10 Members	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Adams-Friendship Area	\$ 10,774	224	\$ 728	307	\$ 824	164	\$ 12,325	238	\$ 681	314	\$ 13,006	253	1856	261
Alma	\$ 12,086	330	\$ 825	337	-	1	\$ 12,911	284	\$ 576	257	\$ 13,487	285	272	22
Bangor	\$ 10,101	103	\$ 522	180	\$ 1,657	344	\$ 12,280	231	\$ 513	197	\$ 12,792	232	633	105
Black River Falls	\$ 10,319	146	\$ 581	230	\$ 699	131	\$ 11,599	126	\$ 523	210	\$ 12,122	127	1831	258
Blair-Taylor	\$ 10,725	213	\$ 792	328	\$ 1,057	233	\$ 12,574	260	\$ 567	249	\$ 13,141	260	663	113
Cashton	\$ 11,087	263	\$ 558	216	\$ 1,059	234	\$ 12,703	271	\$ 549	238	\$ 13,253	271	568	94
Galesville-Ettrick-Trempealeau	\$ 10,100	102	\$ 551	211	\$ 910	195	\$ 11,560	119	\$ 469	123	\$ 12,029	119	1485	238
Hillsboro	\$ 10,667	203	\$ 606	244	\$ 780	152	\$ 12,053	198	\$ 642	296	\$ 12,694	214	553	89
Holmen	\$ 10,546	183	\$ 432	112	\$ 1,505	330	\$ 12,483	252	\$ 557	243	\$ 13,039	255	3709	322
Kickapoo Area	\$ 10,974	252	\$ 711	298	\$ 985	216	\$ 12,670	268	\$ 641	294	\$ 13,311	276	440	55
La Crosse	\$ 12,878	346	\$ 347	50	\$ 282	47	\$ 13,506	318	\$ 767	345	\$ 14,274	323	6866	353
La Farge	\$ 12,993	351	\$ 820	333	\$ 658	121	\$ 14,472	348	\$ 584	262	\$ 15,055	347	245	14
Mauston	\$ 10,734	217	\$ 605	243	\$ 1,948	358	\$ 13,287	306	\$ 609	281	\$ 13,896	306	1480	237
Melrose-Mindoro	\$ 10,002	88	\$ 821	336	\$ 506	78	\$ 11,328	84	\$ 546	234	\$ 11,874	98	762	133
Necedah Area	\$ 11,123	264	\$ 563	220	\$ 1,384	313	\$ 13,071	298	\$ 542	230	\$ 13,613	294	805	143
Nekoosa	\$ 9,737	56	\$ 694	291	\$ 1,242	287	\$ 11,673	139	\$ 572	254	\$ 12,245	146	1383	223
New Lisbon	\$ 10,760	222	\$ 587	233	\$ 1,009	225	\$ 12,357	245	\$ 526	214	\$ 12,883	240	651	110
Norwalk-Ontario-Wilton	\$ 10,586	193	\$ 1,211	368	\$ 620	108	\$ 12,417	247	\$ 589	264	\$ 13,006	254	684	117
Onalaska	\$ 9,783	59	\$ 295	30	\$ 643	117	\$ 10,722	24	\$ 491	165	\$ 11,212	24	2916	301
Pittsville	\$ 10,339	149	\$ 771	320	\$ 744	145	\$ 11,854	166	\$ 407	61	\$ 12,261	148	663	114
Reedsburg	\$ 10,483	169	\$ 294	29	\$ 734	141	\$ 11,511	112	\$ 486	156	\$ 11,997	116	2558	287
Sparta Area	\$ 10,608	198	\$ 478	143	\$ 900	190	\$ 11,986	184	\$ 565	248	\$ 12,551	196	2635	292
State Average	\$ 10,831	228	\$ 548	209	\$ 908	194	\$ 12,287	233	\$ 536	222	\$ 12,823	236	2228.0163	277
Tomah Area	\$ 9,337	19	\$ 688	287	\$ 614	104	\$ 10,638	18	\$ 486	157	\$ 11,124	20	3241	312
Viroqua Area	\$ 10,501	173	\$ 635	260	\$ 1,359	311	\$ 12,496	255	\$ 461	116	\$ 12,957	247	1176	205
West Salem	\$ 9,400	22	\$ 468	133	\$ 1,182	269	\$ 11,050	56	\$ 544	232	\$ 11,594	63	1796	255
Westby Area	\$ 9,950	80	\$ 782	326	\$ 1,466	323	\$ 12,197	217	\$ 508	192	\$ 12,705	215	1149	196
Wonewoc-Union Center	\$ 12,016	325	\$ 975	356	-	2	\$ 12,991	290	\$ 596	272	\$ 13,587	291	397	46

## 2009-10 Total Current Education Cost Per Member



## 2009-10 Transportation Cost Per Member





## Fund 73 Reporting

Annual Required Reporting as of June 30, 2011

Current Amount Invested in Trust:	<b>\$168,981.13</b>
Investment return earned since last Annual Meeting:	<b>\$2,340.40</b>
Total disbursements made since last Annual Meeting:	
	Revenues <b>\$1,087,968.89</b>
	Expenses <b>\$1,033,628.49</b>
	<b>Difference \$54,340.40</b>

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Name of Invest manager if investment authority has been delegated -  
**Mid America Administrative & Retirement Solutions, Inc.**

# POWERS OF THE ANNUAL MEETING

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

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

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

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

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

(2) ADJOURNMENT. Adjourn from time to time.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 6, the



school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.03.

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

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

(4) **TAX FOR DEBT RETIREMENT.** On or before November 1, determine the amount necessary to meet any irrevocable 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: ...

