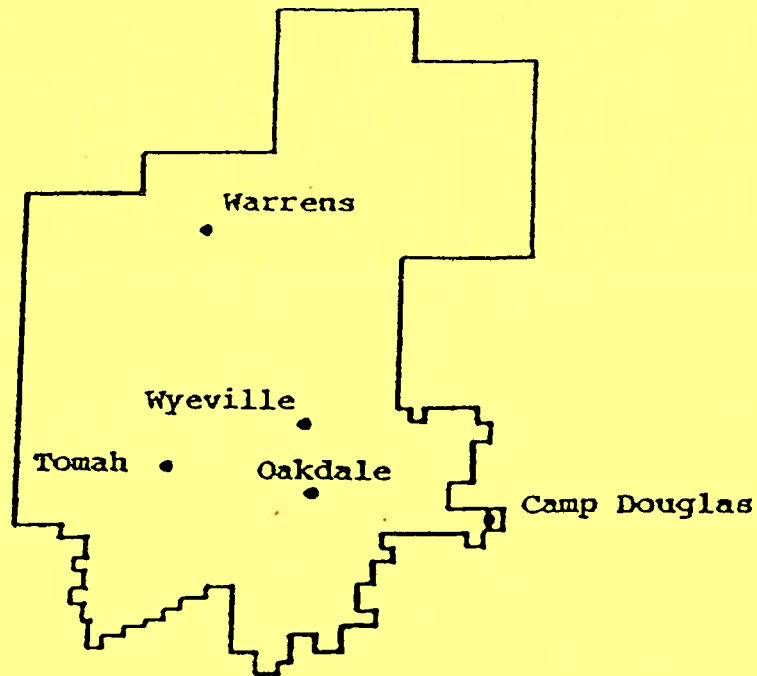


TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 13, 2012

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2012-2013 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.

John McMullen	President
Judy Deming	Vice President
Pamela J. Buchda	Clerk
Gary R. Grovesteen	Treasurer
Debra Buswell	Director
Brian Hennessey	Director
Katherine Moseley	Director

Cindy G. Zahrte	District Administrator
Gregory G. Gaarder	Business Manager

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve
129 West Clifton Street
Tomah, WI 54660-2507

AGENDA

ANNUAL BUDGET HEARING

Monday, August 13, 2012, 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 2012-2013 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 13, 2012, 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 2011 Annual Meeting
4. Treasurer's Report: 2011-12 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
 - A. Review Dates of Annual Meetings Held by Other CESA #4 School Districts
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 08, 2011, 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 7:31 p.m. on Monday, August 08, 2011.

1. Call Meeting to Order

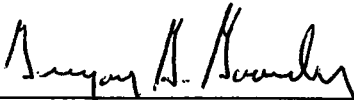
The Annual Budget meeting of the Tomah Area School District was called to order by President Deb Buswell at 7:31 p.m. on Monday, August 8, 2011.

2. Review of Proposed 2011-2012 Budget

Business Manager Greg Gaarder reviewed the proposed 2011-2012 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 Sandy Murray and seconded by Dave Stutzman to adjourn the meeting. The motion carried. The meeting adjourned at 8:02 p.m.



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 08, 2011, 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 8:02 p.m. on Monday, August 08, 2011.

1. Call Meeting to Order- Done by President

The Annual Meeting of the Tomah Area School District was called to order by School Board President Deb Buswell at 8:02 p.m. Mrs. Buswell introduced all the Board members and Mrs. Zahrte and Mr. Gaarder. She also established ground rules for the meeting: 1) If making a motion or a second, please identify yourself. 2) Hand votes will be used. 3) Under Communication with the Public, please state your name and where you are from. 4) If you speak, please be succinct.

2. Elect a Chairperson

Mrs. Buswell asked for nominations for a chairperson to preside over the meeting. A motion was made by Sandy Murray and seconded by Paul Skofronick to nominate Deb Buswell. There were no other nominations. The motion carried on a hand vote.

3. Approval of Minutes of 2010 Annual Meeting

Mrs. Buswell assumed the chair. She informed the electorate that it is not legally required to read the minutes of the last annual meeting since they are printed in the Annual Report. A motion was made by Barb Sullivan and seconded by Dave Stutzman to approve the minutes. The motion carried on a hand vote.

4. Treasurer's Report: 2010-11 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 Steve Buss and seconded by Barb Sparish 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 \$1,087,968.89, expenses \$1,033,628.49, and investment return of \$2,340.40. The current amount invested in the trust is \$168,981.13. Mr. Gaarder reported that Mid America Administrative and Retirement Solutions, Inc. is the investment manager for the trust.

6. Authorize Sale of School Property

A motion was made by John Habelman and seconded by Dave Stutzman 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 Scott Hurd and seconded by Paul Skofronick 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 Dave Stutzman and seconded by Steve Buss 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 Paul Skofronick and seconded by Barb Sparish to continue Board Members' salaries at \$2,500 per year. The motion carried on a hand vote. Dave Stutzman requested that school board salary comparables be brought to the Annual Meeting next year so that a more informed decision can be made on if there is a need to increase these salaries since they have been frozen for quite a while.

10. Old Business

There was no old business to report.

11. New Business

A. Update on District Building and Maintenance Projects

Mr. Gaarder shared information on the main projects being completed this summer- the Project Lead the Way Lab at TMS and carpet replacement with epoxy flooring in a number of classrooms. The facilities are in good shape which is a testament to our custodial and maintenance crews and our Facilities Committee. Mr. Gaarder indicated that this item can be removed from the agenda next year as the major building projects in our District have been completed.

B. Communication with the Public

There was no communication from the public.

12. Levy a School Tax for the Ensuing Year

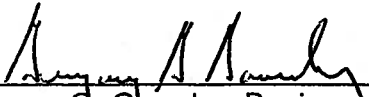
A motion was made by Sandy Murray and seconded by Steve Buss to set the levy at \$11,318,881.00 as presented. The annual meeting has authority to set the levy. The motion carried on a hand vote. Mrs. Buswell reviewed the Board's authority to modify and set the levy as per state statute.

13. Set Next Annual Meeting Date

A motion was made by Sandy Murray and seconded by Steve Buss to set the Annual Meeting for August 13, 2012, at 8:00 p.m. The motion carried on a hand vote. It was also requested that information be brought to the meeting next year on possible later dates for the Annual Meeting. It may be better to postpone the meeting until early October when information on property values and student enrollment is available.

14. Adjournment

A motion was made by Dave Stutzman and seconded by Paul Skofronick to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:24 p.m.



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

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2011-2012**

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$	-
Local Sources	\$	9,851,450.68
Inter-District	\$	198,120.93
Intermediate	\$	928.36
State	\$	18,826,909.00
Federal	\$	1,831,461.61
Other	\$	<u>259,404.92</u>
TOTAL	\$	30,968,275.50

Expenditures & Other Financing Uses

Instruction	\$	17,237,204.83
Support	\$	10,622,598.97
Interfund Transfer to Fund 27	\$	2,508,482.04
Non-Program Transactions	\$	<u>555,401.43</u>
TOTAL	\$	30,923,687.27

Restricted Fund Balance	\$	249,834.15
Unassigned Fund Balance	\$	<u>4,034,599.86</u>
Beginning Equity Fund Balance	\$	4,284,434.01

Change in Fund Balance

Restricted Fund Balance	\$	(18,804.91)
Unassigned Fund Balance	\$	<u>63,393.14</u>
Net Change in Fund Balance	\$	44,588.23

Restricted Fund Balance	\$	231,029.24
Unassigned Fund Balance	\$	<u>4,097,993.00</u>
Ending Equity Fund Balance	\$	4,329,022.24

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	71,371.94
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	68,966.49

*Beginning Fund Balance	\$	75,571.68
Difference	\$	<u>2,405.45</u>
*Ending Fund Balance	\$	77,977.13

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	4,453,249.97
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Expenditures & Other Financing Uses

Instruction	\$	3,159,254.78
Support	\$	1,102,999.40
Non Program Transactions	\$	<u>190,995.79</u>

TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	4,453,249.97
--	----	--------------

*Beginning Fund Balance	\$	-
Difference	\$	<u>-</u>
*Ending Fund Balance	\$	-

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 24,077.00
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 24,077.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 1,462,096.35
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,479,507.50

*Beginning Fund Balance \$ 419,000.67
Difference \$ (17,411.15)
*Ending Fund Balance \$ 401,589.52

CAPITAL PROJECTS FUND - 45

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ -
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ -

*Beginning Fund Balance \$ 23.56
Difference \$ -
*Ending Fund Balance \$ 23.56

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 1,609,871.06
TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,577,561.63

*Beginning Fund Balance \$ 113,781.13
Difference \$ 32,309.43
*Ending Fund Balance \$ 146,090.56

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	45,164.46
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	13,317.00

*Beginning Fund Balance	\$	76,708.23
Difference	\$	<u>31,847.46</u>
*Ending Fund Balance	\$	108,555.69

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,469,487.12
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,393,973.09

*Beginning Fund Balance	\$	168,981.13
Difference	\$	<u>75,514.03</u>
*Ending Fund Balance	\$	244,495.16

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

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

BUDGET ADOPTION 2012-2013			
GENERAL FUND (FUND 10)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
Beginning Fund Balance (Account 930 000)	4,159,381.09	4,284,434.01	4,329,022.24
Ending Fund Balance, Nonspendable (Acct. 935 000)		0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	249,531.00	(18,804.91)	0.00
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	63,393.14	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,284,434.01	4,329,022.24	4,329,022.24
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	9,011,578.26	9,659,622.67	11,020,423.00
240 Payments for Services	45,461.68	50,661.50	46,000.00
260 Non-Capital Sales	33,288.70	38,654.57	33,200.00
270 School Activity Income	61,221.89	72,609.90	54,305.00
280 Interest on Investments	2,445.33	2,438.03	3,000.00
290 Other Revenue, Local Sources	44,693.31	27,464.01	16,300.00
Subtotal Local Sources	9,198,689.17	9,851,450.68	11,173,228.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	179,955.00	198,120.93	314,516.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	179,955.00	198,120.93	314,516.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	10,794.72	928.36	2,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	10,794.72	928.36	2,000.00
State Sources			
610 State Aid -- Categorical	253,044.00	251,629.59	376,854.00
620 State Aid -- General	20,524,695.00	18,495,256.00	17,296,198.00
630 DPI Special Project Grants	140,880.99	12,483.62	10,000.00
640 Payments for Services	21,186.00	8,325.00	8,400.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	7,274.39	10,081.79	5,000.00
690 Other Revenue	49,966.38	49,133.00	52,041.00
Subtotal State Sources	20,997,046.76	18,826,909.00	17,748,493.00
Federal Sources			
710 Transit of Aids	40,003.00	33,496.00	34,093.00
720 Impact Aid	223,233.84	179,261.09	170,000.00
730 DPI Special Project Grants	190,357.76	178,875.51	154,845.00
750 IASA Grants	1,207,224.04	757,619.01	781,988.00
760 JTPA	65,985.00	682,210.00	84,200.00

770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,726,803.64	1,831,461.61	1,225,126.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	5,540.25	13,317.00	7,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,540.25	13,317.00	7,000.00
Other Revenues			
960 Adjustments	40,914.64	12,008.64	15,000.00
970 Refund of Disbursement	61,311.30	211,324.03	145,728.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	19,755.11	22,755.25	20,000.00
Subtotal Other Revenues	121,981.05	246,087.92	180,728.00
TOTAL REVENUES & OTHER FINANCING SOURCES	32,240,810.59	30,968,275.50	30,651,091.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,856,151.79	7,274,675.78	6,558,534.38
120 000 Regular Curriculum	8,072,939.58	7,524,681.32	6,981,411.24
130 000 Vocational Curriculum	1,163,334.12	998,509.56	952,719.42
140 000 Physical Curriculum	923,473.76	881,144.47	863,012.55
160 000 Co-Curricular Activities	458,003.77	469,359.38	445,103.75
170 000 Other Special Needs	93,512.47	88,834.32	146,788.19
Subtotal Instruction	18,567,415.49	17,237,204.83	15,947,569.53
Support Sources			
210 000 Pupil Services	786,687.58	782,669.37	742,617.27
220 000 Instructional Staff Services	1,152,866.74	1,109,304.92	1,087,151.94
230 000 General Administration	325,091.41	331,166.54	326,062.00
240 000 School Building Administration	1,319,285.47	1,276,725.89	1,253,939.19
250 000 Business Administration	6,005,258.38	6,217,864.87	5,534,419.90
260 000 Central Services	534,130.14	460,423.88	508,382.00
270 000 Insurance & Judgments	301,088.84	286,604.44	303,880.00
280 000 Debt Services	7,368.75	5,671.87	10,000.00
290 000 Other Support Services	30,716.16	152,167.19	1,410,588.17
Subtotal Support Sources	10,462,493.47	10,622,598.97	11,177,040.47
Non-Program Transactions			
410 000 Inter-fund Transfers	2,581,843.65	2,508,482.04	2,670,103.00
430 000 Instructional Service Payments	502,478.40	552,055.60	853,878.00
490 000 Other Non-Program Transactions	1,526.66	3,345.83	2,500.00
Subtotal Non-Program Transactions	3,085,848.71	3,063,883.47	3,526,481.00
TOTAL EXPENDITURES & OTHER FINANCING USES	32,115,757.67	30,923,687.27	30,651,091.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	80,704.10	75,571.68	77,977.13
900 000 Ending Fund Balance	75,571.68	77,977.13	77,977.13
TOTAL REVENUES & OTHER FINANCING SOURCES	4,823,534.23	4,548,698.91	4,468,458.00
100 000 Instruction	3,467,636.20	3,183,600.27	3,182,429.80
200 000 Support Services	1,161,303.53	1,171,697.40	1,059,632.98
400 000 Non-Program Transactions	199,726.92	190,995.79	226,395.22
TOTAL EXPENDITURES & OTHER FINANCING USES	4,828,666.65	4,546,293.46	4,468,458.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	395,209.49	419,000.67	401,589.52
900 000 ENDING FUND BALANCES	419,000.67	401,589.52	382,021.02
TOTAL REVENUES & OTHER FINANCING SOURCES	1,505,898.68	1,462,096.35	1,460,014.00
281 000 Long-Term Capital Debt	1,283,825.00	1,279,425.00	1,283,625.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	198,282.50	200,082.50	195,957.50
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,482,107.50	1,479,507.50	1,479,582.50
842 000 INDEBTEDNESS, END OF YEAR	8,708,617.50	7,229,110.00	5,749,527.50

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	35,984.49	23.56	23.56
900 000 Ending Fund Balance	23.56	23.56	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	9.93	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	35,970.86	0.00	23.56
TOTAL EXPENDITURES & OTHER FINANCING USES	35,970.86	0.00	23.56

FOOD SERVICE FUND (FUND 50)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	195,906.14	113,781.13	146,090.56
900 000 ENDING FUND BALANCE	113,781.13	146,090.56	146,090.56
TOTAL REVENUES & OTHER FINANCING SOURCES	1,548,824.96	1,609,871.06	1,627,878.00
200 000 Support Services	1,630,949.97	1,577,561.63	1,627,878.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,630,949.97	1,577,561.63	1,627,878.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2010-2011	Unaudited 2011-2012	Budget 2012-2013
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

**TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2012**

G.O. Refunding Bonds, Series 2007A

2012	Principal		Interest	\$	28,800	
2013	Principal	\$ 705,000.00	Interest	\$	43,500	
2014	Principal	\$ 735,000.00	Interest	\$	14,700	
		<u>\$ 1,440,000.00</u>		\$	87,000	\$ 1,527,000.00

G.O. Refunding Bonds, Series 2007C

2012	Principal		Interest	\$	80,513	
2013	Principal	\$ 360,000.00	Interest	\$	153,825	
2014	Principal	\$ 375,000.00	Interest	\$	139,125	
2015	Principal	\$ 390,000.00	Interest	\$	123,825	
2016	Principal	\$ 405,000.00	Interest	\$	107,419	
2017	Principal	\$ 425,000.00	Interest	\$	89,781	
2018	Principal	\$ 445,000.00	Interest	\$	71,294	
2019	Principal	\$ 465,000.00	Interest	\$	51,956	
2020	Principal	\$ 485,000.00	Interest	\$	31,769	
2021	Principal	\$ 505,000.00	Interest	\$	10,731	
		<u>\$ 3,855,000.00</u>		\$	860,238	\$ 4,715,237.50

Gen Obligation Refunding Bonds 6/22/2009

2012	Principal		Interest	\$	15,479	
2013	Principal	\$ 165,000.00	Interest	\$	28,689	
2014	Principal	\$ 170,000.00	Interest	\$	23,870	
2015	Principal	\$ 175,000.00	Interest	\$	18,258	
2016	Principal	\$ 185,000.00	Interest	\$	11,588	
2017	Principal	\$ 190,000.00	Interest	\$	3,990	
		<u>\$ 885,000.00</u>		\$	101,873	\$ 986,872.50

SUB TOTAL	PRINCIPAL	\$ 6,180,000.00	INTEREST	\$ 1,049,110
------------------	------------------	------------------------	-----------------	---------------------

TOTAL DISTRICT INDEBTEDNESS	\$ 7,229,110
------------------------------------	---------------------

2012-2013 Levy Summary

	10/18/2011	7/16/2012	Difference
2012-2013 Local Property Tax Fund 10 Levy	\$ 9,625,190.00	\$ 10,126,409.00	\$ 501,219.00
2012-2013 Fund 38 Levy	\$ 198,020.00	\$ 193,689.00	\$ (4,331.00)
2012-2013 Fund 10-38-41-80 Levy	\$ 9,823,210.00	\$ 10,320,098.00	\$ 496,888.00
2012-2013 Local Property Tax Fund 39 Levy	\$ 1,259,025.00	\$ 1,262,325.00	\$ 1259025
2012-2013 Total Local Prop. Tax Levy(Funds 10&38&39)	\$ 11,082,235.00	\$ 11,582,423.00	\$ 500,188.00
2011-2012 Local Property Tax Fund 10 Levy	\$ 8,976,340	\$ 9,625,190	\$ 648,850
2011-2012 Local Property Tax Fund 38 & 39 Levy	\$ 1,460,808	\$ 1,457,045	\$ (3,763)
2011-2012 Total Local Property Tax Levy	\$ 10,437,148	\$ 11,082,235	\$ 645,087
2012-2013 Property Tax Levy Increase/Decrease	\$ 645,087	\$ 500,188	\$ (144,899)
2012-2013 Property Tax Levy Percent Increase/Decrease	6.18%	4.51%	-1.67%
Equalized Valuation/Mill Rate			
2012-2013 Equalized Valuation	\$ 1,319,306,142	\$ 1,319,306,142	\$ -
2012-2013 Mill Rate	0.00840005	0.00877918	0.00037913
2011-2012 Certified Equalized Valuation	\$ 1,301,962,442	\$ 1,319,306,142	\$ 17,343,700
2011-2012 Actual Mill Rate	0.00801647	0.00840005	0.00038357
Difference in Equalized Valuation	\$ 17,343,700	\$ -	\$ (17,343,700)
% Increase in Equalized Valuation	1.33%	0.00%	-1.33%
Tax Impact on Property			
2012-2013 Projected Taxes on \$100,000	\$ 840.00	\$ 877.92	\$ 37.91
2011-2012	\$ 801.65	\$ 840.00	\$ 38.36
Difference in Taxes	\$ 38.36	\$ 37.91	\$ (0.44)
Percent Difference	4.78%	4.51%	-0.27%
Monthly Increase	\$ 3.20	\$ 3.16	\$ (0.04)

DATA AS OF 1/13/12, 1:33PM

Line 1: 2011-2012 Base Revenue	=	28,364,899
Line 1 Amnt May Not Exceed Line 9-Line 7B of Final 11-12 Revenue Limit.		
2011-12 General Aid Certification (11-12 line 12A)	+	18,476,230
2011-12 Computer Aid Received (11-12 line 18, Src 6)	+	37,433
2011-12 Hi Pov Aid (11-12 line 12B)	+	0
2011-12 Fnd 10 Levy Cert (11-12 in 19, levy 10 Src 21)	+	9,625,190
2011-12 Fnd 38 Levy Cert (11-12 in 14B, levy 38 Src 2)	+	198,020
2011-12 Fnd 41 Levy Cert (11-12 in 14C, levy 41 Src 2)	+	0
2011-12 Low Rev Aid (11-12 Ln 16)	+	28,026
2011-12 Aid Penalty for Over Levy (11-12 Results)	-	0
2011-12 Penalty for Unspent Energy Exemption	-	0
2011-12 Total Levy for All Non-Recurring Exemptions*	-	0
NET 2011-12 Base Revenue (LINE 1)	=	28,364,899

* For 11-12 Non-Recurring Exemptions Levy Amount, enter actual amnt used.
(Non-Recurring Referenda, Declining Enrollment, Line 7B Hold Harmless, Energy Effic)

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (09+.4ss)+(10+.4ss)+(11+.4ss) / 3 =		3,149	
Summer fte:	2009	2010	2011
% (40,40,40)	110	102	94
Sept fte:	44	41	38
Total fte	3,122	3,138	3,064
	3,166	3,179	3,102

Line 6: Curr Avg: (10+.4ss)+(11+.4ss)+(12+.4ss) / 3 =

Summer fte:	2010	2011	2012
% (40,40,40)	102	94	94
Sept fte:	41	38	38
Total fte	3,138	3,064	3,064
	3,179	3,102	3,102

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)	=	190,209
X (Line 5, Maximum 2012-2013 Revenue per Memb) =		21
Non-Recurring Exemption Amount:		21
		9,057.59
		190,209

Line 17: State Aid for Exempt Computers =

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

2012 Property Values (UPDATE in Oct 2012):

A. 2012 Exempt Computer Property Valuation	Required	4,456,300
B. 2012 TIF-Out Tax Apportionment Equalized Valuation		1,319,306,142
C. 2012 TIF-Out Value plus Exempt Computers (A + B)		1,323,762,442

Computer aid replaces a portion of proposed Fund 19 Levy

2012-2013 Revenue Limit Worksheet

1. 2011-12 Base Revenue (Funds 10, 38, 41)	(from left)	28,364,899
2. Base Sept Membership Avg (09+.4ss, 10+.4ss, 11+.4ss/3)	(from left)	3,149
3. 2011-12 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,007.59
4. 2012-13 Per Member Change (A+B)		50.00
A. Allowed Rev Pupil Change (\$50.00)		0
B. Low Rev Incr ((9,000 - (3 + 4A)) - 4C) Not < 0		0.00
5. 2012-13 Maximum Revenue / Memb (Ln 3 + Ln 4)	(from left)	9,057.59
6. Current Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3)	(rounded)	3,128
7. 2012-13 Rev Limit, No Exemptions (Ln 5 x Ln 6) + Ln 7B		28,332,142
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		0
B. Hold Harm Non-Recurr Exemption from 2010-11		0
8. Total Recurring Exemptions (A+B+C+D+E)		0
A. Prior Year Carryover		
B. Transfer of Service (if negative, include sign)		
C. Transfer of Territory (if negative, include sign)		
D. Federal Impact Aid Loss (2010-11 to 2011-12)		
E. Recurring Referenda to Exceed (if 12-13 is first year)		
9. 2012-13 Limit with Recurring Exemptions (Ln 7 + Ln 8)		190,209
10. Total 2012-13 Non-Recurring Exemptions (A+B+C+D)		28,332,142
A. Non-Recurring Referenda, to Exceed 2012-13 Limit		
B. Declining Enrollment Exemptn for 12-13 (from left)		
C. Energy Efficiency Exemption for 12-13		
D. Adjustment for Refunded/Rescinded Taxes, 2012-13		
11. 2012-13 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		18,163,130
12. Total Aid to be Used in Computation (12A + 12B)		0
A. State Aid to High Poverty Districts (not all dists) Source 628		
B. State Aid to High Poverty Districts (not all dists) Source 628		

13. Allowable Limited Revenue: (Line 11 - Line 12)
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)

14. Total Limited Revenue To Be Used (A+B+C)

Entries Required Below: Amnts Needed by Purpose and Fund:

A. Gen Operations: Fnd 10 including Src 211 & Src 691	10,165,532	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	193,688.75	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210		(to Budget Rpt)
15. Total Revenue from Other Levies		
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	1,262,325.00	(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		
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	11,621,546	(to Budget Rpt)
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	39,123	
18. Fnd 10 Src 211 (Ln 14-Ln 17), 2012-13 Budget	10,126,409	
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2012 All Fund Tax Levy (14B + 14C + 15 + 18)	11,582,423	
Line 19 is the total levy to be apportioned in the PI-401.		
20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	1,456,014	
21. ESTIMATED PER PUPIL ADJUSTMENT AID (Src 619, 2012-13 only)	156,400	
A. Max RL (ln 11) - PY Carry Over (ln 8A) / Member (ln 6)	9,118.40	
B. Actual Ltd Rev (ln 12+ln 14B+ln 14C+ln 17+ln 18) / Member (ln 6)	9,118.40	

NOTE: This categorical aid is OUTSIDE the revenue limits. Max Possible: 156 -000

CELL COLOR KEY: Auto-Calc fr Data Tab District Entered
 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.

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 under-levied in the previous year.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
JULY 1 2012-13 GENERAL AID**

USING 11-12 MEMBS, 2011 SCHOOL AID (MAY 12 CERT) VALUES, 11-12 BUDGET DATA
Tomah Area 5747

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,072,395	3,217,185	1,608,593
TERTIARY (G11)	555,348	1,666,044	833,022
JULY 2012			
PART A: 2011-12 AUDITED MEMBERSHIP			
A1 3RD FRI SEPT 11 MEMBERSHIP* (Include Youth Challenge)		E5 =	29,702,424.50
A2 2ND FRI JAN 12 MEMBERSHIP* (Include Youth Challenge)			1,000
A3 TOTAL (A1 + A2)			3,158,000
A4 AVERAGE (A3/2) (ROUNDED)			3,158,000.00
A5 SUMMER 11 FTE EQUIVALENT*			9,222
A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT			29,123,076
A7 AID MEMBERSHIP (A4 + A5 + A6) (higher of A1 or A2, + A5 + A6 for Milwaukee)			25,965,076.00
* Ch 220 Resident Inter FTE counts only 75%.			
PART B: 2011-12 GENERAL FUND DEDUCTIBLE RECEIPTS-BUDGET			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000		
B2 PROP TAX + COMPUTER AID	10R 210 + 691		
B3 GENERAL STATE AID	10R 000000 620+718		
B4 NON-DED IMPACT AID	(DPI ESTIMATE)		
B5 REORG SETTLEMENT	10R 000000 850		
B6 LONG TERM OP BORR, NOTE	10R 000000 873		
B7 LONG TERM OP BORR, STF	10R 000000 874		
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972		
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)		
PART C: 2011-12 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: 2011-12 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: 2011-12 SHARED COST-BUDGET			
SHARED COST PER MEMBER = \$9,405			
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)		
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION			
E3 IMPACT AID NON-DEDUCTIBLE			
E4 TOTAL SHARED COST FOR EQUALIZATION AID			

PART E: 2011-12 SHARED COST - CONTINUED			
E6 PRIMARY COST CEILING PER MEMB			
E7 PRIMARY CEILING (A7 * E6)			
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			
E9 SECONDARY COST CEILING PER MEMBER (\$9,222)			
E10 SECONDARY CEILING (A7 * E9)			
E11 SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)			
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			
PART F: EQUALIZED PROPERTY VALUE			
F1 2011 SCH AID (MAY 12 CERT) + COMP VAL	VALUE PER MEMBER =		419,177
PART G: 2012-13 EQUAL AID BY TIER - BUDGET			
G1 PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)			6,094,940,000
G3 PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)			4,771,177,558
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			2,472,090.23
G6 SECONDARY GUARANTEED VALUE PER MEMB			1,072,395
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)			3,386,623,410
G8 SECONDARY REQUIRED RATE (E11 / G7)			0.00766695
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)			2,062,860,968
G10 SECONDARY EQUALIZATION AID (G8 * G9)			15,815,851.90
G11 TERTIARY GUARANTEED VALUE PER MEMB			555,348
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)			1,753,788,984
G13 TERTIARY REQUIRED RATE (E12 / G12)			0.00033034
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)			430,026,542
G15 TERTIARY EQUALIZATION AID (G13 * G14)			142,054.97
PART H: 2012-13 JULY 1 ESTIMATED EQUALIZATION AID			
H1 2012-13 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT < 0			18,429,997.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MILWAUKEE & RACINE ONLY)			0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (H1 * -.0144800810)			-266,868.00
H4 2011-12 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			424.00
H5 PRIOR YEAR DATA ERROR ADJUSTMENT			0
H6 2012-13 EQUALIZATION AID JULY 1 ESTIMATE (ROUND) (H1+H2+H3+H4+H5)			18,163,553
*** PART I: 2012-13 JULY 1 ESTIMATED GENERAL AID ***			
I1 2012-13 SPECIAL ADJUSTMENT/CHAPTER 220 AID ELIGIBILITY			0.00
I2 A. PARENTAL CHOICE DEDUCT, SPEC ADJ/CHAPTER 220 AID (MILWAUKEE & RACINE)			0.00
I2 B. MILWAUKEE CHARTER PGM DEDUCT, SPEC ADJ/CHAPTER 220 AID (MILWAUKEE & RACINE)			9.00
I2 C. 2011-12 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ/CHAPTER 220 AID			-424.00
I3 12-13 SPEC ADJ/CHAPTER 220 JULY 1 ESTIMATE (ROUND) (I1+I2A+I2B+I2C)			-424.00
I4 2011-12 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHAPTER DEDUCTION			1.00
I5A JULY 1 ESTIMATED 2012-13 GEN AID SUBTOTAL (H6+I3+I4)			18,163,130.00
I5B 2011-12 OCT-TO-FINAL ADJUSTMENT, ACT 28 ADJ			0.00
I5 2012-13 JULY 1 ESTIMATE GEN AID (I5A+I5B)			18,163,130

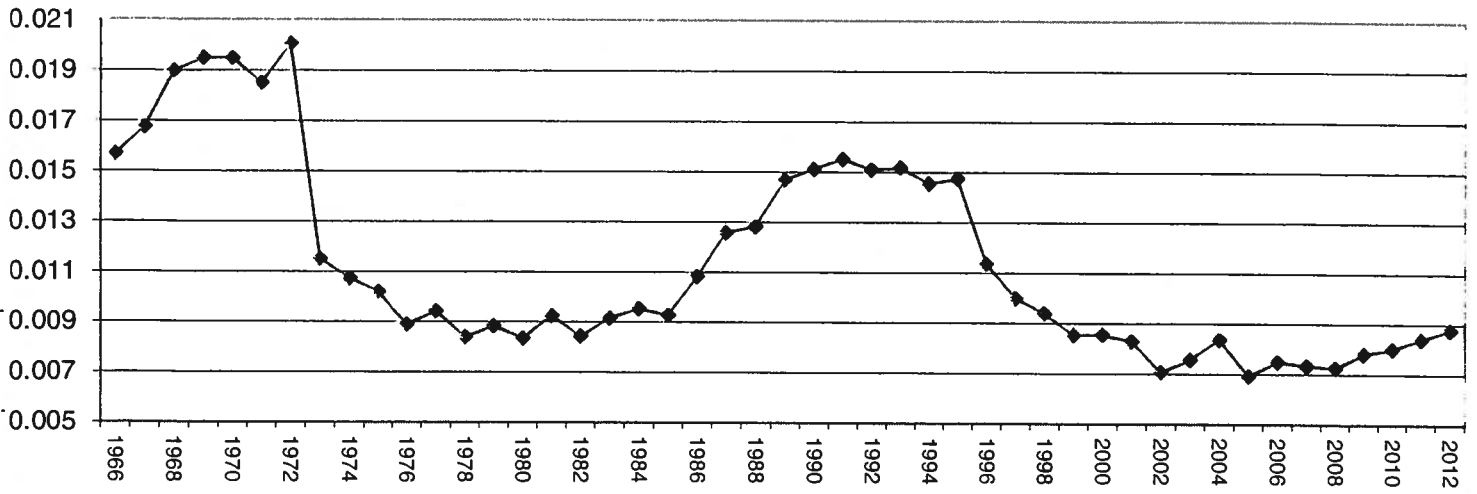
THIS IS THE JULY 1 GENERAL AID ESTIMATE FOR THE 2012-13 FISCAL YEAR.
DISTRICTS ARE REMINDED THAT THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE FALL, 2012 LEVY.
COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE 11, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE 11" TAB IN THIS WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

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

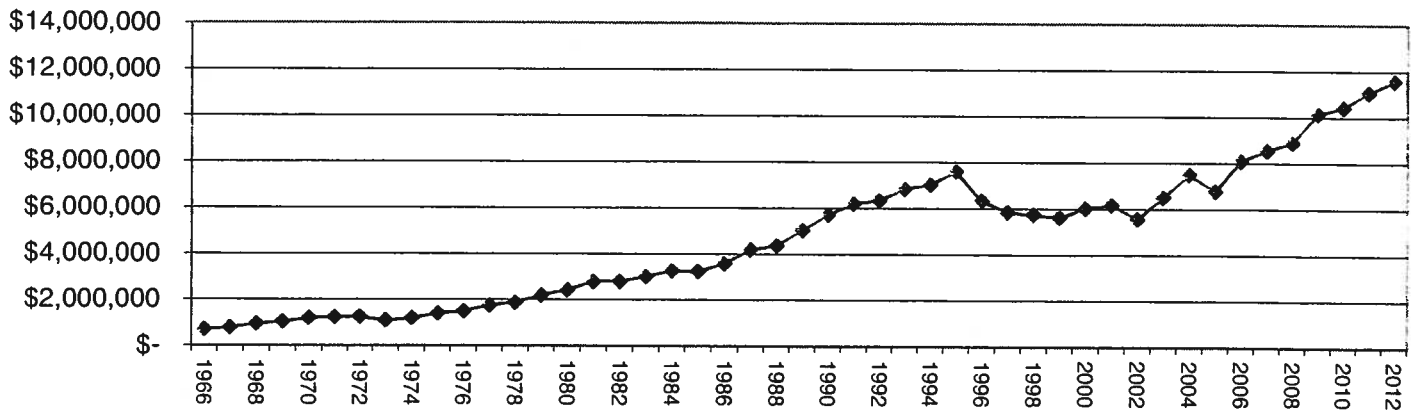
* The School District Certification of Equalized Valuation for 2012 will not be known until October 1, 2012.

	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	\$ 11,082,235.00	\$ 1,319,306,142	0.0084000	6.18%	1.33%	4.78%
2012	\$ 11,582,423.00	\$ 1,319,306,142	0.0087792	4.51%	0.00%	4.51%
		5 Year Average		6.32%	3.13%	3.52%
		10 Year Average		7.92%	5.96%	2.28%
		15 Year Average		5.02%	6.03%	-0.88%

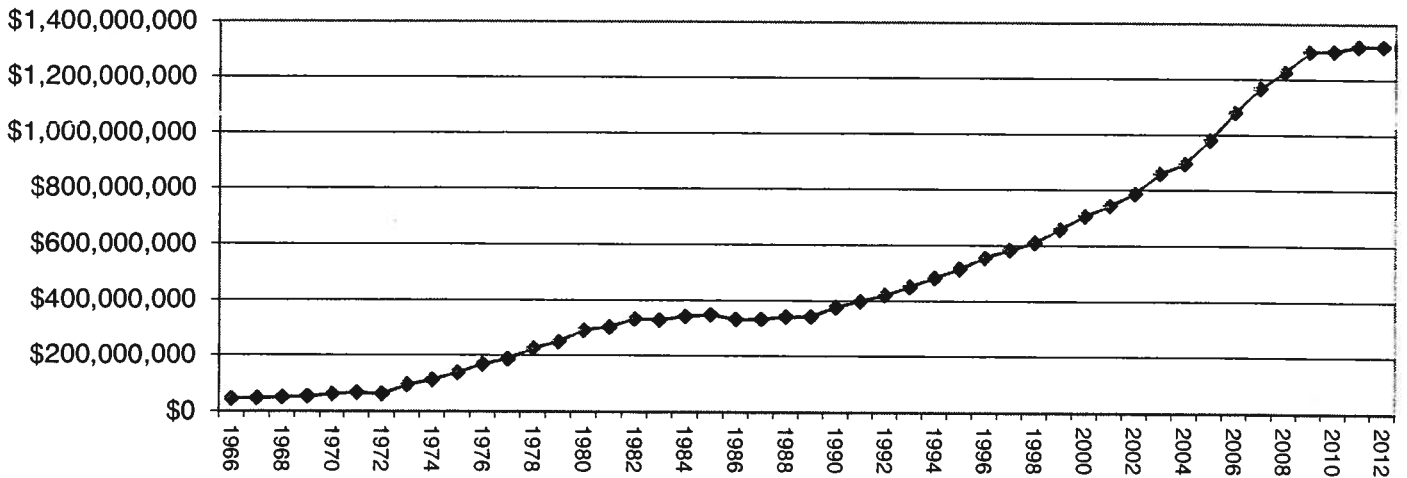
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



**CITIZEN'S GUIDE
TO UNDERSTANDING
THE 2012-2013
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.

Tomah Area School District

The below listed new or discontinued programs have a financial impact on the proposed 2012-2013 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT	
Special Education Teacher (High School)	\$	58,738.00
Guidance Counselor (Middle School)	\$	84,231.00
Speech Pathologist (District Wide)	\$	58,697.00
Electrician (District Wide)	\$	62,957.00
Total Reductions	\$	264,623.00
NEW PROGRAMS	FINANCIAL IMPACT	
Special Education Teacher (Elementary)	\$	58,738.00
Aide Time (Elementary)	\$	19,843.00
Secretary (Timber Pups Learning Center)	\$	14,299.00
Psychologist	\$	69,928.00
Technology Integration Specialist	\$	58,681.00
Total Additions	\$	162,751.00
Difference	\$	(101,872.00)

Fund Grand Totals

TOTAL BUDGET FUND 10	10/18/2011 2011-2012	6/18/2012 2012-2013	Difference	Percent Change
Lemonweir	\$26,989	\$27,278	\$289	1.07%
Miller	\$21,734	\$22,476	\$743	3.42%
Oakdale	\$7,248	\$6,381	(\$867)	-11.97%
Camp Douglas	\$3,560	\$3,129	(\$431)	-12.10%
Wyeville	\$10,047	\$10,973	\$926	9.21%
Warrens	\$11,083	\$10,548	(\$535)	-4.82%
LaGrange	\$33,698	\$32,720	(\$978)	-2.90%
Music/Art/PE/Guid/Chap/Library	\$79,400	\$78,994	(\$406)	-0.51%
Total Elementary NonSalary	\$193,758	\$192,498	(\$1,260)	-0.65%
Elementary Salary	\$7,043,560	\$6,504,722	(\$538,838)	-7.65%
TOTAL ELEMENTARY	\$7,237,318	\$6,697,220	(\$540,098)	-7.46%
Middle School	\$3,713,267	\$3,643,230	(\$70,037)	-1.89%
Senior High School	\$4,930,194	\$5,160,222	\$230,028	4.67%
Alternative School	\$518,109	\$480,577	(\$37,531)	-7.24%
English as a Second Language	\$12,302	\$16,325	\$4,023	32.70%
Administration	\$994,368	\$1,030,081	\$35,713	3.59%
Health	\$35,946	\$31,747	(\$4,199)	-11.68%
Transportation	\$1,770,834	\$1,970,477	\$199,643	11.27%
Operation	\$2,058,291	\$1,996,694	(\$61,596)	-2.99%
Construction	\$585,576	\$436,376	(\$149,200)	-25.48%
Maintenance	\$660,840	\$624,837	(\$36,003)	-5.45%
District Wide Reading	\$162,297	\$155,856	(\$6,441)	-3.97%
District Wide Programs	\$5,603,925	\$5,832,890	\$228,965	4.09%
District Wide AV	\$30,529	\$30,529	\$0	0.00%
Curriculum	\$432,823	\$450,334	\$17,511	4.05%
Technology	\$459,816	\$554,749	\$94,933	20.65%
Gifted & Talented	\$77,760	\$76,540	(\$1,220)	-1.57%
Native American Education	\$1,500	\$2,500	\$1,000	66.67%
4K (Four Year Old Kindergarten)	\$401,860	\$394,580	(\$7,280)	-1.81%
Wellness	\$200	\$200	\$0	0.00%
Fund 10 Grants	\$1,188,494	\$1,065,126	(\$123,368)	-10.38%
FUND 10 TOTAL	\$30,876,249	\$30,651,091	(\$225,158)	-0.73%

FUND 27 TOTAL					
Total Elementary Non-Salary					
Elementary Salary	\$1,422,718	\$1,511,407	\$88,689		6.23%
Elementary Salary & Non-Salary	\$1,422,718	\$1,511,407	\$88,689		6.23%
Middle School	\$537,884	\$513,459	(\$24,425)		-4.54%
High School	\$716,216	\$606,436	(\$109,780)		-15.33%
Transportation	\$236,141	\$200,036	(\$36,105)		-15.29%
District Wide	\$1,040,910	\$944,689	(\$96,221)		-9.24%
Fund 27 Grants	\$759,826	\$668,100	(\$91,726)		-12.07%
FUND 27 TOTAL	\$4,713,695	\$4,444,127	(\$269,568)		-5.72%
FUND 38 & 39 TOTAL					
	\$1,479,508	\$1,479,583	\$75		0.01%
FUND 10 TOTAL					
	\$30,876,249	\$30,651,091	(\$225,158)		-0.73%
FUND 27 TOTAL	\$4,713,695	\$4,444,127	(\$269,568)		-5.72%
FUND 38 & 39 TOTAL	\$1,479,508	\$1,479,583	\$75		0.01%
GRAND TOTAL	\$37,069,451	\$36,574,801	(\$494,651)		-1.33%

2011-12 Sal-Non-Salary Totals

18-Jun-12

FUND 10	10/18/2011		6/18/2012		Difference	Percent Change
	A	C	D	D		
					D-C	(D-C)/C
Lemonweir	\$26,989		\$27,278		\$289	1.07%
Miller	\$21,734		\$22,476		\$743	3.42%
Oakdale	\$7,248		\$6,381		(\$867)	-11.97%
Camp Douglas	\$3,560		\$3,129		(\$431)	-12.10%
Wyeville	\$10,047		\$10,973		\$926	9.21%
Warrens	\$11,083		\$10,548		(\$535)	-4.82%
LaGrange	\$33,698		\$32,720		(\$978)	-2.90%
Music/Art/PE/Guid/Chap/Library	\$79,400		\$78,994		(\$406)	-0.51%
Total Elementary NonSalary	\$193,758		\$192,498		(\$1,260)	-0.65%
Elementary Salary	\$7,043,560		\$6,504,722		\$0	0.00%
TOTAL ELEMENTARY	\$7,237,318		\$6,697,220		(\$540,098)	-7.46%
Middle School	\$3,713,267		\$3,643,230		(\$70,037)	-1.89%
Senior High School	\$4,930,194		\$5,160,222		\$230,028	4.67%
Alternative School	\$518,109		\$480,577		(\$37,531)	-7.24%
English Language Learner	\$12,302		\$16,325		\$4,023	32.70%
Administration	\$994,368		\$1,030,081		\$35,713	3.59%
Health	\$35,946		\$31,747		(\$4,199)	-11.68%
Transportation	\$1,770,834		\$1,970,477		\$199,643	11.27%
Operation	\$2,058,291		\$1,996,694		(\$61,596)	-2.99%
Construction	\$585,576		\$436,376		(\$149,200)	-25.48%
Maintenance	\$660,840		\$624,837		(\$36,003)	-5.45%
District Wide Reading	\$162,297		\$155,856		(\$6,441)	-3.97%
District Wide Programs	\$5,603,925		\$5,832,890		\$228,965	4.09%
District Wide AV	\$30,529		\$30,529		\$0	0.00%
Curriculum	\$432,823		\$450,334		\$17,511	4.05%
Technology	\$459,816		\$554,749		\$94,933	20.65%
Gifted & Talented	\$77,760		\$76,540		(\$1,220)	-1.57%
Native American Education	\$1,500		\$2,500		\$1,000	66.67%
4K (Four Year Old Kindergarten)	\$401,859.52		\$394,580.00		(\$7,280)	-1.81%
Wellness	\$200		\$200		\$0	0.00%
FUND 10 TOTAL	\$29,687,754		\$29,585,965		(\$101,789)	-0.34%

2011-12 Sal-Non-Salary Totals

FUND 27 TOTAL							
Elementary Salary & Non-Salary	\$1,422,718	\$1,511,407	\$88,689	6.23%			
Middle School	\$537,864	\$513,459	(\$24,425)	-4.54%			
High School	\$716,216	\$606,436	(\$109,780)	-15.33%			
Transportation	\$236,141	\$200,036	(\$36,105)	-15.29%			
District Wide	\$1,040,910	\$944,689	(\$96,221)	-9.24%			
FUND 27 TOTAL	\$3,953,869	\$3,776,027	(\$177,842)	-4.50%			

FUND 38 & 39 TOTAL	\$1,479,508	\$1,479,583	\$75	0.01%			
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FUND 10 TOTAL	\$29,687,754	\$29,585,965	(\$101,789)	-0.34%			
FUND 27 TOTAL	\$3,953,869	\$3,776,027	(\$177,842)	-4.50%			
FUND 38 & 39 TOTAL	\$1,479,508	\$1,479,583	\$75	0.01%			
GRAND TOTAL	\$35,121,131	\$34,841,575	(\$279,556)	-0.80%			

18-Jun-12

SALARY BUDGET FUND 10 TOTAL	10/18/2012		6/18/2012		Difference	Percent Change	
	2011-2012	2012-2013	2012-2013	2012-2013			
Lemonweir							
Miller							
Oakdale							
Camp Douglas							
Wyeville							
Warrens							
LaGrange							
Music/Art/PE/Guid/Chap/Library							
A	C	D	D-C	(D-C)/C			
Elementary	\$7,043,560	\$6,504,722	(\$538,838)	-7.65%	Retirements, Insurances and WRS		
Middle School	\$3,624,560	\$3,553,491	(\$71,069)	-1.96%	Insurances and WRS		
Senior High School	\$4,670,146	\$4,901,203	\$231,057	4.95%	Eliminations of Jobs \$ and Insurance and WRS		
Alternative School	\$484,546	\$446,656	(\$37,890)	-7.82%	Insurances and WRS		
English Language Learner	\$11,382	\$15,405	\$4,023	35.35%			
Administration	\$558,472	\$564,471	\$5,999	1.07%			
Health	\$33,431	\$29,207	(\$4,224)	-12.63%			
Transportation	\$1,139,583	\$1,090,060	(\$49,523)	-4.35%	Insurances and WRS		
Operation	\$1,067,684	\$1,005,919	(\$61,765)	-5.78%	Insurances and WRS		
Construction							
Maintenance	\$446,240	\$378,912	(\$67,328)	-15.09%	Electrician Costs and Insurances and WRS		
District Reading	\$161,547	\$155,106	(\$6,441)	-3.99%			
District Wide Programs	\$1,964,842	\$2,070,066	\$105,224	5.36%	Retirement Costs and Coding Change		
District Wide AV							
Curriculum	\$225,375	\$236,034	\$10,659	4.73%			
Technology	\$157,816	\$204,749	\$46,933	29.74%	Movement From Grant to District		
Gifted & Talented	\$71,992	\$71,223	(\$769)	-1.07%			
4K (Four Year Old Kindergarten)	\$270,364	\$277,041	\$6,677	2.47%			
Wellness							
FUND 10 TOTAL	\$21,931,540	\$21,504,265	(\$427,275)	-1.95%	Insurances and WRS		

FUND 27						
Elementary	\$1,422,718	\$1,511,407	\$88,689	6.23%		Recoding of 4 Teachers to Spec Ed
Middle School	\$537,884	\$513,459	(\$24,425)	-4.54%		Insurance Changes and WRS
High School	\$716,216	\$606,436	(\$109,780)	-15.33%		Insurance Changes and WRS and Re-Coding
Transportation	\$203,141	\$167,036	(\$36,105)	-17.77%		4K Costs recoded to Fund 10
District Wide Aid Eligible	\$927,433	\$871,127	(\$56,306)	-6.07%		Speech, Insurance and WRS
District Wide Non Aid Eligible	\$17,117	\$16,937	(\$180)	-1.05%		
FUND 27 TOTAL	\$3,824,509	\$3,686,402	(\$138,107)	-3.61%		
FUND 38 + 39 TOTAL						
FUND 10 TOTAL						
	\$21,931,540	\$21,504,265	(\$427,275)	-1.95%		
FUND 27 TOTAL	\$3,824,509	\$3,686,402	(\$138,107)	-3.61%		
FUND 38 + 39 TOTAL						
GRAND TOTAL	\$25,756,049	\$25,190,667	(\$565,382)	-2.20%		

NON-SALARY BUDGET		10/18/2011	6/13/2012	Difference	Percent	Notes
FUND 10	A	2011-2012	2012-2013	D-C	(D-C)/C	
		C	D			
Lemonweir		\$26,989	\$27,278	\$289	1.07%	
Miller		\$21,734	\$22,476	\$743	3.42%	
Oakdale		\$7,248	\$6,381	(\$867)	-11.97%	
Camp Douglas		\$3,560	\$3,129	(\$431)	-12.10%	
Wyeville		\$10,047	\$10,973	\$926	9.21%	
Warrrens		\$11,083	\$10,548	(\$535)	-4.82%	
LaGrange		\$33,698	\$32,720	(\$978)	-2.90%	
Music/Art/PE/Guid/Chap/Library		\$79,400	\$78,994	(\$406)	-0.51%	
Elementary Total		\$193,758	\$192,498	(\$1,260)	-0.65%	
Middle School		\$79,354	\$78,264	(\$1,090)	-1.37%	
MS Athletics		\$9,353	\$11,475	\$2,122	22.69%	
Senior High School		\$190,916	\$175,719	(\$15,197)	-7.96%	
HS Athletics		\$69,132	\$83,300	\$14,168	20.49%	
Alternative School		\$33,563	\$33,921	\$359	1.07%	
English Language Learner		\$920	\$920	\$0	0.00%	
Administration		\$435,896	\$465,610	\$29,714	6.82%	
Health		\$2,515	\$2,540	\$25	0.99%	
Transportation		\$631,251	\$880,417	\$249,166	39.47%	
Operation		\$990,607	\$990,775	\$169	0.02%	
Construction		\$585,576	\$436,376	(\$149,200)	-25.48%	
Maintenance		\$214,600	\$245,925	\$31,325	14.60%	
District Wide Programs		\$3,639,083	\$3,762,824	\$123,741	3.40%	
District Wide AV		\$30,529	\$30,529	\$0	0.00%	
Curriculum		\$207,448	\$214,300	\$6,852	3.30%	
Technology		\$302,000	\$350,000	\$48,000	15.89%	
Gifted & Talented		\$5,768	\$5,317	(\$451)	-7.83%	
Native American Education		\$1,500	\$2,500	\$1,000	66.67%	
4K (Four Year Old Kindergarten)		\$131,496	\$117,539	(\$13,957)	-10.61%	
District Reading		\$750	\$750	\$0	0.00%	
Wellness		\$200	\$200	\$0	0.00%	
FUND 10		\$7,756,214	\$8,081,700	\$325,486	4.20%	

FUND 27					
Elementary					
Middle School					
High School					
Transportation		\$33,000	\$33,000	(\$0)	0.00%
District Wide Aid Eligible		\$44,250	\$44,250	\$0	0.00%
District Wide Non Aid Eligible		\$52,110	\$12,375	(\$39,735)	-76.25%
FUND 27 TOTAL		\$129,360	\$89,625	(\$39,735)	-30.72%

FUND 38 & 39 DEBT SERVICE	\$1,479,508	\$1,479,508	\$0	0.00%
FUND 10 TOTAL	\$7,756,214	\$8,081,700	\$325,486	4.20%
FUND 27 TOTAL	\$129,360	\$89,625	(\$39,735)	-30.72%
FUND 38 & 39 TOTAL	\$1,479,508	\$1,479,583	\$75	0.01%
GRAND TOTAL	\$9,365,082	\$9,650,907	\$285,825	3.05%

2012-2013 NON-SALARY BUDGET SUMMARY

Lemonweir	Based on Student #s @ \$77.85/Student
Miller	Based on Student #s @ \$77.85/Student
Oakdale	Based on Student #s @ \$77.85/Student
Camp Douglas	Based on Student #s @ \$77.85/Student
Wyeville	Based on Student #s @ \$77.85/Student
Warrens	Based on Student #s @ \$77.85/Student
LaGrange	Based on Student #s @ \$77.85/Student
Music/Art/PE/Guid/Chap/Library	Equals \$51.02/Student
Total	
Middle School	Based on Student #s @ \$121.33/Student
MS Athletics	Based on Student #s @ \$17.79/Student
Senior High School	Based on Student #s @ \$195.68/Student
HS Athletics	Based on Student #s @ \$92.76/Student

Alternative School Description	6/18/2012	2012-2013	Difference	Percent Change	Explanation
	\$33,921	2011-2012			
Personal Services - Alternative School	\$21,884	\$19,884	(\$2,000)	-9.14%	
Employee Travel - Alternative School	\$500	\$100	(\$400)	-80.00%	
Postage - Undifferentiated	\$200	\$200	\$0	0.00%	
General Supplies - Alternative School	\$6,318	\$9,114	\$2,796	44.26%	
General Supplies - Art	\$200	\$300	\$100	49.97%	
General Supplies - Music	\$50	\$50	\$0	0.00%	
General Supplies - Library	\$200	\$200	\$0	0.00%	
AV Media-Alternative School	\$138	\$0	(\$138)	-100.00%	
Library Books - Library	\$2,985	\$3,226	\$241	8.07%	
Newspapers - Library	\$145	\$0	(\$145)	-100.00%	
Periodicals - Library	\$155	\$82	(\$73)	-47.10%	
Instrl Computer Software - Library	\$788	\$765	(\$23)	-2.92%	
	\$33,563	\$33,921	\$359	1.07%	

2011-12 Non Salary

English Language Learner Description	\$920 2011-2012	6/18/2012 2012-2013	Difference	Percent Change	Explanation
Personal Services - English As Second Language	\$0	\$0	\$0	0.00%	
Mileage ELL	\$220	\$220	\$0	0.00%	
General Supplies - ELL	\$480	\$480	\$0	0.00%	
Textbooks - ELL	\$220	\$220	\$0	0.00%	
	\$920	\$920	\$0	0.00%	

Administration Description	\$465,610 2011-2012	6/18/2012 2012-2013	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	\$10,050	\$900	9.84%	
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	\$6,960	\$3,960	132.00%	
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	\$10,000	\$10,000	\$0	0.00%	
District Liability Insurance	\$25,974	\$28,732	\$2,758	10.62%	Increase in premium
District Property Insurance	\$24,846	\$32,326	\$7,480	30.11%	Increase in premium
Workers Compensation	\$203,793	\$209,698	\$5,905	2.90%	
Fidelity Bond Premiums	\$1,413	\$2,124	\$711	50.32%	
Unemployment Compensation	\$23,000	\$31,000	\$8,000	34.78%	Increase in projected costs

2011-12 Non Salary

Dues & Fees - Direction of Business	\$5,050	\$5,050	\$0	0.00%
	\$435,896	\$465,610	\$29,714	6.82%

Health Description	2011-2012	6/18/2012 2012-2013	Difference	Percent Change	Explanation
Personal Services - Health	\$65	\$65	\$0	0.00%	
Employee Travel - Health	\$600	\$600	\$0	0.00%	
General Supplies Health	\$50	\$75	\$25	50.00%	
Medical Supplies - Health	\$1,800	\$1,800	\$0	0.00%	
	\$2,515	\$2,540	\$25	0.99%	

Transportation Description	2011-2012	6/18/2012 2012-2013	Difference	Percent Change	Explanation
Personal Service-Direction of Pupil Transportation	\$9,000	\$10,726	\$1,726	19.18%	
Employee Travel - Direction Pupil Transportation	\$1,200	\$1,140	(\$60)	-5.00%	
Dues & Fees-Direction of Pupil Transportation	\$900	\$320	(\$580)	-64.44%	
Petroleum Regular (Home to School) Transportation	\$273,600	\$312,994	\$39,394	14.40%	Based on 2011-2012 Actuals and recoding from 4K
Property Services-Vehicle Maintenance	\$36,060	\$19,579	(\$16,481)	-45.70%	
General Supplies-Vehicle Maintenance	\$160,000	\$168,000	\$8,000	5.00%	
Apparel-Vehicle Maintenance	\$900	\$900	\$0	0.00%	Recoding from 4K
Non-Capital Equip-Vehicle Maintenance	\$700	\$700	\$0	0.00%	
Equipment/Vehicles Maint Individually	\$100,000	\$320,610	\$220,610	220.61%	
Depreciated	\$2,000	\$1,000	(\$1,000)	-50.00%	
Parent Contract	\$46,091	\$43,648	(\$2,443)	-5.30%	
Liability Insurance - Transportation	\$800	\$800	\$0	0.00%	
CESA					
	\$631,251	\$880,417	\$249,166	39.47%	

Operation Description	2011-2012	6/18/2012 2012-2013	Difference	Percent Change	Explanation
Property Services-Sites	\$45,000	\$45,000	\$0	0.00%	
Property Services - Bldgs	\$26,557	\$26,725	\$168	0.63%	
PS Building Repairs	\$8,000	\$8,000	\$0	0.00%	
Gas for Heat - Bldgs	\$222,000	\$222,000	\$0	0.00%	
Electricity Other than Heat - Bldgs	\$456,000	\$456,000	\$0	0.00%	
Water - Bldgs	\$37,000	\$37,000	\$0	0.00%	

2011-12 Non Salary

Sewerage - Bldgs	\$40,000	\$40,000	\$0	0.00%
Emplee Travel - Operation	\$750	\$750	\$0	0.00%
Communication - Telephone	\$30,000	\$30,000	\$0	0.00%
General Supplies - Sites	\$15,500	\$15,500	\$0	0.00%
General Supplies - Buildings	\$96,300	\$96,300	\$0	0.00%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$0	0.00%
Equipment Components - Operation	\$6,000	\$6,000	\$0	0.00%
	\$990,607	\$990,775	\$168	0.02%

Construction	6/18/2012	Percent			
Description	2011-2012	2012-2013	Difference	Change	Explanation
Property Services - Construction	\$436,376	\$436,376	(\$149,200)	-25.48%	
	\$585,576	\$436,376	(\$149,200)	-25.48%	

Maintenance	6/18/2012	Percent			
Description	2011-2012	2012-2013	Difference	Change	Explanation
Property Services-Bldg	\$58,000	\$63,750	\$5,750	9.91%	
Property Services - HVAC Contract	\$101,425	\$48,000	(\$53,425)	-52.67%	Contract Change
Property Services-Bldg - Electrical	\$0	\$60,000	\$60,000	0.00%	New Budget Item
PS HVAC Maintenance	\$8,000	\$30,000	\$22,000	275.00%	Increase cost associated with contract change
Emplee Travel - Direction of Maintenance	\$500	\$500	\$0	0.00%	
General Supplies - Bldgs	\$19,575	\$16,575	(\$3,000)	-15.33%	
General Supplies - Plumbing	\$6,000	\$6,000	\$0	0.00%	
General Supplies - Electrical	\$17,000	\$17,000	\$0	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%	
	\$214,600	\$245,925	\$31,325	14.60%	

District Wide Programs	6/18/2012	Percent			
Description	2011-2012	2012-2013	Difference	Change	Explanation
General Supplies - PLTW	\$18,885	\$11,234	(\$7,650)	-40.51%	
AV Media - PLTW	\$0	\$0	\$0	0.00%	
Instructional Software - PLTW	\$0	\$0	\$0	0.00%	
Other Media - PLTW	\$0	\$0	\$0	0.00%	
Non-Capital Equip. - PLTW	\$0	\$678	\$678	0.00%	
Equip/Vehicles Group Deprec. - PLTW	\$11,858	\$5,458	(\$6,400)	-53.97%	
Personal Services - Other Pupil Serv	\$1,000	\$1,000	\$0	0.00%	
Personal Services - Mentor Training	\$0	\$0	\$0	#DIV/0!	
Purchased Service - School Security	\$69,546	\$72,046	\$2,500	3.59%	

2011-12 Non Salary

Personal Services-Repair District Office									
Machines	\$420	\$420							
PS - District Wide	\$3,000	\$3,000							
Purchased Service - Leadership									
Development	\$10,250	\$10,250							
Employee Travel-Instructional Staff									
Training	\$10,000	\$35,000							
General Tuition - Open Enrollment	\$502,340	\$782,423							Title IIA Budget Reduced Increase in estimated students
Pymt to CESA - District Wide Programs	\$24,450	\$24,455							0.02%
Project Challenge Enrollment	\$30,000	\$25,000							-16.67%
General Supplies - Remedial Summer									
School	\$1,140	\$1,650							44.74%
General Supplies - Enrichment Classes									
Summer Sch	\$7,825	\$7,725							-1.28%
General Supplies - District Wide	\$21,800	\$21,800							0.00%
General Supplies - Leadership									
Development	\$7,882	\$7,882							0.00%
Paper - District Wide	\$35,000	\$35,000							0.00%
Equip Rental - District Wide	\$72,000	\$45,000							-37.50%
Transfer to Special Education Fund	\$2,808,987	\$2,670,103							-4.94%
Dues & Fees - District Wide	\$200	\$200							0.00%
Non-Aidable Refund-Other Non Prog-									
Pers Prop Tax	\$2,500	\$2,500							0.00%
	\$3,639,083	\$3,762,824							3.40%

District Wide AV									
Description	2011-2012	6/18/2012	2012-2013	Difference	Percent Change	Explanation			
Maintenance-Instructional Equipment	\$5,000	\$5,000	\$5,000	\$0	0.00%				
Maintenance-Other Equipment	\$7,000	\$7,000	\$7,000	\$0	0.00%				
General Supplies - AV	\$5,000	\$5,000	\$5,000	\$0	0.00%				
Non-Capital Equip - AV	\$13,529	\$13,529	\$13,529	\$0	0.00%				
	\$30,529	\$30,529	\$30,529	\$0	0.00%				

Curriculum									
Description	2011-2012	6/18/2012	2012-2013	Difference	Percent Change	Explanation			
Employee Travel-Direction of Improv of Instruction	\$2,500	\$3,000	\$3,000	\$500	20.00%				
Communication - Postage - Curriculum	\$1,000	\$0	\$0	(\$1,000)	-100.00%				
Gen Supplies - Undif Curriculum	\$0	\$0	\$0	\$0	0.00%				
General Supplies - Science	\$2,000	\$2,000	\$2,000	\$0	0.00%				
General Supplies - Curriculum	\$7,000	\$9,000	\$9,000	\$2,000	28.57%				
AV Media	\$4,448	\$4,448	\$4,448	(\$448)	-10.08%				

2011-12 Non Salary

Software - Curriculum District Wide	\$4,500	\$9,000	\$4,500	100.00%	
Non-Capital Equip - Curriculum	\$2,000	\$0	(\$2,000)	0.00%	
Textbooks-Regular Curriculum	\$142,000	\$142,000	\$0	0.00%	Coding Change
Textbooks Replacement	\$40,000	\$40,000	\$0	0.00%	
Periodicals Curriculum	\$1,000	\$0	(\$1,000)	0.00%	
Dues Fees - Curriculum	\$1,000	\$3,300	\$2,300	0.00%	
	\$207,448	\$214,300	\$6,852	3.30%	

Technology Description	2011-2012	6/18/2012	2012-2013	Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	\$5,000	\$5,000	\$5,000	\$0	0.00%	
PS - Computer Technology	\$10,800	\$25,000	\$14,200	\$14,200	131.48%	MS Money Expenditure
Emplee Travel - Computer Technology	\$5,000	\$10,000	\$5,000	\$5,000	100.00%	MS Money Expenditure
Communications - Network Phone Service	\$92,000	\$80,000	\$80,000	(\$12,000)	-13.04%	
Non-Capital Objects-Business Admin Equip Components-Computer Technology	\$0	\$3,800	\$3,800	\$3,800	0.00%	
Non Instructional Computer Software	\$5,400	\$3,000	\$3,000	(\$2,400)	-44.44%	
	\$14,635	\$24,890	\$24,890	\$10,255	70.07%	MS Money Expenditure
Equipment/Vehicles Group Depreciation	\$169,165	\$198,310	\$198,310	\$29,145	17.23%	
	\$302,000	\$350,000	\$48,000	\$48,000	15.89%	MS Money Expenditure

Talented & Gifted Description	2011-2012	6/18/2012	2012-2013	Difference	Percent Change	Explanation
Emplee Travel - Gifted & Talented	\$3,150	\$3,050	\$3,050	(\$100)	-3.17%	
General Supplies - Gifted & Talented	\$1,902	\$1,682	\$1,682	(\$220)	-11.56%	
AV Media - Gifted & Talented	\$20	\$0	\$0	(\$20)	-100.00%	
Periodicals - Gifted & Talented	\$77	\$15	\$15	(\$62)	-80.00%	
Dues & Fees - Gifted & Talented	\$620	\$520	\$520	(\$100)	-16.13%	
	\$5,768	\$5,347	\$5,347	(\$451)	-7.82%	

Wellness Description	2011-2012	6/18/2012	2012-2013	Difference	Percent Change	Explanation
General Supplies - Wellness	\$200	\$200	\$200	\$0	0.00%	
	\$200	\$200	\$200	\$0	0.00%	

4 Year Old Kindergarten Description	2011-2012	6/18/2012	2012-2013	Difference	Percent Change	Explanation
Personal Services - 4K	\$104,990	\$109,865	\$109,865	\$4,875	4.64%	
Property Services - Vehicle Maint. - 4K	\$3,775	\$0	\$0	(\$3,775)	-100.00%	Reduction absorbed in Transportation Budget
Emplee Travel - 4K	\$1,500	\$1,800	\$1,800	\$300	20.00%	

	2011-12 Non Salary					
Petroleum - Home to School - 4K	\$16,000	\$0	(\$16,000)	-100.00%		Reduction absorbed in Transportation Budget
Postage - 4K	\$250	\$250	\$0	0.00%		
Supplies - 4K	\$3,587	\$5,160	\$1,573	43.85%		
General Supplies - Vehicle Maint. - 4K	\$0	\$0	\$0	0.00%		
AV Media - 4K	\$114	\$101	(\$13)	-11.45%		
Other Media - 4K	\$55	\$0	(\$55)	-100.00%		
Non-Capital - 4K	\$1,224	\$363	(\$861)	-70.33%		
Furniture - 4K	\$0	\$0	\$0	0.00%		
	\$131,496	\$117,539	(\$13,956)	-10.61%		

	2011-2012	6/18/2012 2012-2013	Difference	Percent Change	Explanation
Native American Education	\$2,500				
Emplee Travel - Native American District	\$1,500	\$1,500	\$0	0.00%	
Native American Supplies	\$0	\$1,000	\$1,000	0.00%	New Budget Item
	\$1,500	\$2,500	\$1,000	66.67%	

18-Jun-12

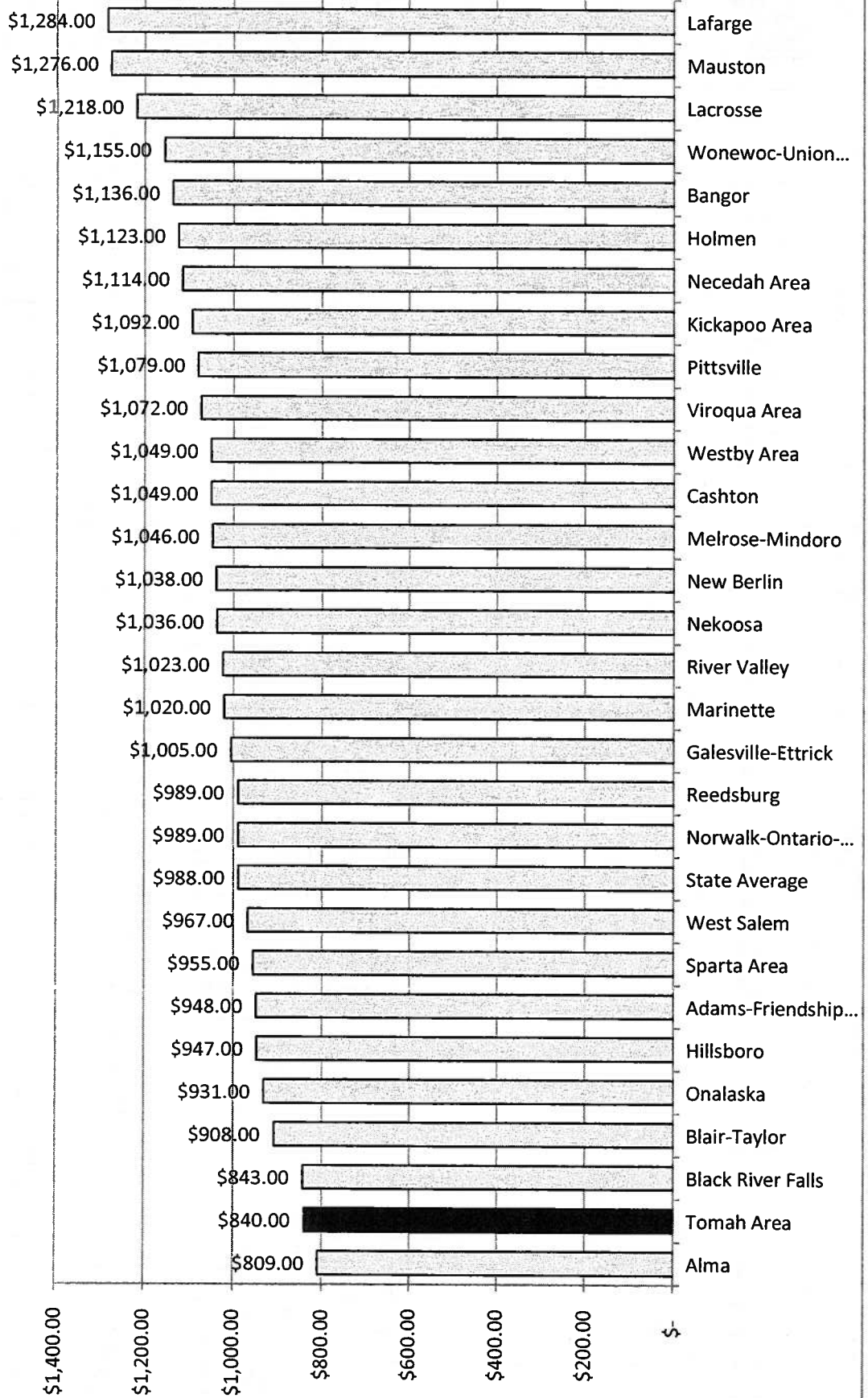
GRANTS - NON-SALARY BUDGET	10/18/2011		6/18/2012		Difference	Percent Change
	2011-2012	2012-2013	2012-2013	2012-2013		
ECIA Title 1 - Fund 10	\$83,641	\$58,294		(\$25,347)	-30.30%	
Title II-A - Fund 10	\$47,455	\$38,787		(\$8,668)	-18.27%	
Title II-D - Fund 10						
Title V-A - Fund 10						
Alternative Education Grant - Fund 10						
Reading Intervention Grant	\$56,477	\$28,996				
Vocational Education Aid - Fund 10	\$18,856	\$19,379		\$523	2.77%	
PL 94-142 - Fund 27	\$430,640	\$367,423		(\$63,217)	-14.68%	
PL 99-457 - Fund 27	\$9,119	\$10,813		\$1,694	18.57%	
Homeless Grant	\$2,045	\$2,045				
American Indian Language						
IESA Indian Education Grant - Fund 29	\$0	\$10,000		\$0	0.00%	
	\$648,234	\$535,737		(\$112,497)	-17.35%	
GRANTS - SALARY BUDGET	10/18/2011	6/18/2012	2011-2012	2012-2013	Difference	Percent Change
ECIA Title 1 - Fund 10	\$786,697	\$723,694		(\$63,003)	-8.01%	
Title II-A - Fund 10	\$122,963	\$104,013		(\$18,950)	-15.41%	
Title II-D - Fund 10						
Title V-A - Fund 10						
Alternative Education Grant - Fund 10						
Reading Intervention Grant	\$45,123	\$55,204				
Vocational Education Aid - Fund 10	\$15,237	\$14,714		(\$523)	-3.43%	
PL 94-142 - Fund 27	\$311,376	\$282,777		(\$28,599)	-9.18%	
PL 99-457 - Fund 27	\$8,691	\$7,087		(\$1,604)	-18.45%	
Homeless Grant	\$10,000	\$10,000		\$0	0.00%	
American Indian Language		\$0				
IESA Indian Education Grant - Fund 29	\$24,077	\$24,357		\$280	1.16%	
	\$1,324,163	\$1,221,846		(\$102,317)	-7.73%	
GRANTS - TOTAL SAL/NON-SALARY	10/18/2011	6/18/2012	2011-2012	2012-2013	Difference	Percent Change
ECIA Title 1 - Fund 10	\$870,338	\$781,988		(\$88,350)	-10.15%	
Title II-A - Fund 10	\$170,418	\$142,800		(\$27,618)	-16.21%	
Title II-D - Fund 10	\$0	\$0		\$0	0.00%	
Title V-A - Fund 10	\$0	\$0		\$0	0.00%	
Alternative Education Grant - Fund 10	\$0	\$0		\$0	0.00%	
Reading Intervention Grant	\$101,600	\$84,200		(\$17,400)	-0.00%	
Vocational Education Aid - Fund 10	\$34,093	\$34,093		\$0	0.00%	

PL 94-142 - Fund 27	\$742,016	\$650,200	(\$91,816)	-12.37%
PL 99-457 - Fund 27	\$17,810	\$17,900	\$90	0.51%
American Indian Language	\$0	\$10,000	\$10,000	0.00%
Homeless Grant	\$12,045	\$12,045	\$0	0.00%
IESAA Indian Education Grant - Fund 29	\$24,077	\$24,357	\$280	1.16%
	\$1,972,397.17	\$1,757,583.00	(\$214,814)	-10.89%

FY 2011-2012 Equalized Levy Rates (Mill Rates)

Rank	School District	2011-2012 Total Levy	2011 TIFOUT EQ Value	2011-2012 Mill Rate
1	Gibraltar Area	10,155,363	3,476,613,345	2.92
2	Washington	1,153,353	323,804,800	3.56
3	Drummond	4,808,227	1,259,611,598	3.82
4	Mercer	2,242,108	460,399,900	4.87
5	Green Lake	4,882,772	997,941,737	4.89
6	Sevastopol	6,989,429	1,406,718,652	4.97
7	Three Lakes	7,807,108	1,454,737,537	5.37
8	Webster	7,658,149	1,357,728,058	5.64
9	Birchwood	3,212,896	561,379,656	5.72
10	Hayward Community	16,984,138	2,938,738,837	5.78
11	Elcho	4,473,218	767,314,174	5.83
12	Northwood	4,813,651	794,379,241	6.06
13	Northland Pines	20,993,921	3,372,197,321	6.23
14	Wabeno Area	5,279,306	832,991,337	6.34
15	Williams Bay	6,882,243	1,059,915,204	6.49
Area Schools				
32	Alma	1,299,863	160,595,938	8.09
48	Tomah Area	11,082,235	1,319,306,142	8.40
49	Black River Falls	6,985,777	828,882,260	8.43
94	Blair-Taylor	2,432,692	267,816,495	9.08
119	Onalaska	14,609,281	1,569,202,419	9.31
134	Hillsboro	1,910,352	201,768,577	9.47
135	Adams-Friendship Area	13,099,336	1,382,489,180	9.48
140	Sparta Area	8,951,410	936,870,950	9.55
151	West Salem	6,760,376	699,144,159	9.67
166	State Average			9.88
167	Norwalk-Ontario-Wilton	1,714,061	173,379,608	9.89
168	Reedsburg	13,756,446	1,391,101,215	9.89
188	Galesville-Ettrick	5,935,890	590,638,549	10.05
209	Marinette	9,446,826	925,851,486	10.20
211	River Valley	8,749,914	855,010,024	10.23
220	Nekoosa	10,251,990	989,397,158	10.36
221	New Berlin	45,278,753	4,360,117,398	10.38
234	Melrose-Mindoro	3,241,681	309,826,062	10.46
241	Cashton	1,868,198	178,144,138	10.49
243	Westby Area	4,676,035	445,806,429	10.49
253	Viroqua Area	5,591,427	521,687,069	10.72
260	Pittsville	3,340,311	309,501,159	10.79
268	Kickapoo Area	1,993,076	182,592,350	10.92
286	Necedah Area	4,959,360	445,341,633	11.14
293	Holmen	14,559,710	1,295,933,155	11.23
300	Bangor	2,618,625	230,506,382	11.36
313	Wonewoc-Union Center	2,664,876	230,642,042	11.55
340	Lacrosse	45,396,256	3,727,756,436	12.18
349	Mauston	8,838,531	692,923,068	12.76
351	Lafarge	1,299,998	101,268,061	12.84

2011-2012 Tax Levy Comparisons Per \$100,000 of Valuation

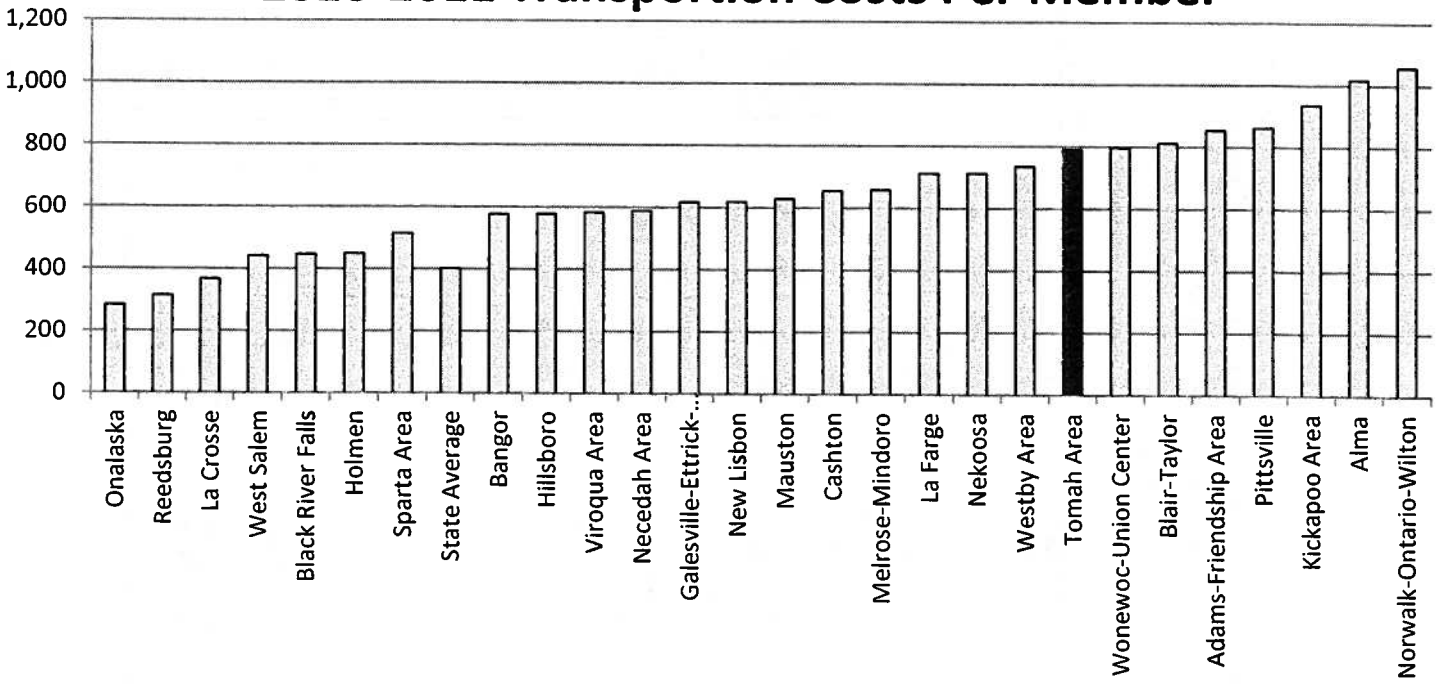


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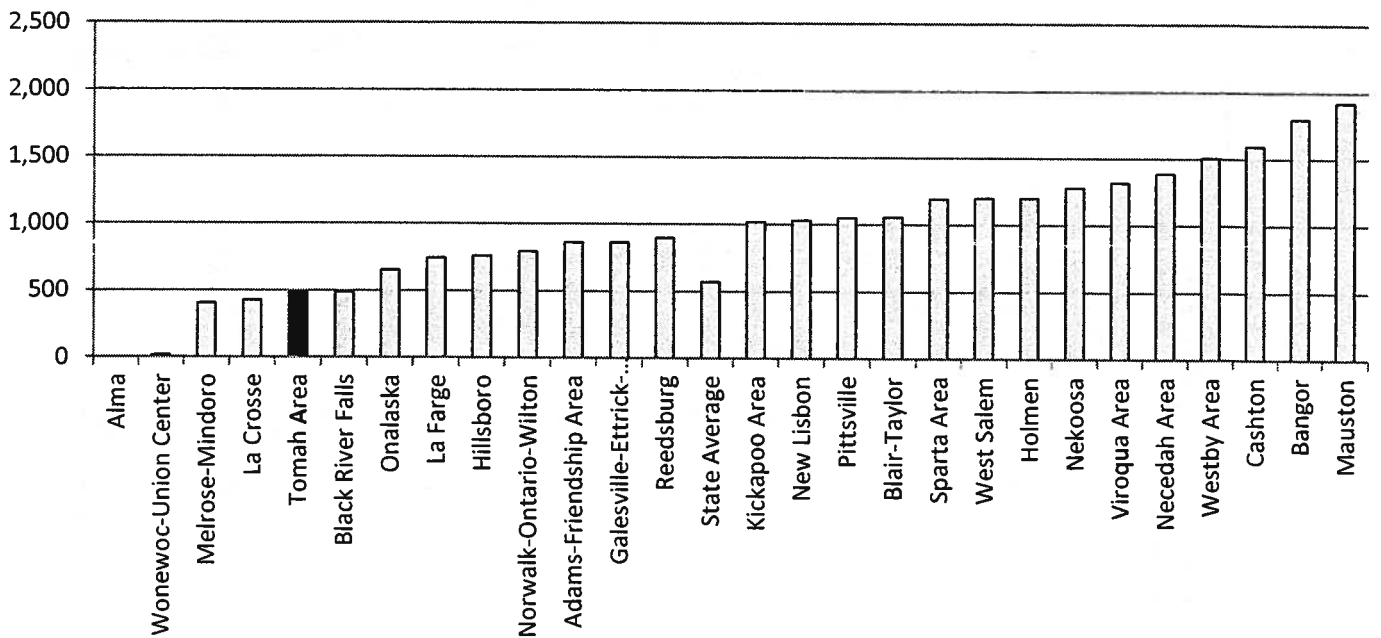
2010-2011 Comparative Costs Per Member For Surrounding Districts

NAME	Education Cost Per Member		Transportation Costs Per Member		Facility Cost Per Member		Total Education Cost Per Member		Food & Community Per		Total District Cost Per Member		10-11 Total Members	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Adams-Friendship Area	11,291	260	854	376	861	197	13,005	294	683	356	13,689	303	1,845	314
Alma	12,196	348	1,017	402	0	1	13,213	310	619	324	13,832	312	250	29
Bangor	10,828	189	576	243	1,796	396	13,200	308	492	169	13,692	304	597	133
Black River Falls	10,801	184	446	132	485	87	11,733	112	539	243	12,273	125	1,804	310
Blair-Taylor	11,010	227	813	368	1,058	270	12,881	286	647	337	13,528	291	667	154
Cashton	10,966	220	655	298	1,593	383	13,214	311	557	270	13,772	310	607	138
GET	10,458	128	617	277	862	199	11,937	151	473	146	12,410	143	1,448	283
Hillsboro	10,865	197	578	244	759	165	12,202	185	501	187	12,703	186	561	125
Holmen	10,909	208	449	136	1,200	311	12,557	238	571	286	13,129	249	3,779	378
Kickapoo Area	11,598	304	936	392	1,020	257	13,554	334	660	343	14,214	334	430	76
La Crosse	13,456	395	366	65	424	74	14,247	364	771	382	15,017	367	6,800	407
La Farge	13,452	394	712	334	743	161	14,907	386	532	234	15,439	379	254	31
Mauston	11,830	326	530	288	1,921	405	14,381	369	691	361	15,072	370	1,488	290
Melrose-Mindoro	9,895	51	658	302	403	70	10,956	25	517	210	11,473	28	763	174
Necedah Area	11,310	263	589	257	1,385	358	13,284	315	579	292	13,863	315	792	181
Nekoosa	10,206	89	713	336	1,278	327	12,198	183	586	299	12,783	197	1,339	267
New Lisbon	10,789	183	619	280	1,030	259	12,439	219	574	288	13,013	229	647	146
Norwalk-Ontario-Wilton	11,515	295	1,058	408	793	177	13,367	321	736	379	14,102	329	676	158
Onalaska	10,018	67	283	26	652	129	10,952	24	510	200	11,462	27	2,928	356
Pittsville	12,232	352	862	378	1,049	266	14,143	359	452	125	14,595	350	618	140
Reedsburg	10,566	144	314	40	897	216	11,776	121	511	203	12,288	130	2,562	345
Sparta Area	10,526	137	514	186	1,192	309	12,233	188	557	268	12,789	198	2,629	348
State Average	11,214	259	619	242	973	226	12,835	277	575	260	13,415	278	1,522	320
Tomah Area	9,727	29	792	362	486	86	11,005	30	505	194	11,510	31	3,227	366
Viroqua Area	10,605	151	583	251	1,317	341	12,505	231	487	163	12,992	225	1,153	248
West Salem	9,717	27	441	126	1,199	310	11,358	71	560	277	11,918	76	1,809	311
Westby Area	10,130	75	736	343	1,506	374	12,372	211	445	112	12,817	204	1,184	253
Wonenoc-Union Center	12,164	346	797	364	15	23	12,976	292	568	283	13,544	294	413	70

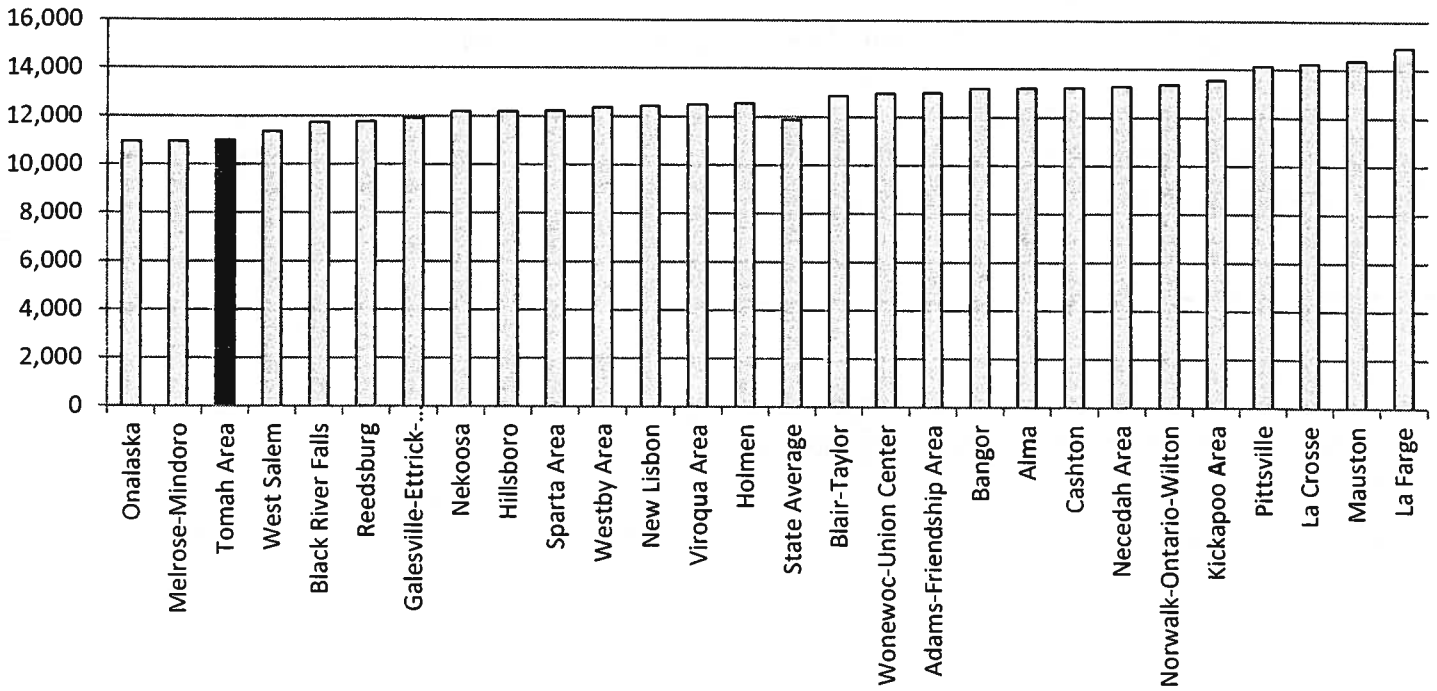
2010-2011 Transportation Costs Per Member



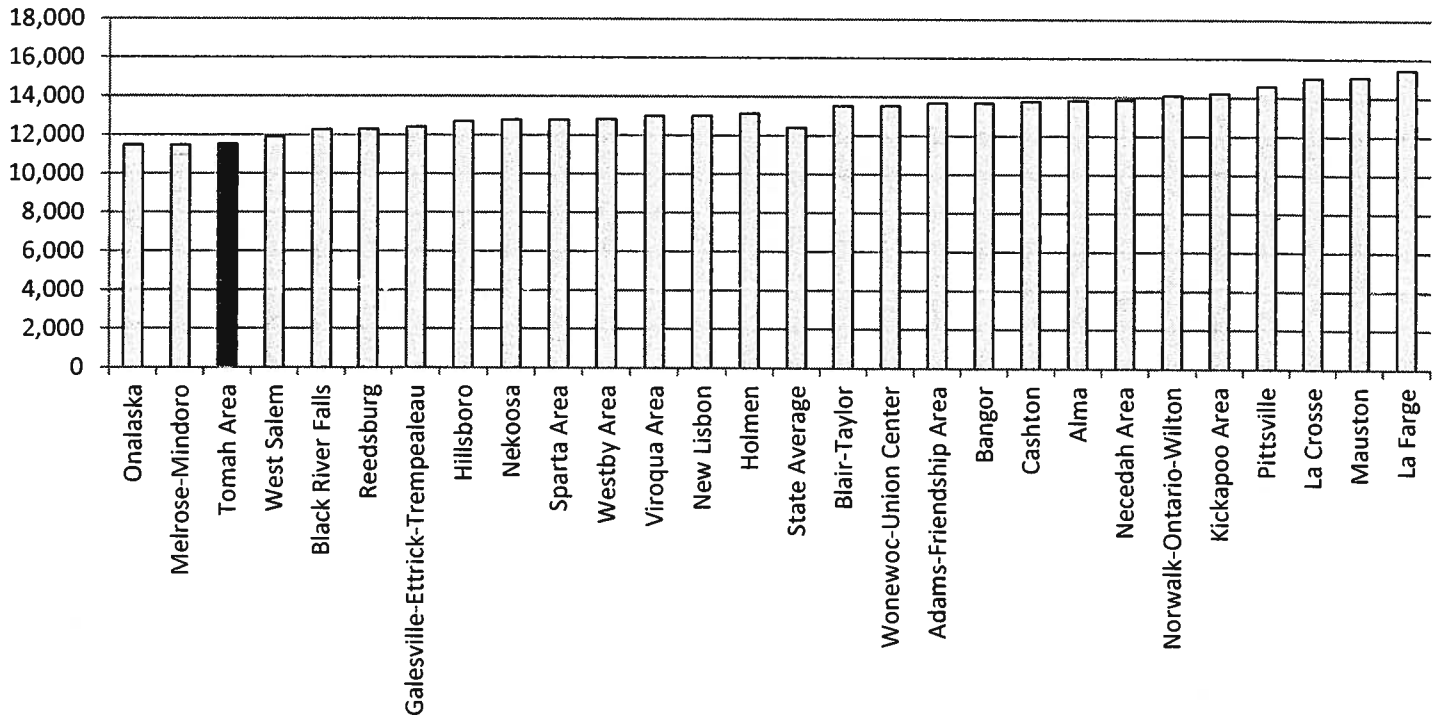
2010-2011 Facility Cost Per Member



2010-2011 Total Education Cost Per Member



2010-2011 Total District Cost Per Member



Fund 73 Reporting

Annual Required Reporting as of June 30, 2012

Current Amount Invested in Trust:	\$244,495.16
Investment return earned since last Annual Meeting:	\$5,514.03
Total disbursements made since last Annual Meeting:	
	Revenues \$1,469,487.12
	Expenses \$1,393,973.09
	Difference \$54,340.40

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: ...

