

**SCHOOL DISTRICT
OF
TOMAHAWK**

**FISCAL YEAR END
JUNE 30, 2014**

**2014-2015
PROPOSED BUDGET
REPORT TO THE PUBLIC**

School District of Tomahawk

1048 East King Road
Tomahawk, Wisconsin 54487
715-453-5555
www.tomahawk.k12.wi.us

School Board

Kenneth Dirks
Dale Ernst
Cherie Hafeman
Cherie Krueger
Cathy Meyer
Curt Powell
Mark Schlegel
Ken Schulz
Kay Kissinger-Wolf

Superintendent of Schools

Cheryl Baker

SCHOOL DISTRICT OF TOMAHAWK

1048 E. Kings Rd.

Tomahawk, WI 54487

Phone: 715-453-5555 Fax: 715-453-6736

Notice of Annual Board Meeting

School District of Tomahawk

High School Library

Tuesday, September 9, 2014

6:00 PM

Agenda

- I. Call to Order
- II. Election of Chairperson
- III. Approval of September 10th, 2013
- IV. Presentation and Adoption of Treasurer's Report
- V. Presentation and Adoption of Annual School Board Report
- VI. Hearing of Proposed Budget
- VII. Old Business
- VIII. New Business
 - A. Approval of Necessary Tax Levy for Support of the 2014-2015 Budget
 - B. Approval to Provide the 2014-2015 National School Lunch Program (Hot Lunch)
 - C. Approval to Furnish Textbooks
 - D. Approval to Borrow Money, If Necessary, to Operate Until Taxes and Aids Become Available
 - E. Approval o Prosecute/Defend any Legal Action or Proceeding in which the School District has an Interest
 - F. Approval to Authorize the Sale of School Property
 - G. Approval to Authorize the Acquisition of Real Estate through Purchase or Condemnation
 - H. Approval of Salaries of School Board Members
 - I. Approval to Authorize Payment of Actual and Necessary Expenses of Board Members who travel in the Performance of Duties
 - J. Approval of 2015 Annual Meeting Date September 8, 2015
- IX. Adjourn

School District of Tomahawk
Minutes of the Annual Meeting held on
Tuesday, September 10th 2013

The Annual Meeting of the Common School District of Tomahawk was held at 6:00 p.m. on September 10th, 2013 in the Middle School library.

The meeting was called to order by School Board President, Pete Wurl. There were 14 people registered and counted in attendance.

Nomination was opened for a chairperson. Pete Wurl nominated Ken Schulz with a second by Dale Ernst. No further nominations were made. Nominations were closed. Ken Schulz was elected chairman by majority.

Moved by Ken Dirks, seconded by Dale Ernst to approve the minutes of the Annual Meeting held on September 11th, 2012.

Cheryl Baker presented to the board a written treasurer's report:

Total Assets	\$10,628,302.42
Total Liabilities	\$1,187,856.95

Fund Balance	\$9,440,445.47
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Cash Balance & Investments \$6,860,724.26

Moved by Kay Kissinger Wolf, seconded by Tim Steigerwaldt and carried to approve the treasurer's report.

Moved by Ken Dirks, seconded by Dale Ernst and carried to approve the Annual School Board Report pursuant to Wisconsin statutes 120.11(3).

HEARING ON THE BUDGET

New Business

- A. APPROVAL OF NECESSARY TAX LEVY FOR SUPPORT OF THE 2013-2014 BUDGET: Moved by Pete Wurl, seconded by Cherie Krueger to approve to set the tax levy at \$11,275,642.00 for the 2013-2014 school budget. Motion carried.
- B. APPROVAL TO PROVIDE THE 2013-2014 NATIONAL SCHOOL LUNCH PROGRAM (HOT LUNCH): Moved by Ken Dirks, seconded by Kay Kissinger Wolf. Motion carried.
- C. APPROVAL TO FURNISH TEXTBOOKS: Moved by Dan McGuire, seconded by Mitch Hamm. Motion carried.
- D. APPROVAL TO BORROW MONEY, IF NECESSARY, TO OPERATE UNTIL TAXES AND AIDS BECOME AVAILABLE: Moved by Tim Steigerwaldt, seconded by Ken Schulz. Motion carried.
- E. APPROVAL TO PROSECUTE/DEFEND ANY LEGAL ACTION OR PROCEEDING IN WHICH THE SCHOOL DISTRICT HAS AN INTEREST: Moved by Ken Dirks, seconded by Scott Swenty. Motion carried.
- F. APPROVAL TO AUTHORIZE THE SALE OF SCHOOL PROPERTY: Moved by Scott Swenty, seconded by Mitch Hamm. Motion carried.
- G. APPROVAL TO AUTHORIZE THE ACQUISITION OF REAL ESTATE THROUGH PURCHASE OR CONDEMNATION: Moved by Dan McGuire, seconded by Kay Kissinger Wolf. Motion carried.

- H. APPROVAL OF SCHOOL BOARD MEMBERS SALARY: Moved by Mitch Hamm, seconded by Scott Swenty to keep school board members salary at \$45.00 a meeting. Motion carried.
- I. APPROVAL TO AUTHORIZE PAYMENT OF ACTUAL AND NECESSARY EXPENSES OF BOARDS MEMBERS WHO TRAVEL IN THE PERFORMANCE OF DUTIES: Moved by Scott Swenty, seconded Mitch Hamm. Motion carried.
- J. APPROVAL OF 2013 ANNUAL MEETING DATE-SEPTEMBER 10th, 2013: Moved by Kay Kissinger Wolf, seconded by Tim Steigerwaldt to approve September 9th, 2014 for the Annual meeting. Motion carried.

Moved by Dale Ernst, seconded by Mitch Hamm to adjourn the meeting at approximately 6:30 p.m.

SCHOOL DISTRICT OF TOMAHAWK

1048 E. Kings Road
Tomahawk, WI 54487

School Board Annual Report
FYE June 30, 2014
(Required under Wisconsin Statutes 120.11(3))

General Fund

Revenues

Operating Transfers In	\$0.00
Local Sources	\$10,488,078.03
Interdistrict Payments	\$264,843.50
Intermediate Sources	\$6,111.66
State Sources	\$2,991,863.91
Federal Sources	\$328,390.90
Other Sources	\$32,845.80
Total Revenues	\$14,112,133.80

Expenditures

Instruction	\$6,781,175.85
Support Services	\$5,483,928.81
Non-Program Transactions	\$1,318,221.96
Total Expenditures	\$13,583,326.62

Special Projects Fund

Revenues	\$1,825,989.21
Expenditures	\$1,825,989.21

Debt Service Fund

Revenues	\$707,581.34
Expenditures	\$713,613.00

Capital Projects Fund

No Activity

Food Services Fund

Revenues	\$624,688.43
Expenditures	\$604,381.79

Agency Fund

Assets	\$281,397.49
Liabilities	\$281,397.49

Expendable Trust Fund

Revenues	\$97,547.17
Expenditures	\$80,125.00

Non-Expendable Trust Fund

No Activity

Community Service Fund

Revenues	\$158,811.75
Expenditures	\$134,837.64

Package and Cooperative Program Fund
No Activity

Treasurer's Report

Assets

Cash on Hand & Investments	\$7,252,766.63
Receivable	\$3,814,784.21
Prepaid Expenses	\$0.00
Other Assets	\$0.00
Total Assets	<hr/> \$11,067,550.84

Liabilities

Temporary Notes Payable	\$0.00
Withholding and Related Fringes	\$383,124.39
Accrued Payroll Payable	\$671,516.43
Other Payable	\$38,164.23
Total Liabilities	<hr/> \$1,092,805.05
Fund Balance (Fund Equity)	\$9,974,745.79

The Board anticipates a tax for the support of the schools in the ensuing year to be in the amount of \$11,186,087.00 which include a tax of \$146,000.00 for Community Service, a tax of \$10,330,625.00 for the General Fund, and a tax of \$709,462.00 for the Debt Service Fund.

The Treasurer's Report is printed in lieu of an oral report. This is an audited report of the District's financial status at the end of the fiscal year. Fund equity is the difference between the assets and liabilities and does not necessarily reflect the District's cash position.

Submitted by

Ken Dirks,
Treasurer,
School District of Tomahawk

School District of Tomahawk

Boldly empowering all students to be socially responsible, life-long learners in an ever changing world.

Our District Vision

The School District of Tomahawk will become the district of choice, known for its high levels of student achievement, the excellence of its programs, and its sound stewardship.

- Student understanding will be fostered through a rigorous, coordinated curriculum that embraces global perspectives and best instructional practices, including relevant applications of current technologies.
- Meaningful relationships among students, staff, and community members will be the foundation for student successes.
- Coordinated efforts between the school and community will effectively meet the social, emotional and academic needs of the whole child and every child.

Our Commitments

To our Students:

- Establish and maintain high standards that challenge all students to achieve at their highest levels.
- Provide sound instructional practices that recognize the unique needs of all students.
- Recruit, develop, and retain educators with a passion for learning and a commitment to excellence.
- Offer a rigorous curriculum that extends beyond the classroom and includes 21st century skills.

To our District Staff and Profession:

- Create an environment that fosters a culture of continuous improvement.
- Provide an environment to work collaboratively in the best interest of all students.
- Provide the appropriate resources necessary to advance our vision.
- Provide a conduit to community partners.
- Continue to grow professionally and share successful strategies and best practices with colleagues.

To our Parents and Community:

- Actively challenge barriers to reform and the underlying assumptions of the status quo.
- Provide a facility that is safe and well maintained that meets our academic, community, and co-curricular needs.
- Provide a school that welcomes, respects, and values open communication.
- Graduate students with a well-rounded background to be successful in their futures.
- Maintain high-level educational programs while operating the district in a fiscally responsible manner.

District Description and Organization

The School District of Tomahawk is located in northern Lincoln County, in the northern lakes region of the state. The school district currently serves 1,323 students in grades Pre K-12. The district serves students in the City of Tomahawk, and the towns of Birch, Skanawan, Bradley, Little Rice, Wilson, King, Harrison, Rock Falls, Nokomis, and Tomahawk.

An elected school board oversees the administration of the school district and consists of nine (9) members elected to represent selected towns for three-year terms.

School District of Tomahawk Board Members

Ken Schulz	President
Kay Kissinger-Wolf	Vice President
Kenneth Dirks	Treasurer
Mark Schlegel	Clerk
Cathy Meyer	Member
Cherie Krueger	Member
Curt Powell	Member
Dale Ernst	Member
Cherie Hafeman	Member

School District of Tomahawk Administration

Cheryl Baker	District Administrator
Penny Antell	Elementary Principal
Trisha Detert	Middle School Principal
Scott Swenty	High School Principal
Nathan Hanson	Director of Instruction
Mitch Hamm	Director of Special Education/Pupil Services
Shane Saari	Associate High School Principal/Athletic Director

School District of Tomahawk

Vital Signs--The Priority Areas on our District Dashboard

1. **Core Improvement Development**—*Fostering conditions and actions around a culture of excellence in curriculum, instruction, and assessment.*
2. **Community Engagement & Communication**—*Developing intentional and structured ways to communicate with and engage our community, both internally and externally.*
3. **Fiscal Strength**—*Maximizing the district's financial resources in the development of our priority work, exploring ways to contain costs, and communicating the impact of the Wisconsin school funding formula on our district.*
4. **Strategic Planning**—*Setting and monitoring the course for the district over the next five to seven years and beyond.*
5. **High Impact Governance**—*Putting systems and structures in place to enable the school board and administration to tend to the priority work of the district in a sophisticated way. Together we will work hard on the right work.*

Strategic Directions

These are the core areas in which the District must make continual progress in order to achieve our mission and make progress toward our vision of becoming the district of choice.

1. Continual improvement of rigorous and relevant academic content.
2. Employ best instructional practices and strategies for assessing student learning.
3. Nurture structures and coalitions to support the needs of the whole child.
4. Foster an understanding of diverse cultures and human conditions.
5. Teach the value of interpersonal relationships and social skills.

The Annual Meeting

The School District of Tomahawk is a Common School District. State law requires that every common and union high school district hold an annual meeting. Unless changed at an annual meeting, the common district must meet at 8 p.m. on the fourth Monday in July. The annual meeting must be in the district school or the nearest available place designated by the school board.

Electors at an annual meeting may determine or may authorize the school board to hold subsequent annual meetings on a date and hour different from that specified in the statute. No annual meeting may be held before May 15 or after September 30. Up to two special meetings may be held between annual meetings provided the school board moves to have them or a petition is received by the district clerk signed by 3% of the number of heads of families residing in the school district as enumerated by the last school census or 100 electors whichever is less. If the petition includes a subject beyond the power of the special meeting to transact, the school district clerk shall reject such subject and so notify each elector signing the petition [Wisconsin Statute 120.08 (2)(a)].

If a petition, signed by 100 eligible electors, is filed at least 60 days prior to the annual meeting for the consideration of a special subject which is within the powers of the annual meeting and presented to the district clerk, then that subject shall be included in the notice of the annual meeting. If the subject is beyond the power of the annual meeting, then the clerk shall reject the petition and notify the designated representative within 20 days [Wisconsin Statute 120.09].

Wisconsin Statute 120.10 lists the powers of the annual meeting. The attorney general has ruled that the powers of the annual meeting are advisory in nature when it deals with taxation. Those powers include:

1. Elect a chairperson and clerk (in the absence of the school district clerk),
2. Adjourn from time to time,
3. Vote annual salaries of school board members,
4. Authorize reimbursement of expenses for school board members,
5. Designate sites for school buildings and provide for the erection or lease of suitable buildings,
6. Authorize the board to acquire real estate and structures,
7. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain district buildings,

8. 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 service of such vehicles,
9. Vote a tax for the operation of the school district,
10. Vote a tax necessary to discharge any debts or liabilities of the school district,
11. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures,
12. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites,
13. Vote a tax for recreation authority,
14. Authorize the sale of any property belonging to and not needed by the district,
15. Direct and provide for the prosecution or defense of any action on proceedings in which the district is interested,
16. Authorize the board to furnish textbooks, which shall continue in effect until revoked by a subsequent annual meeting,
17. Direct the board to furnish school lunches to the pupils of the district and appropriate funds for that.

THE BUDGET PROCESS

The School District Budget is a financial plan for the education program that is going to take place for the children of the District. It is therefore important that sufficient money be allocated to complete the educational program planned. School district budgets have a different fiscal year than other levels of government. For example, city governments have their year-end December 31 and a new year beginning on January 1. School district fiscal years begin on July 1 and end on June 30. They do not coincide with the school year so it can be a bit confusing.

Budget hearings, on proposed budgets, are usually held prior to the new fiscal year beginning and prior to adoption of budgets by municipal boards. The exception to this is Common School Districts where the budget hearing is held after the fiscal year begins.

The budgetary process, for the next fiscal year, begins shortly after the adoption of the current fiscal year budget and after the current fiscal year begins. Administrative staff and office personnel begin gathering information important for the development of the new budget in August. Building principals, teachers, support staff, advisory committees, and others begin preparing and planning for renovations of existing educational programs or new educational

programs to meet the ever increasing needs of the student population. Capital projects are discussed to meet the needs of the new programs or existing programs as well as repair and renovation of current facilities. Generally speaking, a change in educational programming takes approximately one year to research, design, and implement. Research and design many times takes much longer than one would think since it is important to consider many factors when proposing a curriculum or educational change.

In early winter, each principal and supervisor receives a printed "format" or worksheet to use when developing the next fiscal year's budget. That worksheet has on it the actual amounts spent in various budget categories for two years previous, the current fiscal year budgeted amount, and the actual amount spent to that date from the current fiscal year budget. In addition, there is a space for the proposed expenditure for the next fiscal year and a space for adjustments.

The goal of the administration is to have a preliminary budget ready for presentation to the full Board prior to Annual Meeting. At that time the full Board will either approve it for publication or send it back for further study and change. The formal public hearing on the proposed budget is held at the Annual Meeting. After the Annual Meeting and public hearing, the proposed budget is either adopted or rejected by the Board. If adopted, the new budget is retroactively effective July 1. The Board cannot levy local taxes, which if combined with state equalization aid, exceed the revenue caps set by state law. If the Annual Meeting should advise the Board to approve a tax levy which would be more than the permitted revenue limit, the Board must adopt a levy in November less than the recommendation of the Annual Meeting in order not to exceed the revenue caps.

Can the budget change after the Annual Meeting? Yes, it can. From the beginning of the fiscal year on July 1 until the start of school, there can be many factors which affect the expenditures the District must make. Under the revenue cap law, however, the tax levy cannot be higher than mandated without the proposal going to referendum. The District may spend available funds, but may not tax more than permitted. The State Department of Public Instruction will finalize the amount the district may tax in October. This will differ from the amount anticipated at the Annual Meeting if the student enrollment changes or changes in State Aid occur.

State statutes mandate that the Board of Education must determine the amount necessary to be raised to operate and maintain the schools of the district and then certify the amount of taxes to be raised to the various municipalities it serves. The Board is obligated by law to do so no later than the first Monday In November. This means that tax approved by the advisory vote at the Annual meeting must be changed by the Board in November if other conditions have changed causing expenditures to change. However, neither the Board nor the Annual Meeting can approve a levy higher than permitted by the revenue caps law. Any district which exceeds the revenue caps without referendum will have its state aid reduced the following year by the amount the revenue exceeded the allowable limits.

Revenue Trends

Revenue Limits

In 1993 Wisconsin State Statute 121.90 placed a limit on the revenue a school district is entitled to receive from general state aid and local property tax levies for the General, Non-Referendum Debt and Capital Expansion Funds, also referred to as Fund 10, Fund 38, and Fund 41 respectively. The maximum limit is based on student enrollment, the Consumer Price Index, and each district's controlled revenue from the previous year.

Revenue limits have been and will continue to be a topic of debate at the state level. Below are the allowed per pupil revenue limit increases in recent years and projected years based on the current state biennial budget:

2008-09	\$ 274.68
2009-10	\$ 200.00
2010-11	\$ 200.00
2011-12	(\$ 519.82)
2012-13	\$ 50.00
2013-14	\$ 75.00
2014-15	\$ 75.00 (Anticipated per student increase)

Equalization Aid

Equalization aid is state aid which may be used in financing the general educational program as the district sees fit. Changes to the aid formula, significant changes in district property value, and/or changes in student enrollment could significantly impact the amount of equalization aid the school district receives. The School District of Tomahawk monitors trends in each of these areas to estimate future impact. For our budget projection purposes, equalization aid support is projected per current state law.

When revenue limits were fully phased in in 1995, the state provided a two-thirds funding commitment to districts on a state-wide average, with the level of state aid received by individual districts fluctuating above or below the two-thirds level depending on the district's per-student shared costs and equalized property values. The percentage of actual state equalization aid to the School District of Tomahawk General Fund budget over time is below:

2009-10	23 %
2010-11	20 %
2011-12	20 %
2012-13	16 %
2013-14	14 %
2014-15	12 % (Budgeted)

Local Property Tax Levy

Due to our low percentage of equalization aid, the local levy is the greatest source of revenue for the School District of Tomahawk. Generally, the higher the equalized property valuation in a school district in comparison to other school districts in the state, the lower the amount of state aid the district receives. Below is the percentage of the district budget that has been supported by the local tax levy:

2009-10	69 %
2010-11	73 %
2011-12	69 %
2012-13	71 %
2013-14	73 %
2014-15	74 %(Budgeted)

Revenue Account Titles and Explanations

The revenues that the district receives are distributed and budgeted in a number of areas. These areas are defined below:

Fund 10 (General Fund)

Local Sources

Taxes

The local property tax levy for the General Fund is recorded under this account. To obtain the total levy, the district has to add all of the levies reported in Fund 10, 30, 40, and 80.

Non-Capital Sales - Resale

Each year our students pay for some of the educational materials they use; usually these items will be kept by the students and the money received is recorded in this account.

School Activity Income - Admissions

The gate receipts for our athletic events and other activities are recorded here.

Interest on Investments

Each year the district invests its receipts so as to gain interest income in order to offset interest expenses for necessary borrowing during the year.

Other Revenue Local Sources

This broad general account includes student fees, rentals, transportation receipts, and so on. Our buildings receive wide and varied use and are open to the community throughout the year. Fees are charged for their use.

Intermediate Sources

Revenue-Intermediate Source

Under this account are recorded those special state and federal aids we receive via our CESA agency based upon expenses in the prior year or state aids which are in transit.

State Sources

State Aid – Categorical

This broad account area includes three state categorical aid groupings. The first is special education aid. We receive aid from the State of Wisconsin to help offset the cost of special education. We are, by law, to receive 63% of those costs. In 2013-14 the District received less than 28% of the costs.

The next area is transportation aid. Transportation aid is assistance from the state for costs related to transporting students based upon the distance students live from school and the cost the district incurs. Our transportation costs are high because of the large area of the school district.

The third area is library aid. This aid is based on the number of children identified in our spring census of children in the district. It is very important, therefore that our census is as accurate as possible.

State Aid-General

These are the general aids paid to school districts based on enrollment and property valuation. These aids are divided up or "equalized" among the school districts utilizing the appropriated money from the legislature. If our enrollment increases our aid increases. If our enrollment decreases our aid decreases. However, as our property values increase, relative to others in the state, our state equalization aid decreases. It is a double-edged sword.

Special Project Grants

State grants which are received are recorded in this account.

State Youth Initiative Program

Grants for students in state programs would be recorded here.

Federal Sources

Transit of Aids

Any federal aid which is in transit, from CESA or the state, would be recorded here.

Special Projects Grants

This is similar to the "Special Project Grants" noted in the State Sources section, but for federal grants.

ESEA

The district receives federal revenue through the Elementary and Secondary Education Act. Title I is a program within this grant revenue designed to meet the educational needs of students having difficulty achieving in reading and mathematics.

Other Financing Sources

Compensation, Fixed Assets

From time to time we have out of date or surplus materials which we sell. Receipts earned from these sales are recorded here.

Other Revenues

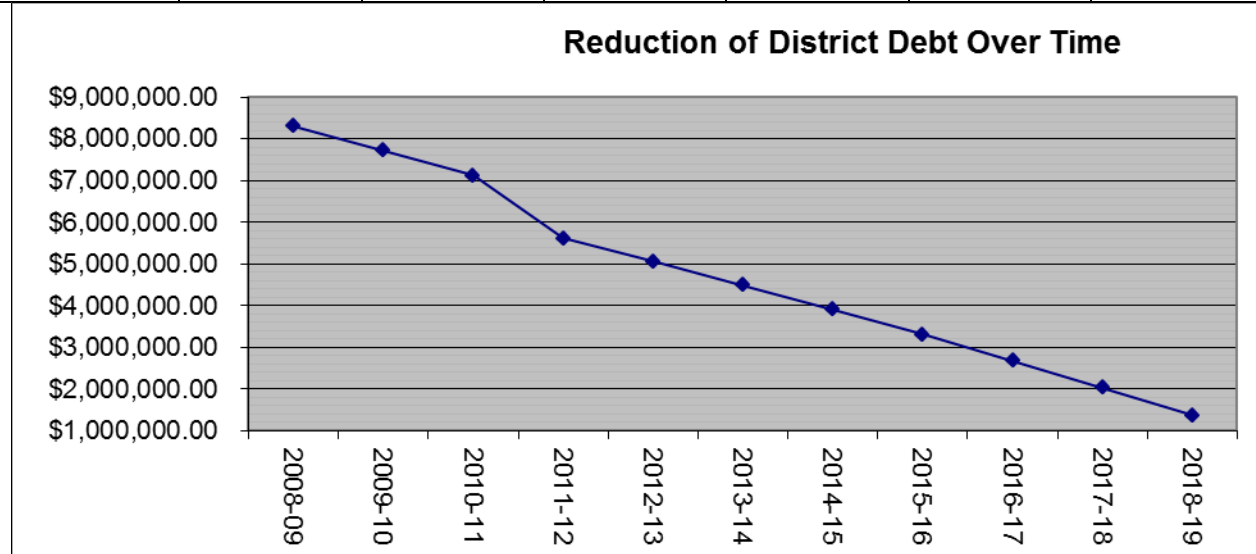
Revenue that is not anticipated or does not fit into the above accounts will be recorded here. The other three funds, Debt Service, Capital Projects, and Community Service, receive their revenues from two sources; property tax and any interest revenue from invested funds.

District Debt

The amount of district debt outstanding on June 30, 2014 was \$4,490,000. This reflects a \$570,000.00 decrease in principal compared with the previous year.

District Debt Fiscal Year End

Year End	2012	2013	2014	2015	2016	2017
Principal	\$5,620,000	\$5,060,000	\$4,490,000	\$3,905,000	\$3,305,000	\$2,680,000



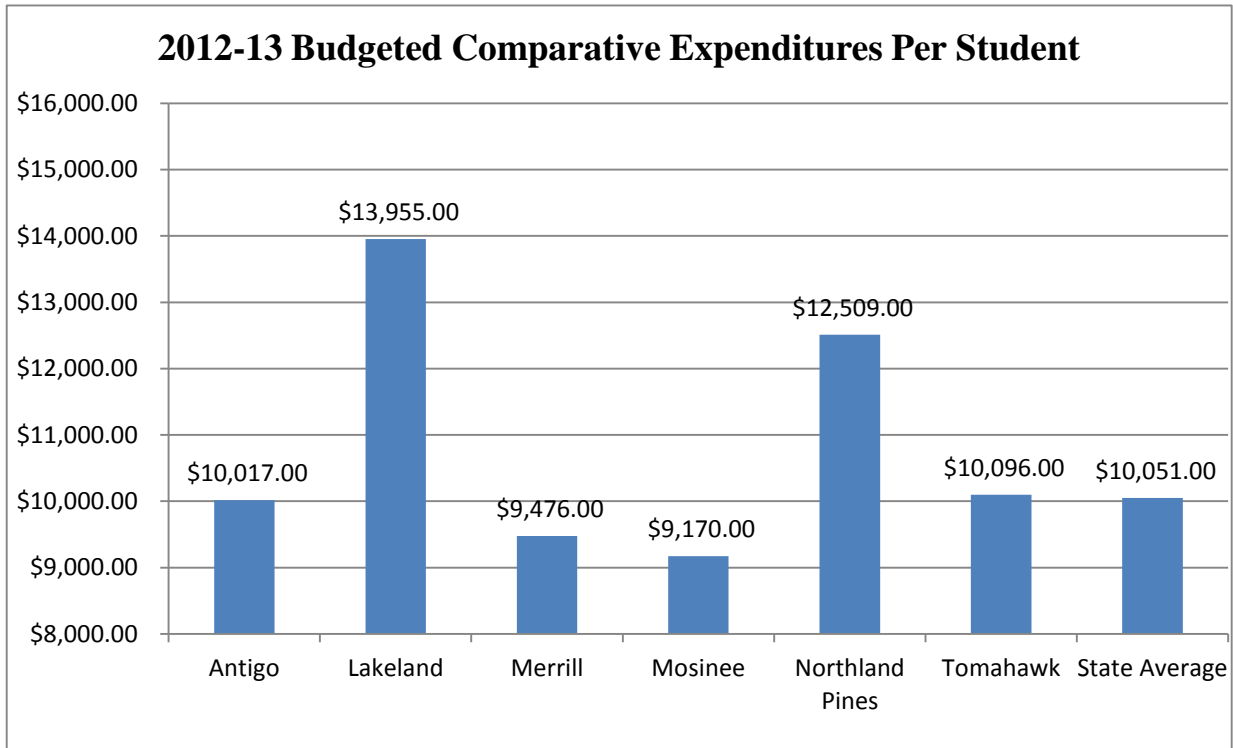
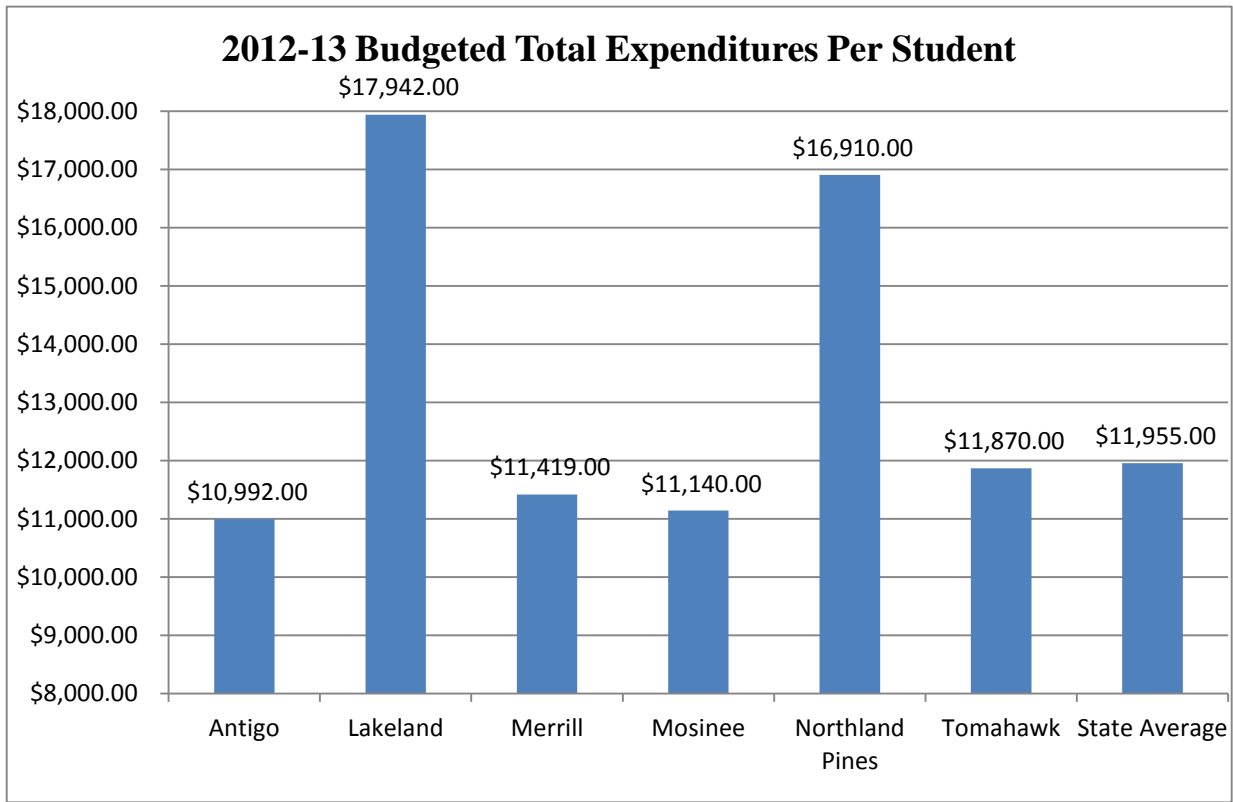
Comparative Budget Expenditures Per Student

The non-profit, non-partisan Wisconsin Taxpayer’s Alliance annually publishes a comprehensive collection of school district information entitled *SchoolFacts13*. Their most recent publication, *SchoolFacts13* shows that the School District of Tomahawk’s 2012-13 comparative budget was \$10,096 per student. This was \$45 dollars per student above the state average.

Comparative Expenditures—Comparative spending is a more accurate way to measure the “education-related” spending in a school district. This measure accounts for only those costs directly associated with serving students, and excludes transportation, capital expenditures and debt service, and miscellaneous expenditures. This also allows for more meaningful spending comparisons between districts.

School District	2012-13 Budgeted Comparative Expenditures Per Student	2012-13 Budgeted Total Expenditures Per Student
Antigo	\$ 10,017	\$ 10,992
Lakeland	\$ 13,955	\$ 17,942
Merrill	\$ 9,476	\$ 11,419
Mosinee	\$ 9,170	\$ 11,140
Northland Pines	\$ 12,509	\$ 16,910
Tomahawk	\$ 10,096	\$ 11,870
State Average	\$ 10,051	\$ 11,955

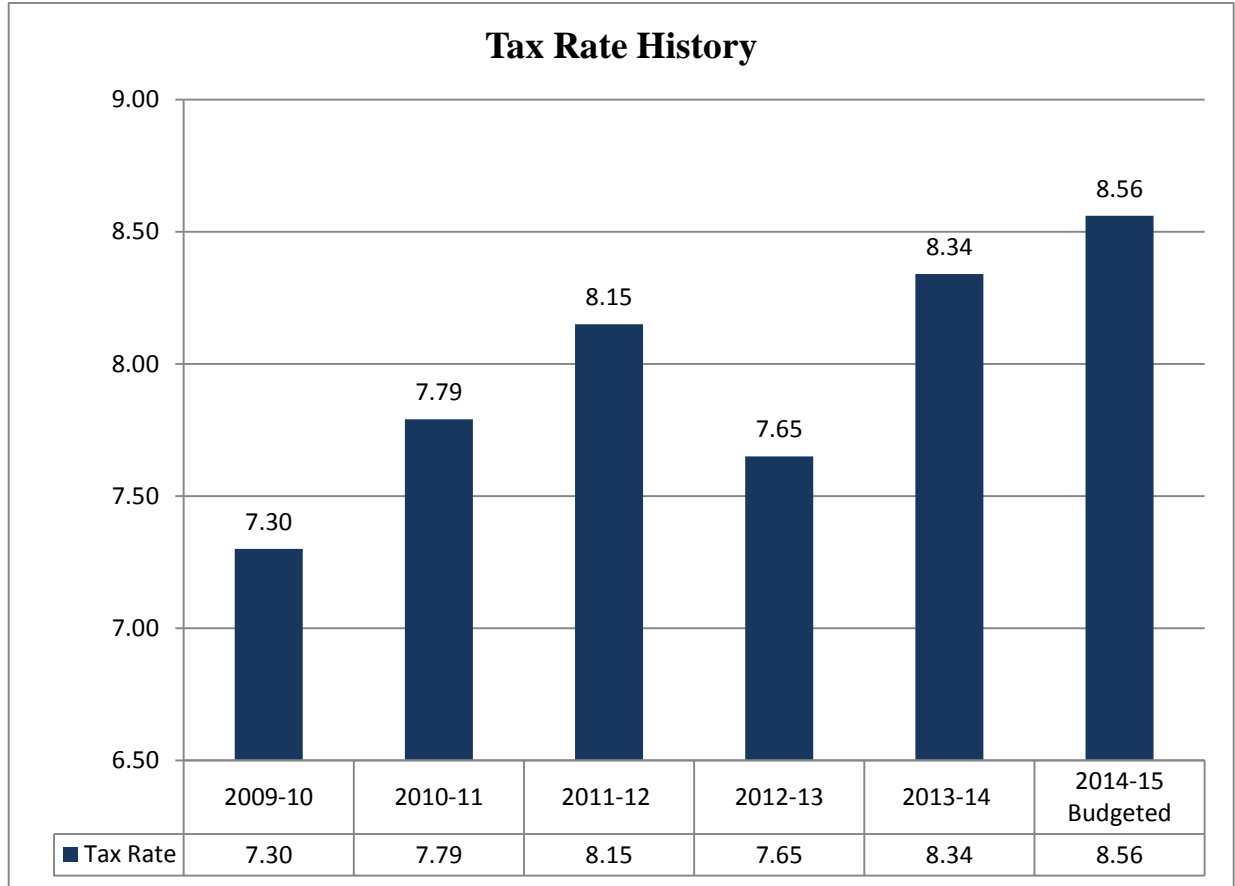
The chart above and the graphs below show both comparative and total budgeted expenditures for the districts in the Great Northern Conference for the 2012-13 school year (Source: *SchoolFacts13*).



Property Tax

Tax Rate History

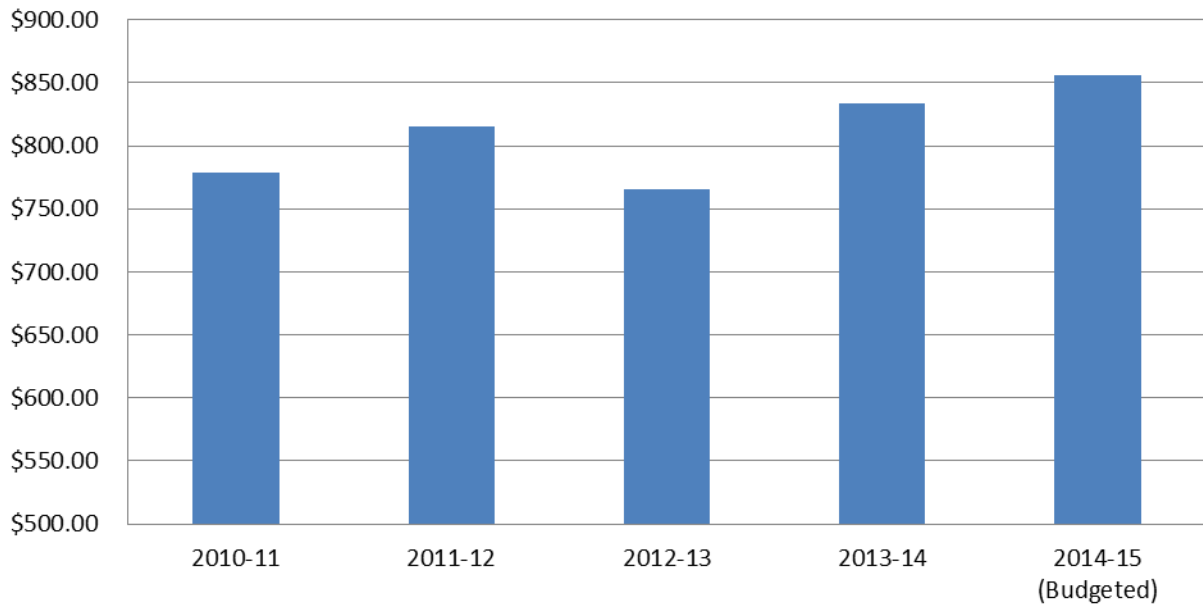
The equalized tax rate has fluctuated between 7.30 and 8.34 over a period of the last five years. The equalized rate will increase 2.5% in the 2014-15 school year from the previous year. The chart below represents the recent trend in the district’s equalized tax rate or “mill rate.” This rate is based on \$ 1,000 of equalized property value.



The following chart and graph reflect the actual changes in property taxes on a \$100,000 dollar home over recent years.

	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGETED
Equalized Tax Rate	\$7.79	\$8.15	\$7.65	\$8.34	\$8.56
Percent of Change	6.70%	4.62%	-6.14 %	9.02 %	2.64 %
Equalized Property Tax	\$779.00	\$815.00	\$765.00	\$834.00	\$856.00
Property Tax Change	\$49.00	\$36.00	-\$50.00	\$69.00	\$22.00

Property Tax



The table below illustrates the history of the equalized valuation and percent increase or decrease of that valuation, taxes levied and percent increase or decrease in that levy, the mill rate and the percent increase or decrease in that rate. As a reminder, the mill rate is the amount of tax assessed per \$1,000 of property valuation.

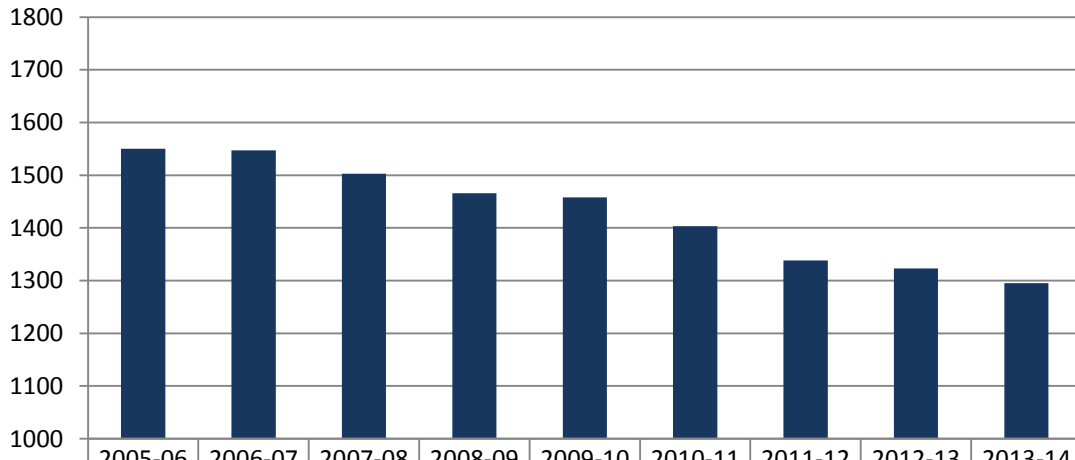
Year	Valuation	Percent Change	Levy	Percent Change	Mill Rate	Percent Change
2013-14	\$1,347,126,922.00	-5.79%	\$11,240,032.00	2.79%	8.34371	9.11%
2012-13	\$1,429,989,836.00	-0.96%	\$10,935,040.00	-7.06%	7.64694	-6.16%
2011-12	\$1,443,877,029.00	-4.42%	\$11,765,613.00	0.00%	8.14863	4.62%
2010-11	\$1,510,618,010.00	-1.48%	\$11,765,613.00	5.16%	7.78861	6.72%
2009-10	\$1,532,997,908.00	1.79%	\$11,188,058.00	5.98%	7.29816	4.12%
2008-09	\$1,506,054,041.00	7.35%	\$10,556,785.00	1.75%	7.00957	-5.22%
2007-08	\$1,402,968,339.00	2.69%	\$10,375,288.00	9.33%	7.39524	6.46%
2006-07	\$1,366,169,140.00	12.59%	\$9,489,772.00	10.59%	6.94626	-1.8%
2005-06	\$1,213,401,935.00	8.16%	\$8,581,236.00	-7.29%	7.07205	-14.3%
2004-05	\$1,121,910,621.00	4.44%	\$9,255,555.00	9.32%	8.24981	4.67%
2003-04	\$1,074,247,479.00	13.26%	\$8,466,776.00	7.98%	7.88159	-4.66%
2002-03	\$948,497,001.00	5.38%	\$7,840,769.00	5.38%	8.26652	0%
2001-02	\$900,093,991.00	12.76%	\$7,440,794.00	9.64%	8.26669	-2.76%
2000-01	\$798,272,197.00	11.24%	\$6,786,664.00	25.77%	8.50169	13.06%
1999-00	\$717,619,223.00	14.30%	\$5,396,111.00	2.10%	7.51946	-10.67%
1998-99	\$627,823,155.00	10.91%	\$5,284,875.59	3.57%	8.41778	-6.62%
1997-98	\$566,065,215.00	11.11%	\$5,102,672.00	7.64%	9.01428	-3.12%
1996-97	\$509,482,638.00	13.56%	\$4,740,635.00	-19.34%	9.30480	-28.97%
1995-96	\$448,665,811.00	16.44%	\$5,877,593.00	-1.92%	13.10016	-15.77%
1994-95	\$385,329,010.00	10.01%	\$5,992,875.00	-1.68%	15.55262	-10.63%
1993-94	\$350,279,134.00	11.08%	\$6,095,552.00	3.34%	17.40198	-6.97%
1992-93	\$315,333,683.00	4.37%	\$5,898,625.00	7.83%	18.70598	3.32%
1991-92	\$302,120,684.00	5.17%	\$5,470,123.20	3.34%	18.10576	-1.74%
1990-91	\$287,261,607.00	2.05%	\$5,293,158.25	4.27%	18.42626	2.17%
1989-90	\$281,482,526.00	2.40%	\$5,076,525.00	20.20%	18.03496	17.38%
1988-89	\$274,872,270.00	.67%	\$4,223,339.00	8.88%	15.36473	8.16%
1987-88	\$273,052,116.00	2.68%	\$3,878,963.10	-6.17%	14.20594	-8.62%
1986-87	\$265,928,353.00	-1.03%	\$4,133,942.09	7.58%	15.54532	8.70%
1985-86	\$268,707,605.00	-2.15%	\$3,842,816.56	6.99%	14.30111	9.34%

District Enrollment Trends

Student enrollment projections are a significant consideration when developing a district budget since enrollment drives the amount of revenue the School District of Tomahawk is eligible to receive through state aid and local property taxes. Student enrollment also directly influences instructional and support staff levels which affect budgets.

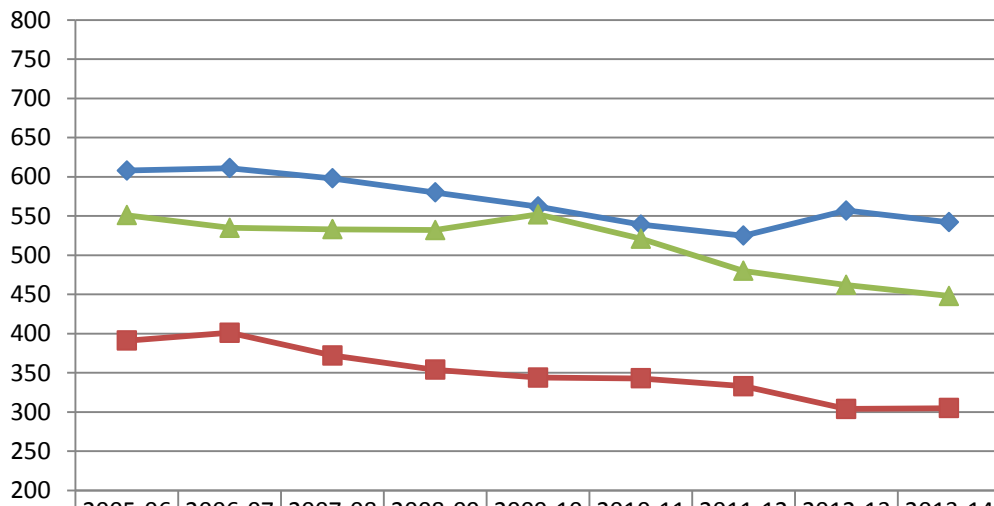
Since the 2005-06 school year the district enrollment has decreased by 269 students. The projected enrollment for the 2014-15 school year is 1256. Kindergarten enrollment appears to be stabilizing; however, those enrollment projections are difficult since there are usually some families who enroll their children just prior to the school year. The district currently anticipates a kindergarten enrollment of approximately 78 students.

District Enrollment



	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
■ Enrollment	1550	1547	1503	1466	1458	1403	1338	1323	1295

Enrollment Trends by School



	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
◆ Elementary	608	611	598	580	562	539	525	557	542
■ Middle School	391	401	372	354	344	343	333	304	305
▲ High School	551	535	533	532	552	521	480	462	448

EDUCATIONAL PROGRAM

Schools, originally, were developed to provide for the common good. This common good revolved around good citizenship and the "3 R's". State and Federal laws, as well as the changing nature of the society and world we live in, have dramatically changed the role of the educational institutions. State and Federal laws, in conjunction with policies of the Board determine what the educational programs will be required for the School District of Tomahawk. The booklet "Statutory Requirements for Elementary and Secondary (K-12) School Districts" published by the Legislative Fiscal Bureau is a more complete listing. These duties and expectations are partially incorporated into the policies of the Board of Education. What is required to be taught today in Wisconsin Schools far exceeds what was taught twenty years ago or even five years ago.

In order to best understand what the outline of the educational program is, parts of section 800, Instruction of the current Board Policy are discussed in this part of Section 2 and relevant portions of state law which require specific programs to be taught.

Section 811 outlines the basic educational program and atmosphere which the School Board of the School District of Tomahawk believes should be the instructional goals of the District to best serve the child and ultimately, the community. These instructional goals are a result of Wisconsin State Statutes 118.01.

The Board of Education of the School District of Tomahawk believes that each student is unique and has the potential for making positive contributions to society. We recognize that in order to function in society, individuals need to master certain basic skills and need to continue learning throughout life. We believe that while learning the need for the value of group dynamics, individuals will come to know and to appreciate their worth and that of others. We believe that by accepting and fulfilling appropriate responsibilities, individuals will come to value resultant privileges. Finally, we believe that each individual needs to develop an awareness of, and sensitivity to, creativity in all things whether they be functional or aesthetic. It is with this in mind that we commit ourselves in a cooperative effort with parents and the community to provide an atmosphere that will address the following goals and expectations of equality education to give pupils.

1. Basic skills, including the ability to read, write, spell, perform basic arithmetical calculations, learn by reading and listening and communicate by writing and speaking;
2. Analytical skills, including the ability to think rationally, solve problems use various learning methods, gather and analyze information, make critical and independent judgments and argue persuasively;

3. A basic body of knowledge that includes information and concepts of literature, fine arts, mathematics, natural sciences, including knowledge of the elements of agriculture and the conservation of natural resources, and social sciences, including knowledge of the rights and responsibilities of the family as a consumer, cooperative marketing and consumer cooperatives;
4. The skills and attitudes that will further life long intellectual activity and learning;
5. Knowledge in computer science, including problem solving, computer applications, and the social impact of computers;
6. An understanding of the range and nature of available occupations and the required skills and abilities;
7. Preparation to compete for entry level jobs not requiring post secondary school education;
8. Preparation to enter job-specific vocational training programs;
9. Positive work attitudes and habits;
10. An understanding of the basic workings of all levels of government, including the duties and responsibilities of citizenship;
11. A commitment to the basic values of our government, including by appropriate instruction and ceremony, the proper reverence and respect for, and the history and meaning of, the American flag, and Declaration of Independence, the U.S. Constitution and the Constitution and the Laws of this state;
12. The skills to participate in political life;
13. An understating of the function of organizations in society;
14. Knowledge of the role and importance of biological and physical resources;
15. Knowledge of state, national, and world history;
16. An appreciation and understanding of different value systems and cultures;
17. At all grade levels, an understanding of humans relations, particularly with regard to American Indians, African Americans, and Hispanics;
18. The skills needed to cope with social change;
19. Knowledge of the human body and the means to maintain lifelong health;
20. Knowledge of the theory and practice of physical education, including the development and maintenance of physical fitness;

21. Knowledge of the true and comparative vitamin content of food, and food and health values of dairy products and their importance for the human diet;
22. Knowledge of physiology and hygiene, sanitation, the effects of controlled substances and alcohol upon the human system, systems of disease and the proper care of the body which shall include sexually transmitted diseases (no pupil shall be required to take instruction in these subjects if his or her parent files with the teacher a written objection);
23. An appreciation of artistic and creative expression and the capacity for self-expression;
24. The ability to construct personal ethics and goals;
25. Knowledge of morality and the individual's responsibility as a social being, including the responsibility and morality of family living and the value of frugality and other such qualities as they effect family and consumer education;
26. Knowledge of the prevention of accidents and promotion of safety on the public highways, including instruction on the relationship between highway safety and the use of alcohol and controlled substances;
27. The skills to make sound decisions, knowledge of the conditions which may cause and the signs of suicidal tendencies, knowledge of the relationship between youth suicides and the use of controlled substances and knowledge of the available community youth suicide prevention and intervention services;
28. Knowledge of effective means by which pupils may recognize, avoid, prevent, and halt physically or psychologically intrusive or abusive situations which may be harmful to pupils, including child abuse, sexual abuse, and child enticement (instruction shall be designed to help pupils develop positive psychological, emotional and problems-solving responses to each situation and avoid relying on negative, fearful or solely reactive methods of dealing with situations, available school and community prevention and intervention assistance or services provided to pupils in elementary schools).

Operating within State Statutes 118.01, 120.13, and 121.02(1), the Board, in policy 841 pledges it "shall provide a program of instruction which meets or exceeds statutory course requirements." The Board is responsible for public education of children in early childhood education programs and grades pre-kindergarten through twelve. According to Board Policy 824, the grouping and housing in instructional levels in school facilities throughout the district shall be according to plans developed by the district administrator and staff and then approved by the Board.

Wisconsin State Statutes 120.12 and 121.02(1)(f) requires that the Board annually schedule at least 437 hours of direct pupil instruction in kindergarten, at least 1,050 hours of direct pupil instruction in grades one to six, and at least 1,137 hours of direct pupil instruction in grades seven through twelve. Those scheduled hours of instruction include recess and time for pupils to transfer between classes, but do not include the lunch period.

In addition to other specific sections of state statutes, Section 121.02 set very specific standards that Wisconsin schools must meet in providing educational programming and instruction. Those "Twenty Standards," which became effective (in general) in 1989 to 1991, greatly affected educational programming and costs to the local school districts.

The priorities established on the goals and objectives of the school district determine the allocation of funding for those programs, which are non-mandated. Boards must determine the level of funding each program shall receive in order to do what they consider an adequate job of educating the young people of the school district. The School District of Tomahawk allocates expenditures in the general fund (Fund 10) in three areas: Instruction, Support and Non-Program Transactions. The District offers a broad range PK-12 At-Risk Program. This program is for students that aren't eligible for special education but need extra help to be successful.

The Instruction section of the budget is further divided into Undifferentiated Curriculum (grade pre-K through 5), Regular Curriculum (grades six through twelve), Vocational Curriculum, Physical Curriculum, Special Curriculum, and Co-Curricular Activities.

Undifferentiated Curriculum

The Undifferentiated Curriculum is basically the pre-K through grade 5 area of the school. Costs of instruction related to those grades are allocated in this portion of the budget. The educational program in the elementary school follows the curriculum requirements established by the Department of Public Instruction. Those curricular offerings are supplemented by district offerings, which are developed by the staff. The evaluation of the curriculum is a never-ending process at the state, county, and local levels. Every effort is being made at each of those levels to keep the curriculum up to date and meaningful for today's students.

Most students in grade PK-5 are placed in homeroom sections heterogeneously (meaning children of different abilities and backgrounds are placed in the same rooms in the same grade levels). In some subject areas, however, children may be grouped homogeneously (meaning children of like abilities are placed in the same group) for some of their instruction. These groups are kept flexible and may be reorganized at anytime depending on the instructional needs of the students. Cooperative groups may also be used in an attempt to get students to share in, and become actively involved in their own learning experiences. There are six multi-age classrooms (meaning children of different ages, abilities and backgrounds are placed in the same rooms at different grade levels) four in grades 1st, 2nd, and 3rd and two in 4th and 5th.

Kindergarten students in Tomahawk have the choice of attending full day or half-day sessions although transportation home at noon will not be provided by the District. This will be the parent's responsibility. In this important learning experience, the children learn the give and take of being with and working with a group of children. Daily instruction is presented in reading, language and mathematics readiness skills. Some topics in science, social studies, computers, health, and art are introduced throughout the year. Other life, motor, social, and school adjustment skills are presented to help the kindergarten students prepare for first grade.

The School District of Tomahawk participates in the state-funded SAGE (Student Achievement Guarantee in Education) program. This program provides additional funding to elementary schools that qualify based on their poverty level in order to keep class sizes in grades K-3 to an average of 18 to 1.

Students in the elementary school have remedial reading instruction available to them as required by state law. In addition, the Title I Program is available to students in grades PK - 5 with reading and mathematics assistance for those who qualify.

Regular Curriculum

The Regular Curriculum is the category that grades six through twelve or grades in which classes are not self-contained are placed for expenditure purposes. This category includes the basic educational programs such as Mathematics, Science, English or Language Arts, and Social Studies. The other program areas are in specific budget categories. The Middle School and the High school are the two schools in this budget category.

Tomahawk Middle School

The School District of Tomahawk believes that students in grades 6, 7, and 8 are at a time when they experience a great amount of change, not only physically, but socially, emotionally and intellectually. Tomahawk Middle School is a unique place, a special place just for the students. A place where learning is important, but so are students. It is a positive school climate, where it feels like a good place to be, where relationships are harmonious, and respect, warmth and caring is evident. Further, it is the District's belief that a middle school should be a special place...

for children who are changing from childhood to adolescence;

where every child can experience success, which helps students transition from the self-contained elementary classroom with the same teacher to a departmentalized high school;

where teachers enjoy middle school children and prefer teaching in a middle school, where the needs of students receive the most attention;

where children are not put down, ignored or fear physical or psychological harm;

of high expectations, high level curriculum and a high level of support;

where cooperation is emphasized and competition is de-emphasized;

where young adolescents can explore a variety of interests;

with a high level of parent and community involvement.

The District further believes that a middle school is a place that includes high expectations for students where they are expected to develop skills, demonstrate continual progress and practice appropriate behavior. It is important to understand that the needs of the students do come first; however, those needs are balanced with instruction in such a way that every child can experience growth and success while developing a positive self-esteem.

Students in Tomahawk Middle School have a diversified curriculum. Courses in English, Reading, Mathematics, American Government, Geography, Earth Science, Life Science, Music, Physical Education, Language Skills, Technology Education, Art, Keyboarding, Computers, and Foreign Language are all available for students.

Tomahawk High School

The High School curriculum is departmentalized. This means that each specific discipline, such as social studies, has specific course offerings in it. The areas of vocational education and physical education have separate budgetary categories and will be discussed separately.

The School District offers a wide variety of curricular offerings so that students have a choice of electives. District graduation requirements exceed those required by the State of Wisconsin. All students are required to enroll in six classes each semester to insure having the needed twenty-three credits for graduation in the 2014-2015 school year.

In order to graduate from Tomahawk High School, a student must have successfully completed four years (4 credits) of English, three years (3 credits) of Science, three years (3 credits) of Social Studies which includes at least one credit (1 year) of senior social studies, three years (3 credits) of Mathematics, one and one-half credit of Physical Education, one half credit of Personal Finances and one half credit of Health.

Vocational Curriculum

The Vocational Curriculum contains those areas of the curriculum, which are normally associated with employment preparation or work-related programs. The vocational curriculum addresses the needs of students at both the Middle School and High school and offers students a wide variety of courses.

Physical Curriculum

The Physical Curriculum includes pre-kindergarten through grade twelve physical education, health education and the various alcohol/drug education programs.

Physical Education is taught to all students in pre-kindergarten through grade twelve and covers a variety of like skills and sports. Classes are co-educational unless the subject matter is a

contact sport. At the elementary level, students have fifty minutes, three times a week of physical education with certified physical education instructors.

Physical education activities for students in grades pre-kindergarten through grade three include gross motor movement, personal safety, physical fitness, tumbling, manipulative skills, rhythms, skill development, movement exploration, games and relays, and swimming (grade three only). Activities for students in grades four and five include volleyball, swimming, aerobics/fitness, soccer, basketball, racquet sports, first aid, CPR, personal safety, floor hockey, rhythms, track and field, softball, and tumbling.

Students in grades six through twelve have a number of activities in their physical education classes. Those activities include:

Aerobics	Badminton	Flag Football
Physical Fitness	Archery	Recreational Games
Floor Hockey	Soccer	Golf
Softball	Speedball	Swimming
Bowling	Track and Field	Volleyball
Cross Country Skiing	Weight Training	Winter Games
Wrestling	Basketball	Weight Loss/Fitness

Alcohol/Drug education programs are provided under this section of the budget. The District utilizes grants from state and federal governments to assist in the costs of the programs.

Special Curriculum

The Special Curriculum in the Budget includes all special education programs (except the At-Risk Programming) and the Gifted and Talented program.

As noted earlier, District Board Policy #821.01 attempts to comply with State and Federal Law in regards to children with special educational needs.

Programs presently available for children with exceptional educational needs and other special needs in this Budget Category include:

Early Childhood	Emotional Behavioral Disability
Cognitive Disabilities	Visually Impaired
Special Education Homebound	Other Health Impairment
Speech and Language	Specific Learning Disabilities

All children with special educational needs for whom the School District of Tomahawk is responsible are provided with free appropriate public education as defined by State and Federal Statutes. Special education and related services are provided to all children who qualify and have not graduated from high school from age three through the end of the school term in which they turn twenty-one. The school term is the time beginning with the first day and ending with the last day that school is in operation for attendance of pupils in a school year.

A child with special educational needs is one who has a mental, physical, emotional, or learning disability, which, if the full potential of the child is to be attained, requires special educational services to supplement or replace regular education.

Elementary School Special Education Program

The Elementary School programs attempt to provide services for children in the least restrictive environment. There are three academic special education programs located in the elementary building plus the Early Childhood program. The programs are structured through grade level groups including primary program (PK-2), middle level (3-4), and upper elementary (grade 5).

Speech and Language services have their rooms and offices located in the elementary building. The Speech and Language clinicians serve our PK-12 population and provide the majority of services to students in classroom settings.

The overall goals of the special education program at the elementary level have been to increase integrated services, create better communication opportunities among all staff and to share responsibilities between the special education teachers and support staff.

Middle School Special Education Program

The Middle School programs provide both opportunity and challenge in meeting the need of the sixth, seventh, and eighth grade students. The District is presently utilizing "inclusion" at many levels of special education. Inclusion basically means placing a child with identified special education needs in the regular school classroom with all other students. The special education child is provided with support from either a special education teacher or aide. Children are placed or "included" in the regular classroom as appropriate to their needs.

Special Education students are assigned to a resource room or study skills class depending upon the student's individual schedule. That resource room or study skills class is staffed by a special education teacher or program aide.

High School Special Education Program

The high school exceptional education program is very similar to the other programs in the district and has three components. Those components include Specific Learning Disabilities, Emotional Behavioral Disability, and Cognitive Disabilities.

Related Services

Physical Therapy related services are provided by a physical therapist in the school setting. Services are contracted with Tina Wolfe. This proposed budget provides for Occupational Therapy to be offered by the School District at the school complex, also provided by CESA #9.

Adaptive Physical Education services are scheduled and provided by a licensed instructor. The goal has been to schedule students in need of these services into an integrated physical education program. Early Childhood physical education is also handled by a licensed instructor.

Hearing Impaired services for students are provided through a contract with CESA #9 for an itinerant instructor on a needs basis.

Services for children with Visual Impairment has been provided through and agreement with CESA #9.

Co-Curricular Activities

The Co-Curricular Activities section of the budget includes fine arts, athletics, student council, and many more in grades kindergarten through twelve. Students in the School District of Tomahawk take great pride in their participation in extra and co-curricular activities. Almost every child in the Middle School and High School participates in some activity. Elementary students have such activities as Student Council in which to participate. In addition, a very active intramural program has been initiated in grades PK-12. All salaries and fringes, as well as equipment, are paid from this account.

Activities which are available to students as they progress through the school system are (the total are listed here and not by grade or school so they may not be available depending upon the age of the child):

Annual	Football	PRIDE Club
Band	Forensics	Renaissance
Baseball	German Club	Safety Patrol
Basketball	Golf	Softball
Bowling	Hatchet Athletic Club	Spanish Club
Caring Kids	Hockey	Student Council
Chess Club	Intramurals	Swim
Children's Play	National Honor Society	Three Act Play/Music
Choir	Newspaper	Track
Cross Country	Pep Club	Trees for Tomorrow
F.B.L.A.	One Act Play	Volleyball
Yearbook	Peace Keepers	Wrestling

Board Policy #878 concerning interscholastic and co-curricular activities states "The School District of Tomahawk believes that interscholastic athletics is an integral part of the curriculum providing students with the benefits of competitive experience, promotion of citizenship skills,

integration of academic and extracurricular activities, self discipline, respect and pride in themselves and others, and the acceptance of responsibility.”

Support Services

Support Services are those services designed to support the instructional program of the School District of Tomahawk. They are essential to the successful operation of the school district. Instruction is the district's primary function and all support services shall be provided, guided and evaluated by this commitment. Board Policy #410 and reinforced by Wisconsin Statutes 120.12 states: In order to provide support services that are truly supportive of the educational program, it is the intention of the Board to:

1. Ensure the proper operation and maintenance of school buildings, vehicles, equipment and services; to set high standards of safety and quality of work for all personnel; to promote the health of pupils and staff; to reflect the aspirations of the community and to support the efforts of the instructional staff to provide good instruction;
2. Encourage, through the District Administrator and staff, the establishment of efficient and business like procedures for the management of buildings and grounds, offices, vehicles, equipment and supplies and the food service program;
3. Encourage the establishment of a thorough, effective and economical maintenance program, including preventive maintenance that will ensure a useful life of school property, vehicles, buildings and equipment;
4. Provide safe transportation for students to and from school, nutritious meals for students and a physical environment for teaching and learning that is safe for students, staff, and the public.

Support Services cover a wide variety of services provided to support instruction. The Support Services section is divided into specific categories. Those will be discussed in this section.

Pupil Services

Pupil Services includes the areas of PK-12 guidance, health services, psychological services, and the director of pupil services. The guidance program is planned and implemented to meet age and grade level appropriate personal, social, educational, and career/vocational child development and learning needs. Consistent with the district's goals for education, the program must foster lifelong attitudes toward learning and career/employment goals as well as positive attitudes toward self, family, and society. According to the Department of Public Instruction "research on school and life success demonstrates that quality elementary and secondary guidance and counseling programs which address personal, social, learning, and career/vocational needs enables parents and students to better cope with the many challenges and opportunities occurring during the school age years."

In the School District of Tomahawk, guidance and counseling services include instruction, individual counseling, and group interaction. At the upper grade levels, registration and planning for courses is an integral part of the program. Their placement service helps students to make informed decisions about an appropriate curriculum, subjects within the curriculum, extracurricular programs, and special groups or opportunities in school or in the community. Placement also includes assisting students to secure part-time, summer, and full-time employment after their school career is terminated and to enroll in post-secondary programs. Secondary students benefit from the post-secondary options counseling they receive.

The school district also has on staff a psychologist who tests students referred for special education services and performs other crisis intervention services for the District.

Emergency nursing services are required under Wisconsin State Statutes and Department of Public Instruction rules. Under Board Policy #953.1, the School District of Tomahawk provides that service. The District presently has one full time school nurse who provides not only the emergency nursing service but a number of other required services such as immunization record keeping and follow-up. The nurse is responsible for notification to parents/legal guardian of the immunization requirements, the right to immunization waiver, maintenance of immunization records, transfer of immunization records and notification of authorized officials of non-compliant individuals. In addition to nursing duties dealing with students and staff, the nurse also assists in presenting the fifth grade Human Growth and Development films, provides support to the teachers and staff on medical concerns of students, attends special education team meetings, writes special care plans for students, works on compliance with DILHR regulations, and the employee wellness program.

Instructional Staff Services

Instructional Staff include expenditures for the three libraries in the school system, state-mandated vocational education supervision, part of the mandated director of pupil services or special education director, reading and language arts supervision, director of instruction, athletic director, and Federal Title 1 supervision. Although each school and department purchases their own audio-visual equipment, all of the equipment is charged to Instructional Staff Services and located in the library sections of the facility and budget.

General Administration

General Administration expenditures include the district administrator and central office secretary as well as Board of Education wages and expenditures, legal expenses, audit expenses, and election expenses. Annual Meeting costs are placed in this category.

School Building Administration

School Building Administration expenditures include the building principals, assistant principal, secretarial staff and other expenses. Administrative staffs have contracts which extend beyond the normal school year.

Business Administration

Business Administration is a diverse expenditure area. It includes fiscal office expenditures, utilities, custodial and maintenance, facilities acquisition and remodeling, special transportation, and regular transportation (Fleet), and physical plant additions authorized by the Board.

Fleet transportation is included in this portion of the budget and is provided by one independent contractor: The Tomahawk Bus Company.

Central Services

Central Services includes telephone, postage, FAX, and other expenditures.

Insurance and Judgments

Insurance costs fluctuate on a year to year basis based on usage and experience.

Debt Services

Debt Services include interest payments on temporary debt (short-term borrowing for cash flow purposes) and leases. The amount to be borrowed is bid out to the lowest bidder, therefore the interest rates are determined through competitive bidding. It is not anticipated that the district will need to short-term borrow to meet its cash flow needs for the 2014-15 school year.

Other Support Services

Other Support Services includes certain payments to CESA #9 and fringe benefits. The largest portion of this category is allocated to individuals who have retired from the school system and are drawing on accumulated sick leave to pay for health and dental insurance premiums. Once the accumulated sick leave is used, payments for insurance by the District will cease.

Non Program Transactions

Interfund Operating Transfers

Inter-fund Operating Transfers includes the money transferred from the General Fund to the Hot Lunch account to eliminate any deficit the program may have. Taxation for the amount to cover that deficit is included in the General Fund or Fund 10 tax request.

General Tuition Payments

This category is used to pay tuition for students who choose to attending classes at another school (open enrollment). This category is also used for students who attend classes at Nicolet College (youth options).

Other Non-Program Transactions

Repayments to townships for uncollected personal property taxes are charged to this account. The various townships include these taxes with the general property taxes they pay to the school district. However, if someone then fails to pay their personal property tax, such as a bankrupt business, then the school district must repay the funds. In effect, the rest of the district taxpayers are paying the taxes for others who fail to pay their personal property taxes.

FUND ACCOUNTING

All school districts in Wisconsin are required to budget according to the Wisconsin Uniform Financial Accounting Requirements (WUFAR). Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by “fund,” which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be accounted for so that the identify of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts are identified by specific “fund types.” The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency Fund, Expendable Trust Fund, and Community Service Fund. The funds are listed below with an explanation of each fund’s use:

GENERAL FUND—FUND 10

The General Fund is used to account for district financial activities for current operations, except those that are required to be accounted for in separate funds. Approximately 75% of all District expenditures are conducted through the General Fund.

SPECIAL PROJECTS--FUND 20

The Special Projects Fund is used to account for Special Education and related services funded completely or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for special education package or cooperative program.

DEBT SERVICE --FUND 30

The Debt Service Fund is used to pay the District's long term obligations on its building projects. As of August 13, 1994, the law was changed so that any future new obligation on the part of the District must be approved by a referendum. Any obligation which is not approved by referendum and causes the District to exceed its revenue cap will be assessed against the district's state equalization aid. Any obligation incurred by the District prior to that date is exempt from the law.

CAPITAL PROJECTS--FUND 40

The Capital Projects Fund (along with the Debt Service Fund and Fund Equity) is being used to finance the construction of the new addition to the school complex. According to new state law, if a tax is included in Capital Projects, it cannot cause the District to exceed the revenue caps unless the District has been successful in receiving approval through referendum.

FOOD SERVICE--FUND 50

This is used to finance the Hot Lunch program at the school. The bulk of the revenue is received from fees paid for hot lunch and milk by students and adults and from state and federal aid sources. Any shortfalls in the account are required to be made up from the General Fund. The amount expended for Fund 50 must also be included in the total expenditures of the District. Any fund balance must be retained for future use for Food Services.

AGENCY FUND--FUND 60

The Agency Fund is the fund which expenditures for student activity accounts are managed through the various building offices. There are no tax moneys used in this account. According to the WUFAR (Wisconsin Uniform Financial Accounting Requirements) accounting system required of all schools in the State, this fund is used as a balance sheet account. Revenues for student organizations and others are placed in this account and are under the control of the various building principals.

EXPENDABLE TRUST FUND--FUND 72

The Expendable Trust Fund is that fund from which scholarships are paid to the various students in our district. Income is received from interest on investments on funds held in trust and in donations or gifts from individuals, industry, clubs, or businesses. There is no tax money in Fund 72.

COMMUNITY SERVICE--FUND 80

The Community Service Fund is used to support the cost of functions which primarily serve the community and adult education. This fund is used to finance part of the Swimming Pool wages, fringes, and some operational expenses.

PROPOSED BUDGET SUMMARY

FYE June 30, 2015

The proposed budget and tax levy for the School District of Tomahawk for FYE June 30, 2015 is based upon an estimated fall district equalized valuation of \$1,306,713,114.00. The actual levy rate (mill rate) will be determined based on the certified October 2014 equalized valuation. If the equalized valuation increases, then the levy rate will decrease. State equalization aid is based on student enrollment and the equalized valuation of the previous year.

Proposed property taxes for 2014-15 are:

General Fund	\$ 10,339,348
Community Service	\$ 146,000
Debt Service	\$ 709,462
Less Computer Aid Received	(\$ 8,723)
Property Tax Chargeback	<u>\$ 0</u>
Total Levy	\$11,186,087

This represents a decrease of \$53,945.00 or .4799% decrease from the previous year (2013-14) and a tax levy rate of \$8.56 per thousand of valuation compared to \$8.34 per thousand in 2013-14.

The revenues proposed in this budget cannot exceed the allowable revenue caps as determined by the State Department of Public Instruction. Revenue caps are determined by student enrollment and equalized valuation. If the enrollment should increase, then the revenue caps would increase and vice versa.

The Department of Public Instruction estimates that the State Equalization Aid will be \$1,677,420. This is a decrease of \$297,750.00 from the year just ended.

Community Service Fund (Fund 80) Summary 2014-2015

The School District of Tomahawk's Community Service Fund (Fund 80) was primarily established for Community Open Swim. This program meets the Wisconsin Department of Public Instruction's requirements for use of the Community Service Fund as it is available to the general public. Either user fees or direct tax levy fund the costs associated with operating this program. This program is not part of the curricular or extra-curricular program. This program has been annually audited by an external audit company for comparison to the Department's criteria and has been deemed to meet the criteria with no audit findings regarding the use of the Community Service Fund for the program.

This program includes open swim hours during the day for the entire community to utilize the district's swimming pool. To keep the pool in operation so members of the community may use it, it was decided by the Board of Education to allocate a portion of the operations of the facility to the Community Service Fund. We currently have a custodian charged at 37.5% for cleaning of the pool and locker rooms and 12.5% of a maintenance person to do pool checks and repairs. This program is designed to break even each year, but has carried a fund balance from year to year to be able to purchase new equipment, supplies and major repairs as needed to operate.

Expenses for this program include:

• Wages and benefits of pool director and lifeguards	\$ 78,130.00
• Wages and benefits of maintenance and custodian	\$ 40,670.00
• Supplies such as chemicals	\$ 4,000.00
• Supplies such as flippers	\$ 2,900.00
• Utilities	\$ 27,300.00
• Travel to meetings for pool director	\$ 700.00
• Repairs	\$ 3,500.00
• Equipment	\$ 800.00
• Dues/Fees	<u>\$ 500.00</u>
Total Expenses	\$158,500.00

Revenues for this program include:

• Tax Levy	\$146,000.00
• User Fees	<u>\$ 12,500.00</u>
Total Revenues	\$158,500.00

SCHOOL DISTRICT OF TOMAHAWK

BUDGET PUBLICATION 2014-2015

	Audited	Unaudited	Budget
	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
<u>GENERAL FUND</u>			
Beginning Fund Balance	\$ 9,285,750.09	\$ 9,440,445.47	\$ 9,969,252.65
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -
Reserve for Retirement Account	\$ -	\$ -	\$ 3,094,171.01
Reserve for Current Year Expenditures	\$ -	\$ -	\$ -
Reserve for School Forest	\$ -	\$ -	\$ 104,823.47
Ending Fund Balance	\$ 9,440,445.47	\$ 9,969,252.65	\$ 6,398,193.17
<u>REVENUES & OTHER FINANCING SOURCES</u>			
Operating Transfers In (Source 100)	\$ -	\$ -	\$ -
Local Sources (Source 200)	\$ 10,171,561.69	\$ 10,488,078.03	\$ 10,461,825.00
Interdistrict Payments (Source 300 & 400)	\$ 286,414.00	\$ 264,843.50	\$ 330,000.00
Intermediate Sources (Source 500)	\$ -	\$ 6,111.66	\$ -
State Sources (Source 600)	\$ 3,221,999.75	\$ 2,991,863.91	\$ 2,765,943.00
Federal Sources (Source 700)	\$ 323,974.61	\$ 328,390.90	\$ 339,062.00
All Other Sources (Source 800 & 900)	\$ 152,513.68	\$ 32,845.80	\$ 30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 14,156,463.73	\$ 14,112,133.80	\$ 13,926,830.00
<u>EXPENDITURES & OTHER FINANCING USES</u>			
Instruction (Function 100,000)	\$ 7,056,039.50	\$ 6,781,175.85	\$ 7,103,578.00
Support Services (Function 200,000)	\$ 5,691,370.66	\$ 5,483,928.81	\$ 5,684,966.00
Non-Program Transactions (Function 400,000)	\$ 1,254,358.19	\$ 1,318,221.96	\$ 1,510,351.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 14,001,768.35	\$ 13,583,326.62	\$ 14,298,895.00
<u>SPECIAL PROJECT FUNDS (FUND 20)</u>			
Beginning Fund Balance	\$ 10,000.00	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ 1,884,038.10	\$ 1,825,989.21	\$ 2,052,913.00
EXPENDITURES & OTHER FINANCING USES	\$ 1,894,038.10	\$ 1,825,989.21	\$ 2,052,913.00
<u>DEBT SERVICE FUND (FUND 30)</u>			
Beginning Fund Balance	\$ 133,618.35	\$ 125,154.14	\$ 119,122.48
Ending Fund Balance	\$ 125,154.14	\$ 119,122.48	\$ 111,871.48
REVENUES & OTHER FINANCING SOURCES	\$ 711,454.04	\$ 707,581.34	\$ 709,962.00
EXPENDITURES & OTHER FINANCING USES	\$ 719,918.25	\$ 713,613.00	\$ 717,213.00
<u>CAPITAL PROJECTS FUND (FUND 40)</u>			
Beginning Fund Balance	\$ -	\$ -	\$ -
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -

<u>FOOD SERVICE FUND (FUND 50)</u>			
Beginning Fund Balance	\$ 17,771.02	\$ 2,316.46	\$ 22,623.10
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,316.46	\$ 22,623.10	\$ 67,023.10
REVENUES & OTHER FINANCING SOURCES	\$ 677,642.63	\$ 624,688.43	\$ 638,400.00
EXPENDITURES & OTHER FINANCING USES	\$ 693,097.19	\$ 604,381.79	\$ 594,000.00
<u>AGENCY FUND (FUND 60)</u>			
Assets	\$ 261,968.13	\$ 281,397.49	\$ 281,397.49
Liabilities	\$ 261,968.13	\$ 281,397.49	\$ 281,397.49
<u>EXPENDABLE TRUST FUND (FUND 72)</u>			
Beginning Fund Balance	\$ 132,015.12	\$ 150,495.70	\$ 167,917.87
Ending Fund Balance	\$ 150,495.70	\$ 167,917.87	\$ 167,917.87
REVENUES & OTHER FINANCING SOURCES	\$ 89,430.58	\$ 97,547.17	\$ 70,000.00
EXPENDITURES & OTHER FINANCING USES	\$ 70,950.00	\$ 80,125.00	\$ 70,000.00
<u>COMMUNITY SERVICE FUND (FUND 80)</u>			
Beginning Fund Balance	\$ 113,886.94	\$ 122,745.08	\$ 146,719.19
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 122,745.08	\$ 146,719.19	\$ 146,719.19
REVENUES & OTHER FINANCING SOURCES	\$ 158,794.50	\$ 158,811.75	\$ 158,500.00
EXPENDITURES & OTHER FINANCING USES	\$ 149,936.36	\$ 134,837.64	\$ 158,500.00
<u>PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)</u>			
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -
TOTAL EXPENDITURES - ALL FUNDS	\$ 17,529,708.25	\$ 16,942,273.26	\$ 17,891,521.00
Percentage Increase	-28.85%	-3.35%	5.60%
Total Expenditures from Prior Year	\$ 24,636,631.44	\$ 17,529,708.25	\$ 16,942,273.26
<u>BUDGET PUBLICATION, Proposed Property Tax Levy - 2014-2015</u>			
Fund			
General Fund	\$ 10,077,747.00	\$ 10,386,557.00	\$ 10,330,625.00
Debt Service Fund	\$ 711,293.00	\$ 707,475.00	\$ 709,462.00
Capital Projects Sinking Fund	\$ -	\$ -	\$ -
Community Service Fund	\$ 146,000.00	\$ 146,000.00	\$ 146,000.00
TOTAL SCHOOL LEVY	\$ 10,935,040.00	\$ 11,240,032.00	\$ 11,186,087.00
PERCENTAGE INCREASE	-7.0593%	2.7891%	-0.4799%
TOTAL LEVY FROM PRIOR YEAR	\$ 11,765,613.00	\$ 10,935,040.00	\$ 11,240,032.00