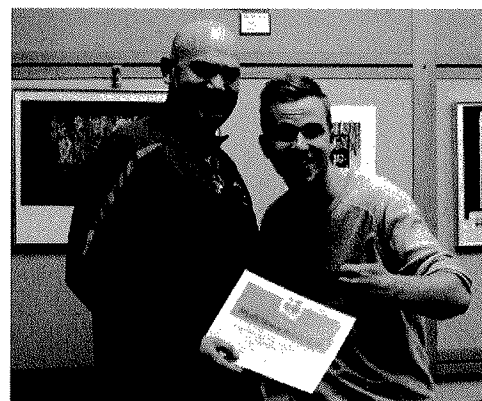
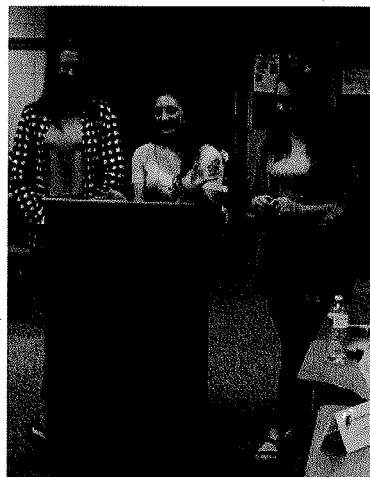
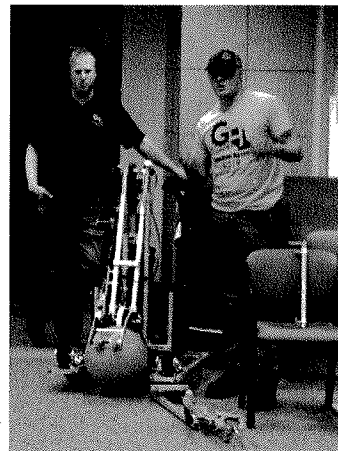


School District of West Salem

Annual Meeting Report



October 28, 2019

**SERVE WITH PASSION TO IGNITE CREATIVITY,
INNOVATION, AND EXCELLENCE**

**West Salem School District
405 East Hamlin Street
West Salem, Wisconsin 54669**

Board of Education

Jane Halverson, President
Syl Clements, Vice-President
Robin Fitzgerald, Clerk
Catherine Griffin, Treasurer
Ken Schlimgen, Director
Tom Grosskopf, Director
Sean Gavaghan, Director

Administration

Troy Gunderson – Superintendent
Deanna Wiatt – Director of Instruction
Mike Malott – HS Principal
Justin Jehn – Assoc. HS Principal
Ben Wopat - MS Principal
Amanda Beld – Assoc. MS Principal
Ryan Rieber – ES Principal
Lisa Gerke – Assoc. ES Principal
Eric Jensen – Director of Pupil Services

Board/Superintendent Executive Assistant

Patrick Bahr

Transportation

Richard Kline - Director
Monica Quinn – Admin. Ass't

Maintenance

David McPheeters - Director

Athletics

Geoffrey Baumann – Director of Athletics

Nutrition Services

Kerri Mallicoat - Director
Leslie Berling – Admin. Ass't

Finance

Shawn Handland, Director
Heidi Knudson, Ass't
Tricia Mulholland, Ass't

Human Resources/Payroll

Barb Buswell

**SCHOOL DISTRICT OF WEST SALEM
MONDAY, OCTOBER 28, 2019**

6:00 p.m. - BUDGET HEARING - Wisconsin State Statute §65.90

1. Call to order.
2. Presentation and explanation of the budget and Fund 73 report
3. Discussion.
4. Call for adjournment.

6:30 p.m. - ANNUAL SCHOOL DISTRICT MEETING

1. Call to order.
Introduce Board members and Administration
2. Call for nominations for permanent chairman, this can be by any resident tax payer in the West Salem School District. Election.
3. Treasurer's Report by Finance Director Shawn Handland

4. **Business:**

Review Community Service Fund 80 - including pool, fitness center and other services

5. **Electorate Authorizations:**

- a. I, ____, hereby move to authorize the School Board, Establish salaries for Board of Education during the 2019-20 school year. (Per State Statute, §120.10(3))

	<u>2018-2019</u>	<u>2019-2020</u>
President	\$2,300.00	
Student Representative	Hourly (\$10.00/hr)	
All others	\$2,100.00	

- b. I, ____, hereby move to authorize payment of actual and necessary expenses of board members who travel in the performance of their duties. (Per State Statute, §120.10(4))

- c. I, _____, hereby move to authorize the School Board, pursuant to §120.10(5m) of the Wisconsin Statutes, 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, to purchase additional land from owners adjacent to the School District's property as needed, under the terms and conditions to be accepted by the School Board.

6. Superintendent's Report.
7. Call for Resolution: (Per State Statute, §120.10(7) (8) (9) (10))

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy up to the full amount allowed under the State imposed revenue limits as is necessary to support the District on or before October 28, 2019.

8. Set the time and date for the 2020 annual meeting.
(Fourth Monday in October is October 26 – 6:00 p.m.)
9. ADJOURNMENT

****A quorum of the Board may be present, but no Board action will be taken.****

Explanation of District Funds

Fund 10

This is the general fund for the instructional operating services for the School District. It includes items such as teachers, administrators, and support staff salaries and benefits, supplies, textbooks, desks and other capital purchases, maintenance, utilities and co-curricular costs.

Revenues in Fund 10 include local property and mobile home taxes, state aids (transportation, library aid, and state equalization aid), and federal aid, mainly in the form of Title program support. Additionally, school revenues from student fees, admissions and building/bus rentals are included. The district is roughly 54% aided with state equalization funds and per pupil aid.

Fund balance refers to the accumulation over time of any differences (positive or negative) between budgeted revenues and expenses. At the end of any fiscal year, if actual revenue exceeds the amount budgeted, or if expenses fall below the amount budgeted, that difference is added to the fund balance. If revenues are lower than expected or expenses higher, that difference is subtracted. The goal of the School District is to maintain a year-end fund balance between 12-17% of the next year's budgeted expenditures. The district's current ratio is 12%.

Fund 21

This fund has been established to separate gifts and donations from private parties to be used for specific district operations. The amount does not have to be spent within the fiscal school year and the funds are encumbered to meet the explicit requirements of the sponsor.

Fund 27

Almost twenty years ago the State decided to track the expenses for special education services separately. These services are designed to meet the individual needs of students with identified needs such as learning, behavioral, speech and language, autism, other health impairment, hearing and vision impairment, occupational therapy, physical therapy, and cognitive disability. Over 98% of the students identified are served within our school district, while only a few with unique and/or high frequency needs are served in other area schools and/or health facilities.

Fund 27 revenues in 2018-19 included a transfer from regular education (Fund 10) in the amount of \$2,271,846.65, in addition to Categorical Aid, Federal IDEA Flow Through and IDEA Early Childhood funds, Medicaid revenues and other grants.

Fund 39

Voters approved a referendum to pay for the campus and facilities remodel along with the remodel of the elementary school and addition to the middle school. Also included is the construction of a multi-purpose event center and an addition to the high school auto shop. Administration has worked with a bonding agent to refinance callable bonds when allowed.

Fund 46

A School Board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. Funds may only be used for the purposed identified in the approved long-term capital improvement plan.

Fund 49

These funds are used to account for expenditures financed through the use of bonds, promissory notes, state trust fund loans, land contracts or projects funded with a Tax Incremental Fund (TIF) capital improvement levy. IF the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Fund 50

The School District of West Salem provides a breakfast and lunch program at all schools. Additionally, ala carte programs are offered at the middle and high schools. These services are independent and self-supporting. Fund balance reserves exist to pay for equipment upgrades and/or repairs as needed.

Fund 72

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board such as scholarships for graduated students. These funds are administered and distributed according to the requests of the benefactors.

Fund 73

The GASB (Governmental Accounting Standards Board) considers post employment benefits like pension and health insurance benefits, as part of the compensation employees earn each year, although they are not received until after employment ends. School districts are required to maintain the funds in a legally established irrevocable trust.

In May of 2007, the Board established a Fund 73 Trust. The funds are governed by a Trust document and board members. The School District contributes and withdraws current year expenses for retired employees. The Fund 73 Trust account balance as of June 30, 2019 is \$1,453,561.72. Bond rating firms consider how a district is addressing this issue before issuing bond ratings.

Fund 80

The School District of West Salem operates a community swimming pool and a fitness center. The swimming pool is open during the summer months and offers open swim time, family swim, adult lap swim, adult early risers, water aerobics, and hosts a swim team for youths 8-18 years old. The fitness center includes a cardio theater with TVs, elliptical machines, treadmill, climber, recumbent and spinning bikes, in addition to an indoor walking and running track, strength and resistance machines and fitness classes. Local not-for-profit groups may also request to use designated school facilities free of charge.

West Salem School District
Policy 662.2

FUND BALANCE

Fund balance is the amount by which all the assets of a fund exceed all the liabilities of a fund. The fund balance does not necessarily represent the District's cash position. Cash is an asset, but is usually not the fund's only asset. Additionally, a fund may have liabilities, such as an accounts payable amount due to a supplier which, when paid, results in a decrease in fund cash balance.

Government Accounting Standards Board (GASB) Statement 54, indicates that all dollars in a fund balance must be accounted for in one of the following classifications:

- Nonspendable - not in spendable form or legally or contractually required to be maintained intact (example: inventory, endowment or principal of a permanent fund).
- Restricted - resources are constrained by creditors, grantors, bondholders, regulations, or law (example accounts payable).
- Committed - directed by the Board through formal action (example: Board-directed expenditure for an identified capital project).
- Assigned - to be used for specific purposes, but not meeting the criteria for restricted or committed.
- Unassigned- the residual classification for the general fund, also for funds with a negative fund balance. Unassigned amounts are technically available for any purpose.

All fund balance other than those that are nonspendable, restricted, or committed for another purpose are committed for cash flow purposes.

The Board recognizes a need to carry an operating reserve of unallocated funds to be used for unanticipated expenditures for the best fiscal management of the fund balance, the appropriation of these operating reserve funds must be approved by at least five members of the Board.

The Board shall, as part of the budgeting process, annually review the fund balance to make sure an appropriate balance is maintained. It is the goal of the District to maintain an end-of-year general fund (Fund 10) balance, amounting to between 12% and 17% of the next year's budgeted expenditures.

APPROVED: October 10, 1985
REVISED: December 5, 1995
Revised: June 27, 2011

2019-20 Treasurer's Report

Fund	Beginning Fund Balance	2018-19 Revenues	2018-19 Expenses	Ending Fund Balance
10 - - GENERAL FUND	\$ 3,286,788.52	\$ 19,757,344.61	\$ 20,610,774.11	\$ 2,433,359.02
21 - - SPECIAL REVENUE TRUST FUND	\$ 232,457.52	\$ 35,783.93	\$ 14,315.45	\$ 253,926.00
27 - - SPECIAL EDUCATION	\$ -	\$ 3,490,059.25	\$ 3,490,059.25	\$ -
38 - - NON-REFERENDUM DEBT SERV.	\$ -	\$ -	\$ -	\$ -
39 - - REFERENDUM APPROVED DEBT SERV.	\$ 648,284.33	\$ 2,371,819.27	\$ 2,388,943.99	\$ 631,159.61
41/43 - - CAPITAL EXPANSION PROJECT (1 & 2)	\$ 6,573,143.75	\$ 2,750,052.32	\$ 9,962,213.19	\$ (639,017.12)
46 - - LONG TERM CAPITAL IMPROVEMENT TRUST	\$ 7,519.98	\$ 2,555.87	\$ -	\$ 10,075.85
49 - - CAPITAL PROJECTS FUND	\$ 1,203,781.93	\$ 501,531.47	\$ 900,192.52	\$ 805,120.88
50 - - FOOD SERVICE	\$ 10,626.95	\$ 1,035,254.67	\$ 1,045,881.62	\$ -
72 - - PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 290,867.75	\$ 48,153.63	\$ 19,292.69	\$ 319,728.69
73 - - POST EMPLOYMENT TRUST FUND	\$ 1,587,677.82	\$ 62,286.04	\$ 196,402.14	\$ 1,453,561.72
80 - - COMMUNITY SERVICE FUND	\$ 78,893.96	\$ 129,065.29	\$ 162,026.57	\$ 45,932.68
GRAND TOTAL REVENUES	<u>\$ 13,920,042.51</u>	<u>\$ 30,183,906.35</u>	<u>\$ 38,790,101.53</u>	<u>\$ 5,313,847.33</u>

SCHOOL DISTRICT OF WEST SALEM
2019-2020 BUDGET

		2017-18 <u>FY Activity</u>	2018-19 <u>FY Activity</u>	2019-20 <u>Budget</u>
GENERAL FUND (10)				
ASSETS (700000)		\$ 3,683,063.28	\$ 2,847,350.94	\$ 3,052,098.02
LIABILITIES (800000)		\$ 396,274.76	\$ 413,991.92	\$ 400,000.00
TOTAL FUND BALANCE (930000)		\$ 3,286,788.52	\$ 2,433,359.02	\$ 2,652,098.02
10 R --- 210	LOCAL PROPERTY/MOBILE HOME TAXES	\$ 5,537,327.04	\$ 5,748,520.77	\$ 7,592,958.00
10 R --- 240	MISC OTHER LOCAL REVENUES	\$ 6,752.23	\$ 344.61	\$ 2,500.00
10 R --- 260	NON-CAPITAL SALES	\$ 405.00	\$ -	\$ -
10 R --- 270	SCHOOL ACTIVITY INC	\$ 46,089.86	\$ 67,632.81	\$ 128,818.00
10 R --- 280	INTEREST ON INVESTMENTS	\$ 16,865.82	\$ 19,833.44	\$ 20,000.00
10 R --- 290	OTHER REVENUE FROM LOCAL SOURCE	\$ 139,246.22	\$ 140,851.11	\$ 180,269.00
10 R --- 340	PYMT FOR SVCS FM OTHER SCHOOLS- OE	\$ 1,559,577.49	\$ 1,604,520.82	\$ 1,852,388.00
10 R --- 390	OTHER PAYMENT FROM WI SCHOOL DIST	\$ 7,666.66	\$ 7,000.00	\$ 8,000.00
10 R --- 510	TRANSIT OF AIDS - CESA - FED.	\$ 8,816.00	\$ 9,855.00	\$ 10,050.00
10 R --- 610	STATE AID - CATEGORICAL	\$ 131,394.03	\$ 132,745.73	\$ 153,577.00
10 R --- 620	EQUALIZATION AID	\$ 10,444,843.00	\$ 10,437,598.00	\$ 10,820,861.00
10 R --- 630	SPECIAL PROJECT GRANTS	\$ 25,624.84	\$ 68,456.00	\$ 41,620.00
10 R --- 660	STATE REVENUE THRU LOCAL GOVT	\$ 509.33	\$ 533.44	\$ 1,000.00
10 R --- 690	OTHER STATE SOURCE REVENUE	\$ 779,082.42	\$ 1,230,531.69	\$ 1,465,929.00
10 R --- 730	SPECIAL PROJECT GRANTS	\$ 45,312.00	\$ 39,600.87	\$ 49,634.00
10 R --- 750	TITLE I - FED.AID	\$ 126,530.25	\$ 127,363.31	\$ 133,356.00
10 R --- 780	FED AID-REC'D FM DPI	\$ 11,952.45	\$ 18,879.55	\$ 15,000.00
10 R --- 860	SALE OF CAPITAL EQUIP	\$ 284,136.80	\$ 6,533.58	\$ 5,000.00
10 R --- 870	LONG-TERM DEBT PROCEEDS	\$ 1,147,044.21	\$ -	\$ -
10 R --- 960	INSURANCE DIVIDEND & REFUNDS	\$ 4,013.66	\$ 26,108.16	\$ 5,000.00
10 R --- 970	REFUND OF PRIOR YEAR EXPENSE	\$ 48,175.73	\$ 54,652.35	\$ 50,000.00
10 R --- 990	OTHER MISC REVENUES	\$ 4,188.39	\$ 15,783.37	\$ 15,000.00
	TOTAL FUND 10 REVENUES	\$ 20,375,553.43	\$ 19,757,344.61	\$ 22,550,960.00
10 E ---- 110	UNDIFFERENTIATED SS CURRICULUM	\$ 4,552,161.86	\$ 4,996,703.59	\$ 5,114,718.00
10 E ---- 120	REGULAR CURRICULUM	\$ 2,778,418.48	\$ 2,834,647.44	\$ 2,846,600.00
10 E ---- 130	VOCATIONAL CURRICULUM	\$ 435,029.38	\$ 533,558.78	\$ 507,195.00
10 E ---- 140	PHYSICAL AND HEALTH	\$ 612,450.21	\$ 610,038.50	\$ 574,124.00
10 E ---- 160	CO-CURRICULAR ACTIVITIES	\$ 446,882.19	\$ 487,934.59	\$ 557,188.00
10 E ---- 170	SPECIAL NEEDS	\$ 680.00	\$ 471.24	\$ 500.00
10 E ---- 210	PUPIL SERVICES	\$ 515,415.94	\$ 530,590.00	\$ 541,710.00
10 E ---- 220	INSTRUCTIONAL STAFF SERVICES	\$ 898,880.65	\$ 1,146,618.70	\$ 1,140,537.00
10 E ---- 230	GENERAL ADMINISTRATION	\$ 404,922.49	\$ 420,742.39	\$ 492,946.00
10 E ---- 240	SCHOOL BUILDING ADMINISTRATION	\$ 954,465.33	\$ 1,134,796.55	\$ 1,155,937.00
10 E ---- 250	BUSINESS/FACILITIES OPERATIONS	\$ 3,232,890.35	\$ 3,107,469.41	\$ 3,942,709.00
10 E ---- 260	CENTRAL SERVICES	\$ 1,939,004.14	\$ 243,062.13	\$ 212,100.00
10 E ---- 270	INSURANCE AND JUDGMENTS	\$ 217,109.09	\$ 216,380.49	\$ 244,301.00
10 E ---- 280	DEBT SERVICES	\$ 519,157.68	\$ 352,594.20	\$ 332,207.00
10 E ---- 290	OTHER SUPPORT SERVICES	\$ -	\$ 472,923.29	\$ 512,215.00
10 E ---- 410	INTERFUND & INTERGOVN TRANSFER	\$ 1,875,949.73	\$ 2,271,846.65	\$ 2,640,793.00
10 E ---- 430	GENERAL TUITION-OPEN ENROLLMENT	\$ 1,080,613.23	\$ 1,177,210.89	\$ 1,513,941.00
10 E ---- 490	OTHER NON-PROGRAM TRANSACTIONS	\$ 23,378.79	\$ 73,185.27	\$ 2,500.00
	TOTAL FUND 10 EXPENSES	\$ 20,487,409.54	\$ 20,610,774.11	\$ 22,332,221.00
SPECIAL REVENUE TRUST (21)				
ASSETS		\$ 232,457.52	\$ 253,926.00	\$ 212,690.00
LIABILITIES		\$ -	\$ -	\$ -
FUND BALANCE		\$ 232,457.52	\$ 253,926.00	\$ 212,690.00
REVENUE		\$ 39,012.95	\$ 35,783.93	\$ 15,000.00
EXPENSE		\$ 20,636.59	\$ 14,315.45	\$ 56,236.00
SPECIAL EDUCATION FUND (27)				
ASSETS		\$ 120,217.39	\$ 180,454.01	\$ 150,000.00
LIABILITIES		\$ 120,217.39	\$ 180,454.01	\$ 150,000.00
FUND BALANCE		\$ -	\$ -	\$ -
REVENUE		\$ 2,967,254.93	\$ 3,490,059.25	\$ 3,682,929.00
EXPENSE		\$ 2,967,254.93	\$ 3,490,059.25	\$ 3,682,929.00

SCHOOL DISTRICT OF WEST SALEM
2019-2020 BUDGET

NON REFERENDUM DEBT SERVICE (38)

ASSETS	\$ -	\$ -	\$ -
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ -	\$ 174,400.00
EXPENSE	\$ 262,970.19	\$ -	\$ 174,400.00

DEBT SERVICE (39)

ASSETS	\$ 648,284.33	\$ 631,159.61	\$ 631,159.61
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 648,284.33	\$ 631,159.61	\$ 631,159.61
REVENUE	\$ 2,405,273.10	\$ 2,371,819.27	\$ 1,696,604.00
EXPENSE	\$ 2,458,466.51	\$ 2,388,943.99	\$ 1,696,604.00

LONG TERM CAPITAL IMPROVEMENT TRUST (46)

ASSETS	\$ 7,519.98	\$ 10,075.85	\$ 10,150.85
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 7,519.98	\$ 10,075.85	\$ 10,150.85
REVENUE	\$ 2,513.11	\$ 2,555.87	\$ 75.00
EXPENSE	\$ -	\$ -	\$ -

CAPITAL PROJECTS FUND (49) INCLUDES FUND 41 & 43

ASSETS	\$ 8,704,622.53	\$ 483,331.98	\$ -
LIABILITIES	\$ 927,696.85	\$ 317,228.22	\$ -
FUND BALANCE	\$ 7,776,925.68	\$ 166,103.76	\$ -
REVENUE	\$ 5,779,108.90	\$ 3,251,583.79	\$ 510,250.00
EXPENSE	\$ 16,014,970.79	\$ 10,862,405.71	\$ 934,433.00

FOOD SERVICE (50)

ASSETS	\$ 51,581.49	\$ 51,330.08	\$ 40,839.00
LIABILITIES	\$ 40,954.54	\$ 51,330.08	\$ 30,000.00
FUND BALANCE	\$ 10,626.95	\$ -	\$ 10,839.00
REVENUE	\$ 1,008,652.59	\$ 1,035,254.67	\$ 1,073,861.00
EXPENSE	\$ 1,018,471.07	\$ 1,045,881.62	\$ 1,063,022.00

STUDENT ACTIVITY FUND (60)

ASSETS	\$ 170,594.03	\$ 292,589.33	\$ 200,000.00
LIABILITIES	\$ 170,594.03	\$ 292,589.33	\$ 200,000.00

PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)

ASSETS	\$ 290,867.75	\$ 319,728.69	\$ 319,728.69
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 290,867.75	\$ 319,728.69	\$ 319,728.69
REVENUE	\$ 30,675.18	\$ 48,153.63	\$ 25,000.00
EXPENSE	\$ 20,854.85	\$ 19,292.69	\$ 25,000.00

POST EMPLOYMENT TRUST FUND (73)

ASSETS	\$ 1,587,677.82	\$ 1,453,561.72	\$ 1,314,931.72
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 1,587,677.82	\$ 1,453,561.72	\$ 1,314,931.72
REVENUE	\$ 251,913.66	\$ 62,286.04	\$ 24,000.00
EXPENSE	\$ 355,803.81	\$ 196,402.14	\$ 162,630.00

COMMUNITY SERVICE FUND (80)

ASSETS	\$ 83,270.98	\$ 49,261.31	\$ 22,156.68
LIABILITIES	\$ 4,377.02	\$ 3,328.63	\$ 3,500.00
FUND BALANCE	\$ 78,893.96	\$ 45,932.68	\$ 18,656.68
REVENUE	\$ 135,607.00	\$ 129,065.29	\$ 130,640.00
EXPENSE	\$ 120,550.12	\$ 162,026.57	\$ 157,916.00

2019-20 PROPERTY TAX LEVY		
	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>
GENERAL FUND (10)	\$ 5,706,864	\$ 7,550,958
NON-REFERENDUM DEBT SVC (38)	\$ -	\$ 174,400
DEBT SERVICE (39)	\$ 2,371,735	\$ 1,405,646
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	\$ 8,188,099	\$ 9,240,504
TOTAL SCHOOL LEVY RATE	0.00889	0.00955

**WEST SALEM SCHOOL DISTRICT
BUDGETED REVENUES - ALL FUNDS**

<u>Revenues</u>	<u>2018-19</u>	<u>2019-20 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 2,271,847	\$ 2,640,793
200 - LOCAL SOURCES	\$ 10,989,071	\$ 10,386,291
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 1,687,971	\$ 1,996,093
500 - INTERMEDIATE SOURCES (CESA)	\$ 22,978	\$ 24,050
600 - STATE SOURCES	\$ 12,503,763	\$ 13,205,527
700 - FEDERAL SOURCES	\$ 1,062,092	\$ 1,051,290
800 - OTHER FINANCING SOURCES	\$ 1,506,534	\$ 505,000
900 - OTHER MISC.	\$ 139,652	\$ 75,000
TOTAL REVENUES	<u>\$ 30,183,906</u>	<u>\$ 29,884,044</u>

WEST SALEM SCHOOL DISTRICT
BUDGETED REVENUES - ALL FUNDS

OBJECT	REVENUE SOURCE	2017-18 FY Activity	2018-19 FY Activity	2019-20 Original Budget
-- R --- 110 -----	GENERAL FUND TRANSFER	1,875,949.73	2,271,846.65	2,640,793.00
-- R --- 1-----	INTERFUND TRANSFERS	1,875,949.73	2,271,846.65	2,640,793.00
-- R --- 211 -----	LOCAL PROPERTY TAX	8,003,326.00	8,188,099.00	9,240,504.00
-- R --- 213 -----	MOBILE HOME TAX	43,683.04	41,656.77	42,000.00
-- R --- 249 -----	TRANSPORTATION FEES-PRIV PAID	6,752.23	344.61	2,500.00
-- R --- 251 -----	STUDENT SALES	580,380.10	602,739.90	634,325.00
-- R --- 252 -----	ADULT SALES	15,134.35	14,409.50	14,450.00
-- R --- 254 -----	STUDENT SALES-MILK	23,940.80	22,433.40	15,000.00
-- R --- 255 -----	CATERING REVENUES	11,679.50	10,426.39	12,000.00
-- R --- 262 -----	RESALE - NON CAPITAL OBJ	415.00	-	-
-- R --- 271 -----	ADMISSIONS	42,789.46	47,954.13	49,000.00
-- R --- 272 -----	COMMUNITY SERVICE FEES	18,441.00	30,405.97	51,318.00
-- R --- 273 -----	FITNESS CENTER ADMISSIONS	4,001.00	2,712.00	3,000.00
-- R --- 276 -----	SWIMMING LESSONS/CLASSES	3,355.00	3,106.00	3,000.00
-- R --- 279 -----	OTHER SCHOOL ACTIVITY INCOME	3,300.40	4,465.25	43,500.00
-- R --- 280 -----	INTEREST ON INVESTMENTS	246,748.72	164,457.13	82,325.00
-- R --- 290 -----	OTHER REVENUE FROM LOCAL SOURC	-	2,280.44	-
-- R --- 291 -----	GIFTS	567,377.74	1,734,611.50	74,769.00
-- R --- 292 -----	STUDENT FEES	106,500.67	109,410.03	108,000.00
-- R --- 293 -----	RENTALS	7,631.63	6,711.77	7,600.00
-- R --- 294 -----	TEXTBOOK REVENUE	110.00	-	-
-- R --- 297 -----	STUDENT FINES	2,318.89	2,847.50	3,000.00
-- R --- 2-----	REVENUE FROM LOCAL SOURCES	9,687,885.53	10,989,071.29	10,386,291.00
-- R --- 343 -----	CO-OP CO-CURRICULAR REVENUES	13,806.49	17,769.82	18,000.00
-- R --- 345 -----	OPEN ENROLLMENT TUITION FM SD	1,545,771.00	1,586,751.00	1,831,888.00
-- R --- 346 -----	NON OE TUITION FM OTHER SD	43,058.51	60,338.88	95,858.00
-- R --- 347 -----	OPEN ENROLLMENT-SPED ED TUITIO	-	-	23,736.00
-- R --- 349 -----	REG SCHOOL-OTHER PAYMENT	-	-	2,500.00
-- R --- 390 -----	OTHER PYMT FM WISC SCHOOL DIST	23,441.66	23,111.00	24,111.00
-- R --- 3-----	INTER-DISTRICT TRANSFERS IN WI	1,626,077.66	1,687,970.70	1,996,093.00
-- R --- 515 -----	ST. AID FM INTER.SOURCE	3,000.00	2,250.00	3,000.00
-- R --- 516 -----	TRANSIT OF STATE AIDES-CESA	14,200.56	13,122.62	14,000.00
-- R --- 517 -----	TRANSIT OF AID - CESA - FED.	5,816.00	7,605.00	7,050.00
-- R --- 5-----	REV FROM INTERMEDIATE SOURCES	23,016.56	22,977.62	24,050.00
-- R --- 611 -----	STATE HANDICAPPED AID	609,984.00	616,258.00	700,000.00
-- R --- 612 -----	STATE TRANSPORTATION AID	61,928.03	63,738.73	65,000.00
-- R --- 613 -----	STATE LIBRARY AID	69,466.00	69,007.00	69,000.00
-- R --- 617 -----	STATE FOOD SERVICE AID	12,549.58	12,629.85	17,500.00
-- R --- 619 -----	EARLY COLLEGE CREDIT PROGRAM	-	-	19,577.00
-- R --- 621 -----	EQUALIZATION AID	10,444,843.00	10,437,598.00	10,820,861.00
-- R --- 630 -----	SPECIAL PROJECT GRANTS	25,624.84	68,456.00	41,620.00
-- R --- 660 -----	LIEU OF TAXES-PROP.SOLD TO ST	509.33	533.44	1,000.00
-- R --- 690 -----	OTHER REVENUE FM STATE SOURCES	-	10.00	40.00
-- R --- 691 -----	COMPUTER AID	11,832.42	70,721.78	74,601.00
-- R --- 695 -----	STATE PER PUPIL CATEGORICAL AI	767,250.00	1,122,264.00	1,281,434.00
-- R --- 697 -----	Special Ed Transition Grant	8,000.00	5,000.00	5,000.00
-- R --- 699 -----	OTHER STATE SOURCE REVENUE	-	37,545.91	109,894.00
-- R --- 6-----	REVENUE FROM STATE SOURCES	12,011,987.20	12,503,762.71	13,205,527.00
-- R --- 714 -----	DONATED COMMODITIES	72,331.49	65,268.02	70,000.00

WEST SALEM SCHOOL DISTRICT
BUDGETED REVENUES - ALL FUNDS

OBJECT	REVENUE SOURCE	2017-18 FY Activity	2018-19 FY Activity	2019-20 Original Budget
-- R --- 717 -----	FEDERAL FOOD SERVICE AID	275,409.09	269,986.37	288,800.00
-- R --- 730 -----	SPECIAL PROJECT GRANTS	325,057.26	487,285.19	444,134.00
-- R --- 751 -----	TITLE I - FED.AID	126,530.25	127,363.31	133,356.00
-- R --- 770 -----	FED AID RECD THRU MUNICIPALITI	129.74	-	-
-- R --- 780 -----	FED AID-REC'D FM DPI	<u>150,769.32</u>	<u>112,188.70</u>	<u>115,000.00</u>
-- R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	950,227.15	1,062,091.59	1,051,290.00
-- R --- 861 -----	SALE OF CAPITAL EQUIPMENT	284,136.80	6,533.58	5,000.00
-- R --- 873 -----	LONG-TERM LOANS	5,100,000.00	1,500,000.00	500,000.00
-- R --- 878 -----	CAPITAL LEASES - PURCHASED	<u>1,147,044.21</u>	-	-
-- R --- 8-- -----	OTHER FINANCIAL SOURCES	6,531,181.01	1,506,533.58	505,000.00
-- R --- 951 -----	DISTR OPEB & SUPPLEMENTAL CONT	206,610.96	35,352.47	-
-- R --- 952 -----	PLAN MEMBER CONTRIBUTIONS	20,913.02	2,527.74	-
-- R --- 964 -----	INS DIVIDEND & REFUNDS	4,013.66	4,055.64	5,000.00
-- R --- 968 -----	DEBT PREMIUM ON NON-REFIN DEBT	5,038.25	-	-
-- R --- 969 -----	PRIOR PERIOD REV ADJ	-	22,169.14	-
-- R --- 971 -----	REFUND OF PRIOR YEAR EXPENSE	48,175.73	54,652.35	50,000.00
-- R --- 990 -----	OTHER MISC REVENUES	<u>4,488.39</u>	<u>20,894.87</u>	<u>20,000.00</u>
-- R --- 9-- -----	OTHER SOURCES OF REVENUE	289,240.01	139,652.21	75,000.00
	GRANT TOTAL OF REVENUES	32,995,564.85	30,183,906.35	29,884,044.00

**WEST SALEM SCHOOL DISTRICT
BUDGETED EXPENSES- ALL FUNDS**

<u>Expenses</u>	<u>2018-19</u>	<u>2019-20 Budget</u>
100 - SALARIES	\$ 12,506,344	\$ 13,071,265
200 - EMPLOYEE BENEFITS	\$ 4,715,661	\$ 4,513,439
300 - PURCHASED SERVICES	\$ 13,980,430	\$ 5,049,219
400 - NON CAPITAL OBJECTS	\$ 1,624,338	\$ 1,807,602
500 - CAPITAL OBJECTS	\$ 261,540	\$ 344,425
600 - DEBT RETIREMENT	\$ 2,741,538	\$ 2,203,211
700 - INSURANCE AND JUDGEMENTS	\$ 254,023	\$ 273,081
800 - TRANSFER TO OTHER FUND	\$ 2,271,847	\$ 2,640,793
900 - OTHER EXPENSES	\$ 434,381	\$ 382,681
TOTAL EXPENSES	<u>\$ 38,790,102</u>	<u>\$ 30,285,716</u>

**WEST SALEM SCHOOL DISTRICT
BUDGETED EXPENSES - ALL FUNDS**

OBJECT	EXPENSE SOURCE	2017-18 FY Activity	2018-19 FY Activity	2019-20 Original Budget
-- E --- 1--	SALARIES	11,319,651.79	12,506,344.09	13,071,265.00
-- E --- 212	RETIREMENT-EMPLOYER SHARE	699,490.22	763,890.79	799,108.00
-- E --- 218	CONT. FOR RETIREES	206,611.00	35,352.27	-
-- E --- 222	SOCIAL SECURITY-EMPLOYER SHARE	700,130.16	769,173.82	835,842.00
-- E --- 229	MEDICARE-EMPLOYER SHARE	163,793.41	180,007.11	195,578.00
-- E --- 230	LIFE INSURANCE	13,757.65	12,235.53	12,473.00
-- E --- 241	HEALTH REIMB ACCOUNT	113,820.56	17,084.36	-
-- E --- 243	DENTAL INSURANCE	144,302.55	157,728.21	179,678.00
-- E --- 248	MULTIPLE HEALTH INSURANCE	1,874,077.17	1,980,479.06	1,695,361.00
-- E --- 249	LONG TERM CARE INS	-	315,375.00	315,003.00
-- E --- 251	LONG TERM DISABILITY	43,680.06	49,275.59	52,646.00
-- E --- 292	ANNUITY PAID BY DISTRICT	12,000.00	12,000.00	15,000.00
-- E --- 295	MEAL REIMBURSEMENT	(80.00)	-	-
-- E --- 296	OPTIONAL CASH IN LIEU OF INSUR	432,146.19	423,059.09	412,750.00
-- E --- 298	PERSONAL/SICK LEAVE PAYOUT	2,316.48	-	-
-- E --- 2--	EMPLOYEE BENEFITS	4,406,045.45	4,715,660.83	4,513,439.00
-- E --- 300	PURCHASED SERVICES	452.27	-	-
-- E --- 310	PERSONAL/PURCHASED SERVICES	666,710.52	430,866.86	446,225.00
-- E --- 312	PERSONAL SERVICE-LEGAL	8,428.60	17,392.60	18,000.00
-- E --- 313	PERSONAL SERVICE-AUDIT	8,760.00	10,845.00	10,000.00
-- E --- 319	DRUG COST - TESTING	2,990.00	2,746.00	3,000.00
-- E --- 321	TECH REPAIR & MAINTENANCE	-	910.07	1,000.00
-- E --- 324	MAINTENANCE SERVICES	184,233.79	183,018.40	482,803.00
-- E --- 326	SITE RENTAL	-	27.50	-
-- E --- 327	CONSTRUCTION SERVICES	15,922,325.22	10,966,541.52	1,340,610.00
-- E --- 329	TRASH PICKUP - ALL SCHOOLS	29,624.49	34,587.30	35,200.00
-- E --- 331	GAS FOR HEAT	114,194.61	112,971.66	115,500.00
-- E --- 336	ELECTRICITY NON HEAT	346,282.70	390,928.35	410,700.00
-- E --- 337	WATER	21,352.86	28,525.98	30,100.00
-- E --- 338	SEWERAGE	28,367.52	30,419.35	31,000.00
-- E --- 341	PUPIL TRANSPORTATION	3,084.31	6,527.47	7,500.00
-- E --- 342	EM/EE TRAV-MEALS/MILEAGE/LODGI	37,782.88	34,549.32	51,744.00
-- E --- 343	TRAVEL-CONTRACTED SVCS	1,860.90	1,822.20	1,250.00
-- E --- 345	PUPIL MEALS/LODGING	3,651.04	14,404.02	31,436.00
-- E --- 348	VEHICLE FUEL	80,139.78	82,172.30	84,000.00
-- E --- 353	POSTAGE AND CARTAGE	18,091.45	20,654.45	20,000.00
-- E --- 355	TELEPHONE AND TELEGRAPH	16,345.66	22,594.93	22,500.00
-- E --- 358	ON-LINE COMMUNICATIONS SERVICE	15,896.00	21,566.61	27,900.00
-- E --- 360	INFORMATION TECHNOLOGY SERVICE	-	16,353.58	24,873.00
-- E --- 370	PRIVATE EDUC. SERVICES	116,339.68	188,680.79	159,880.00
-- E --- 381	MUNICIPALITY PAYMENTS	9,880.00	9,880.00	10,000.00
-- E --- 382	INTERDISTRICT PMT. IN WIS.	1,001,370.00	1,027,836.67	1,176,323.00
-- E --- 385	PYMT TO GOVT UNIT	61,544.67	66,520.03	65,000.00
-- E --- 386	TRANSFERS TO CESA	148,161.83	179,707.00	176,557.00
-- E --- 387	PAYMENT TO STATE	44,614.19	72,059.06	256,118.00
-- E --- 389	PYMT TO WTC	8,703.56	5,321.21	10,000.00
-- E --- 3--	PURCHASED SERVICES	18,901,188.53	13,980,430.23	5,049,219.00
-- E --- 411	SUPPLIES	504,630.13	602,510.41	676,660.00
-- E --- 412	WORKBOOKS	818.02	343.06	-
-- E --- 415	FOOD	481,643.99	491,906.68	512,610.00
-- E --- 416	MEDICAL SUPPLIES	3,981.87	4,036.21	4,300.00
-- E --- 419	OTHER SUPPLIES (TIRES)	5,330.38	6,717.40	6,200.00
-- E --- 422	APPAREL/UNIFORMS	6,493.05	8,141.14	10,632.00
-- E --- 430	MEDIA	1,924.50	-	-
-- E --- 431	AUDIO VISUAL MEDIA	2,048.17	164.74	473.00
-- E --- 432	LIBRARY BOOKS	36,710.18	36,332.09	31,792.00
-- E --- 433	NEWSPAPERS	462.96	517.76	710.00
-- E --- 434	PERIODICALS	3,809.82	3,898.87	3,453.00
-- E --- 435	PROGRAMMED COMPUTER SOFTWARE	28,005.79	17,082.10	15,513.00
-- E --- 436	RENTAL OF MEDIA	-	-	-
-- E --- 439	OTHER MEDIA	10,989.70	10,646.18	11,798.00
-- E --- 440	NON-CAPITAL EQUIPMENT	48,823.08	231,965.60	300,676.00
-- E --- 450	OBJECTS FOR RESALE	3,511.79	697.94	4,800.00
-- E --- 470	TEXT BOOKS	72,067.67	60,096.33	65,288.00
-- E --- 480	SUPPLIES - TECHNOLOGY RELATED	139,824.86	149,281.54	162,697.00
-- E --- 4--	NON-CAPITAL OBJECTS	1,351,075.96	1,624,338.05	1,807,602.00
-- E --- 531	BUILDING CONSTRUCTION	4,077.08	-	-
-- E --- 551	EQUIPMENT PURCHASE ADDITION	1,437,976.68	61,388.18	98,542.00
-- E --- 561	EQUIPMENT PURCHASE REPLACEMENT	59,970.01	67,920.33	28,357.00
-- E --- 563	EQUIP.REPLACE - OVER 5,000	246,184.50	-	86,958.00
-- E --- 571	EQUIPMENT RENTAL	60,342.66	61,193.53	73,968.00
-- E --- 581	TECH RELATED HARDWARE	-	66,366.62	52,000.00
-- E --- 582	TECH RELATED SOFTWARE	-	4,671.04	4,600.00
-- E --- 5--	CAPITAL OBJECTS	1,808,550.93	261,539.70	344,425.00
-- E --- 673	LONG-TERM NOTE PRINCIPAL	760,316.91	900,000.00	366,469.00
-- E --- 675	PRINCIPAL LONG TERM BONDS	1,305,000.00	760,000.00	770,000.00
-- E --- 678	CAPITAL LEASE - PRINCIPAL	493,610.05	312,559.52	291,312.00
-- E --- 682	INTEREST ON TEMPORARY NOTES	17,862.98	28,835.59	30,000.00
-- E --- 683	LONG-TERM NOTE INTEREST	34,282.33	127,020.23	150,186.00

**WEST SALEM SCHOOL DISTRICT
BUDGETED EXPENSES - ALL FUNDS**

-- E --- 685 -----	INTEREST ON LONG TERM BONDS	620,887.46	599,548.76	584,349.00		
-- E --- 688 -----	CAPITAL LEASE INTEREST	7,684.65	11,199.09	10,895.00		
-- E --- 690 -----	OTHER DEBT RETIREMENT	950.00	2,375.00	-		
-- E --- 6- -----	DEBT RETIREMENT	3,240,594.38	2,741,538.19	2,203,211.00		
-- E --- 711 -----	DISTRICT LIABILITY INSURANCE	27,163.59	30,728.55	28,320.00		
-- E --- 712 -----	DISTRICT PROPERTY INSURANCE	82,771.20	62,374.95	66,721.00		
-- E --- 713 -----	WORKERS COMPENSATION	146,475.26	133,794.00	146,760.00		
-- E --- 719 -----	OTHER INSURANCE - FLEET - AUTO	25,867.34	26,816.00	28,780.00		
-- E --- 730 -----	UNEMPLOYMENT COMPENSATION	1,743.54	309.49	2,500.00		
-- E --- 7- -----	INSURANCE AND JUDGMENTS	284,020.93	254,022.99	273,081.00		
-- E --- 827 -----	TRANSFER TO SPECIAL EDUCATION	1,873,449.73	2,254,346.28	2,349,835.00		
-- E --- 839 -----	TRANS TO REFERENDUM FUND	-	-	290,958.00		
-- E --- 846 -----	TRANS TO CAPITAL PROJECT FUND	2,500.00	2,500.00	-		
-- E --- 850 -----	OPER TRSFR	-	15,000.37	-		
-- E --- 8- -----	TRANSFERS	1,875,949.73	2,271,846.65	2,640,793.00		
-- E --- 935 -----	STATE GRANT TRANSIT TO OTHERS	-	10,000.00	-		
-- E --- 941 -----	DUES/FEES	137,475.01	132,308.70	175,978.00		
-- E --- 942 -----	EMPLOYEE DUES & FEES	225.00	651.00	1,573.00		
-- E --- 969 -----	OTHER ADJUSTMENTS	919.79	1,887.81	1,500.00		
-- E --- 971 -----	REFUND PMT.	21,479.17	70,858.79	-		
-- E --- 972 -----	NON-AIDABLE REFUND	979.83	438.67	1,000.00		
-- E --- 991 -----	GIFTS, SCHOLARSHIPS	298,017.85	202,160.83	190,000.00		
-- E --- 993 -----	TRUST FUND DISBURSEMENT - HRA	8,207.05	-	-		
-- E --- 994 -----	IMPLICIT RATE SUBSIDY	73,007.00	16,075.00	12,630.00		
-- E --- 9- -----	OTHER OBJECTS	540,310.70	434,380.80	382,681.00		
	GRAND TOTAL EXPENSES	43,727,388.40	38,790,101.53	30,285,716.00		

Equalized Value - 2018 920,686,823
 Equalized Value - 2019 967,796,013

<u>TAX DISTRICT</u>	<u>2018-2019 TAX LEVY</u>	<u>2019-20 PERCENTAGE</u>	<u>2019-20 EQUALIZED VALUE</u>	<u>2019-20 PROPOSED TAX LEVY</u>	<u>Percent Change</u>
<u>CITY</u>					
La Crosse	\$ 5.32	-	-	\$ -	-100.0%
<u>VILLAGE</u>					
West Salem	\$ 3,709,764.41	0.449609	435,129,500	\$ 4,154,610.92	12.0%
<u>TOWNS</u>					
Bangor	\$ 62,785.04	0.007905	7,650,012	\$ 73,042.22	16.3%
Barre	\$ 1,083,901.22	0.130384	126,185,000	\$ 1,204,812.77	11.2%
Burns	\$ 1,696.20	0.000211	204,223	\$ 1,949.92	15.0%
Farmington	\$ 4,239.95	0.000524	507,357	\$ 4,844.24	14.3%
Greenfield	\$ 835,128.43	0.099864	96,647,839	\$ 922,792.34	10.5%
Hamilton	\$ 2,198,853.64	0.275221	266,357,774	\$ 2,543,180.63	15.7%
Medary	\$ 127,838.98	0.015817	15,307,649	\$ 146,157.24	14.3%
Shelby	\$ 54,305.06	0.006781	6,562,233	\$ 62,656.12	15.4%
Washington	\$ 109,580.74	0.013685	13,244,426	\$ 126,457.61	15.4%
TOTALS	\$ 8,188,099.00		967,796,013	\$ 9,240,504.00	12.9%
				\$ 9,240,504.00	

DEPARTMENT OF PUBLIC INSTRUCTION 2019-20 REVENUE LIMIT WORKSHEET

DISTRICT:	West Salem	6370
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DATA AS OF 10/16/2019, 12:05 PM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit

2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	10,437,598
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	12,119
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	58,603
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	5,706,864
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	0
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	0
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	75,385
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)	=	16,139,799

*For 2018-19 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

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

Line 2: Base Avg: $((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =$

	2016	2017	2018
Summer FTE:	58	53	56
% (40,40,40)	23	21	22
Sept FTE:	1,685	1,704	1,695
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	1,708	1,725	1,717

1,717

Line 6: Curr Avg: $((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =$

	2017	2018	2019
Summer FTE:	53	56	66
% (40,40,40)	21	22	26
Sept FTE:	1,704	1,695	1,714
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	1,725	1,717	1,740

1,727

"Current Average" for use in 19-20
Per-Pupil Aid calc (does not include
Special Needs Voucher FTE
or New ICS - Independent
Charter Schools FTE).
Average without SNSP/ICS:
1,727

Line 10B: Declining Enrollment Exemption =

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

X 1.00 =

X (Line 5, Maximum 2018-2019 Revenue per Memb) =

Non-Recurring Exemption Amount:

Fall 2019 Property Values (actuals have been loaded below)

2019 TIF-Out Tax Apportionment Equalized Valuation

967,796,013

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

DISTRICT:

DATA AS OF 10/30/2019, 8:30 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit

2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	10,437,598
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	12,119
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	58,603
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	5,706,864
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	0
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	0
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	75,385
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)	=	16,139,799

*For 2018-19 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

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

Line 2: Base Avg: $((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =$

1,717

	2016	2017	2018
Summer FTE:	58	53	56
% (40,40,40)	23	21	22
Sept FTE:	1,685	1,704	1,695
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	1,708	1,725	1,717

Line 6: Curr Avg: $((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =$

1,727

	2017	2018	2019
Summer FTE:	53	56	66
% (40,40,40)	21	22	26
Sept FTE:	1,704	1,695	1,714
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	1,725	1,717	1,740

**"Current Average" for use in 19-20
Per-Pupil Aid calc (does not include
Special Needs Voucher FTE
or New ICS - Independent
Charter Schools FTE).
Average without SNSP/ICS:
1,727**

Line 10B: Declining Enrollment Exemption =

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

X 1.00 =

X (Line 5, Maximum 2018-2019 Revenue per Memb) =

Non-Recurring Exemption Amount:

Fall 2019 Property Values (actuals have been loaded below)

2019 TIF-Out Tax Apportionment Equalized Valuation

967,796,013

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

2019-20 Revenue Limit Worksheet		
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	16,139,799
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	1,717
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,400.00
4. 2019-20 Per Member Change (A+B+C)		300.00
A. Allowed Per-Member Change	175.00	
B. Low Rev Incr (Enter DPI Adjustment)	125.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		9,700.00
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	1,727
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	16,751,900
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	16,751,900	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2017-18 to 2018-19)	0	
E. Recurring Referenda to Exceed (If 2019-20 is first year)	0	
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		16,751,900
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,868,920
A. Non-Recurring Referenda to Exceed 2019-20 Limit	1,600,000	
B. Declining Enrollment Exemption for 2019-20 (from left)		
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2019-20	439	
E. Prior Year Open Enrollment (uncounted pupil[s])	13,863	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	216,449	
I. SNSP Private School Voucher Aid Deduction	38,169	
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		18,620,820
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		10,895,462
A. 2019-20 October 15 Aid Certification → Cell is locked.	10,820,861	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	12,119	
D. State Aid for Exempt Personal Property (Source 691)	62,482	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		7,725,358
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	7,725,358
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	7,550,958	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	174,400	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		1,515,146
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,405,646	
B. Community Services (Fund 80 Src 211)	109,500	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		9,240,504
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00954799

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

2019-2020 Revenue Limit Worksheet		
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	16,139,799
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	1,717
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	9,400.00
4. 2019-20 Per Member Change (A+B+C)		300.00
A. Allowed Per-Member Change	175.00	
B. Low Rev Incr (Enter DPI Adjustment)	125.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		9,700.00
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	1,727
7. 2019-20 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	16,751,900
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	16,751,900	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2017-18 to 2018-19)	0	
E. Recurring Referenda to Exceed (If 2019-20 is first year)	0	
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		16,751,900
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,868,920
A. Non-Recurring Referenda to Exceed 2019-20 Limit	1,600,000	
B. Declining Enrollment Exemption for 2019-20 (from left)		
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2019-20	439	
E. Prior Year Open Enrollment (uncounted pupil[s])	13,863	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	216,449	
I. SNSP Private School Voucher Aid Deduction	38,169	
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		18,620,820
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		10,895,462
A. 2019-20 October 15 Aid Certification → Cell is locked.	10,820,861	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	12,119	
D. State Aid for Exempt Personal Property (Source 691)	62,482	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		7,725,358
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	7,434,400
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	7,260,000	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	174,400	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		1,806,104
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,696,604	
B. Community Services (Fund 80 Src 211)	109,500	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		9,240,504
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00954799

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

School District of West Salem
 Annual Budget Hearing
 October 22, 2018
 Marie Heider Meeting Room – 6:00 p.m.

Convene

Vice President Syl Clements called the annual budget hearing of the School District of West Salem to order at 6:00 p.m. The meeting was noticed to the Coulee News on October 5 and October 19, 2018 and posted in the district office on October 8, 2018.

There were five district resident/voting members present at the meeting.

Board members present:

Melinda Kopnisky-Bloomfield, Ken Schlimgen, Robin Fitzgerald, and Syl Clements.

Presentation and Explanation of the Budget

Mr. Clements called on Superintendent Troy Gunderson who presented a report on the

<u>Expenditures</u>	<u>Actual 2017-18</u>	<u>Proposed 2018-19</u>
General Fund (10)	20,487,409.54	20,579,455.00
Special Revenue Trust (21)	20,636.59	15,000.00
Special Education (27)	2,967,254.93	3,437,287.00
Non Referendum Debt Service (38)	262,970.19	0.00
Debt Service (39)	2,458,466.51	2,371,735.00
Long Term Capital Improvement Trust (46)	2,513.11	2,515.00
Capital Projects (49)	16,014,970.79	11,309,702.00
Food Service (50)	973,653.74	1,024,582.00
Private Benefit Trust (72)	20,854.85	30,900.00
Post Employment Trust Fund (73)	355,803.81	39,012.00
Community Service (80)	120,550.12	173,203.00
<u>Property Tax Levy</u>		
General Fund	5,493,644	5,706,864
Non-Referendum Debt Service Fund	0	0
Debt Service	2,400,182	2,371,735
Community Service Fund	109,500	109,500
TOTAL SCHOOL LEVY	8,003,326	8,188,099

Call for Adjournment

There being no further business to come before the meeting, Ken Schlimgen moved, Melinda Kopnisky-Bloomfield seconded to adjourn at 6:30 p.m. Motion carried.

Respectfully submitted,

Melinda Kopnisky-Bloomfield, Clerk

School District of West Salem
Annual School District Meeting
October 22, 2018
Marie Heider Meeting Room – 6:30 p.m.

Convene

Vice President Syl Clements called the annual meeting of the School District of West Salem to order at 6:30 p.m. The meeting was noticed to the Coulee News on October 5 and October 19, 2018 and posted in the district office on October 8, 2018.

Syl Clements introduced the board members and administration that were present.

There were seven district resident/voting members present at the meeting.

Election of Permanent Chairperson

Syl Clements called for nominations for a permanent chairperson.

Ken Schlimgen moved, to nominate Syl Clements

Syl Clements moved, to nominate Catherine Griffin.

Ken Schlimgen moved, Melinda Kopnisky-Bloomfield seconded to close nominations. Motion carried.

A vote was taken and Syl Clements was selected as the permanent chairperson.

Finance Director, Shawn Handland, presented the Treasurer's Report.

Business

Review of Community Service Fund 80.

Electorate Authorizations:

Ken Schlimgen moved, Melinda Kopnisky-Bloomfield seconded to authorize the salaries for the West Salem Board of Education during the 2018-19 school year. (Per State Statute, §120.10(3)) Motion carried.

	<u>2017-2018</u>	<u>2018-2019</u>
President	\$2,300.00	\$2,300.00
Student Representative	Hourly (\$10.00/hr)	Hourly (\$10.00/hr)
All others	\$2,100.00	\$2,100.00

Ken Schlimgen moved, Catherine Griffin seconded to authorize payment of actual and necessary expenses of board members who travel in the performance of their duties. (Per State Statute, §120.10(4)) Motion carried.

Ken Schlimgen moved, Catherine Griffin seconded to authorize the School Board, pursuant to §120.10(5m) of the Wisconsin Statutes, 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, to purchase additional land from owners adjacent to the School District's property as needed, under the terms and conditions to be accepted by the School Board. Motion carried.

Ken Schlimgen moved, Catherine Griffin seconded to authorize the School Board, pursuant to §120.13(25) of the Wisconsin Statutes, to lease School District Property located at 601 Mark Street North, West Salem, Wisconsin, along with equipment therein as appropriate, for lawful purposes, and at a reasonable rental rate, as such real estate and equipment is not needed for school purposes. Motion carried.

Catherine Griffin moved, Melinda Kopnisky-Bloomfield seconded to approve the following Resolution: (per 2017 Wisconsin ACT 321)

Whereas the School District of West Salem is a school district having territory within a city of the second class (La Crosse), and the territory is less than or equal to 10 percent of the total territory of the district, choose to reduce the number of electorate signatures. Be it, and it is hereby resolved that the School Board of West Salem adopts this resolution to reduce the number of electorate signatures that candidates for school board must file to not less than 20 and not more than 100 signatures. Motion carried.

Superintendent's Report.

Superintendent Gunderson reviewed the revenue calculation worksheet.

Call for Resolution: (Per State Statute, §120.10(7) (8) (9) (10))

Syl Clements moved, Ken Schlimgen seconded to propose the resolution as follows:

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy up to the full amount, under the State imposed revenue limits as is necessary to support the District on or before October 22, 2018. Motion carried.

Time and Date of 2018 Annual Meeting

Catherine Griffin moved, Ken Schlimgen seconded to approve the date for the 2019 Annual Budget Hearing at 6:00 and Annual Meeting at 6:30 p.m. on Monday, October 28, 2019. Motion carried.

Adjournment

There being no further business to come before the meeting, Catherine Griffin moved, Melinda Kopnisky-Bloomfield seconded to adjourn at 6:53 p.m. Motion carried.

Respectfully submitted,

Melinda Kopnisky-Bloomfield, Clerk

FUND 80 - COMMUNITY SERVICE FUND

<u>COMMUNITY SERVICE PROGRAM</u>	<u>2018-19</u> <u>FY Activity</u>	<u>2019-20</u> <u>Proposed Budget</u>
<u>CUSTODIAN/OTHER COMM SVC</u>		
LOCAL PROPERTY TAX	\$ 22,033.00	\$ 22,033.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	<u>\$ 22,033.00</u>	<u>\$ 22,033.00</u>
ATHLETIC DIRECTOR - SALARY	\$ 15,750.00	\$ 16,134.00
ATHLETIC DIRECTOR - BENEFITS	\$ 7,632.53	\$ 3,686.00
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 16,686.21	\$ 19,279.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 1,379.86	\$ 1,569.00
SALES TAX PAYMENT TO STATE	\$ 1,517.56	\$ 1,500.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	<u>\$ 42,966.16</u>	<u>\$ 42,168.00</u>
<u>SWIMMING POOL</u>		
LOCAL PROPERTY TAX	\$ 56,543.00	\$ 56,543.00
MEMBERSHIP AND PASSES	\$ 13,652.29	\$ 15,000.00
SWIMMING LESSONS	\$ 3,106.00	\$ 3,000.00
POOL RENTALS	\$ 95.00	\$ 140.00
TOTAL POOL REVENUES	<u>\$ 73,396.29</u>	<u>\$ 74,683.00</u>
COMMUNITY SERVICE DIRECTOR-POOL	\$ 10,952.39	\$ 13,000.00
LIFE GUARD	\$ 12,844.99	\$ 15,000.00
BASKET ATTENDENT	\$ 13,940.74	\$ 10,000.00
TOTAL POOL STAFF-SALARIES	<u>\$ 37,738.12</u>	<u>\$ 38,000.00</u>
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 2,890.99	\$ 2,908.00
MAINTENANCE/CONSTRUCTED SERVICES	\$ 7,740.49	\$ 7,500.00
UTILITIES	\$ 12,195.85	\$ 12,500.00
SUPPLIES/CAPITAL EQUIPMENT	\$ 22,442.86	\$ 17,500.00
DISTRICT DUES/FEES	\$ 739.47	\$ 1,000.00
TOTAL POOL EXPENSES	<u>\$ 83,747.78</u>	<u>\$ 79,408.00</u>
<u>FITNESS CENTER</u>		
LOCAL PROPERTY TAX	\$ 30,924.00	\$ 30,924.00
FITNESS CENTER ADMISSIONS/MEMBERSHIPS	\$ 2,712.00	\$ 3,000.00
TOTAL FITNESS CTR REVENUES	<u>\$ 33,636.00</u>	<u>\$ 33,924.00</u>
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 9,258.70	\$ 11,790.00
COMMUNITY WORKER-FITNESS CENTER	\$ 13,279.37	\$ 15,000.00
TOTAL FITNESS CENTER-SALARIES	<u>\$ 22,538.07</u>	<u>\$ 26,790.00</u>
TOTAL FITNESS CENTER-BENEFITS	\$ 1,720.27	\$ 2,050.00
UTILITIES	\$ 452.13	\$ 500.00
SUPPLIES/EQUIPMENT	\$ 10,602.16	\$ 7,000.00
TOTAL FITNESS CTR EXPENSES	<u>\$ 35,312.63</u>	<u>\$ 36,340.00</u>
TOTAL FUND 80 REVENUES	\$ 129,065.29	\$ 130,640.00
TOTAL FUND 80 EXPENSES	\$ 162,026.57	\$ 157,916.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	<u>\$ (32,961.28)</u>	<u>\$ (27,276.00)</u>
TOTAL FUND 80 REVENUES	\$ 129,065.29	\$ 130,640.00
TOTAL FUND 80 EXPENSES	\$ 162,026.57	\$ 157,916.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	<u>\$ (32,961.28)</u>	<u>\$ (27,276.00)</u>

POST EMPLOYMENT TRUST ACCOUNT
 FUND 73
 JUNE 30, 2019

Beginning Balance 7/1/2018 \$ 1,587,677.82

Revenues:

2017-18 Contribution by West Salem School District for future retirees	\$	-
Interest Earned	\$	24,405.83
Retiree Contributions	\$	2,527.74
Value of District Pay-As-You-Go Contribution for current retirees	\$	35,352.27
- District Portion of Healthcare Cost		
- Implicit Rate Subsidy		
 Total Post Retirement Trust Fund Revenues		 \$ 62,285.84

Expenses:

District Portion of Healthcare Cost	\$	19,277.27
Retiree Portion of Healthcare Cost	\$	2,527.74
Distribution of 2016 Retiree PEB HRA Benefit from OPEB Trust Funds	\$	158,521.93
Implicit Rate Subsidy Value	\$	16,075.00
Implicit rate subsidy occurs when current employees and retirees are covered together as a group wherein the premium rate paid by the retirees may be lower than it would be if they were rated separately.		
 Total Post Retirement Trust Fund Expenses		 \$ 196,401.94

Ending Balance 6/30/2019 \$ 1,453,561.72

Fund 38	2019 AUTO SHOP CONSTRUCTION			July 1, 2019 Balance		\$ 500,000.00	Budget - Fiscal Year		Tax Levy-Calendar Year	
	Principal	Interest	P + I	Total Principal	Total Interest	Debt Svc Outstanding Balance				
1/31/2020	166,468.50	7,931.50	174,400.00	166,468.50	7,931.50	333,531.50	174,400.00	2019-20	174,400.00	2020
1/31/2021	164,366.65	10,033.35	174,400.00	164,366.65	10,033.35	169,164.85				
1/31/2022	169,164.85	5,074.94	174,239.79	169,164.85	5,074.94	-	174,400.00	2020-21	174,400.00	2021
	-	-	-	-	-	-				
	-	-	-	-	-	-	174,239.79	2021-22	174,239.79	2022
	-	-	-	-	-	-				
	-	-	-	-	-	-				
	500,000.00	23,039.79	523,039.79	500,000.00	23,039.79		523,039.79		523,039.79	

BUDGET 2019-20 (39)

FUND 39	2018 PROMISSORY NOTE - UNION STATE BANK (\$1,500,000)				7/1/19 Debt Svc Balance		\$ 30,035,000	Fiscal Yr Budget	Annual Tax Levy
	Principal	Interest	P + I	Rate	Total Principal	Total Interest	Debt Svc Outstanding Balance		
4/1/18	\$ -	\$ -	\$ -		\$ 1,705,000	\$ 343,453.00	\$ 28,330,000	2018-2019	2019
10/1/18	\$ -	\$ -	\$ -		\$ -	\$ 355,867.00	\$ 28,330,000		2,385,305.50
4/1/19	\$ 900,000	\$ 13,571.50	\$ 913,571.50	3.20%	\$ 1,660,000	\$ 369,438.50	\$ 26,670,000	2019-2020	2020
10/1/19	\$ -	\$ -	\$ -		\$ -	\$ 348,267.00	\$ 26,670,000		1,696,603.04
4/1/20	\$ 200,000	\$ 30,069.04	\$ 230,069.04	3.40%	\$ 970,000	\$ 378,336.04	\$ 25,700,000	2020-2021	2021
10/1/20			\$ -		\$ -	\$ 344,224.00	\$ 25,700,000		1,682,048.00
4/1/21	\$ 200,000	\$ 13,600.00	\$ 213,600.00	3.40%	\$ 980,000	\$ 357,824.00	\$ 24,720,000	2021-2022	2022
10/1/21			\$ -		\$ -	\$ 339,739.00	\$ 24,720,000		1,751,278.00
4/1/22	\$ 200,000	\$ 6,800.00	\$ 206,800.00	3.40%	\$ 1,065,000	\$ 346,539.00	\$ 23,655,000	2022-2023	2023
10/1/22			\$ -		\$ -	\$ 333,233.00	\$ 23,655,000		1,901,466.00
4/1/23			\$ -		\$ 1,235,000	\$ 333,233.00	\$ 22,420,000	2023-2024	2024
10/1/23			\$ -		\$ -	\$ 313,936.00	\$ 22,420,000		1,897,872.00
4/1/24	\$ -	\$ -	\$ -		\$ 1,270,000	\$ 313,936.00	\$ 21,150,000	2024-2025	2025
10/1/24	\$ -	\$ -	\$ -		\$ -	\$ 300,919.00	\$ 21,150,000		1,896,838.00
4/1/25	\$ -	\$ -	\$ -		\$ 1,295,000	\$ 300,919.00	\$ 19,855,000	2025-2026	2026
10/1/25	\$ -	\$ -	\$ -		\$ -	\$ 286,998.00	\$ 19,855,000		1,898,996.00
4/1/26	\$ -	\$ -	\$ -		\$ 1,325,000	\$ 286,998.00	\$ 18,530,000	2026-2027	2027
10/1/26	\$ -	\$ -	\$ -		\$ -	\$ 272,091.00	\$ 18,530,000		1,899,182.00
4/1/27	\$ -	\$ -	\$ -		\$ 1,355,000	\$ 272,091.00	\$ 17,175,000	2027-2028	2028
10/1/27	\$ -	\$ -	\$ -		\$ -	\$ 255,390.00	\$ 17,175,000		1,995,780.00
4/1/28	\$ -	\$ -	\$ -		\$ 1,485,000	\$ 255,390.00	\$ 15,690,000	2028-2029	2029
10/1/28	\$ -	\$ -	\$ -		\$ -	\$ 234,972.00	\$ 15,690,000		1,994,944.00
4/1/29	\$ -	\$ -	\$ -		\$ 1,525,000	\$ 234,972.00	\$ 14,165,000	2029-2030	2030
10/1/29	\$ -	\$ -	\$ -		\$ -	\$ 214,003.00	\$ 14,165,000		1,993,006.00
4/1/30	\$ -	\$ -	\$ -		\$ 1,565,000	\$ 214,003.00	\$ 12,600,000	2030-2031	2031
10/1/30	\$ -	\$ -	\$ -		\$ -	\$ 192,484.00	\$ 12,600,000		1,994,968.00
4/1/31	\$ -	\$ -	\$ -		\$ 1,610,000	\$ 192,484.00	\$ 10,990,000	2031-2032	2032
10/1/31	\$ -	\$ -	\$ -		\$ -	\$ 168,334.00	\$ 10,990,000		2,031,668.00
4/1/32	\$ -	\$ -	\$ -		\$ 1,695,000	\$ 168,334.00	\$ 9,295,000	2032-2033	2033
10/1/32	\$ -	\$ -	\$ -		\$ -	\$ 142,909.00	\$ 9,295,000		2,030,818.00
4/1/33	\$ -	\$ -	\$ -		\$ 1,745,000	\$ 142,909.00	\$ 7,550,000	2033-2034	2034
10/1/33	\$ -	\$ -	\$ -		\$ -	\$ 116,734.00	\$ 7,550,000		2,033,468.00
4/1/34	\$ -	\$ -	\$ -		\$ 1,800,000	\$ 116,734.00	\$ 5,750,000	2034-2035	2035
10/1/34	\$ -	\$ -	\$ -		\$ -	\$ 88,609.00	\$ 5,750,000		2,037,218.00
4/1/35	\$ -	\$ -	\$ -		\$ 1,860,000	\$ 88,609.00	\$ 3,890,000	2035-2036	2036
10/1/35	\$ -	\$ -	\$ -		\$ -	\$ 59,547.00	\$ 3,890,000		2,034,094.00
4/1/36	\$ -	\$ -	\$ -		\$ 1,915,000	\$ 59,547.00	\$ 1,975,000	2036-2037	2037
10/1/36	\$ -	\$ -	\$ -		\$ -	\$ 29,625.00	\$ 1,975,000		2,034,250.00
4/1/37	\$ -	\$ -	\$ -		\$ 1,975,000	\$ 29,625.00	\$ -	2037-2038	2038
10/1/37	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
			\$ -						
	\$ 1,500,000	\$ 64,040.54	\$ 1,564,040.54		\$ 30,035,000	\$ 9,203,255.54	\$ -		

ANNUAL DISTRICT MEETING

The annual meeting of the School District of West Salem shall be held on the date set at the preceding annual meeting.

An agenda shall be developed and public notice of the meeting shall be given in accordance with state law and established procedures.

Powers of the Annual Meeting - As Per Wisconsin Statute 120.10

1. Elect a chair of the meeting.
2. Adjournment from time to time.
3. Vote annual salaries for School Board Members.
4. Authorize the payment of expenses of School Board members.
5. Designate sites for school district buildings.
6. Tax for sites, buildings and maintenance.
7. Tax for transportation vehicles.
8. Tax for operations.
9. Tax for debts.
10. Vote to create a sinking fund.
11. Tax for recreation authority.
12. Authorize the sale of property.
13. Fix the number of school days.
14. Direct and provide for legal proceedings.
15. Authorize the furnishing of textbooks.
16. Direct the School Board to furnish school lunches.
17. Authorize the employment of nurses.
18. Authorize the Board to make agreements with school building corporations.
19. Consolidate high schools in union high school districts.

The following ground rules will be used for the annual meeting.

1. Qualifications of Voters:

Each person voting at the Annual Meeting must be:

A citizen of the United States, 18 years of age or older;
and

A resident of the District for at least ten days before
this meeting.

(Section 6.02, Wisconsin Statutes)

Only qualified voters may make a motion.

West Salem School District
Policy 175

If a person is challenged as to his qualifications to vote, the Chair shall state the above qualifications necessary to vote to the challenged person. If the challenge is not withdrawn, the Chair shall administer the following oath and affirmation to the challenged person:

"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 in this matter."

A person taking such oath or affirmation shall be permitted to vote, but if he refuses to take such oath or affirmation, he may not vote.
(Section 120.08(5), Wisconsin Statutes)

2. Voting Procedure:

All voting shall be by STANDING or RAISING OF HANDS.

Ballots have been prepared should a motion for a paper ballot be approved. Motions for a paper ballot must be made for each resolution and should immediately follow the motion on the resolution. The motion for use of paper ballots is not debatable.

Two members of the community will be chosen as counters.

3. Procedure for the Election of a Chair for the Annual Meeting:

The School Board President shall call for nominations from the floor three times; whereupon he/she shall ask for a motion and a second that the nominations be closed, whereupon there must be a two-thirds majority vote to close the nominations.

The vote shall then be taken and recorded, if more than one person is nominated.

The newly elected Chair shall then assume his/her duties for this evening's meeting.

This concludes the GROUND RULES for the meeting.

4. Procedure for Addressing the Chair:

Each speaker shall rise, wait to be recognized by the chair, state their name and address before addressing the Chair.

5. Procedure for Making Motions:

All motions made shall pertain to the Powers of the Annual Meeting

All motions made for items NOT ON THE AGENDA, shall be written, signed (including name and address), and presented to the Chair before action is taken.

This procedure is requested to assist our Secretary in the accuracy of taking the minutes of the meeting.

This procedure SHALL NOT APPLY to amendments to a motion.

6. Discussion Procedure:

If you would like to address the School Board, please adhere to the following guidelines:

When recognized by the Board President or Chair of the Annual Meeting please identify yourself by name and state your address. If you are representing a group or organization, please note this information also.

Please limit your comments to no more than 5 minutes.

Once all speakers who have indicated an interest to speak have had an opportunity, opportunities will be given for others to speak again.

7. Parliamentary Authority:

A parliamentary authority, *Robert's Rules of Order Newly Revised*, to be consulted to guide the meeting?

LEGAL REF. Sections 120.08 Wisconsin Statutes
 120.10
 120.11

APPROVED: April 22, 2003
REVISED: March 28, 2011