

# School District of West Salem

## Annual Meeting Report



October 16, 2017

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

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

Board of Education

Syl Clements, President  
Tom Grosskopf, Vice-President  
Jane Halverson, Clerk  
Ken Schlinggen, Treasurer  
Catherine Griffin, Director  
Melinda Kopnisky-Bloomfield, Director

Administration

Troy Gunderson – Superintendent  
Michael St. Pierre – Director of Instruction & Technology  
Mike Malott – Interim HS Principal  
Justin Jehn – Interim Dean of Students  
Ben Wopat - MS Principal  
Ryan Rieber- ES Principal  
Lisa Gerke – Assoc. ES Principal  
Eric Jensen - Special Education Director

Board/Superintendent Administrative Assistant

Patrick Bahr

Transportation

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

Maintenance

Scott Johnson - Director

Activities

Dawn LaFleur - HS Ath. Director  
Ryan Waldhart - MS Ath. Director

Food Service

Kerri Feyen - Director  
Ashley Johnson – Admin. Ass't

Finance

Shawn Handland, Director  
Heidi Knudson, Ass't  
Melissa Olver, Ass't

Human Resources/Payroll

Barb Buswell

# SCHOOL DISTRICT OF WEST SALEM MONDAY, OCTOBER 16, 2017

6:30 p.m. - BUDGET HEARING - Wisconsin State Statute §65.90

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

7:00 p.m. - ANNUAL SCHOOL DISTRICT MEETING

1. Call to order by School Board President Syl Clements.  
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 2015-16 school year. (Per State Statute, §120.10(3))

	<u>2016-2017</u>	<u>2017-2018</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 23, 2017.

9. Set the time and date for the 2018 annual meeting.  
(Third Monday in October is October 15th – 7:00 p.m.)
10. 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 56% aided with state equalization funds.

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 16%.

## 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 2016-17 included a transfer from regular education (Fund 10) in the amount of \$1,693,754.19, in addition to Categorical Aid, Federal IDEA Flow Through and IDEA Early Childhood funds, Medicaid revenues and other grants.

## Fund 38

This fund is used to record debt issues authorized by the Board of Education. The school district currently had a long-term note with Union State Bank for the 2014 purchase of 25 acres of land from La Crosse County that was paid off in July 2017.

## 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 Administration has worked with a bonding agent to refinance callable bonds when allowed.

## 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, 2017 is \$1,691,567.97. 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.

## TIF District

The community of West Salem has established a Tax Incremental Finance District (TIF) for the purpose of promoting the growth of economic development. Businesses in the TIF district pay taxes at the same rate as other area business, however, the taxes are captured and used to pay off the development costs (roads, water, sewer). When these expenses have been paid, the property's value is then a part of the overall evaluation of the district and the tax rate is reduced for all taxpayers.

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

West Salem School District  
Policy 662.2

Revised: June 27, 2011

## 2016-17 Treasurer's Report

Fund	Beginning Fund Balance	2016-17 Revenues	2016-17 Expenses	Ending Fund Balance
10 -- GENERAL FUND	\$ 2,959,350.30	\$ 18,701,165.66	\$ 18,261,871.33	\$ 3,398,644.63
21 -- SPECIAL REVENUE TRUST FUND	\$ 192,582.61	\$ 41,843.46	\$ 20,344.91	\$ 214,081.16
27 -- SPECIAL EDUCATION	\$ -	\$ 2,835,860.94	\$ 2,835,860.94	\$ -
38 -- NON-REFERENDUM DEBT SERV.	\$ 404,230.06	\$ 84,873.80	\$ 226,133.67	\$ 262,970.19
39 -- REFERENDUM APPROVED DEBT SERV.	\$ 1,157,132.22	\$ 8,416,656.35	\$ 9,148,427.89	\$ 425,360.68
41 -- CAPITAL EXPANSION PROJECT (1 & 2)	\$ -	\$ 19,380,095.16	\$ 2,307,538.00	\$ 17,072,557.16
46 -- LONG TERM CAPITAL IMPROVEMENT TRUST	\$ 2,500.00	\$ 2,506.87	\$ -	\$ 5,006.87
49 -- CAPITAL PROJECTS FUND	\$ -	\$ 2,798,107.69	\$ 1,581,760.22	\$ 1,216,347.47
50 -- FOOD SERVICE	\$ 6,893.14	\$ 987,206.03	\$ 973,653.74	\$ 20,445.43
72 -- PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 240,871.77	\$ 54,115.39	\$ 13,939.74	\$ 281,047.42
73 -- POST EMPLOYMENT TRUST FUND	\$ 1,591,962.63	\$ 401,866.82	\$ 302,261.48	\$ 1,691,567.97
80 -- COMMUNITY SERVICE FUND	\$ 85,020.32	\$ 169,176.29	\$ 190,359.53	\$ 63,837.08
GRAND TOTAL REVENUES	<u>\$ 6,574,026.78</u>	<u>\$ 53,873,474.46</u>	<u>\$ 35,862,151.45</u>	<u>\$ 24,651,866.06</u>



		2015-16 FY Activity	2016-17 FY Activity	2017-18 Budget
<b>GENERAL FUND (10)</b>				
ASSETS (700000)		\$ 3,347,365.77	\$ 3,862,368.88	\$ 3,509,651.63
LIABILITIES (800000)		\$ 388,015.47	\$ 463,724.25	\$ 400,000.00
TOTAL FUND BALANCE (930000)		\$ 2,959,350.30	\$ 3,398,644.63	\$ 3,109,651.63
10 R --- 210	LOCAL PROPERTY/MOBILE HOME TAXES	\$ 5,644,079.94	\$ 5,789,704.01	\$ 5,535,894.00
10 R --- 240	MISC OTHER LOCAL REVENUES	\$ 6,693.44	\$ 6,731.00	\$ 6,500.00
10 R --- 260	NON-CAPITAL SALES	\$ 1,549.68	\$ 83.00	\$ 1,855.00
10 R --- 270	SCHOOL ACTIVITY INC	\$ 62,245.87	\$ 55,186.93	\$ 63,000.00
10 R --- 280	INTEREST ON INVESTMENTS	\$ 3,009.55	\$ 5,142.72	\$ 2,500.00
10 R --- 290	OTHER REVENUE FROM LOCAL SOURCE	\$ 122,441.33	\$ 141,170.50	\$ 116,584.00
10 R --- 340	PYMT FOR SVCS FM OTHER SCHOOLS- OE	\$ 1,147,194.45	\$ 1,470,077.59	\$ 1,606,114.00
10 R --- 510	TRANSIT OF AIDS - CESA - FED.	\$ 23,717.13	\$ 20,204.16	\$ 22,354.00
10 R --- 610	STATE AID - CATEGORICAL	\$ 383,800.52	\$ 422,750.00	\$ 761,400.00
10 R --- 620	EQUALIZATION AID	\$ 10,122,523.00	\$ 10,238,115.00	\$ 10,444,843.00
10 R --- 630	SPECIAL PROJECT GRANTS	\$ 19,785.83	\$ 23,260.27	\$ 14,431.00
10 R --- 690	OTHER STATE SOURCE REVENUE	\$ 33,703.00	\$ 136,646.61	\$ 128,832.00
10 R --- 730	SPECIAL PROJECT GRANTS	\$ 33,288.63	\$ 37,601.81	\$ 36,551.00
10 R --- 750	TITLE I - FED.AID	\$ 138,158.00	\$ 131,000.04	\$ 127,552.00
10 R --- 770	FED AID REC'D THROUGH COUNTIES	\$ 1,103.34	\$ 400.01	\$ 500.00
10 R --- 780	FED AID-REC'D FM DPI	\$ 15,955.84	\$ 11,761.89	\$ 9,231.00
10 R --- 860	SALE OF CAPITAL EQUIP	\$ 320,366.00	\$ 19,708.50	\$ 2,500.00
10 R --- 870	LONG-TERM DEBT PROCEEDS	\$ 80,831.06	\$ 72,160.00	\$ -
10 R --- 960	INSURANCE DIVIDEND & REFUNDS	\$ 13,515.80	\$ 30,143.88	\$ 18,000.00
10 R --- 970	REFUND OF PRIOR YEAR EXPENSE	\$ 33,259.97	\$ 85,030.89	\$ 50,000.00
10 R --- 990	OTHER MISC REVENUES	\$ 1,330.08	\$ 4,286.85	\$ 1,500.00
	TOTAL FUND 10 REVENUES	\$ 18,208,552.46	\$ 18,701,165.66	\$ 18,950,141.00
10 E --- --- 110	UNDIFFERENTIATED SS CURRICULUM	\$ 4,746,989.33	\$ 4,628,834.39	\$ 4,658,714.00
10 E --- --- 120	REGULAR CURRICULUM	\$ 2,668,722.59	\$ 2,746,111.38	\$ 2,805,057.00
10 E --- --- 130	VOCATIONAL CURRICULUM	\$ 382,261.55	\$ 428,510.96	\$ 451,558.00
10 E --- --- 140	PHYSICAL AND HEALTH	\$ 552,924.64	\$ 585,911.24	\$ 622,182.00
10 E --- --- 160	CO-CURRICULAR ACTIVITIES	\$ 452,267.26	\$ 460,549.30	\$ 466,541.00
10 E --- --- 170	SPECIAL NEEDS	\$ 1,012.46	\$ 397.61	\$ 1,071.00
10 E --- --- 210	PUPIL SERVICES	\$ 453,063.34	\$ 477,243.25	\$ 521,809.00
10 E --- --- 220	INSTRUCTIONAL STAFF SERVICES	\$ 726,920.35	\$ 734,087.59	\$ 922,639.00
10 E --- --- 230	GENERAL ADMINISTRATION	\$ 411,901.60	\$ 389,907.93	\$ 412,583.00
10 E --- --- 240	SCHOOL BUILDING ADMINISTRATION	\$ 974,983.69	\$ 969,455.02	\$ 932,689.00
10 E --- --- 250	BUSINESS/FACILITIES OPERATIONS	\$ 2,861,554.23	\$ 2,771,080.66	\$ 2,820,723.00
10 E --- --- 260	CENTRAL SERVICES	\$ 726,823.62	\$ 935,209.72	\$ 977,935.00
10 E --- --- 270	INSURANCE AND JUDGMENTS	\$ 212,338.19	\$ 214,420.97	\$ 230,321.00
10 E --- --- 280	DEBT SERVICES	\$ 367,968.29	\$ 281,010.49	\$ 278,879.00
10 E --- --- 290	OTHER SUPPORT SERVICES	\$ 103,905.88	\$ 48,129.00	\$ 103,582.00
10 E --- --- 410	INTERFUND & INTERGOVN TRANSFER	\$ 1,763,484.74	\$ 1,693,754.19	\$ 1,963,888.00
10 E --- --- 430	GENERAL TUITION-OPEN ENROLLMENT	\$ 781,326.01	\$ 890,032.75	\$ 1,060,803.00
10 E --- --- 490	OTHER NON-PROGRAM TRANSACTIONS	\$ 32,869.25	\$ 7,224.88	\$ 8,160.00
	TOTAL FUND 10 EXPENSES	\$ 18,221,317.02	\$ 18,261,871.33	\$ 19,239,134.00
<b>SPECIAL REVENUE TRUST (21)</b>				
ASSETS		\$ 192,582.61	\$ 214,508.65	\$ 214,081.16
LIABILITIES		\$ -	\$ 427.49	\$ -
FUND BALANCE		\$ 192,582.61	\$ 214,081.16	\$ 214,081.16
REVENUE		\$ 39,471.07	\$ 41,843.46	\$ 4,334.00
EXPENSE		\$ 48,427.57	\$ 20,344.91	\$ 4,334.00
<b>SPECIAL EDUCATION FUND (27)</b>				
ASSETS		\$ 5,409.70	\$ 5,409.70	\$ 5,000.00
LIABILITIES		\$ 5,409.70	\$ 5,409.70	\$ 5,000.00
FUND BALANCE		\$ -	\$ -	\$ -
REVENUE		\$ 2,888,755.18	\$ 2,888,755.18	\$ 3,092,184.00
EXPENSE		\$ 2,888,755.18	\$ 2,888,755.18	\$ 3,092,184.00

<b>NON REFERENDUM DEBT SERVICE (38)</b>				
ASSETS	\$	404,230.06	\$	262,970.19
LIABILITIES	\$	-	\$	-
FUND BALANCE	\$	404,230.06	\$	262,970.19
REVENUE	\$	577,073.00	\$	84,873.80
EXPENSE	\$	345,685.96	\$	226,133.67
<b>DEBT SERVICE (39)</b>				
ASSETS	\$	1,255,532.22	\$	425,360.68
LIABILITIES	\$	98,400.00	\$	98,400.00
FUND BALANCE	\$	1,157,132.22	\$	1,157,132.22
REVENUE	\$	1,812,249.59	\$	1,812,249.59
EXPENSE	\$	1,793,514.34	\$	1,793,514.34
<b>LONG TERM CAPITAL IMPROVEMENT TRUST (46)</b>				
ASSETS	\$	2,500.00	\$	5,006.87
LIABILITIES	\$	-	\$	-
FUND BALANCE	\$	2,500.00	\$	5,006.87
REVENUE	\$	-	\$	2,506.87
EXPENSE	\$	-	\$	-
<b>CAPITAL PROJECTS FUND (49) INCLUDES FUND 41 &amp; 43</b>				
ASSETS	\$	-	\$	18,385,115.56
LIABILITIES	\$	-	\$	96,210.93
FUND BALANCE	\$	-	\$	18,288,904.63
REVENUE	\$	-	\$	22,178,202.85
EXPENSE	\$	-	\$	3,889,298.22
<b>FOOD SERVICE (50)</b>				
ASSETS	\$	37,546.88	\$	48,596.02
LIABILITIES	\$	30,653.74	\$	28,150.59
FUND BALANCE	\$	6,893.14	\$	20,445.43
REVENUE	\$	966,436.74	\$	987,206.03
EXPENSE	\$	1,020,713.80	\$	973,653.74
<b>STUDENT ACTIVITY FUND (60)</b>				
ASSETS	\$	301,920.56	\$	170,594.03
LIABILITIES	\$	301,920.56	\$	170,594.03
<b>PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)</b>				
ASSETS	\$	240,871.77	\$	281,047.42
LIABILITIES	\$	-	\$	-
FUND BALANCE	\$	240,871.77	\$	281,047.42
REVENUE	\$	9,906.34	\$	54,115.39
EXPENSE	\$	17,698.18	\$	13,939.74
<b>POST EMPLOYMENT TRUST FUND (73)</b>				
ASSETS	\$	1,591,962.63	\$	1,691,567.97
LIABILITIES	\$	-	\$	-
FUND BALANCE	\$	1,591,962.63	\$	1,691,567.97
REVENUE	\$	478,622.00	\$	401,866.82
EXPENSE	\$	603,253.92	\$	302,261.48
<b>COMMUNITY SERVICE FUND (80)</b>				
ASSETS	\$	69,115.19	\$	77,036.80
LIABILITIES	\$	6,410.73	\$	13,199.72
FUND BALANCE	\$	62,704.46	\$	63,837.08
REVENUE	\$	128,931.85	\$	169,176.29
EXPENSE	\$	103,833.86	\$	190,359.53

<b>2017-18 PROPERTY TAX LEVY</b>		
	<u>Actual 2016-17</u>	<u>Proposed 2017-18</u>
GENERAL FUND (10)	\$ 5,746,989	\$ 5,493,644
NON-REFERENDUM DEBT SVC (38)	\$ 84,874	\$ -
DEBT SERVICE (39)	\$ 1,900,000	\$ 2,400,182
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	<u>\$ 7,841,363</u>	<u>\$ 8,003,326</u>
TOTAL SCHOOL LEVY RATE	0.00942	0.00893

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

<u>Revenues</u>	<u>2016-17</u>	<u>2017-18 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 3,285,569	\$ 1,963,888
200 - LOCAL SOURCES	\$ 9,307,306	\$ 9,471,565
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 1,523,257	\$ 1,681,743
500 - INTERMEDIATE SOURCES (CESA)	\$ 24,645	\$ 26,854
600 - STATE SOURCES	\$ 11,456,404	\$ 12,160,439
700 - FEDERAL SOURCES	\$ 1,000,794	\$ 972,276
800 - OTHER FINANCING SOURCES	\$ 26,779,527	\$ 32,789
900 - OTHER MISC.	\$ 495,972	\$ 646,843
TOTAL REVENUES	<u>\$ 53,873,474</u>	<u>\$ 26,956,397</u>

WEST SALEM SCHOOL DISTRICT  
BUDGETED REVENUES - ALL FUNDS

	REVENUE SOURCE	2015-16 FY Activity	2016-17 FY Activity	2017-18 ORIGINAL BUDGET
-- R --- 110 -----	GENERAL FUND TRANSFER	1,763,484.74	1,693,754.19	1,963,888.00
-- R --- 141 -----	TRANSFER FM FUND 41	-	873,000.00	-
-- R --- 143 -----	TRANSFER FM FUND 43	-	659,507.91	-
-- R --- 149 -----	TRANSFER FM FD 49	-	59,307.09	-
-- R --- 1-----	INTERFUND TRANSFERS	1,763,484.74	3,285,569.19	1,963,888.00
-- R --- 211 -----	LOCAL PROPERTY TAX	8,102,109.00	7,837,479.00	8,025,021.00
-- R --- 213 -----	MOBILE HOME TAX	40,177.24	42,571.83	42,000.00
-- R --- 219 -----	OTHER TAXES-PILT	566.70	143.18	250.00
-- R --- 249 -----	OTHER LOCAL SERVICES	6,693.44	6,731.00	6,500.00
-- R --- 251 -----	STUDENT SALES	567,369.64	573,985.68	587,506.00
-- R --- 252 -----	ADULT SALES	14,575.85	12,833.25	14,700.00
-- R --- 254 -----	STUDENT SALES-MILK	26,615.40	24,171.00	27,000.00
-- R --- 255 -----	CATERING REVENUES	9,054.43	10,127.73	9,100.00
-- R --- 262 -----	RESALE - NON CAPITAL OBJ	1,549.68	643.00	1,855.00
-- R --- 271 -----	ADMISSIONS	62,889.31	52,727.83	60,000.00
-- R --- 272 -----	MEMBERSHIP AND PASSES	3,020.00	6,223.00	6,000.00
-- R --- 273 -----	FITNESS CENTER ADMISSIONS	3,701.00	3,132.00	3,700.00
-- R --- 276 -----	SWIMMING LESSONS/CLASSES	2,041.00	5,105.00	6,255.00
-- R --- 279 -----	SCHOOL ACTIVITY INC (WIAA)	6,219.86	6,259.20	7,000.00
-- R --- 280 -----	INTEREST ON INVESTMENTS	41,710.87	80,533.91	43,405.00
-- R --- 291 -----	GIFTS	60,171.99	521,776.28	528,323.00
-- R --- 292 -----	STUDENT FEES	94,619.06	117,318.74	99,000.00
-- R --- 293 -----	RENTALS	10,929.22	3,115.50	1,700.00
-- R --- 294 -----	STUDENT TRANSPORTATION	225.67	1,628.55	1,200.00
-- R --- 297 -----	STUDENT FINES	1,081.47	800.73	1,050.00
-- R --- 2-----	REVENUE FROM LOCAL SOURCES	9,055,320.83	9,307,306.41	9,471,565.00
-- R --- 343 -----	CO-OP CO-CURRICULAR REVENUES	13,151.33	13,683.59	12,000.00
-- R --- 345 -----	OPEN ENROLLMENT TUITION FM SD	1,134,043.12	1,456,394.00	1,594,114.00
-- R --- 346 -----	NON OE TUITION FM OTHER SD	44,893.29	28,819.35	49,854.00
-- R --- 347 -----	OPEN ENROLLMENT-SPED ED TUITIO	69,398.59	-	-
-- R --- 390 -----	OTHER PYMT FM WISC SCHOOL DIST	28,204.00	24,360.00	25,775.00
-- R --- 3-----	INTER-DISTRICT TRANSFERS IN WI	1,289,690.33	1,523,256.94	1,681,743.00
-- R --- 515 -----	ST. AID FM INTER.SOURCE	-	4,980.00	-
-- R --- 516 -----	TRANSIT OF STATE AIDES-CESA	16,755.13	13,225.91	14,500.00
-- R --- 517 -----	TRANSIT OF AIDS - CESA - FED.	11,063.13	6,439.16	12,354.00
-- R --- 5-----	REV FROM INTERMEDIATE SOURCES	27,818.26	24,645.07	26,854.00
-- R --- 611 -----	STATE HANDICAPPED AID	583,069.00	620,491.00	605,000.00
-- R --- 612 -----	STATE TRANSPORTATION AID	56,663.52	61,540.61	55,000.00
-- R --- 613 -----	STATE LIBRARY AID	71,537.00	62,855.00	62,000.00
-- R --- 617 -----	STATE FOOD SERVICE AID	14,661.04	15,131.46	15,150.00
-- R --- 619 -----	EQUAL AID ADJUSTMENT	255,600.00	-	-
-- R --- 621 -----	EQUALIZATION AID	10,122,523.00	10,238,115.00	10,635,586.00
-- R --- 630 -----	SPECIAL PROJECT GRANTS	19,785.83	23,260.27	14,431.00
-- R --- 690 -----	OTHER REVENUE FM STATE SOURCES	40.00	10.00	40.00
-- R --- 691 -----	COMPUTER AID	14,796.00	11,661.00	11,832.00
-- R --- 695 -----	STATE PER PUPIL CATEGORICAL AI	-	422,750.00	761,400.00
-- R --- 699 -----	OTHER STATE SOURCE REVENUE	18,907.00	590.00	-
-- R --- 6-----	REVENUE FROM STATE SOURCES	11,157,582.39	11,456,404.34	12,160,439.00

WEST SALEM SCHOOL DISTRICT  
BUDGETED REVENUES - ALL FUNDS

-- R --- 714 -----	DONATED COMMODITIES	59,565.16	71,361.57	66,000.00
-- R --- 717 -----	FEDERAL FOOD SERVICE AID	256,017.92	262,350.20	271,000.00
-- R --- 730 -----	SPECIAL PROJECT GRANTS	366,624.89	355,720.79	382,993.00
-- R --- 751 -----	TITLE I - FED.AID	138,158.00	131,000.04	127,552.00
-- R --- 770 -----	FED AID RECD THRU MUNICIPALITI	1,103.34	400.01	500.00
-- R --- 780 -----	FED AID-REC'D FM DPI	96,661.31	179,961.75	124,231.00
-- R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	918,130.62	1,000,794.36	972,276.00
-- R --- 861 -----	SALE OF CAPITAL EQUIPMENT	321,116.00	19,708.50	3,500.00
-- R --- 873 -----	LONG-TERM LOANS	-	1,500,000.00	-
-- R --- 875 -----	LONG-TERM BONDS	-	24,865,000.00	-
-- R --- 878 -----	CAPITAL LEASES - PURCHASED	80,831.06	72,160.00	-
-- R --- 879 -----	PREMIUMS/INTEREST-L.T. OBLIG.	-	322,658.06	29,289.00
-- R --- 8-- -----	OTHER FINANCIAL SOURCES	401,947.06	26,779,526.56	32,789.00
-- R --- 951 -----	DISTR OPEB & SUPPLEMENTAL CONT	397,467.50	335,711.81	519,949.00
-- R --- 952 -----	PLAN MEMBER CONTRIBUTIONS	36,793.93	29,333.76	38,235.00
-- R --- 955 -----	DISTRICT CONTRIBUTION-HRA/HSA	12,560.17	10,215.91	18,750.00
-- R --- 964 -----	INS DIVIDEND & REFUNDS	13,515.80	30,143.88	18,000.00
-- R --- 971 -----	REFUND OF PRIOR YEAR EXPENSE	33,259.97	85,030.89	50,000.00
-- R --- 990 -----	OTHER MISC REVENUES	1,330.08	5,535.34	1,909.00
-- R --- 9-- -----	OTHER SOURCES OF REVENUE	494,927.45	495,971.59	646,843.00
	GRAND TOTAL REVENUES	25,108,901.68	53,873,474.46	26,956,397.00

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

<u>Expenses</u>	<u>2016-2017</u>	<u>2017-18 Budget</u>
100 - SALARIES	\$ 10,863,301	\$ 11,498,795
200 - EMPLOYEE BENEFITS	\$ 4,490,963	\$ 4,516,328
300 - PURCHASED SERVICES	\$ 4,807,054	\$ 21,356,487
400 - NON CAPITAL OBJECTS	\$ 1,298,664	\$ 1,403,328
500 - CAPITAL OBJECTS	\$ 474,597	\$ 645,777
600 - DEBT RETIREMENT	\$ 9,927,728	\$ 3,196,531
700 - INSURANCE AND JUDGEMENTS	\$ 239,726	\$ 294,684
800 - TRANSFER TO OTHER FUND	\$ 3,285,569	\$ 1,963,888
900 - OTHER EXPENSES	\$ 474,549	\$ 694,132
TOTAL EXPENSES	<u>\$ 35,862,151</u>	<u>\$ 45,569,950</u>

WEST SALEM SCHOOL DISTRICT  
BUDGETED EXPENSES - ALL FUNDS

ACCOUNT NUMBER	EXPENSE OBJECT	2015-16 FY Activity	2016-17 FY Activity	2017-18 BUDGET
-- E -- 1-- -----	SALARIES	10,879,280.76	10,863,301.11	11,498,795.00
-- E -- 212 -----	RETIREMENT-EMPLOYER SHARE	665,495.21	669,831.96	701,204.00
-- E -- 218 -----	CONT. FOR RETIREES	410,027.67	345,120.50	91,150.00
-- E -- 222 -----	SOCIAL SECURITY-EMPLOYER SHARE	671,468.30	669,568.85	703,846.00
-- E -- 229 -----	MEDICARE-EMPLOYER SHARE	157,188.23	156,759.30	165,297.00
-- E -- 230 -----	LIFE INSURANCE	16,468.33	11,591.44	13,727.00
-- E -- 241 -----	HEALTH REIMB ACCOUNT	157,495.24	140,626.03	180,431.00
-- E -- 243 -----	DENTAL INSURANCE	145,123.12	139,799.74	143,646.00
-- E -- 248 -----	MULTIPLE HEALTH INSURANCE	1,660,624.18	1,890,203.01	2,006,967.00
-- E -- 251 -----	LONG TERM DISABILITY	48,062.01	42,678.44	44,735.00
-- E -- 292 -----	ANNUITY PAID BY DISTRICT	12,000.00	12,000.00	12,000.00
-- E -- 295 -----	MEAL REIMBURSEMENT	(129.00)	(80.00)	1,000.00
-- E -- 296 -----	OPTIONAL CASH IN LIEU OF INSUR	414,281.16	410,142.60	449,498.00
-- E -- 298 -----	PERSONAL/SICK LEAVE PAYOUT	-	2,721.22	2,317.00
-- E -- 299 -----	MISCELLANEOUS	622.50	-	510.00
-- E -- 2-- -----	EMPLOYEE BENEFITS	4,358,726.95	4,490,963.09	4,516,328.00
-- E -- 310 -----	PERSONAL/PURCHASED SERVICES	409,369.14	566,397.74	620,214.00
-- E -- 312 -----	PERSONAL SERVICE-LEGAL	42,630.08	17,457.00	32,400.00
-- E -- 313 -----	PERSONAL SERVICE-AUDIT	8,315.00	8,600.00	9,000.00
-- E -- 319 -----	DRUG COST - TESTING	5,122.50	2,237.00	3,800.00
-- E -- 320 -----	EQUIPMENT REPAIR	2,261.11	-	2,500.00
-- E -- 324 -----	MAINTENANCE SERVICES	207,631.99	175,009.00	213,142.00
-- E -- 327 -----	CONSTRUCTION SERVICES	7,641.39	2,086,540.37	18,308,402.00
-- E -- 329 -----	TRASH PICKUP - ALL SCHOOLS	24,279.15	24,864.00	25,000.00
-- E -- 331 -----	GAS FOR HEAT	81,841.70	72,164.66	89,800.00
-- E -- 336 -----	ELECTRICITY NON HEAT	364,324.21	319,419.72	362,080.00
-- E -- 337 -----	WATER	23,404.10	22,205.52	26,400.00
-- E -- 338 -----	SEWERAGE	30,452.44	30,669.60	30,800.00
-- E -- 341 -----	PUPIL TRANSPORTATION	30,865.72	7,535.98	7,046.00
-- E -- 342 -----	EM/EE TRAV-MEALS/MILEAGE/LODGI	27,859.42	28,366.31	44,869.00
-- E -- 343 -----	TRAVEL-CONTRACTED SVCS	3,098.45	2,950.70	3,023.00
-- E -- 345 -----	PUPIL MEALS/LODGING	-	15,177.28	9,000.00
-- E -- 348 -----	VEHICLE FUEL	59,249.71	67,149.02	71,000.00
-- E -- 353 -----	POSTAGE AND CARTAGE	19,312.05	17,869.11	20,088.00
-- E -- 355 -----	TELEPHONE AND TELEGRAPH	11,758.92	14,656.44	14,117.00
-- E -- 358 -----	ON-LINE COMMUNICATIONS SERVICE	40,658.06	41,944.70	38,165.00
-- E -- 360 -----	INFORMATION TECHNOLOGY SERVICE	-	2,741.00	-
-- E -- 370 -----	PRIVATE EDUC. SERVICES	205,403.07	173,954.10	159,469.00
-- E -- 381 -----	MUNICIPALITY PAYMENTS	9,680.00	9,680.00	6,231.00
-- E -- 382 -----	INTERDISTRICT PMT. IN WIS.	731,483.10	812,620.37	1,043,024.00
-- E -- 385 -----	PYMT TO GOVT UNIT	51,787.31	66,108.21	65,000.00
-- E -- 386 -----	TRANSFERS TO CESA	176,622.87	178,815.32	135,017.00
-- E -- 387 -----	PAYMENT TO STATE	9,473.15	31,573.45	1,900.00
-- E -- 389 -----	PYMT TO WTC	13,323.57	10,347.54	15,000.00
-- E -- 3-- -----	PURCHASED SERVICES	2,597,848.21	4,807,054.14	21,356,487.00
-- E -- 411 -----	SUPPLIES	480,854.95	475,761.14	518,358.00
-- E -- 412 -----	WORKBOOKS	1,395.21	238.02	872.00
-- E -- 415 -----	FOOD	459,837.68	448,694.41	464,150.00
-- E -- 416 -----	MEDICAL SUPPLIES	2,727.22	2,971.32	3,360.00
-- E -- 419 -----	OTHER SUPPLIES (TIRES)	5,803.04	6,230.28	6,995.00

WEST SALEM SCHOOL DISTRICT  
BUDGETED EXPENSES - ALL FUNDS

-- E --- 422 -----	APPAREL/UNIFORMS	8,889.06	11,689.86	9,809.00
-- E --- 430 -----	MEDIA	784.40	-	-
-- E --- 431 -----	AUDIO VISUAL MEDIA	593.17	732.26	3,015.00
-- E --- 432 -----	LIBRARY BOOKS	33,758.90	35,637.03	38,337.00
-- E --- 433 -----	NEWSPAPERS	496.48	435.79	586.00
-- E --- 434 -----	PERIODICALS	3,641.80	3,740.12	4,996.00
-- E --- 435 -----	PROGRAMMED COMPUTER SOFTWARE	17,537.03	30,755.01	36,368.00
-- E --- 436 -----	RENTAL OF MEDIA	-	360.75	373.00
-- E --- 439 -----	OTHER MEDIA	19,065.48	16,764.84	12,596.00
-- E --- 440 -----	NON-CAPITAL EQUIPMENT	50,046.84	25,070.81	56,146.00
-- E --- 450 -----	OBJECTS FOR RESALE	5,065.22	1,602.18	7,868.00
-- E --- 470 -----	TEXT BOOKS	86,750.20	101,886.94	100,417.00
-- E --- 480 -----	NON-INSTRUCT COMPUTER SOFTWARE	153,238.43	136,092.83	139,082.00
-- E --- 4-- -----	NON-CAPITAL OBJECTS	1,330,485.11	1,298,663.59	1,403,328.00
-- E --- 521 -----	SITE IMPROVEMENT - ADDITION	47,446.61	5,235.00	-
-- E --- 531 -----	BUILDING CONSTRUCTION	-	-	35,937.00
-- E --- 541 -----	BUILDING IMPROVEMENTS	17,839.00	-	-
-- E --- 551 -----	EQUIPMENT PURCHASE ADDITION	166,658.65	235,409.92	425,577.00
-- E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	167,012.73	67,810.75	102,709.00
-- E --- 563 -----	EQUIP.REPLACE - OVER 5,000	105,462.00	125,377.09	-
-- E --- 571 -----	EQUIPMENT RENTAL	46,880.22	40,764.70	81,554.00
-- E --- 5-- -----	CAPITAL OBJECTS	551,299.21	474,597.46	645,777.00
-- E --- 673 -----	LONG-TERM NOTE PRINCIPAL	327,510.75	1,715,862.35	259,572.00
-- E --- 675 -----	PRINCIPAL LONG TERM BONDS	1,470,000.00	7,275,000.00	2,100,000.00
-- E --- 678 -----	CAPITAL LEASE - PRINCIPAL	355,473.60	260,928.52	262,010.00
-- E --- 682 -----	INTEREST ON TEMPORARY NOTES	8,110.95	9,520.53	7,680.00
-- E --- 683 -----	LONG-TERM NOTE INTEREST	18,175.21	30,607.03	3,399.00
-- E --- 685 -----	INTEREST ON LONG TERM BONDS	313,320.00	287,253.43	554,681.00
-- E --- 688 -----	CAPITAL LEASE INTEREST	3,983.74	9,161.44	7,845.00
-- E --- 690 -----	OTHER DEBT RETIREMENT	10,194.34	337,994.26	-
-- E --- 691 -----	PAYING AGENT FEES-DEBT RETIRE.	400.00	1,400.00	1,344.00
-- E --- 6-- -----	DEBT RETIREMENT	2,507,168.59	9,927,727.56	3,196,531.00
-- E --- 711 -----	DISTRICT LIABILITY INSURANCE	25,362.12	26,440.99	27,163.00
-- E --- 712 -----	DISTRICT PROPERTY INSURANCE	39,906.95	40,846.02	80,536.00
-- E --- 713 -----	WORKERS COMPENSATION	145,402.40	147,133.96	160,000.00
-- E --- 719 -----	OTHER INSURANCE - FLEET - AUTO	26,823.53	24,310.99	25,525.00
-- E --- 730 -----	UNEMPLOYMENT COMPENSATION	2,567.61	994.00	1,460.00
-- E --- 7-- -----	INSURANCE AND JUDGMENTS	240,062.61	239,725.96	294,684.00
-- E --- 827 -----	TRANSFER TO SPECIAL EDUCATION	1,760,597.44	1,687,005.84	1,961,388.00
-- E --- 838 -----	TRANS. TO NON-REF. DEBT FUND	-	3,883.80	-
-- E --- 841 -----	OTHER CAPITAL PROJECTS FUND	-	118,815.00	-
-- E --- 843 -----	OTHER CAPITAL PROJECTS FUND	-	198,000.00	-
-- E --- 846 -----	TRANS TO CAPITAL PROJECT FUND	2,500.00	2,500.00	2,500.00
-- E --- 849 -----	OTHER CAPITAL PROJECTS FUND	-	1,275,000.00	-
-- E --- 850 -----	OPER TRSFR	387.30	364.55	-
-- E --- 8-- -----	TRANSFERS	1,763,484.74	3,285,569.19	1,963,888.00
-- E --- 941 -----	DUES/FEES	147,265.70	147,713.13	157,086.00
-- E --- 942 -----	EMPLOYEE DUES & FEES	-	1,027.00	424.00
-- E --- 971 -----	REFUND PMT.	30,341.84	7,589.43	-
-- E --- 972 -----	NON-AIDABLE REFUND	2,914.71	-	8,160.00
-- E --- 991 -----	GIFTS, SCHOLARSHIPS	515,694.98	218,551.79	411,980.00
-- E --- 994 -----	IMPLICIT RATE SUBSIDY	117,812.00	99,668.00	116,482.00
-- E --- 9-- -----	OTHER OBJECTS	814,029.23	474,549.35	694,132.00
-- E --- -----	GRAND TOTAL EXPENSES	25,042,385.41	35,862,151.45	45,569,950.00



## TAX BY MUNICIPALITY

Equalized Value - 2016      831,929,266  
 Equalized Value - 2017      895,856,664

<u>TAX DISTRICT</u>	<u>2016-17 TAX LEVY</u>	<u>2017-18 PERCENTAGE</u>	<u>2017-18 EQUALIZED VALUE</u>	<u>2017-18 PROPOSED TAX LEVY</u>
<u>CITY</u>				
La Crosse	\$      5.13	0.000001	579	\$      5.17
<u>VILLAGE</u>				
West Salem	\$ 3,491,081.69	0.467054	418,413,100	\$      3,737,982.40
<u>TOWNS</u>				
Bangor	\$    58,861.66	0.007671	6,871,744	\$      61,390.19
Barre	\$ 1,012,559.32	0.127815	114,503,600	\$    1,022,942.26
Burns	\$    1,631.64	0.000199	178,169	\$      1,591.71
Farmington	\$    3,538.99	0.000437	391,902	\$      3,501.14
Greenfield	\$ 817,111.91	0.099736	89,348,911	\$    798,217.50
Hamilton	\$ 2,173,111.48	0.262143	234,842,364	\$    2,098,014.19
Medary	\$ 123,020.94	0.015407	13,802,706	\$    123,309.41
Shelby	\$    54,466.07	0.006471	5,796,781	\$      51,786.78
Washington	\$ 102,090.18	0.013068	11,706,808	\$    104,585.26
<b>TOTALS</b>	<b>\$ 7,837,479.00</b>		<b>895,856,664</b>	<b>\$    8,003,326.00</b>

**DEPARTMENT OF PUBLIC INSTRUCTION  
2017-18 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	West Salem	6370
<b>DATA AS OF 10/13/2017, 7:30 AM</b>		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 16-17 Revenue Limit		
2016-17 General Aid Certification (16-17 Line 12A, src 621)	+	10,238,115
2016-17 Computer Aid Received (16-17 Line 17, Src 691)	+	11,661
2016-17 Hi Pov Aid (16-17 Line 12B, Src 628)	+	0
2016-17 Fnd 10 Levy Cert (16-17 Line 18, Levy 10 Src 211)	+	5,746,989
2016-17 Fnd 38 Levy Cert (16-17 Line 14B, Levy 38 Src 211)	+	80,990
2016-17 Fnd 41 Levy Cert (16-17 Line 14C, Levy 41 Src 211)	+	0
2016-17 Aid Penalty for Over Levy (16-17 FINAL Rev Limit Wksht)	-	0
2016-17 Total Levy for All Levied Non-Recurring Exemptions*	-	299,457
<b>*NET 2017-18 Base Revenue Built from 16-17 Data (Line 1)</b>	<b>=</b>	<b>15,778,298</b>
<p>*For 2016-17 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.)</p>		
<b>September &amp; Summer FTE Membership Averages</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg:(14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =		1,691
	<b>2014</b>	<b>2015</b>
Summer fte:	49	57
% (40,40,40)	20	23
Sept fte:	1,665	1,658
Special Needs		
Vouchers	0	0
Total fte	1,685	1,681
	<b>2016</b>	<b>2017</b>
Summer fte:	57	58
% (40,40,40)	23	21
Sept fte:	1,658	1,685
Special Needs		
Vouchers	0	0.00
Total fte	1,681	1,708
Line 6: Curr Avg:(15+.4ss)+(16+.4ss)+(17+.4ss) / 3 =		1,704
	<b>2015</b>	<b>2016</b>
Summer fte:	57	58
% (40,40,40)	23	21
Sept fte:	1,658	1,685
Special Needs		
Vouchers	0	0
Total fte	1,681	1,708
	<b>2017</b>	
Summer fte:	53	
% (40,40,40)	21	
Sept fte:	1,703	
Special Needs		
Vouchers	0.00	
Total fte	1,724	
Line 10B: Declining Enrollment Exemption =		
Average FTE Loss (Line 2 - Line 6, if > 0)		
X 1.00 =		
X (Line 5, Maximum 2017-2018 Revenue per Memb) =		
Non-Recurring Exemption Amount:		
Line 17: State Aid for Exempt Computers =		11,832
		Round to Dollar
Fall 2017 Property Values (actuals have been loaded below)		
2017 TIF-Out Tax Apportionment Equalized Valuation		895,856,664
Within the 2017-19 state budget (2017 Wisconsin Act 59), sec 79.095, Wis Stats was amended. Computer Aid is no longer based on the district's current year levy rate and exempt computer property value. Instead, the Exempt Computer Aid received in 2016-17 is increased by 1.47%. We have computed and pre-populated the 2017-18 amount in Line 17. Per state law, districts are required to use this amount in the 2017-18 Revenue Limit calculation		
CELL COLOR KEY: Auto-Calc	DPI Data	District-Entered
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>		
Calculation Revised: 10/3/2017, new Computer Aid logic.		

<b>2017-2018 Revenue Limit Worksheet</b>		
1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	15,778,298
2. Base Sept Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	1,691
3. 2016-17 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,330.75
4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		9,330.75
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	1,704
7. 2017-18 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	15,899,598
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	15,899,598	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2017-18 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 (2015-16 to 2016-17)	0	
E. Recurring Referenda to Exceed (If 2017-18 is first year)	0	
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		15,899,598
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		50,721
A. Non-Recurring Referenda to Exceed 2017-18 Limit	0	
B. Declining Enrollment Exemption for 2017-18 (from left)	0	
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2017-18	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	8,660	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. Private School Voucher Aid Deduction	42,061	
I. Private School Special Needs Voucher Aid Deduction	0	
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		15,950,319
12. Total Aid to be Used in Computation (12A + 12B)		10,444,843
A. 2017-18 October 15 General Aid Certification -> Cell is locked.	10,444,843	
B. State Aid to High Poverty Districts (not all districts)	0	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		5,505,476
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	5,505,476
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fund 10 including Src 211 & Src 691	5,505,476	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(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)		2,509,682
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,400,182	
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 Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		8,015,158
17. Src 691 (Comp Aid) Based on 2017 Wisconsin Act 59		11,832
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget		5,493,644
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		8,003,326
Line 19 is the total levy to be apportioned in the PI-401.		
	Levy Rate =	0.00893371
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 17, 2016  
 Marie Heider Meeting Room – 6:30 p.m.

**Convene**

President Syl Clements called the annual budget hearing of the School District of West Salem to order at 6:30 p.m. The meeting was noticed to the Coulee News on September 30 and October 14, 2016 and posted in the district office on October 12, 2016.

There were 11 district resident/voting members present at the meeting.

Board members present:

Melinda Kopnisky-Bloomfield, Ken Schlimgen, Greg Brickl, Jane Halverson, Tom Grosskopf, and Syl Clements.

**Presentation and Explanation of the Budget**

Mr. Clements called on Superintendent Troy Gunderson who presented a report on the Funds and their balances, proposed 2016-17 budget, tax levy by municipality, annual levy/revenue limit/mill rate, revenues and expenses, long-term debt, Community Service Fund 80, and Post Retirement Trust account, Fund 73.

<u>Expenditures</u>	<u>Actual 2015-16</u>	<u>Proposed 2016-17</u>
General Fund (10)	18,221,317.02	18,657,749.00
Special Revenue Trust (21)	48,427.57	4,334.00
Special Education (27)	2,888,755.18	2,878,927.00
Non Referendum Debt Service (38)	345,685.96	485,221.06
Debt Service (39)	1,793,514.34	3,027,748.00
Long Term Capital Improvement Trust (46)	0.00	0.00
Capital Projects (49)	0.00	0.00
Food Service (50)	1,020,713.80	971,440.00
Private Benefit Trust (72)	17,698.18	11,000.00
Post Employment Trust Fund (73)	603,253.92	516,934.00
Community Service (80)	103,019.44	212,521.32
<u>Property Tax Levy</u>		
General Fund	5,603,336	5,719,914
Non-Referendum Debt Service Fund	577,073	80,990
Debt Service	1,812,200	1,900,000
Community Service Fund	109,500	109,500
<b>TOTAL SCHOOL LEVY</b>	<b>8,102,109</b>	<b>7,810,404</b>

**Call for Adjournment**

There being no further business to come before the meeting, Ken Schlimgen moved, Greg Brickl seconded to adjourn at 7:08 p.m. Motion carried.

Respectfully submitted,

---

Jane Halverson, Clerk

School District of West Salem  
Annual School District Meeting  
October 17, 2016  
Marie Heider Meeting Room – 7:00 p.m.

**Convene**

President Syl Clements called the annual meeting of the School District of West Salem to order at 7:08 p.m. The meeting was noticed to the Coulee News on September 30 and October 14, 2016 and posted in the district office on October 12, 2016.

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

There were 11 district resident/voting members present at the meeting.

**Election of Permanent Chairperson**

Syl Clements called for nominations for a permanent chairperson.

Greg Brickl moved, Ken Schlimgen seconded to nominate Syl Clements.

Ken Schlimgen moved, Jane Halverson seconded to close nominations and a unanimous ballot be cast for Syl Clements. Motion carried.

Finance Director, Davita Molling, presented the Treasurer’s Report.

**Business**

Review of Community Service Fund 80, which includes the swimming pool, fitness center and custodian/other community service expenses.

**Electorate Authorizations:**

Ken Schlimgen moved, Melinda Kopnisky-Bloomfield seconded:

- 1) to authorize the salaries for the West Salem Board of Education during the 2016-17 school year; (Per State Statute, §120.10(3))

	<u>2015-2016</u>	<u>2016-2017</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

- 2) 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))

- 3) 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 of up to 4 acres of 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.
- 4) to authorize the School Board, pursuant to §120.13(25) of the Wisconsin Statutes, to lease School District Property located at 475 North Mark Street and 450 North Mark Street, 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.

**Superintendent's Report.**

Superintendent Gunderson reviewed financial information during the Budget Hearing No additional information was presented.

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

Jane Halverson 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 24, 2016. Motion carried.

**Time and Date of 2017 Annual Meeting**

Ken Schlimgen moved, Greg Brickl seconded to approve the date for the 2017 Annual Budget Hearing at 6:30 and Annual Meeting at 7:00 p.m. on Monday, October 16, 2017. Motion carried.

**Adjournment**

There being no further business to come before the meeting, Ken Schlimgen moved, Melinda Kopnisky-Bloomfield seconded to adjourn at 7:15 p.m. Motion carried.

Respectfully submitted,

---

Jane Halverson, Clerk

## FUND 80 - COMMUNITY SERVICE FUND

<u>COMMUNITY SERVICE PROGRAM</u>	<u>2016-17</u> <u>FY Activity</u>	<u>2017-18</u> <u>Proposed Budget</u>
<b><u>CUSTODIAN/OTHER COMM SVC</u></b>		
LOCAL PROPERTY TAX	\$ 22,033.00	\$ 22,033.00
OTHER REVENUE FM STATE SOURCES	\$ 10.00	\$ 40.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	<u>\$ 22,043.00</u>	<u>\$ 22,073.00</u>
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 13,117.22	\$ 15,746.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 4,763.50	\$ 8,084.00
SALES TAX PAYMENT TO STATE	\$ 385.07	\$ 1,000.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	<u>\$ 18,265.79</u>	<u>\$ 24,830.00</u>
<b><u>SWIMMING POOL</u></b>		
LOCAL PROPERTY TAX	\$ 56,543.00	\$ 56,543.00
ADMISSIONS	\$ 3,800.10	\$ 4,000.00
MEMBERSHIP AND PASSES	\$ 6,223.00	\$ 6,000.00
SWIMMING LESSONS	\$ 5,105.00	\$ 6,255.00
RESALE - NONCAPITAL OBJECT	\$ 560.00	\$ -
GIFTS - AQUATIC CENTER DONATION	\$ 38,046.19	\$ -
POOL RENTALS	\$ -	\$ 200.00
TOTAL POOL REVENUES	<u>\$ 110,277.29</u>	<u>\$ 72,998.00</u>
COMMUNITY SERVICE DIRECTOR-POOL	\$ 2,355.39	\$ 12,828.00
LIFE GUARD	\$ 10,314.00	\$ 15,000.00
BASKET ATTENDENT	\$ 4,089.96	\$ 6,000.00
TOTAL POOL STAFF-SALARIES	\$ 16,759.35	\$ 33,828.00
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 1,282.03	\$ 2,588.00
CONSTRUCTION SERVICES	\$ 61,212.66	\$ 32,000.00
MAINTENANCE/CONSTRUCTED SERVICES	\$ 2,523.69	\$ 2,500.00
UTILITIES	\$ 8,110.40	\$ 16,300.00
SUPPLIES/CAPITAL EQUIPMENT	\$ 35,591.08	\$ 44,437.00
DISTRICT DUES/FEES	\$ 853.48	\$ 1,500.00
TOTAL POOL EXPENSES	<u>\$ 126,332.69</u>	<u>\$ 133,153.00</u>
<b><u>FITNESS CENTER</u></b>		
LOCAL PROPERTY TAX	\$ 30,924.00	\$ 30,924.00
GIFTS - WS BOOSTER CLUB (NEW EQUIPMENT)	\$ 2,800.00	\$ -
FITNESS CENTER ADMISSIONS/MEMBERSHIPS	\$ 3,132.00	\$ 3,700.00
TOTAL FITNESS CTR REVENUES	<u>\$ 36,856.00</u>	<u>\$ 34,624.00</u>
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 9,732.42	\$ 11,037.00
COMMUNITY WORKER-FITNESS CENTER	\$ 13,630.97	\$ 15,000.00
TOTAL FITNESS CENTER-SALARIES	\$ 23,363.39	\$ 26,037.00
TOTAL FITNESS CENTER-BENEFITS	\$ 2,052.79	\$ 3,012.00
EQUIPMENT REPAIR	\$ 417.44	\$ 3,000.00
SUPPLIES/EQUIPMENT	\$ 19,927.43	\$ 3,500.00
TOTAL FITNESS CTR EXPENSES	<u>\$ 45,761.05</u>	<u>\$ 35,549.00</u>
TOTAL FUND 80 REVENUES	\$ 169,176.29	\$ 129,695.00
TOTAL FUND 80 EXPENSES	\$ 190,359.53	\$ 193,532.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	<u>\$ (21,183.24)</u>	<u>\$ (63,837.00)</u>
TOTAL FUND 80 REVENUES	\$ 169,176.29	\$ 129,695.00
TOTAL FUND 80 EXPENSES	\$ 190,359.53	\$ 193,532.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	<u>\$ (21,183.24)</u>	<u>\$ (63,837.00)</u>

**Prelim- \$2.4 Million due 2018**

**School District of West Salem  
REFERENDUM APPROVED LEVIES**

LEVY YEAR	FUND 39 DEBT SERVICE	Nov Ref (Q1 & Q2) & Payoff 2016 Bank Loan	November 2016 Referendum (Q1 & Q2)				Hypothetical 2018 Referendum			REFERENDUM APPROVED LEVIES	STATE AID IMPACT (A)	COMBINED COST (Factoring Aid)	COMBINED MILL RATE (B)	YEAR DUE	
		PHASE III - Bank Qualified \$9,900,000 G.O. SCHOOL IMPROVEMENT BONDS - FINAL Dated December 21, 2016 (First Interest 4/1/17)	PHASE IV - Bank Qualified \$10,000,000 G.O. CORPORATE PURPOSE BONDS - FINAL Dated April 6, 2017 (First Interest 10/1/17)	PHASE V - Bank Qualified \$5,100,000 G.O. PROMISSORY NOTES Dated January 8, 2018 (First Interest 4/1/18)	PHASE V - Bank Qualified \$1,500,000 G.O. PROMISSORY NOTES Dated June 1, 2018 (First Interest 10/1/18)	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1)	LESS: HYPOTHETICAL BID PREMIUM	TOTAL						PRINCIPAL (4/1)
2015	2016														
2016	2017	Actual Levy: \$1,812,200													
2017	2018	\$1,237,056													
2018	2019	\$789,468													
2019	2020	\$792,825													
2020	2021	\$794,298													
2021	2022	\$789,906													
2022	2023														
2023	2024														
2024	2025														
2025	2026														
2026	2027														
2027	2028														
2028	2029														
2029	2030														
2030	2031														
2031	2032														
2032	2033														
2033	2034														
2034	2035														
2035	2036														
2036	2037														
2037	2038														
		<b>\$7,010,219</b>	<b>\$15,010,985</b>	<b>\$13,535,379</b>	<b>\$5,100,000</b>	<b>\$790,808</b>	<b>(\$64,707)</b>	<b>\$5,826,102</b>	<b>\$1,500,000</b>	<b>\$103,650</b>	<b>\$1,603,650</b>	<b>\$42,986,315</b>	<b>(\$783,846)</b>	<b>\$42,202,470</b>	<b>IMPACT = \$0.25</b>

2015-16 Actual Levy: \$1,812,200  
2016-17 Actual Levy: \$1,900,000

Actual Levy: \$1,812,200

Total Interest Cost	\$12,566,167
Referendum Estimate	\$9,544,764
Current Estimate	\$3,021,403

Phase I & II: Cash Defeasance on June 21, 2016 and 2006 Bonds Refinanced on 7/5/2016.  
 (A) State aid based on incremental expenditure change vs. base year (Fiscal Year 2015-2016) at the following aid level (17-18 July Estimate): Tertiary Aid Percentage..... 17.21%  
 (B) Mill rate based on 2015, 2016, & estimated 2017 Equalized Valuation (TID-OUT) of \$793,880,317, \$831,929,266, & \$894,467,011, respectively, with annual growth of 2.00%.  
 (C) Includes \$19,904.21 for accrued interest on Bank Loan.  
 Note: Planning estimates only. Significant changes in market conditions will require adjustments to current financing plan.



POST EMPLOYMENT TRUST ACCOUNT  
FUND 73  
JUNE 30, 2017

Beginning Balance 7/1/2016		\$ 1,591,962.63
<b><u>Revenues:</u></b>		
2015-16 Contribution by West Salem School District for future retirees	\$ 100,000.00	
Interest Earned	\$ 26,605.34	
Retiree Contributions	\$ 29,333.80	
Value of District Pay-As-You-Go Contribution for current retirees	\$ 245,927.68	
- District Portion of Healthcare Cost		
- Implicit Rate Subsidy		
Total Post Retirement Trust Fund Revenues		<hr/> \$ 401,866.82
<b><u>Expenses:</u></b>		
District Portion of Healthcare Cost	\$ 146,259.68	
Retiree Portion of Healthcare Cost	\$ 29,333.80	
Distribution of 2016 Retiree PEB HRA Benefit from OPEB Trust Funds	\$ 27,000.00	
Implicit Rate Subsidy Value	\$ 99,668.00	
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		<hr/> \$ 302,261.48
Ending Balance 6/30/2017		<hr/> <hr/> \$ 1,691,567.97

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.

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