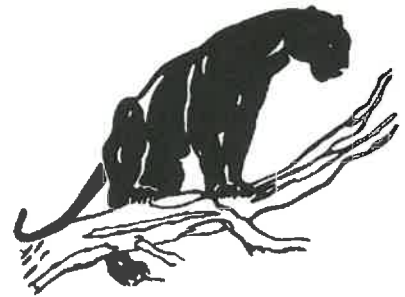


# School District of West Salem

## Annual Meeting Report



October 17, 2016



**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 Schlimgen, Treasurer  
Catherine Griffin, Director  
Melinda Kopnisky-Bloomfield, Director  
Greg Brickl, Director

Administration

Troy Gunderson – Superintendent  
Michael St. Pierre – Director of Instruction & Technology  
Josh Mallicoat - HS Principal  
Mike Malott – Assoc. HS Principal  
Ben Wopat - MS Principal  
Ryan Rieber- ES Principal  
Lisa Gerke – Assoc. ES Principal  
Eric Jensen - School Psychologist/Special Education Director

Board/Superintendent Administrative Assistant

Patrick Bahr

Transportation

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

Maintenance

Scott Johnson - Director

Activities

Jordan Gilge - HS Ath. Director  
Ryan Waldhart - MS Ath. Director

Food Service

Kerri Feyen - Director  
Heidi Knudson – Admin. Ass't

Finance

Davita Jo Molling, Director  
Tricia Mulholland, Ass't

Human Resources/Payroll

Barb Buswell

# SCHOOL DISTRICT OF WEST SALEM

## MONDAY, OCTOBER 17, 2016

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 Davita Molling
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>2015-2016</u>	<u>2016-2017</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 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.

d. I, \_\_\_\_\_, hereby move 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.

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 24, 2016.

9. Set the time and date for the 2017 annual meeting.  
(Third Monday in October is October 16th – 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 55% 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 almost 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 2015-16 included a transfer from regular education (Fund 10) in the amount of \$1,760,597.44, 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 has a long-term note with Union State Bank for the 2014 purchase of 25 acres of land from La Crosse County that will be paid off in 2017.

## Fund 39

Voters approved a referendum to pay for the high school addition/renovation in 2002. Administration has worked with a bonding agent to refinance callable bonds when allowed. After the elementary school was paid off, the District chose to defease an additional \$415,000 for payment on the remaining high school bonds in 2015 and another

\$510,000 in 2016, in addition to refinancing the balance of these bonds as they became callable on October 1, 2016.

## 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, 2016 is \$1,591,962.63. 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. In April 2016, the community passed a \$1,000,000 referendum to renovate the swimming pool and pool house which will be completed before opening in 2017.

## 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  
Revised: June 27, 2011

## 2015-16 Treasurer's Report

Fund	Beginning Fund Balance	2015-16 Revenues	2015-16 Expenses	Ending Fund Balance
10 - - GENERAL FUND	\$ 2,972,114.86	\$ 18,208,552.46	\$ 18,221,317.02	\$ 2,959,350.30
21 - - SPECIAL REVENUE TRUST FUND	\$ 201,539.11	\$ 39,471.07	\$ 48,427.57	\$ 192,582.61
27 - - SPECIAL EDUCATION	\$ -	\$ 2,888,755.18	\$ 2,888,755.18	\$ -
38 - - NON-REFERENDUM DEBT SERV.	\$ 172,843.02	\$ 577,073.00	\$ 345,685.96	\$ 404,230.06
39 - - REFERENDUM APPROVED DEBT SERV.	\$ 1,138,396.97	\$ 1,812,249.59	\$ 1,793,514.34	\$ 1,157,132.22
46 - - LONG TERM CAPITAL IMPROVEMENT TRUST	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
50 - - FOOD SERVICE	\$ 61,170.20	\$ 966,436.74	\$ 1,020,713.80	\$ 6,893.14
72 - - PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 248,663.61	\$ 9,906.34	\$ 17,698.18	\$ 240,871.77
73 - - POST EMPLOYMENT TRUST FUND	\$ 1,716,594.55	\$ 478,622.00	\$ 603,253.92	\$ 1,591,962.63
80 - - COMMUNITY SERVICE FUND	\$ 62,704.46	\$ 125,335.30	\$ 103,019.44	\$ 85,020.32
GRAND TOTAL REVENUES	<u>\$ 6,574,026.78</u>	<u>\$ 25,108,901.68</u>	<u>\$ 25,042,385.41</u>	<u>\$ 6,640,543.05</u>

		2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget
<b>GENERAL FUND (10)</b>				
ASSETS (700000)		\$ 3,501,366.45	\$ 3,347,365.77	\$ 3,388,351.17
LIABILITIES (800000)		\$ 529,251.59	\$ 388,015.47	\$ 579,001.17
TOTAL FUND BALANCE (930000)		\$ 2,972,114.86	\$ 2,959,350.30	\$ 2,809,350.30
10 R --- 210	LOCAL PROPERTY/MOBILE HOME TAXES	\$ 5,581,764.53	\$ 5,644,079.94	\$ 5,762,414.00
10 R --- 240	MISC OTHER LOCAL REVENUES	\$ 7,213.93	\$ 6,693.44	\$ 7,000.00
10 R --- 260	NON-CAPITAL SALES	\$ 3,188.47	\$ 1,549.68	\$ 2,750.00
10 R --- 270	SCHOOL ACTIVITY INC	\$ 61,627.25	\$ 62,245.87	\$ 63,000.00
10 R --- 280	INTEREST ON INVESTMENTS	\$ 1,395.36	\$ 3,009.55	\$ 2,500.00
10 R --- 290	OTHER REVENUE FROM LOCAL SOURCE	\$ 81,742.49	\$ 122,441.33	\$ 110,434.00
10 R --- 340	PYMT FOR SVCS FM OTHER SCHOOLS- OE	\$ 1,098,942.46	\$ 1,147,194.45	\$ 1,486,759.00
10 R --- 510	TRANSIT OF AIDS - CESA - FED.	\$ 16,531.00	\$ 23,717.13	\$ 23,161.00
10 R --- 610	STATE AID - CATEGORICAL	\$ 386,399.08	\$ 383,800.52	\$ 555,750.00
10 R --- 620	EQUALIZATION AID	\$ 10,898,102.00	\$ 10,122,523.00	\$ 10,220,576.00
10 R --- 630	SPECIAL PROJECT GRANTS	\$ 17,160.00	\$ 19,785.83	\$ -
10 R --- 690	OTHER STATE SOURCE REVENUE	\$ 55,179.05	\$ 33,703.00	\$ 11,621.00
10 R --- 730	SPECIAL PROJECT GRANTS	\$ 37,950.00	\$ 33,288.63	\$ 39,173.00
10 R --- 750	TITLE I - FED.AID	\$ 142,227.00	\$ 138,158.00	\$ 132,344.00
10 R --- 770	FED AID REC'D THROUGH COUNTIES	\$ 1,557.21	\$ 1,103.34	\$ 500.00
10 R --- 780	FED AID-REC'D FM DPI	\$ 10,813.00	\$ 15,955.84	\$ 10,067.00
10 R --- 860	SALE OF CAPITAL EQUIP	\$ 3,651.00	\$ 320,366.00	\$ 15,700.00
10 R --- 870	LONG-TERM DEBT PROCEEDS	\$ -	\$ 80,831.06	\$ -
10 R --- 960	INSURANCE DIVIDEND & REFUNDS	\$ 11,681.96	\$ 13,515.80	\$ 18,000.00
10 R --- 970	REFUND OF PRIOR YEAR EXPENSE	\$ 37,458.25	\$ 33,259.97	\$ 43,000.00
10 R --- 990	OTHER MISC REVENUES	\$ 533.44	\$ 1,330.08	\$ 3,000.00
	TOTAL FUND 10 REVENUES	\$ 18,455,117.48	\$ 18,208,552.46	\$ 18,507,749.00
10 E --- 110	UNDIFFERENTIATED SS CURRICULUM	\$ 4,951,680.96	\$ 4,746,989.33	\$ 4,818,898.00
10 E --- 120	REGULAR CURRICULUM	\$ 2,644,539.21	\$ 2,668,722.59	\$ 2,625,057.00
10 E --- 130	VOCATIONAL CURRICULUM	\$ 375,162.41	\$ 382,261.55	\$ 415,098.00
10 E --- 140	PHYSICAL AND HEALTH	\$ 570,224.42	\$ 552,924.64	\$ 572,878.00
10 E --- 160	CO-CURRICULAR ACTIVITIES	\$ 422,871.58	\$ 452,267.26	\$ 464,169.00
10 E --- 170	SPECIAL NEEDS	\$ 1,222.71	\$ 1,012.46	\$ 1,145.00
10 E --- 210	PUPIL SERVICES	\$ 428,825.50	\$ 453,063.34	\$ 456,796.00
10 E --- 220	INSTRUCTIONAL STAFF SERVICES	\$ 699,552.89	\$ 726,920.35	\$ 796,191.00
10 E --- 230	GENERAL ADMINISTRATION	\$ 407,347.88	\$ 411,901.60	\$ 423,578.00
10 E --- 240	SCHOOL BUILDING ADMINISTRATION	\$ 981,227.21	\$ 974,983.69	\$ 1,021,938.00
10 E --- 250	BUSINESS/FACILITIES OPERATIONS	\$ 3,278,277.65	\$ 2,861,554.23	\$ 2,877,373.00
10 E --- 260	CENTRAL SERVICES	\$ 545,994.25	\$ 726,823.62	\$ 868,666.00
10 E --- 270	INSURANCE AND JUDGMENTS	\$ 188,420.81	\$ 212,338.19	\$ 201,233.00
10 E --- 280	DEBT SERVICES	\$ 30,331.09	\$ 367,968.29	\$ 279,280.00
10 E --- 290	OTHER SUPPORT SERVICES	\$ 262,853.94	\$ 103,905.88	\$ 198,136.00
10 E --- 410	INTERFUND & INTERGOVN TRANSFER	\$ 1,634,907.93	\$ 1,763,484.74	\$ 1,757,558.00
10 E --- 430	GENERAL TUITION-OPEN ENROLLMENT	\$ 655,470.85	\$ 781,326.01	\$ 871,255.00
10 E --- 490	OTHER NON-PROGRAM TRANSACTIONS	\$ 828.00	\$ 32,869.25	\$ 8,500.00
	TOTAL FUND 10 EXPENSES	\$ 18,079,739.29	\$ 18,221,317.02	\$ 18,657,749.00
<b>SPECIAL REVENUE TRUST (21)</b>				
ASSETS		\$ 203,821.61	\$ 192,582.61	\$ 192,582.61
LIABILITIES		\$ 2,282.50	\$ -	\$ -
FUND BALANCE		\$ 201,539.11	\$ 192,582.61	\$ 192,582.61
REVENUE		\$ 37,786.56	\$ 39,471.07	\$ 4,334.00
EXPENSE		\$ 40,122.33	\$ 48,427.57	\$ 4,334.00
<b>SPECIAL EDUCATION FUND (27)</b>				
ASSETS		\$ 3,992.32	\$ 5,409.70	\$ 5,000.00
LIABILITIES		\$ 3,992.32	\$ 5,409.70	\$ 5,000.00
FUND BALANCE		\$ -	\$ -	\$ -
REVENUE		\$ 2,763,416.88	\$ 2,888,755.18	\$ 2,878,927.00
EXPENSE		\$ 2,763,416.88	\$ 2,888,755.18	\$ 2,878,927.00



**NON REFERENDUM DEBT SERVICE (38)**

ASSETS	\$ 172,843.02	\$ 404,230.06	\$ -
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 172,843.02	\$ 404,230.06	\$ -
REVENUE	\$ 345,686.00	\$ 577,073.00	\$ 80,990.00
EXPENSE	\$ 172,842.98	\$ 345,685.96	\$ 485,221.06

**DEBT SERVICE (39)**

ASSETS	\$ 1,151,396.97	\$ 1,255,532.22	\$ 28,434.22
LIABILITIES	\$ 13,000.00	\$ 98,400.00	\$ -
FUND BALANCE	\$ 1,138,396.97	\$ 1,157,132.22	\$ 28,434.22
REVENUE	\$ 1,713,463.87	\$ 1,812,249.59	\$ 1,900,050.00
EXPENSE	\$ 1,693,217.93	\$ 1,793,514.34	\$ 3,028,748.00

**LONG TERM CAPITAL IMPROVEMENT TRUST (46)**

ASSETS	\$ -	\$ 2,500.00	\$ 5,010.00
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ 2,500.00	\$ 5,010.00
REVENUE	\$ -	\$ -	\$ 2,510.00
EXPENSE	\$ -	\$ -	\$ -

**CAPITAL PROJECTS FUND (49)**

ASSETS	\$ -	\$ -	\$ -
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ 1,024,180.00	\$ -	\$ -
EXPENSE	\$ 1,024,180.00	\$ -	\$ -

**FOOD SERVICE (50)**

ASSETS	\$ 89,206.34	\$ 37,546.88	\$ 39,433.14
LIABILITIES	\$ 28,036.14	\$ 30,653.74	\$ 25,040.00
FUND BALANCE	\$ 61,170.20	\$ 6,893.14	\$ 14,393.14
REVENUE	\$ 930,829.76	\$ 966,436.74	\$ 978,940.00
EXPENSE	\$ 952,458.84	\$ 1,020,713.80	\$ 971,440.00

**STUDENT ACTIVITY FUND (60)**

ASSETS	\$ 188,115.73	\$ 301,920.56	\$ 250,000.00
LIABILITIES	\$ 188,115.73	\$ 301,920.56	\$ 250,000.00

**PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)**

ASSETS	\$ 248,663.61	\$ 240,871.77	\$ 240,871.77
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 248,663.61	\$ 240,871.77	\$ 240,871.77
REVENUE	\$ 87,776.82	\$ 9,906.34	\$ 11,000.00
EXPENSE	\$ 12,989.85	\$ 17,698.18	\$ 11,000.00

**POST EMPLOYMENT TRUST FUND (73)**

ASSETS	\$ 1,716,594.55	\$ 1,591,962.63	\$ 1,691,962.63
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 1,716,594.55	\$ 1,591,962.63	\$ 1,691,962.63
REVENUE	\$ 646,117.93	\$ 478,622.00	\$ 616,934.00
EXPENSE	\$ 667,424.40	\$ 603,253.92	\$ 516,934.00

**COMMUNITY SERVICE FUND (80)**

ASSETS	\$ 69,115.19	\$ 88,265.50	\$ -
LIABILITIES	\$ 6,410.73	\$ 3,245.18	\$ -
FUND BALANCE	\$ 62,704.46	\$ 85,020.32	\$ -
REVENUE	\$ 128,931.85	\$ 125,335.30	\$ 127,501.00
EXPENSE	\$ 103,833.86	\$ 103,019.44	\$ 212,521.32

<b>2016-17 PROPERTY TAX LEVY</b>		
	Actual 2015-16	Proposed 2016-17
GENERAL FUND (10)	\$ 5,603,336	\$ 5,719,914
NON-REFERENDUM DEBT SVC (38)	\$ 577,073	\$ 80,990
DEBT SERVICE (39)	\$ 1,812,200	\$ 1,900,000
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	<u>\$ 8,102,109</u>	<u>\$ 7,810,404</u>
TOTAL SCHOOL LEVY RATE	0.01020	0.00939

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

<u>Revenues</u>	<u>2015-16</u>	<u>2016-17 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 1,763,485	\$ 1,757,558
200 - LOCAL SOURCES	\$ 9,055,321	\$ 8,733,749
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 1,289,690	\$ 1,549,108
500 - INTERMEDIATE SOURCES (CESA)	\$ 27,818	\$ 27,661
600 - STATE SOURCES	\$ 11,157,582	\$ 11,426,781
700 - FEDERAL SOURCES	\$ 918,131	\$ 956,035
800 - OTHER FINANCING SOURCES	\$ 401,947	\$ 16,700
900 - OTHER MISC.	\$ 494,927	\$ 641,343
TOTAL REVENUES	<u>\$ 25,108,902</u>	<u>\$ 25,108,935</u>

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

				2014-15	2015-16	2016-17
<u>REVENUE SOURCE</u>				<u>FY Activity</u>	<u>FY Activity</u>	<u>Original Budget</u>
-- R ---	110	-----	GENERAL FUND TRANSFER	1,634,907.93	1,763,484.74	1,757,558.00
-- R ---	1--	-----	INTERFUND TRANSFERS	1,634,907.93	1,763,484.74	1,757,558.00
-- R ---	211	-----	LOCAL PROPERTY TAX	7,706,891.00	8,102,109.00	7,810,404.00
-- R ---	213	-----	MOBILE HOME TAX	43,310.40	40,177.24	42,000.00
-- R ---	219	-----	OTHER TAXES-PILT	189.13	566.70	500.00
-- R ---	249	-----	OTHER LOCAL SERVICES	7,213.93	6,693.44	7,000.00
-- R ---	251	-----	STUDENT SALES	535,993.36	567,369.64	571,006.00
-- R ---	252	-----	ADULT SALES	12,842.65	14,575.85	14,700.00
-- R ---	254	-----	STUDENT SALES-MILK	19,639.20	26,615.40	27,000.00
-- R ---	255	-----	CATERING REVENUES	8,135.77	9,054.43	9,100.00
-- R ---	260	-----	NON-CAPITAL SALES	78.69	0.00	0.00
-- R ---	262	-----	RESALE - NON CAPITAL OBJ	3,109.78	1,549.68	2,750.00
-- R ---	271	-----	ADMISSIONS	57,852.90	62,889.31	64,000.00
-- R ---	272	-----	MEMBERSHIP AND PASSES	4,227.00	3,020.00	3,500.00
-- R ---	273	-----	FITNESS CENTER ADMISSIONS	5,091.00	3,701.00	3,700.00
-- R ---	274	-----	FITNESS CENTER CLASSES	202.00	0.00	0.00
-- R ---	275	-----	MEMO PANTHER PLAZA TAX DU	0.00	0.00	500.00
-- R ---	276	-----	SWIMMING LESSONS/CLASSES	3,786.00	2,041.00	2,000.00
-- R ---	279	-----	SCHOOL ACTIVITY INC (WIAA	9,349.20	6,219.86	7,000.00
-- R ---	280	-----	INTEREST ON INVESTMENTS	41,194.41	41,710.87	43,405.00
-- R ---	291	-----	GIFTS	127,730.20	60,171.99	19,423.00
-- R ---	292	-----	STUDENT FEES	69,737.37	94,619.06	94,000.00
-- R ---	293	-----	RENTALS	6,204.92	10,929.22	10,261.00
-- R ---	294	-----	STUDENT TRANSPORTATION	2,270.40	225.67	500.00
-- R ---	297	-----	STUDENT FINES	736.83	1,081.47	1,000.00
-- R ---	2--	-----	REVENUE FROM LOCAL SOURCE	8,665,786.14	9,055,320.83	8,733,749.00
-- R ---	343	-----	CO-OP CO-CURRICULAR REVEN	14,399.08	13,151.33	14,400.00
-- R ---	345	-----	OPEN ENROLLMENT TUITION F	1,084,543.38	1,134,043.12	1,472,359.00
-- R ---	346	-----	NON OE TUITION FM OTHER S	22,644.03	44,893.29	36,774.00
-- R ---	347	-----	OPEN ENROLLMENT-SPED ED T	77,847.69	69,398.59	0.00
-- R ---	390	-----	OTHER PYMT FM WISC SCHOOL	15,300.00	28,204.00	25,575.00
-- R ---	3--	-----	INTER-DISTRICT TRANSFERS	1,214,734.18	1,289,690.33	1,549,108.00
-- R ---	516	-----	TRANSIT OF STATE AIDES-CE	7,995.17	16,755.13	14,500.00
-- R ---	517	-----	TRANSIT OF AIDS - CESA -	16,531.00	11,063.13	13,161.00
-- R ---	5--	-----	REV FROM INTERMEDIATE SOU	24,526.17	27,818.26	27,661.00
-- R ---	611	-----	STATE HANDICAPPED AID	587,065.00	583,069.00	623,644.00
-- R ---	612	-----	STATE TRANSPORTATION AID	58,979.08	56,663.52	58,000.00
-- R ---	613	-----	STATE LIBRARY AID	68,520.00	71,537.00	71,500.00
-- R ---	617	-----	STATE FOOD SERVICE AID	14,316.67	14,661.04	15,150.00
-- R ---	619	-----	EQUAL AID ADJUSTMENT	258,900.00	255,600.00	426,250.00
-- R ---	621	-----	EQUALIZATION AID	10,898,102.00	10,122,523.00	10,220,576.00
-- R ---	630	-----	SPECIAL PROJECT GRANTS	17,160.00	19,785.83	0.00
-- R ---	690	-----	OTHER REVENUE FM STATE SO	40.00	40.00	40.00
-- R ---	691	-----	COMPUTER AID	19,515.00	14,796.00	11,621.00
-- R ---	699	-----	OTHER STATE SOURCE REVENU	35,664.05	18,907.00	0.00
-- R ---	6--	-----	REVENUE FROM STATE SOURCE	11,958,261.80	11,157,582.39	11,426,781.00

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

		2014-15	2015-16	2016-17	
REVENUE SOURCE		FY Activity	FY Activity	Original Budget	
-- R ---	714 -----	DONATED COMMODITIES	64,783.88	59,565.16	66,000.00
-- R ---	717 -----	FEDERAL FOOD SERVICE AID	237,026.96	256,017.92	259,000.00
-- R ---	730 -----	SPECIAL PROJECT GRANTS	342,192.54	366,624.89	372,468.00
-- R ---	751 -----	TITLE I - FED.AID	142,227.00	138,158.00	132,344.00
-- R ---	770 -----	FED AID RECD THRU MUNICIPAL	16,277.64	1,103.34	500.00
-- R ---	780 -----	FED AID-REC'D FM DPI	141,827.39	96,661.31	125,723.00
-- R ---	7-- -----	REVENUE FROM FEDERAL SOUR	944,335.41	918,130.62	956,035.00
-- R ---	861 -----	SALE OF CAPITAL EQUIPMENT	9,371.00	321,116.00	16,700.00
-- R ---	878 -----	CAPITAL LEASES - PURCHASE	1,024,180.00	80,831.06	0.00
-- R ---	8-- -----	OTHER FINANCIAL SOURCES	1,033,551.00	401,947.06	16,700.00
-- R ---	951 -----	DISTR OFEB & SUPPLEMENTAL	549,075.14	397,467.50	519,949.00
-- R ---	952 -----	PLAN MEMBER CONTRIBUTIONS	42,922.68	36,793.93	38,235.00
-- R ---	955 -----	DISTRICT CONTRIBUTION-HRA	15,532.08	12,560.17	18,750.00
-- R ---	964 -----	INS DIVIDEND & REFUNDS	11,681.96	13,515.80	18,000.00
-- R ---	971 -----	REFUND OF PRIOR YEAR EXPE	37,459.22	33,259.97	43,000.00
-- R ---	990 -----	OTHER MISC REVENUES	533.44	1,330.08	3,409.00
-- R ---	9-- -----	OTHER SOURCES OF REVENUE	657,204.52	494,927.45	641,343.00
-- R ---	---	Grand Total Revenues	26,133,307.15	25,108,901.68	25,108,935.00

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

<u>Expenses</u>	<u>2015-16 Actual</u>	<u>2016-17 Budget</u>
100 - SALARIES	\$ 10,879,281	\$ 10,978,198
200 - EMPLOYEE BENEFITS	\$ 4,358,727	\$ 4,655,132
300 - PURCHASED SERVICES	\$ 2,597,848	\$ 2,792,646
400 - NON CAPITAL OBJECTS	\$ 1,330,564	\$ 1,432,482
500 - CAPITAL OBJECTS	\$ 551,220	\$ 398,560
600 - DEBT RETIREMENT	\$ 2,507,169	\$ 3,823,249
700 - INSURANCE AND JUDGEMENTS	\$ 240,063	\$ 227,496
800 - TRANSFER TO OTHER FUND	\$ 1,763,485	\$ 1,757,558
900 - OTHER EXPENSES	\$ 814,029	\$ 701,553
TOTAL EXPENSES	<u>\$ 25,042,385</u>	<u>\$ 26,766,874</u>

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

		2014-15	2015-16	2016-17
EXPENSE OBJECT		FY Activity	FY Activity	Original Budget
-- E --- 1--	SALARIES	10,757,535.50	10,879,280.76	10,978,198.00
-- E --- 212	RETIREMENT-EMPLOYER SHARE	676,619.45	665,495.21	669,227.00
-- E --- 218	CONTRIBUTION FOR RETIREES	564,607.22	410,027.67	209,212.00
-- E --- 222	SOCIAL SECURITY-EMPLOYER	662,552.31	671,468.30	698,314.00
-- E --- 229	MEDICARE-EMPLOYER SHARE	155,103.70	157,188.23	164,956.00
-- E --- 230	LIFE INSURANCE	28,371.83	16,468.33	11,571.00
-- E --- 241	HEALTH REIMB ACCOUNT	143,520.54	157,495.24	175,053.00
-- E --- 243	DENTAL INSURANCE	138,004.53	145,123.12	142,338.00
-- E --- 248	MULTIPLE HEALTH INSURANCE	1,685,836.92	1,660,624.18	2,118,564.00
-- E --- 249	LONG TERM CARE INS	18,160.58	0.00	0.00
-- E --- 251	LONG TERM DISABILITY	45,665.07	48,062.01	41,641.00
-- E --- 292	ANNUITY PAID BY DISTRICT	12,000.00	12,000.00	12,000.00
-- E --- 295	MEAL REIMBURSEMENT	0.00	0.00	1,000.00
-- E --- 296	OPTIONAL CASH IN LIEU OF INS	415,814.92	414,152.16	410,756.00
-- E --- 299	MISCELLANEOUS	0.00	622.50	500.00
-- E --- 2--	EMPLOYEE BENEFITS	4,546,257.07	4,358,726.95	4,655,132.00
-- E --- 310	PERSONAL/PURCHASED SERVIC	378,779.59	409,369.14	450,369.00
-- E --- 312	PERSONAL SERVICE-LEGAL	56,310.54	42,630.08	40,000.00
-- E --- 313	PERSONAL SERVICE-AUDIT	8,090.00	8,315.00	9,000.00
-- E --- 319	DRUG COST - TESTING	3,119.25	5,122.50	4,200.00
-- E --- 320	EQUIPMENT REPAIR	1,546.14	2,261.11	2,500.00
-- E --- 324	MAINTENANCE SERVICES	178,637.84	207,631.99	209,594.00
-- E --- 327	CONSTRUCTION SERVICES	564,317.17	7,641.39	64,000.00
-- E --- 329	TRASH PICKUP - ALL SCHOOL	24,311.75	24,279.15	25,000.00
-- E --- 331	GAS FOR HEAT	107,481.50	81,841.70	93,400.00
-- E --- 336	ELECTRICITY NON HEAT	344,742.22	364,324.21	369,800.00
-- E --- 337	WATER	25,224.19	23,404.10	26,350.00
-- E --- 338	SEWERAGE	29,841.12	30,452.44	30,800.00
-- E --- 341	PUPIL TRAVEL-PURCHASED SE	17,646.15	30,865.72	21,200.00
-- E --- 342	EMPLOYEE TRAVEL	23,921.74	27,859.42	47,119.00
-- E --- 343	TRAVEL-CONTRACTED SVCS	3,332.55	3,098.45	3,250.00
-- E --- 348	VEHICLE FUEL	85,043.97	59,249.71	79,700.00
-- E --- 353	POSTAGE AND CARTAGE	20,205.49	19,312.05	21,600.00
-- E --- 355	TELEPHONE AND TELEGRAPH	13,741.46	11,758.92	13,550.00
-- E --- 358	ON-LINE COMMUNICATIONS SE	10,658.60	40,658.06	41,000.00
-- E --- 370	PRIVATE EDUC. SERVICES	143,514.17	205,403.07	149,214.00
-- E --- 381	MUNICIPALITY PAYMENTS	9,400.00	9,680.00	6,700.00
-- E --- 382	INTERDISTRICT PMT. IN WIS	626,171.79	731,483.10	800,987.00
-- E --- 385	PYMT TO GOVT UNIT	9,401.52	51,787.31	65,000.00
-- E --- 386	TRANSFERS TO CESA	171,463.04	176,622.87	179,007.00
-- E --- 387	PAYMENT TO STATE	1,797.81	9,473.15	4,306.00
-- E --- 389	PYMT TO WTC	43,700.58	13,323.57	35,000.00
-- E --- 3--	PURCHASED SERVICES	2,902,400.18	2,597,848.21	2,792,646.00
-- E --- 411	SUPPLIES	462,372.04	480,933.95	546,338.00
-- E --- 412	WORKBOOKS	2,372.60	1,395.21	2,051.00
-- E --- 415	FOOD	452,917.50	459,837.68	463,800.00
-- E --- 416	MEDICAL SUPPLIES	4,405.97	2,727.22	4,000.00
-- E --- 419	OTHER SUPPLIES (TIRES)	1,446.00	5,803.04	7,000.00
-- E --- 422	APPAREL/UNIFORMS	6,487.07	8,889.06	9,150.00
-- E --- 430	MEDIA	0.00	784.40	1,500.00

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

			2014-15	2015-16	2016-17
<u>EXPENSE OBJECT</u>			<u>FY Activity</u>	<u>FY Activity</u>	<u>Original Budget</u>
-- E --- 431 -----	AUDIO VISUAL MEDIA		387.20	593.17	1,479.00
-- E --- 432 -----	LIBRARY BOOKS		37,966.17	33,758.90	40,454.00
-- E --- 433 -----	NEWSPAPERS		1,195.99	496.48	574.00
-- E --- 434 -----	PERIODICALS		4,370.90	3,641.80	4,203.00
-- E --- 435 -----	PROGRAMMED COMPUTER SOFTW		21,209.17	17,537.03	25,077.00
-- E --- 439 -----	OTHER MEDIA		10,464.19	19,065.48	16,056.00
-- E --- 440 -----	NON-CAPITAL EQUIPMENT		46,893.71	50,046.84	56,978.00
-- E --- 450 -----	OBJECTS FOR RESALE		5,722.64	5,065.22	7,050.00
-- E --- 470 -----	TEXT BOOKS		90,963.06	86,750.20	97,257.00
-- E --- 480 -----	NON-INSTRUCT COMPUTER SOFTWRE		174,451.88	153,238.43	149,515.00
-- E --- 490 -----	OTHER NON-CAPITAL ITEMS		308.00	0.00	0.00
-- E --- 4-- -----	NON-CAPITAL OBJECTS		1,323,934.09	1,330,564.11	1,432,482.00
-- E --- 521 -----	SITE IMPROVEMENT - ADDITI		28,606.28	47,446.61	0.00
-- E --- 541 -----	BUILDING IMPROVEMENTS		0.00	17,839.00	0.00
-- E --- 551 -----	EQUIPMENT PURCHASE ADDITI		1,150,826.63	166,579.65	145,098.00
-- E --- 561 -----	EQUIPMENT PURCHASE REPLAC		71,719.26	167,012.73	68,736.00
-- E --- 563 -----	EQUIPMENT REPLACE VEHICLE		90,061.50	105,462.00	127,516.00
-- E --- 571 -----	EQUIPMENT RENTAL		44,614.50	46,880.22	57,210.00
-- E --- 5-- -----	CAPITAL OBJECTS		1,385,828.17	551,220.21	398,560.00
-- E --- 673 -----	LONG-TERM NOTE - PRINCIPAL		158,392.25	327,510.75	476,179.00
-- E --- 675 -----	LONG TERM BONDS - PRINCIPAL		1,315,000.00	1,470,000.00	2,941,566.00
-- E --- 678 -----	CAPITAL LEASE - PRINCIPAL		20,374.73	355,473.60	290,914.00
-- E --- 682 -----	TEMPORARY NOTE INTEREST		8,441.76	8,110.95	8,000.00
-- E --- 683 -----	LONG-TERM NOTE INTEREST		14,450.73	18,175.21	9,042.00
-- E --- 685 -----	LONG TERM BONDS INTEREST		361,717.93	313,320.00	58,718.00
-- E --- 688 -----	CAPITAL LEASE INTEREST		589.60	3,983.74	9,166.00
-- E --- 690 -----	OTHER DEBT RETIREMENT		39,891.00	10,194.34	28,464.00
-- E --- 691 -----	PAYING AGENT FEES-DEBT RETIRE		925.00	400.00	1,200.00
-- E --- 6-- -----	DEBT RETIREMENT		1,919,783.00	2,507,168.59	3,823,249.00
-- E --- 711 -----	DISTRICT LIABILITY INSURA		24,039.97	25,362.12	25,235.00
-- E --- 712 -----	DISTRICT PROPERTY INSURAN		39,087.00	39,906.95	41,665.00
-- E --- 713 -----	WORKERS COMPENSATION		124,980.84	145,402.40	130,927.00
-- E --- 719 -----	OTHER INSURANCE - FLEET -		25,648.19	26,823.53	27,669.00
-- E --- 730 -----	UNEMPLOYMENT COMPENSATION		5,241.53	2,567.61	2,000.00
-- E --- 7-- -----	INSURANCE AND JUDGMENTS		218,997.53	240,062.61	227,496.00
-- E --- 827 -----	TRANSFER TO SPECIAL EDUCA		1,632,608.06	1,760,597.44	1,755,058.00
-- E --- 846 -----	TRANS TO CAPITAL PROJECT		0.00	2,500.00	2,500.00
-- E --- 850 -----	TRSFER TO FOOD SVC		2,299.87	387.30	0.00
-- E --- 8-- -----	TRANSFERS		1,634,907.93	1,763,484.74	1,757,558.00
-- E --- 941 -----	DISTRICT DUES/FEES		132,149.62	147,265.70	164,569.00
-- E --- 971 -----	REFUND PMT.		5,061.07	30,341.84	0.00
-- E --- 972 -----	NON-AIDABLE REFUND		0.00	2,914.71	8,500.00
-- E --- 991 -----	GIFTS, SCHOLARSHIPS		583,605.20	515,694.98	412,002.00
-- E --- 994 -----	IMPLICIT RATE SUBSIDY		99,767.00	117,812.00	116,482.00
-- E --- 9-- -----	OTHER OBJECTS		820,582.89	814,029.23	701,553.00
-- E --- --- -----	GRAND TOTAL EXPENSES		25,510,226.36	25,042,385.41	26,766,874.00

## TAX BY MUNICIPALITY

Equalized Value - 2015      793,880,317  
 Equalized Value - 2016      831,929,266

<u>TAX DISTRICT</u>	<u>2015-16 TAX LEVY</u>	<u>2016-17 PERCENTAGE</u>	<u>2016-17 EQUALIZED VALUE</u>	<u>2016-17 PROPOSED TAX LEVY</u>
<u>CITY</u>				
La Crosse	\$      5.44	0.000001	545	\$      5.12
<u>VILLAGE</u>				
West Salem	\$ 3,584,600.08	0.445434	370,569,800	\$      3,479,021.55
<u>TOWNS</u>				
Bangor	\$      58,891.40	0.007510	6,248,022	\$      58,658.32
Barre	\$   1,016,899.59	0.129195	107,480,700	\$   1,009,061.38
Burns	\$      1,676.75	0.000208	173,195	\$      1,626.01
Farmington	\$      3,753.50	0.000452	375,655	\$      3,526.76
Greenfield	\$    839,532.02	0.104257	86,734,435	\$    814,289.15
Hamilton	\$   2,310,758.95	0.277272	230,670,479	\$   2,165,604.34
Medary	\$    127,409.02	0.015696	13,058,372	\$    122,595.95
Shelby	\$      55,973.91	0.006949	5,781,440	\$      54,277.91
Washington	\$    102,608.34	0.013026	10,836,623	\$    101,737.50
<b>TOTALS</b>	<b>\$ 8,102,109.00</b>		<b>831,929,266</b>	<b>\$    7,810,404.00</b>



**DEPARTMENT OF PUBLIC INSTRUCTION  
2016-17 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b> West Salem		6370
<b>DATA AS OF 7/5/2016 7:25 AM</b>		
<b>Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 15-16 Revenue Limit</b>		
2015-16 General Aid Certification (15-16 Line 12A, src 621)	+	10,122,523
2015-16 Computer Aid Received (15-16 Line 17, Src 691)	+	14,796
2015-16 Hi Pov Aid (15-16 Line 12B, Src 628)	+	0
2015-16 Fnd 10 Levy Cert (15-16 Line 18, Levy 10 Src 211)	+	5,603,336
2015-16 Fnd 38 Levy Cert (15-16 Line 14B, Levy 38 Src 211)	+	577,073
2015-16 Fnd 41 Levy Cert (15-16 Line 14C, Levy 41 Src 211)	+	0
2015-16 Aid Penalty for Over Levy (15-16 FINAL Rev Limit Wksht)	-	0
2015-16 Total Levy for All Levied Non-Recurring Exemptions*	-	418,137
<b>*NET Base Revenue Built from 15-16 Data (Line 1)</b>	<b>=</b>	<b>15,899,591</b>
<p>*For 2015-16 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, Adjustment for New choice Pupils in 2015-16)</p>		
<b>September &amp; Summer FTE Membership Averages</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg:(13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =		1,704
	2013	2014
Summer fte:	56	49
% (40,40,40)	22	20
Sept fte:	1,723	1,665
Total fte	1,745	1,685
	2015	2016
Summer fte:	57	58
% (40,40,40)	23	23
Sept fte:	1,665	1,658
Total fte	1,685	1,709
Line 6: Curr Avg:(14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =		1,692
	2014	2015
Summer fte:	49	57
% (40,40,40)	20	23
Sept fte:	1,665	1,658
Total fte	1,685	1,681
Line 10B: Declining Enrollment Exemption =		111,969
Average FTE Loss (Line 2 - Line 6, if > 0)		12
X 1.00 =		12
X (Line 5, Maximum 2016-2017 Revenue per Memb) =		9,330.75
Non-Recurring Exemption Amount:		111,969
Line 17: State Aid for Exempt Computers =		11,621
Line 17 = A X (Line 16 / C) (to 8 decimals)		Round to Dollar
<b>2016 Property Values (estimate until Oct '16 values are available)</b>		
A. 2016 Exempt Computer Property Valuation Required	+	1,237,800
B. 2016 TIF-Out Tax Apportionment Equalized Valuation	+	831,929,266
C. 2016 TIF-Out Value plus Exempt Computers (A + B)	=	833,167,066
Computer aid replaces a portion of proposed Fund 10 Levy		<b>Final EV</b>
Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))		

2016-2017 Revenue Limit Worksheet		
1. 2015-16 Base Revenue (Funds 10, 38, 41)	(from left)	15,899,591
2. Base Sept Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	1,704
3. 2015-16 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,330.75
4. 2016-17 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	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		
5. 2016-17 Maximum Revenue / Member (Ln 3 + Ln 4)		9,330.75
6. Current Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	1,692
7. 2016-17 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	15,899,591
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	15,787,629	
B. Hold Harmless Non-Recurring Exemption	111,962	
8. Total 2016-17 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service		
C. Transfer of Territory/Other Reorg (if negative, include sign)		
D. Federal Impact Aid Loss (2014-15 to 2015-16)		
E. Recurring Referenda to Exceed (If 2016-17 is first year)	0	
9. 2016-17 Limit with Recurring Exemptions (Ln 7 + Ln 8)		15,899,591
10. Total 2016-17 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		133,510
A. Non-Recurring Referenda to Exceed 2016-17 Limit	0	
B. Declining Enrollment Exemption for 2016-17 (from left)	111,969	
C. Energy Efficiency Net Exemption for 2016-17 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2016-17	2,915	
E. Prior Year Open Enrollment (uncounted pupil[s])		
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		
G. Environmental Remediation Exemption		
H. Private School Voucher Aid Deduction per 2015 Act 622 ESTIMATE	18,626	
11. 2016-17 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		16,033,101
12. Total Aid to be Used in Computation (12A + 12B)		10,220,576
A. JULY 1 General Aid ESTIMATE	10,220,576	
B. State Aid to High Poverty Districts (not all districts)	0	
THIS IS THE JULY 1 ESTIMATE OF GENERAL AID. REMEMBER TO REPLACE WITH THE OCT 15 CERT.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		5,812,525
(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	5,812,525
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	5,731,535	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	80,990	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		2,009,500
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)(\$100,000 Pool)	1,900,000	
B. Community Services (Fnd 80 Src 211)	109,500	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		7,822,025
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		11,621
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2016-17 Budget		5,719,914
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2016 All Fund Tax Levy (14B + 14C + 15 + 18)		7,810,404
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00938830

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

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

Worksheet is available at: [http://sfs.dpi.wi.gov/sfs\\_revlimworksheet](http://sfs.dpi.wi.gov/sfs_revlimworksheet)

School District of West Salem  
Annual Budget Hearing  
October 19, 2015  
Marie Heider Meeting Room – 6:30 p.m.

**Convene**

Vice President Syl Clements called the annual budget hearing of the School District of West Salem to order at 6:31 p.m. The meeting was noticed to the Coulee News on October 2 and October 16, 2015 and posted in the district office on October 15, 2015.

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

Board members present: Ken Schlimgen, 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 2014-15 budget, the proposed 2015-16 budget, tax levy by municipality, annual levy/mill rate, long-term debt, and post retirement trust account, Fund 73.

<u>Expenditures</u>	<u>Actual 2014-15</u>	<u>Proposed 2015-16</u>
General Fund (10)	18,079,739.29	18,429,636.00
Special Revenue Trust (21)	40,122.33	2,988.00
Special Education (27)	2,763,416.88	2,879,465.00
Non Referendum Debt Service (38)	172,842.98	345,686.00
Debt Service (39)	1,693,217.93	1,683,820.00
Capital Projects (49)	1,024,180.00	0.00
Food Service (50)	952,458.84	976,407.00
Private Benefit Trust (72)	12,989.85	11,000.00
Post Employment Trust Fund (73)	667,424.40	516,934.00
Community Service (80)	103,833.86	133,300.00
 <u>Property Tax Levy</u>		
General Fund	5,538,265	5,591,649
Non-Referendum Debt Service Fund	345,686	577,073
Debt Service	1,713,440	1,713,440
Community Service Fund	109,500	109,500
TOTAL SCHOOL LEVY	7,706,891	7,991,662

**Call for Adjournment**

There being no further business to come before the meeting, Ken Schlimgen moved, Jane Halverson seconded to adjourn at 7:00 p.m. Motion carried.

Respectfully submitted,

---

Jane Halverson, Clerk

School District of West Salem  
Annual School District Meeting  
October 19, 2015  
Marie Heider Meeting Room – 7:00 p.m.

**Convene**

Vice President Syl Clements called the annual meeting of the School District of West Salem to order at 7:02 p.m. The meeting was noticed to the Coulee News on October 2 and October 16, 2015 and posted in the district office on October 15, 2015.

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

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

**Election of Permanent Chairperson**

Syl Clements called for nominations for a permanent chairperson.

Tom Grosskopf moved, Ken Schlimgen seconded to nominate Syl Clements.

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

Finance Director, Davita Molling, presented the 2014-15 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, Jane Halverson seconded:

- 1) to authorize the salaries for the West Salem Board of Education during the 2015-16 school year; (Per State Statute, §120.10(3))

	<u>2014-2015</u>	<u>2015-2016</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 to borrow on a temporary basis to meet operational expenses as may be necessary; (Per State Statute, §67.12(8))

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 sections of the strategic plan.

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

Ken Schlimgen moved, Scott Scafe 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 26, 2015.

Motion carried.

**Time and Date of 2016 Annual Meeting**

Ken Schlimgen moved, Tom Grosskopf seconded to approve the date for the 2016 Annual Budget Hearing at 6:30 and Annual Meeting at 7:00 p.m. on Monday, October 17, 2016. Motion carried.

**Adjournment**

There being no further business to come before the meeting, Scott Scafe moved, Jane Halverson seconded to adjourn at 7:30 p.m. Motion carried.

Respectfully submitted,

---

Jane Halverson, Clerk

**FUND 80 - COMMUNITY SERVICE FUND**

<b><u>COMMUNITY SERVICE PROGRAM</u></b>	<b>2015-16 FY Activity</b>	<b>2016-17 Proposed Budget</b>
<b><u>CUSTODIAN/OTHER COMM SVC</u></b>		
LOCAL PROPERTY TAX	\$ 22,033.00	\$ 22,033.00
PANTHER PLAZA SALES TAX DUE	\$ -	\$ 500.00
OTHER REVENUE FM STATE SOURCES	\$ 40.00	\$ 40.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	\$ 22,073.00	\$ 22,573.00
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 14,637.50	\$ 15,396.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 5,466.50	\$ 7,160.00
SALES TAX PAYMENT TO STATE	\$ 823.44	\$ 1,000.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	\$ 20,927.44	\$ 23,556.00
<b><u>SWIMMING POOL</u></b>		
LOCAL PROPERTY TAX	\$ 56,543.00	\$ 56,543.00
ADMISSIONS	\$ 6,863.30	\$ 8,000.00
MEMBERSHIP AND PASSES	\$ 3,020.00	\$ 3,500.00
SWIMMING LESSONS	\$ 2,041.00	\$ 2,000.00
POOL RENTALS	\$ 170.00	\$ 261.00
TOTAL POOL REVENUES	\$ 68,637.30	\$ 70,304.00
COMMUNITY SERVICE DIRECTOR-POOL	\$ 2,212.49	\$ 6,810.00
LIFE GUARD	\$ 16,603.64	\$ 15,000.00
BASKET ATTENDENT	\$ 6,508.77	\$ 7,700.00
TOTAL POOL STAFF-SALARIES	\$ 25,324.90	\$ 29,510.00
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 1,937.40	\$ 2,485.00
CONSTRUCTION SERVICES	\$ -	\$ 54,000.00
MAINTENANCE/CONSTRUCTED SERVICES	\$ 1,882.50	\$ 7,337.00
UTILITIES	\$ 12,860.03	\$ 15,750.00
SUPPLIES/CAPITAL EQUIPMENT	\$ 9,069.49	\$ 29,500.00
DISTRICT DUES/FEES	\$ 348.00	\$ 1,500.00
TOTAL POOL EXPENSES	\$ 51,422.32	\$ 140,082.00
<b><u>FITNESS CENTER</u></b>		
LOCAL PROPERTY TAX	\$ 30,924.00	\$ 30,924.00
FITNESS CENTER ADMISSIONS/MEMBERSHIPS	\$ 3,701.00	\$ 3,700.00
TOTAL FITNESS CTR REVENUES	\$ 34,625.00	\$ 34,624.00
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 10,524.11	\$ 11,079.00
COMMUNITY WORKER-FITNESS CENTER	\$ 13,369.48	\$ 16,000.00
TOTAL FITNESS CENTER-SALARIES	\$ 23,893.59	\$ 27,079.00
TOTAL FITNESS CENTER-BENEFITS	\$ 2,509.78	\$ 2,804.00
EQUIPMENT REPAIR	\$ 2,738.61	\$ 3,000.00
SUPPLIES/EQUIPMENT	\$ 1,527.70	\$ 16,000.00
TOTAL FITNESS CTR EXPENSES	\$ 30,669.68	\$ 48,883.00
TOTAL FUND 80 REVENUES	\$ 125,335.30	\$ 127,501.00
TOTAL FUND 80 EXPENSES	\$ 103,019.44	\$ 212,521.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	\$ 22,315.86	\$ (85,020.00)
TOTAL FUND 80 REVENUES	\$ 125,335.30	\$ 127,501.00
TOTAL FUND 80 EXPENSES	\$ 103,019.44	\$ 212,521.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	\$ 22,315.86	\$ (85,020.00)

**WEST SALEM SCHOOL DISTRICT LONG TERM DEBT - TAX ON CALENDAR YEAR/ BUDGET ON FISCAL YEAR**

FUND 39	2006 Refunding Bonds				7/1/16 Debt Svc Balance		\$ 5,965,000.00	Fiscal Yr. Budget	Annual Tax Levy
	Principal	Interest	P + I	Rate	Total Principal	Total Interest	Debt Svc Outstanding Balance		
10/1/2016	\$ 1,000,000.00	\$ -	\$ 1,000,000.00		\$ 1,000,000.00	\$ -	\$ 4,965,000.00	2016-17	2017
4/1/2017	\$ 1,130,000.00	\$ 58,717.65	\$ 1,188,717.65	2.00%	\$ 1,130,000.00	\$ 58,717.65	\$ 3,835,000.00		1,217,151.40
10/1/2017		\$ 28,433.75	\$ 28,433.75	2.00%	\$ -	\$ 28,433.75	\$ 3,835,000.00	2017-18	2018
4/1/2018	\$ 740,000.00	\$ 28,433.75	\$ 768,433.75	2.00%	\$ 740,000.00	\$ 28,433.75	\$ 3,095,000.00		789,467.50
10/1/2018	\$ -	\$ 21,033.75	\$ 21,033.75	2.00%	\$ -	\$ 21,033.75	\$ 3,095,000.00	2018-19	2019
4/1/2019	\$ 760,000.00	\$ 21,033.75	\$ 781,033.75	2.00%	\$ 760,000.00	\$ 21,033.75	\$ 2,335,000.00		794,467.50
10/1/2019	\$ -	\$ 13,433.75	\$ 13,433.75	2.00%	\$ -	\$ 13,433.75	\$ 2,335,000.00	2019-20	2020
4/1/2020	\$ 770,000.00	\$ 13,433.75	\$ 783,433.75	1.05%	\$ 770,000.00	\$ 13,433.75	\$ 1,565,000.00		792,825.00
10/1/2020	\$ -	\$ 9,391.25	\$ 9,391.25	1.05%	\$ -	\$ 9,391.25	\$ 1,565,000.00	2020-21	2021
4/1/2021	\$ 780,000.00	\$ 9,391.25	\$ 789,391.25	1.25%	\$ 780,000.00	\$ 9,391.25	\$ 785,000.00		794,297.50
10/1/2021		\$ 4,906.25	\$ 4,906.25	1.25%	\$ -	\$ 4,906.25	\$ 785,000.00	2021-22	2022
4/1/2022	\$ 785,000.00	\$ 4,906.25	\$ 789,906.25		\$ 785,000.00	\$ 4,906.25	\$ -		789,906.25
	\$ 5,965,000.00	\$ 213,115.15	\$ 6,178,115.15		\$ 5,965,000.00	\$ 213,115.15			5,178,115.15

REFINANCED 10/1/16

POST EMPLOYMENT TRUST ACCOUNT  
FUND 73  
JUNE 30, 2016

Beginning Balance 7/1/2015 \$ 1,716,594.55

**Revenues:**

2015-16 Contribution by West Salem School District for future retirees \$ 100,000.00

Interest Earned \$ 31,800.40

Retiree Contributions \$ 36,793.93

Value of District Pay-As-You-Go Contribution for current retirees \$ 310,027.67

- District Portion of Healthcare Cost

- Implicit Rate Subsidy

Total Post Retirement Trust Fund Revenues \$ 478,622.00

**Expenses:**

District Portion of Healthcare Cost \$ 192,215.67

Retiree Portion of Healthcare Cost \$ 36,793.93

Distribution of 2016 Retiree PEB HRA Benefit from OPEB Trust Funds \$ 256,432.32

Implicit Rate Subsidy Value \$ 117,812.00

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 \$ 603,253.92

Ending Balance 6/30/2016 \$ 1,591,962.63

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