

West Salem School District Annual Meeting Report



October 18, 2010



West Salem School District Mission Statement

The mission of the School District of West Salem is to educate and graduate students by providing children access to quality education with high academic standards, which will develop responsible citizens with the skills and behaviors necessary for lifelong learning, higher education and employment

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

Board of Education

Tom Ward, President
Errol Kindschy, Vice-President
Linda Brown, Clerk
Scott Scafe, Treasurer
Ken Spraetz, Director
Jason Falck, Director
Thomas Helgeson, Director

Administration

Troy Gunderson – Superintendent
Michael St. Pierre – Curriculum Director
Mark Carlson - HS Principal
Barbara Buswell – Assoc. HS Principal
Dean Buchanan - MS Principal
John Smalley- 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

Mark Ledman - Supv.
Kent Porter - Ass't Supv.

Activities

LeRoy Krall - HS Ath. Dir.
Amanda Beld - MS Ath. Dir.

Food Service

Michelle Kloser - Dir.

Finance

Davita Jo Molling, Director
Tracy Christopherson, Ass't

Payroll/Human Resources

Sandie Lund

**SCHOOL DISTRICT OF WEST SALEM
MONDAY, OCTOBER 18, 2010**

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

1. Call to order by President Tom Ward.
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 Tom Ward.
Introduce Board members and Administration
2. Approve Ground Rules for Annual Meeting.
3. Call for nominations for permanent chairman, this can be by any resident tax payer in the West Salem School District. Election.
4. Treasurer's Report by Finance Director Davita Molling
5. **New Business:**

Auditing firm to present auditor report. (A complete copy of the audit is available for examination upon request)

6. **Electorate Authorizations:**

- a. I, ____, hereby move to authorize the School Board, Establish salaries for Board of Education during the 2010-11 school year. (Per State Statute, §120.10(3))

	<u>2009-2010</u>	<u>2010-2011</u>
President	\$2,100.00	
Student Representative	Hourly (Min. Wage)	
All others	\$1,900.00	

- 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 to furnish school lunches to district students and appropriate funds for that purpose. (Per State Statute, §120.10(16))

- d. I, ____, hereby move to authorize the School Board to furnish textbooks to students under conditions prescribed by the Annual Meeting or school board. (Per State Statute, §120.10(15))
 - e. I, ____, hereby move 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))
 - f. 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.
 - g. I, _____, hereby move to authorize the School Board, pursuant to §120.10(12) of the Wisconsin Statutes, the sale of a portion of school property at 100 Quackenbush Road, West Salem, Wisconsin, property to Xcel Energy for the amount of \$1.00 (one dollar) for a utility easement
- 7. Superintendent's Report.
 - 8. 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 25, 2010.

- 9. Set the time and date for the 2011 annual meeting. (Third Monday in October is October 17th – 7:00 p.m.)
- 10. ADJOURNMENT

Proposed Mill Rate

	<u>2009-2010</u>	<u>2010-2011</u>
CURRENT YEAR TAXES	\$6,197,176	\$6,760,376
EQUALIZED VALUATION TIF OUT	\$689,741,288	\$696,853,206
THE MILL RATE EQUALS	\$.0089	\$.0097

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, utility and co-curricular costs.

Revenues in Fund 10 include local property and mobile home taxes, state aids (transportation, library aid, and State equalization aid), Federal aid, mainly in the form of Title program support. Additionally, school revenues for tuition, fees, admissions and building/bus rentals are included. The district is 70% state aided for this Fund. The state used \$623,642 in American Recovery and Reinvestment Act funds to pay the full amount owed in 2009-10.

Fund balance is defined as the difference between the assets and liabilities of a fund. In simple terms, it refers to the amount that would exist, if a school district paid all of its outstanding bills and went out of business. The fund balance ratio measures the amount of unrestricted, spendable equity to the districts annual current year expenditures. Ideally, this ratio should be between 15-20% in a fiscally healthy school district as the fund balance amount is used to pay for costs over the period of times during a school year when tax and state aid revenues do not cover the expenses. The District's current rate is approximately 17%.

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 benefactor.

Fund 27

Over ten 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 2009-10 include a transfer from regular education (Fund 10) in the amount of \$1,420,798, in addition to Categorical Aid, Federal IDEA Flow Through Aid, Medicaid revenues and several grants.

Fund 39

Voters approved referendums to pay for the elementary school and the high school addition. A bonding organization watches the rates and makes recommendations for refinancing the remaining recallable bonds when allowable. As reflected on the enclosed debt service schedule, a significant drop in the mill rate will occur in 2015 when the 2002 Bonds and 1998/2008 refinanced bonds are fully paid.

Fund 50

The School District of West Salem provides a breakfast and lunch program at all schools and over 93% of our students participate. Additionally, an ala carte program is offered at the high school. 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 and funds were invested through Union State Bank. The funds are governed by a Trust document and a Board of five members. The school district contributes and withdraws current year expenses for retiree health insurance through the account. The district also contributed an additional \$200,000 into the trust in 2009-10. The account balance as of June 30, 2010 is \$1,149,881. These funds are not considered assets of the school district. Bond rating firms consider how a district is addressing this issue before issuing bond ratings.

The post employment benefits liability actuarial study was updated by Key Benefit Concepts, LLC in May 2010 and will be recalculated every three years as required by the DPI.

Fund 80

The School District of West Salem runs the community swimming pool and fitness center. Local not-for-profit groups also 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 then is a part of the overall evaluation of the district and the tax rate is reduced for all taxpayers.

American Recovery and Reinvestment Funds (ARRA)

Federal stimulus funds were awarded to schools in 2009 to be used by June 2011. The District received an award of \$384,454 for Special Education and \$89,067 for Title I funds.

In 2009-10, the District used local dollars freed up from the additional ARRA funds to offset costs to implement Four-Year-Old Kindergarten, technology purchases, and needs within special education for PT items. Title I funds provide instructional coaching support and math instruction for identified Title I students in the elementary school for two years.

		2008-09	2009-10	2010-11
		<u>FY Activity</u>	<u>FY Activity</u>	<u>Revised Budget</u>
GENERAL FUND (10)				
ASSETS (700000)		2,970,301.35	4,061,831.47	3,500,000.00
LIABILITIES (800000)		188,311.04	1,301,878.22	740,046.75
TOTAL FUND BALANCE (930000)		2,781,990.31	2,759,953.25	2,759,953.25
REVENUES				
10 R --- 130	OPERATING TRANSFER FM DEBT SVC	258.26	0.00	0.00
10 R --- 210	LOCAL PROPERTY/MOBILE HOME TAXES	3,807,280.71	4,107,409.52	4,664,311.00
10 R --- 240	PYMTS FOR CO-CURRIC ACTIV/TUITION	7,040.33	20,157.87	13,600.00
10 R --- 260	NON-CAPITAL SALES	27.00	3,957.60	1,850.00
10 R --- 270	SCHOOL ACTIVITY INCOME	44,260.94	44,998.47	45,200.00
10 R --- 280	INTEREST ON INVESTMENTS	42,556.11	4,143.83	4,500.00
10 R --- 290	OTHER REVENUE FROM LOCAL SOURC	77,656.02	85,007.40	82,100.00
10 R --- 340	PAYMENT FOR SERVICES	362,669.37	440,765.05	544,384.00
10 R --- 510	TRANSIT OF AIDS-CESA	5,013.30	6,449.84	12,150.00
10 R --- 610	STATE AID-CATEGORIAL	125,455.50	132,277.50	133,435.00
10 R --- 620	STATE AID-GENERAL	10,437,847.82	11,157,903.00	11,994,981.00
10 R --- 630	SPECIAL PROJECT GRANTS	0.00	0.00	72,815.00
10 R --- 660	PROP SOLD TO STATE (IN LIEU OF TAXES)	129.30	0.00	0.00
10 R --- 690	OTHER REVENUE FM STATE SOURCES	9,405.00	8,660.50	8,862.00
10 R --- 710	FEDERAL ARRA FUNDS	1,342,014.00	623,642.00	0.00
10 R --- 730	SPECIAL PROJECT GRANTS	3,994.63	103,194.07	93,679.00
10 R --- 750	ED & CONSOLIDATION IMRPOV ACT	129,205.17	123,791.95	128,499.00
10 R --- 770	FED AID REC'D THROUGH COUNTIES	0.00	0.00	11,000.00
10 R --- 780	FED AID - JOBS FUNDS	0.00	0.00	153,287.00
10 R --- 790	OTHER FEDERAL REVENUES	0.00	500.00	0.00
10 R --- 860	SALE OF FIXED ASSETS	2,000.00	0.00	0.00
10 R --- 960	REV ADJUST - INSURANCE SETTLEMENT	20,179.31	29,481.53	23,000.00
10 R --- 970	REFUND PRIOR YEAR EXPENSE (E - RATE)	23,023.27	6,594.67	9,000.00
10 R --- 990	OTHER MISC REVENUES	0.00	3,000.00	0.00
	TOTAL FUND 10 REVENUES	16,440,016.04	16,901,934.80	17,996,653.00
EXPENDITURES				
10 E --- --- 110	UNDIFFERENTIATED SS CURRICULUM	4,275,854.60	5,040,251.96	5,124,219.00
10 E --- --- 120	REGULAR CURRICULUM	2,525,310.24	2,481,238.21	2,756,439.00
10 E --- --- 130	VOCATIONAL CURRICULUM	497,259.35	497,123.44	552,270.00
10 E --- --- 140	PHYSICAL AND HEALTH	450,000.35	468,663.71	581,322.00
10 E --- --- 160	CO-CURRICULAR ACTIVITIES	278,851.42	299,304.99	311,108.00
10 E --- --- 170	SPECIAL NEEDS	1,575.89	1,491.36	2,200.00
10 E --- --- 210	PUPIL SERVICES	251,981.36	318,657.32	337,366.00
10 E --- --- 220	INSTRUCTIONAL STAFF SERVICES	943,284.28	779,028.65	907,555.00
10 E --- --- 230	GENERAL ADMINISTRATION	471,345.74	378,159.69	357,287.00
10 E --- --- 240	SCHOOL BUILDING ADMINISTRATION	877,774.07	845,896.17	946,341.00
10 E --- --- 250	BUSINESS ADMINISTRATION	2,530,809.95	2,841,200.98	2,837,075.00
10 E --- --- 260	CENTRAL SERVICES	356,252.26	339,847.64	278,923.00
10 E --- --- 270	INSURANCE AND JUDGMENTS	166,100.47	205,915.94	173,442.00
10 E --- --- 280	DEBT SERVICES	53,281.31	7,930.81	8,650.00
10 E --- --- 290	OTHER SUPPORT SERVICES	628,213.06	501,290.84	483,737.00
10 E --- --- 410	INTERFUND & INTERGOVN TRANSFER	1,529,000.26	1,427,697.92	1,741,335.00
10 E --- --- 430	GENERAL TUITION	421,784.18	485,842.66	594,884.00
10 E --- --- 490	OTHER NON-PROGRAM TRANSACTIONS	857.46	4,429.57	2,500.00
	TOTAL FUND 10 EXPENSES	16,259,536.25	16,923,971.86	17,996,653.00

GENERAL FUND (10)	2008-09 FY Activity	2009-10 FY Activity	2010-11 Revised Budget	
SPECIAL REVENUE TRUST (21)				
ASSETS	287,738.70	265,460.67	238,092.72	
LIABILITIES	3,400.71	13,167.95	0.00	
FUND BALANCE	284,337.99	252,292.72	238,092.72	
REVENUE	19,229.60	19,263.72	5,800.00	
EXPENSE	73,576.90	51,308.99	20,000.00	
SPECIAL EDUCATION FUND (27)				
ASSETS	13,648.11	13,569.64	15,000.00	
LIABILITIES	13,648.11	13,569.64	15,000.00	
FUND BALANCE	0.00	0.00	0.00	
REVENUE	Revenue	2,583,998.60	2,827,326.02	2,866,710.00
EXPENSE	Expense	2,583,998.60	2,827,326.02	2,866,710.00
NON REFERENDUM DEBT SERVICE (38)				
ASSETS	0.00	0.00	0.00	
LIABILITIES	0.00	0.00	0.00	
FUND BALANCE	0.00	0.00	0.00	
REVENUE	0.00	0.00	0.00	
EXPENSE	258.26	0.00	0.00	
DEBT SERVICE (39)				
ASSETS	1,062,860.05	1,072,468.04	1,081,238.04	
LIABILITIES	0.00	0.00	0.00	
FUND BALANCE	1,062,860.05	1,072,468.04	1,081,238.04	
REVENUE	5,909,603.60	2,030,325.49	2,030,703.00	
EXPENSE	6,514,416.39	2,020,717.50	2,021,933.00	
FOOD SERVICE (50)				
ASSETS	127,728.94	160,801.92	150,000.00	
LIABILITIES	3,660.76	35,018.28	49,216.36	
FUND BALANCE	124,068.18	125,783.64	100,783.64	
REVENUE	831,160.91	846,182.27	873,442.00	
EXPENSE	783,598.53	844,466.81	898,442.00	
STUDENT ACTIVITY FUND (60)				
ASSETS	126,242.42	156,848.20	150,000.00	
LIABILITIES	126,242.42	156,848.20	150,000.00	
PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)				
ASSETS	197,304.54	189,638.33	181,788.33	
LIABILITIES	0.00	0.00	0.00	
FUND BALANCE	197,304.54	189,638.33	181,788.33	
REVENUE	8,045.59	1,811.29	2,650.00	
EXPENSE	19,064.48	9,477.50	10,500.00	

	2008-09 <u>FY Activity</u>	2009-10 <u>FY Activity</u>	2010-11 <u>Revised Budget</u>
GENERAL FUND (10)			
POST EMPLOYMENT TRUST FUND (73)			
ASSETS	934,078.66	1,149,881.95	1,369,532.95
LIABILITIES	0.00	0.00	0.00
FUND BALANCE	934,078.66	1,149,881.95	1,369,532.95
REVENUE	897,286.24	801,021.11	782,851.00
EXPENSE	578,305.14	585,217.82	563,200.00
COMMUNITY SERVICE FUND (80)			
ASSETS	-2,469.66	-3,168.37	-2,500.00
LIABILITIES	6,040.36	2,902.93	3,571.30
FUND BALANCE	-8,510.02	-6,071.30	-6,071.30
REVENUE	127,416.54	134,926.67	137,199.00
EXPENSE	125,330.50	132,487.95	137,199.00

	<u>Audited 2009-10</u>	<u>Proposed 2010-11</u>
PROPOSED PROPERTY TAX LEVY:		
GENERAL FUND (10)	\$ 4,065,376	\$ 4,622,173
DEBT SERVICE (39)	\$ 2,022,300	\$ 2,028,703
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	\$ 6,197,176	\$ 6,760,376
TOTAL SCHOOL LEVY RATE	0.008984	0.00970129

PROPOSED BUDGET: 2010-2011

	BUDGETED	BUDGETED
	<u>2009-2010</u>	<u>2010-2011</u>
TOTAL GENERAL FUND EXPENSES	17,024,674	18,026,188

INCREASE (10-11 over 09-10)	1,001,514
PERCENT OF INCREASE (GENERAL FUND)	5.88%

RECEIPTS	BUDGETED	BUDGETED
	<u>2009-10</u>	<u>2010-11</u>
LOCAL SOURCE (200)	4,287,139	4,811,561
INTER-DIST. TRANSFERS (300)	459,379	544,384
INTERMEDIATE SOURCE (500)	5,000	12,150
STATE SOURCE (600)	11,991,554	12,239,628
FEDERAL SOURCE (700)	251,602	386,465
CAPITAL SALES (800)	1,000	0
OTHER SOURCES (900)	29,000	32,000
GENERAL FUND REVENUES	17,024,674	18,026,188

INCREASE (10-11 over 09-10)	1,001,514
PERCENT OF INCREASE (GENERAL FUND)	5.88%

TAX LEVY BY MUNICIPALITY

Equalization - 2010 689,741,288
 Equalization - 2011 696,853,206

<u>CITY</u>	<u>2009-2010 TAX LEVY</u>	<u>2010-2011 PERCENT</u>	<u>2020-2011 EQUALIZED VALUATION</u>	<u>2010-2011 TAX LEVY</u>
La Crosse	4.77	0.000075	520	5.07
<u>VILLAGE</u>				
West Salem	2,663,317.94	43.034587	299,887,900	2,909,299.89
<u>TOWNS</u>				
Bangor	46,966.79	0.755465	5,264,483	51,072.27
Barre	853,539.16	13.782185	96,041,600	931,727.53
Burns	518.64	0.008498	59,216	574.50
Farmington	2,430.97	0.038298	266,883	2,589.09
Greenfield	656,529.01	10.827783	75,453,751	731,998.84
Hamilton	1,746,070.45	27.899076	194,415,607	1,886,082.44
Medary	102,557.93	1.645359	11,465,736	111,232.45
Shelby	44,506.20	0.683699	4,764,375	46,220.62
Washington	80,734.14	1.324976	9,233,135	89,573.36
Totals	<u>6,197,176.00</u>	<u>100.00000</u>	<u>696,853,206</u>	<u>6,760,376</u>

School District of West Salem
 Annual Budget Hearing
 October 19, 2009
 Marie Heider Meeting Room – 6:30 p.m.

Convene

President Errol Kindschy 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 October 1 and October 15, 2009 and posted in schools and district office on Friday, October 16, 2009.

Roll Call

Board members present: Scott Scafe, Ken Spraez, Ann Bina, Henry Althoff, Linda Brown, Tom Ward, and Errol Kindschy. Also present, Superintendent Nancy Burns, Davita Molling, Dean Buchanan, Mark Ledman, Lisa Gerke, John Smalley, Joanne Killeen, and Bill Solsrud.

Presentation and Explanation of the Budget

Mr. Kindschy called on Nancy Burns, Superintendent, who presented the audited 2008-09 and proposed 2009-2010 budgets, information on fund balances, expenses, revenues, state aid, enrollment, debt service, levy, and mill rate. Mrs. Burns informed the board and audience on the following:

<u>Expenditures</u>	<u>Actual 2008-09</u>	<u>Proposed 2009-10</u>
General Fund (10)	16,001,388.02	17,146,030.00
Special Revenue Trust (21)	73,576.90	22,193.00
Special Education (27)	2,583,998.60	2,893,725.00
Non Referendum Debt Service (38)	258.26	0.00
Debt Service (39)	6,514,416.39	2,020,718.00
Food Service (50)	783,598.53	868,187.00
Student Activity (60)	126,242.42	125,000.00
Private Benefit Trust (72)	19,064.48	19,500.00
Community Service (80)	125,330.50	130,638.00
 <u>Property Tax Levy</u>		
General Fund	3,766,412.00	3,993,500.00
Debt Service Fund	1,984,900.00	2,022,300.00
Capital Project Sinking Fund	0.00	0.00
Community Service Fund	103,000.00	109,500.00
Non Referendum Debt Service	0.00	0.00
TOTAL SCHOOL LEVY	5,854,312.00	6,125,300.00

Mrs. Molling reported on Fund 73 as of June 30, 2009.

Beginning Balance - \$615,097.56

Deposits

2008-09 Contribution by the West Salem School District	\$300,000.00
Interest Earned	\$18,981.00
Retiree Contributions	\$65,177.71
District Contribution for pay-as-you-go/current	<u>\$513,127.53</u>
Retiree Health Insurance Benefits	<u>\$897,286.24</u>

Expenses

Cost of current pay-as-you-go expense	<u>\$578,305.14</u>
Ending Balance as of 6/30/09	<u>\$934,078.66</u>

Mrs. Burns answered any question.

Call for Adjournment

There being no further business to come before the meeting, Mr. Ward moved, Mr. Althoff seconded to adjourn at 7:02 p.m. Motion carried unanimously.

Respectfully submitted,

Ann Bina, Clerk

School District of West Salem
Annual School District Meeting
October 19, 2009
Marie Heider Meeting Room – 7:00 p.m.

Convene

President Errol Kindschy called the annual meeting of the School District of West Salem to order at 7:00 p.m. The meeting was noticed to the Coulee News on October 1 and October 15, 2009 and posted in schools and district office on Friday, October 15, 2009.

Mr. Kindschy introduced the board members and administration that were present.

Approve Ground Rules for Annual Meeting

Nancy Burns moved, Davita Molling seconded to approve the Ground Rules for Annual Meeting. Motion carried unanimously

Election of Permanent Chairperson

Errol Kindschy called for nominations for a permanent chairperson.

Mr. Ward moved, Mr. Scafe seconded to nominate Errol Kindschy.

Mr. Althoff moved, Mrs. Brown seconded to close nominations and a unanimous ballot be cast for Errol Kindschy. Motion carried unanimously.

Budget/Accounts Manager Davita Molling presented the Treasurer's Report.

New Business

Approval of the Minutes

Mrs. Brown moved, Mr. Ward seconded to dispense with the reading of the minutes of October 20, 2008, and be accepted as presented. Motion carried unanimously.

Auditor's Letter

Davita Molling reviewed the letter from the auditing firm of Vig and Associates. They will attend a future meeting to present the audit report.

Electorate Authorizations:

Dean Buchanan moved, Mark Ledman seconded to authorize the School Board, Establish salaries for Board of Education during the 2009-10 school year. (Per State Statute, §120.10(3)) Motion carried unanimously.

	Oct. 1-Sept. 30 2008-2009	Oct. 1-Sept. 30 2009-2010
President	\$2,100.00	\$2,100.00
Student Representative	Hourly (Min. Wage)	Hourly (Min. Wage)
All others	\$1,900.00	\$1,900.00

Mark Ledman moved, Dean Buchanan seconded to authorize payment of actual and necessary expenses of board members who travel in the performance of their duties. (Per State Statute, §120.10(4)) Motion carried unanimously.

Ann Bina moved, Henry Althoff seconded to authorize the School Board to furnish school lunches to district students and appropriate funds for that purpose. (Per State Statute, §120.10(16)) Motion carried unanimously.

Scott Scafe moved, Ken Spraez seconded to authorize the School Board to furnish textbooks to students under conditions prescribed by the Annual Meeting or school board. (Per State Statute, §120.10(15)) Motion carried unanimously.

Tom Ward moved, Linda Brown seconded 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)) Motion carried unanimously.

Nancy Burns moved, Tom Ward seconded to authorize the School Board, pursuant to §120.10(5) of the Wisconsin Statutes, to enter into a lease of real estate and any associated facilities located at 134 South Youlon Street, West Salem, Wisconsin, for a period not to exceed 20 years, and to designate such site as a site to be used for School District purposes. Motion carried unanimously.

Ann Bina moved, Nancy Burns seconded 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. Motion carried unanimously.

Superintendent's Report.

Superintendent Nancy Burns reviewed her Executive Summary citing highlights of the 2008-09 school year.

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

Tom Ward moved, Mark Ledman seconded move to the following:

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 26, 2009. Motion carried unanimously.

Time and Date of 2010 Annual Meeting

Scott Scafe moved, Henry Althoff seconded to approve the date for the 2010 Annual Budget Hearing at 6:30 and Annual Meeting at 7:00 p.m. on Monday, October 18, 2010. Motion carried unanimously.

Adjournment

There being no further business to come before the meeting, Dean Buchanan moved, Ann Bina seconded to adjourn at 7:15 p.m. Motion carried unanimously.

Respectfully submitted,

Ann Bina, Clerk



Vig & Associates, LLC
Certified Public Accountants and Business Advisors

September 24, 2010

Troy Gunderson, Superintendent
West Salem School District
405 East Hamlin Street
West Salem, Wisconsin 54669

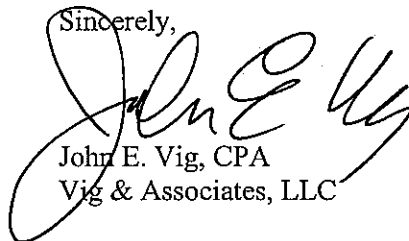
This letter is in regards to the status of the audit of the West Salem School District for the year ended June 30, 2010.

The field work relating to our audit of the District's financial statements was completed on August 20, 2010. The following comments are provided relative to our audit.

- 1) An unqualified opinion on the June 30, 2010 financial statements will be included in our report.
- 2) The District maintains its books and records in accordance with Wisconsin DPI regulations.
- 3) We were required to test the District's compliance with laws and regulations. No violations of laws or regulations were noted in our testing. The District has complied with Wisconsin's Revenue Cap regulations. As such, the District's tax levy for 2009/2010 was within allowed limits.
- 4) The District's financial condition is excellent overall. The fund balances of the District's operating funds are adequate to meet the needs of the District.
- 5) We expect the financial statements will be issued by the DPI's December 1, 2010 due date.

Please contact me should there be questions.

Sincerely,



John E. Vig, CPA
Vig & Associates, LLC

cc: Patrick Bahr

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WEST SALEM SCHOOL DISTRICT
ANNUAL LEVY/MILL RATE

Fiscal Year	State Equalization Aid	State Aid % Incr.	General Levy/ FUND 10	GF % Incr	Debt Service / FUND 30/39	Non-Referendum Debt & Sinking Funds / FUNDS 38/41	Community Services / FUND 80	Total Tax Levy	Total Tax Levy % Increase	TIF Out EQ Value	Mill Rate	Change in Mill Rate
1994-1995	\$ 4,497,565		\$ 3,002,700		\$ 583,100	\$ 50,000	\$ 11,000	\$ 3,646,800		\$ 195,248,213	\$ 18.68	
1995-1996	\$ 4,972,467	10.56%	\$ 2,966,483	-1.21%	\$ 637,550	\$ 50,000	\$ 12,000	\$ 3,666,033	0.53%	\$ 217,866,875	\$ 16.83	-9.909%
1996-1997	\$ 6,400,361	28.72%	\$ 2,166,929	-26.95%	\$ 850,000	\$ 100,000	\$ 10,000	\$ 3,126,929	-14.71%	\$ 233,261,384	\$ 13.41	-20.335%
1997-1998	\$ 7,237,491	13.08%	\$ 2,127,707	-1.81%	\$ 810,000	\$ -	\$ 10,000	\$ 2,947,707	-5.73%	\$ 258,354,060	\$ 11.41	-14.887%
1998-1999	\$ 7,841,619	8.35%	\$ 2,302,115	8.20%	\$ 800,000	\$ -	\$ 10,000	\$ 3,112,115	5.58%	\$ 284,642,853	\$ 10.93	-4.173%
1999-2000	\$ 8,204,305	4.63%	\$ 2,444,305	6.18%	\$ 800,000	\$ 100,000	\$ 21,605	\$ 3,365,910	8.16%	\$ 324,156,297	\$ 10.38	-5.029%
2000-2001	\$ 8,571,399	4.47%	\$ 2,766,631	13.19%	\$ 770,000	\$ -	\$ 18,000	\$ 3,554,631	5.61%	\$ 354,851,427	\$ 10.02	-3.528%
2001-2002	\$ 8,753,179	2.12%	\$ 2,783,285	0.60%	\$ 770,000	\$ 200,000	\$ 18,000	\$ 3,771,285	6.09%	\$ 386,619,564	\$ 9.75	-2.623%
2002-2003	\$ 8,964,096	2.41%	\$ 3,292,921	18.31%	\$ 1,793,000	\$ -	\$ 28,000	\$ 5,113,921	35.60%	\$ 424,065,561	\$ 12.06	23.628%
2003-2004	\$ 9,894,438	10.38%	\$ 3,043,229	-7.58%	\$ 1,793,000	\$ -	\$ 54,715	\$ 4,890,944	-4.36%	\$ 463,814,272	\$ 10.55	-12.556%
2004-2005	\$ 10,093,436	2.01%	\$ 3,594,345	18.11%	\$ 1,865,747	\$ -	\$ 66,983	\$ 5,527,075	13.01%	\$ 520,566,294	\$ 10.62	0.686%
2005-2006	\$ 10,917,655	8.17%	\$ 3,166,307	-11.91%	\$ 1,979,448	\$ 127,488	\$ 103,766	\$ 5,377,009	-2.72%	\$ 555,119,025	\$ 9.69	-8.770%
2006-2007	\$ 11,245,136	3.00%	\$ 3,295,648	4.08%	\$ 1,975,500	\$ 124,403	\$ 95,000	\$ 5,490,551	2.11%	\$ 594,524,684	\$ 9.24	-4.656%
2007-2008	\$ 11,626,288	3.39%	\$ 3,349,872	1.65%	\$ 1,933,333	\$ 75,000	\$ 77,000	\$ 5,435,205	-1.01%	\$ 644,742,978	\$ 8.43	-8.718%
2008-2009	\$ 11,779,861	1.32%	\$ 3,766,412	12.43%	\$ 1,984,900	\$ -	\$ 103,000	\$ 5,854,312	7.71%	\$ 670,256,856	\$ 8.73	3.611%
2009-2010	\$ 11,781,545	0.01%	\$ 4,065,376	7.94%	\$ 2,022,300	\$ -	\$ 109,500	\$ 6,197,176	5.86%	\$ 689,741,288	\$ 8.98	2.866%
2010-2011	\$ 11,994,981	1.81%	\$ 4,622,173	13.70%	\$ 2,028,703	\$ -	\$ 109,500	\$ 6,760,376	9.09%	\$ 696,853,206	\$ 9.70	7.975%

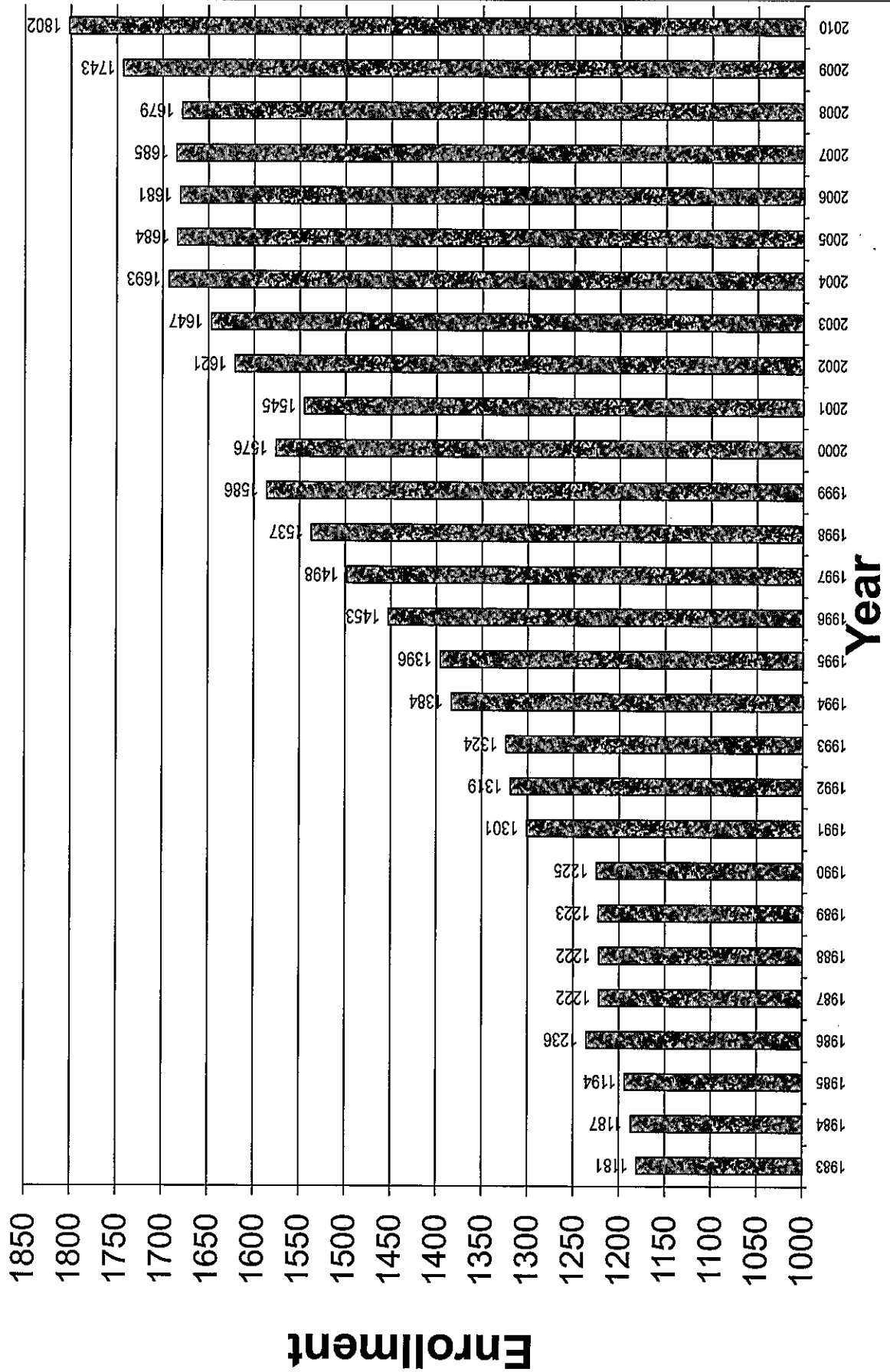
WEST SALEM SCHOOL DISTRICT LONG TERM DEBT - TAX ON CALENDAR YEAR/ BUDGET ON FISCAL YEAR

	1998 Bonds/Refinanced 7/2008 (Elementary School)				2002 Bonds (High School Addition)				2006 Refunding Bonds				7/1/10 Debt Svc Balance		Debt Svc Outstanding Balance
	Principal	Interest	P + I	Rate	Principal	Interest	P + I	Rate	Principal	Interest	P + I	Rate	Total Principal	Total Interest	
10/1/2010	645,000.00	44,447.50	44,447.50	3.10%	760,000.00	98,002.50	858,002.50	4.75%	10,000.00	170,132.50	180,132.50	3.65%	770,000.00	312,682.50	14,880,000.00
4/1/2011	645,000.00	44,447.50	689,447.50	3.10%	-	79,952.50	79,952.50	4.75%	-	169,950.00	169,950.00	3.65%	645,000.00	294,350.00	13,265,000.00
10/1/2011	660,000.00	34,450.00	34,450.00	3.25%	795,000.00	79,952.50	874,952.50	4.75%	10,000.00	169,950.00	179,950.00	3.65%	805,000.00	284,352.50	12,460,000.00
4/1/2012	660,000.00	34,450.00	694,450.00	3.25%	-	61,071.25	61,071.25	4.75%	-	169,767.50	169,767.50	3.65%	660,000.00	255,288.75	11,300,000.00
10/1/2012	675,000.00	23,725.00	23,725.00	3.40%	830,000.00	61,071.25	891,071.25	4.75%	10,000.00	169,767.50	179,767.50	3.65%	840,000.00	254,563.75	10,960,000.00
4/1/2013	675,000.00	23,725.00	698,725.00	3.40%	-	41,358.75	41,358.75	4.75%	-	169,585.00	169,585.00	3.65%	675,000.00	234,688.75	10,285,000.00
10/1/2013	700,000.00	12,250.00	12,250.00	3.50%	865,000.00	41,358.75	906,358.75	4.75%	10,000.00	169,585.00	179,585.00	3.65%	875,000.00	223,193.75	9,410,000.00
4/1/2014	700,000.00	12,250.00	712,250.00	3.50%	-	20,815.00	20,815.00	4.75%	-	169,402.50	169,402.50	3.65%	700,000.00	202,467.50	8,710,000.00
10/1/2014					905,000.00	20,815.00	925,815.00	4.60%	10,000.00	169,402.50	179,402.50	3.65%	915,000.00	190,217.50	7,795,000.00
4/1/2015									-	169,220.00	169,220.00	3.65%	-	169,220.00	7,795,000.00
10/1/2015					960,000.00				960,000.00	169,220.00	1,129,220.00	3.65%	960,000.00	169,220.00	6,935,000.00
4/1/2016					-				-	151,700.00	151,700.00	3.65%	-	151,700.00	6,835,000.00
10/1/2016					1,000,000.00				1,000,000.00	151,700.00	1,151,700.00	7.00%	1,000,000.00	151,700.00	5,835,000.00
4/1/2017									-	116,700.00	116,700.00	7.00%	-	116,700.00	5,935,000.00
10/1/2017									1,070,000.00	116,700.00	1,186,700.00	4.00%	1,070,000.00	116,700.00	4,765,000.00
4/1/2018									-	95,300.00	95,300.00	4.00%	-	95,300.00	4,765,000.00
10/1/2018					1,115,000.00				1,115,000.00	95,300.00	1,210,300.00	4.00%	1,115,000.00	95,300.00	3,650,000.00
4/1/2019									-	73,000.00	73,000.00	4.00%	-	73,000.00	3,650,000.00
10/1/2019					1,165,000.00				1,165,000.00	73,000.00	1,238,000.00	4.00%	1,165,000.00	73,000.00	2,485,000.00
4/1/2020									-	49,700.00	49,700.00	4.00%	-	49,700.00	2,485,000.00
10/1/2020					1,215,000.00				1,215,000.00	49,700.00	1,264,700.00	4.00%	1,215,000.00	49,700.00	1,270,000.00
4/1/2021									-	25,400.00	25,400.00	4.00%	-	25,400.00	1,270,000.00
10/1/2021					1,270,000.00				1,270,000.00	25,400.00	1,295,400.00	4.00%	1,270,000.00	25,400.00	
	2,680,000.00	229,745.00	2,909,745.00		4,155,000.00	504,397.50	4,659,397.50		7,845,000.00	2,889,582.50	10,734,582.50		14,680,000.00	3,623,725.00	

POST RETIREMENT TRUST ACCOUNT
 FUND 73
 JUNE 30, 2010

Beginning Balance 7/1/2009		\$ 934,078.66
 <u>Revenues:</u>		
2009-10 Contribution by West Salem School District for future retirees	\$ 200,000.00	
Interest Earned	\$ 15,803.29	
Retiree Contributions	\$ 68,252.86	
Value of District Pay-As-You-Go Contribution for current retirees	\$ 516,964.96	
\$352,694.96 District Cash Outlay		
\$164,270.00 Implicit Rate Subsidy		
 Total Post Retirement Trust Fund Revenues	<hr/>	 \$ 801,021.11
 <u>Expenses:</u>		
District Portion of Healthcare Cost	\$ 352,694.96	
Retiree Portion of Healthcare Cost	\$ 68,252.86	
Implicit Rate Subsidy Value	\$ 164,270.00	
Implicit rate subsidy occurs when current employees and retirees are covered together as a group wherein the premium rate paid paid by the retirees may be lower than it would be if they were rated separately.		\$ 585,217.82
 Total Post Retirement Trust Fund Expenses	<hr/>	 \$ 585,217.82
 Ending Balance 6/30/2010	<hr/> <hr/>	 \$ 1,149,881.95

West Salem School District Enrollment



**West Salem School District
2009-2010 Assessment Report
WI Knowledge and Concepts Exam (WKCE) and ACT**

WI Knowledge and Concepts Exam (WKCE)

The Wisconsin Assessment System evaluates a district's academic progress based on four indicators: % of test participation, % of attendance/graduation, percent of Advance/Proficient in Reading, and % of Advanced/Proficient in Mathematics.

Test Participation	Attendance
West Salem	West Salem
ES— 99.4%	ES— 95.0%
MS— 99.7%	MS— 96.6%
HS— 100%	HS— 96.9%
	Graduation: State Goal— 89.7%

Reading	Advanced + Proficient District Total	Advanced + Proficient State Total
3 rd Grade (n= 106)	80.2%	70.3%
4 th Grade (n= 129)	89.9%	80.4%
5 th Grade (n=128)	91.4%	79.3%
6 th Grade (n=120)	85.0%	83.5%
7 th Grade (n=124)	91.1%	85.4%
8 th Grade (N= 132)	89.4%	83.1%
10 th Grade (N=145)	86.9%	75.5%
No Child Left Behind (NCLB) Goals	2010-11— 80.5% 2012-13—93.5%	
	2011-12— 87% 2013-14— 100%	

n= Number of student

Mathematics	Advanced + Proficient District Total	Advanced + Proficient State Total
3 rd Grade (n= 106)	73.6%	75.4%
4 th Grade (n= 129)	86.8%	79.5%
5 th Grade (n=128)	89.8%	77.3%
6 th Grade (n= 120)	86.7%	77.2%
7 th Grade (n=124)	87.1%	80.0%
8 th Grade (N=132)	87.9%	77.1%
10 th Grade (N=145)	77.2%	69.1%
No Child Left Behind (NCLB) Goals	2010-11— 68.5% 2012-13—89.5%	
	2011-12— 79% 2013-14— 100%	

n= Number of student

ACT Scores

Another annual data source is the American College Testing (ACT) assessment. The ACT is a national college admissions examination that consists of subject area tests in English, Mathematics, Reading, and Science.

The ACT includes 215 multiple-choice questions and takes approximately 3 hours and 30 minutes to complete, including a short break (or just over four hours if you are taking the ACT Plus Writing). Actual testing time is 2 hours and 55 minutes (plus 30 minutes if you are taking the ACT Plus Writing).

Admittance to the state university system is based on a profile of each student. Profile indicators may include class rank, rigor of high school course work, cumulative grade point average (GPA), trend in grades and ACT Composite or Scholastic Aptitude Test (SAT) total scores. Figure 1 charts the nine year district ACT score trend. Figure 2 illustrates the five year district trend in ACT scores.

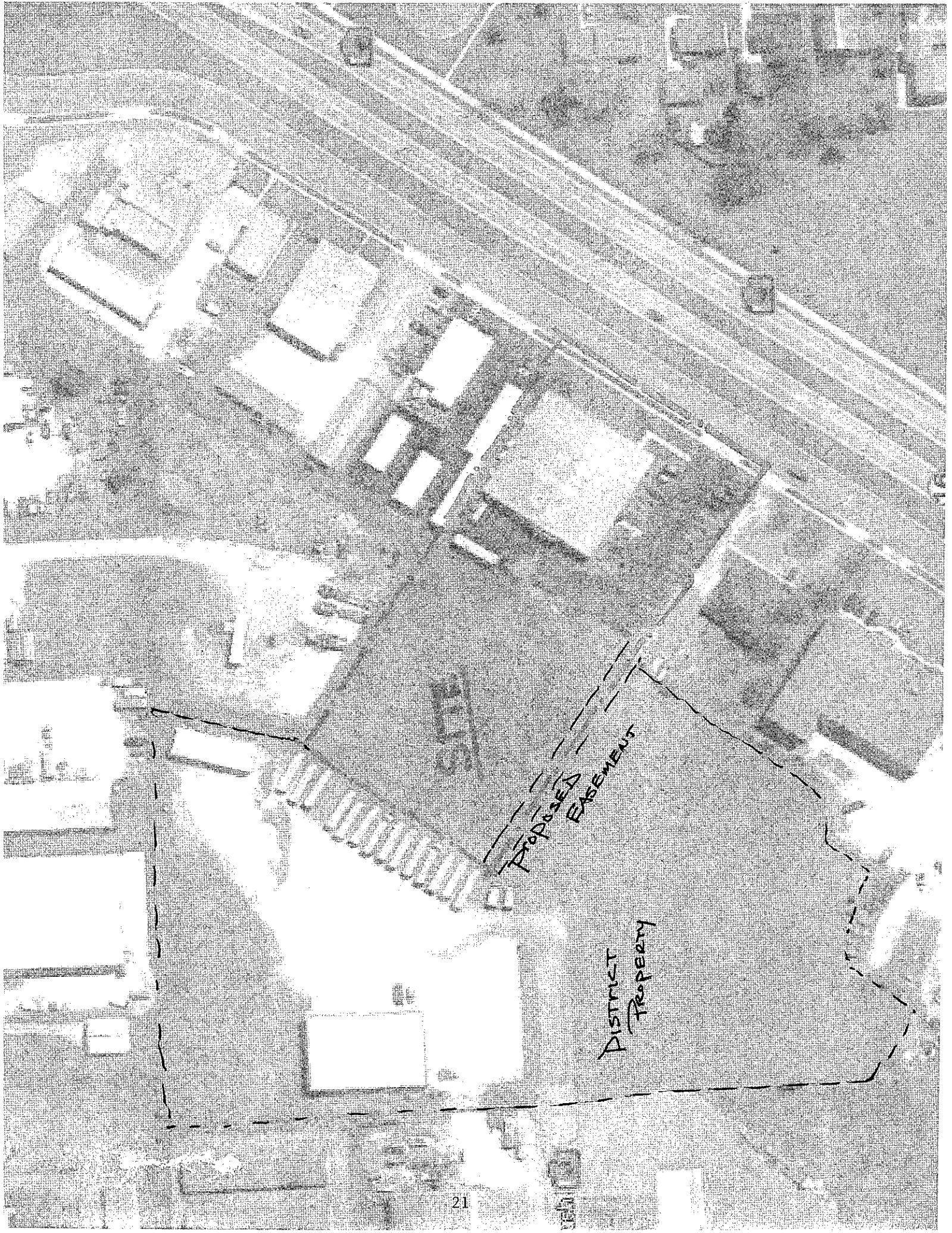
Figure 1: District ACT score trends

Graduate Year	Local Composite Score	State Composite Score
2001-2002 (n=65)	21.6	22.2
2002-2003 (n=86)	22.6	22.2
2003-2004 (n=63)	22.4	22.2
2004-2005 (n=70)	31.7	22.2
2005-2006 (n=75)	22.6	22.2
2006-2007 (n=93)	22.2	22.2
2007-2008 (n=91)	22.2	22.3
2008-2009(n=102)	21.8	22.2
2009-2010 (n=87)	22.4	22.1

n= Number of student

Figure 2: Five year district ACT score trends by subject

Year	Total Tested		ENG		MTH		RDG		SCI		Composite	
	Dist.	State	Dist.	State	Dist.	State	Dist.	State	Dist.	State	Dist.	State
2006	75	44275	21.6	21.5	23.0	22.0	22.5	22.4	22.6	22.2	22.6	22.2
2007	93	46430	21.8	21.6	22.1	22.2	22.3	22.4	22.3	22.4	22.2	22.3
2008	91	46990	22.3	21.7	21.6	22.3	22.6	22.6	21.6	22.3	22.2	22.3
2009	102	46658	21.8	21.7	21.6	22.2	21.7	22.6	21.5	22.3	21.8	22.3
2010	87	47755	22.6	21.5	21.5	22.0	22.2	22.3	22.5	22.2	22.4	22.1



PROPOSED
BASEMENT

DISTRICT
PROPERTY

Ground Rules for the Annual Meeting - School District of West Salem

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.

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)

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?