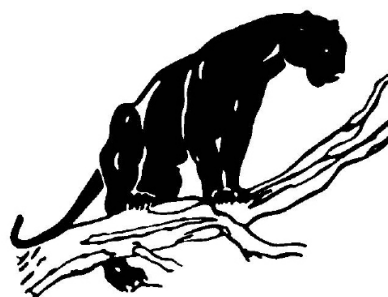


School District of West Salem Annual Meeting Report



October 20, 2014



**Serve with Passion to Ignite Creativity,
Innovation, and Excellence**

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

Board of Education

Thomas Helgeson, President
Scott Scafe, Vice-President
Jane Halverson, Clerk
Ken Schlingens, Treasurer
Syl Clements, Director
Catherine Griffin, Director
Fred Perri, Director

Administration

Troy Gunderson – Superintendent
Michael St. Pierre – Director of Instruction
Mark Carlson - HS Principal
Mike Malott – 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

Scott Johnson - Director

Activities

Jordan Gilge - HS Ath. Director
Amanda Beld - MS Ath. Director

Food Service

Kerri Feyen - Director
Lori DuMars – Admin. Ass't

Finance

Davita Jo Molling, Director
Deb Tourville, Ass't

Human Resources/Payroll

Barb Buswell

SCHOOL DISTRICT OF WEST SALEM MONDAY, OCTOBER 20, 2014

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

1. Call to order by President Thomas Helgeson.
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 Thomas Helgeson.
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. **New 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 2014-15 school year. (Per State Statute, §120.10(3))

	<u>2013-2014</u>	<u>2014-2015</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 borrow on a temporary basis to meet operational expenses as may be necessary. (Per State Statute, §67.12(8))

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 30, 2014.

9. Set the time and date for the 2015 annual meeting.
(Third Monday in October is October 19th – 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 tuition, student fees, admissions and building/bus rentals are included. The district is roughly 59% 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 fund balance ratio measures the amount of unrestricted, spendable equity to the districts annual current year expenditures. 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 about 14.2 %.

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

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 2013-14 included a transfer from regular education (Fund 10) in the amount of \$1,574,377, 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 for technology that will be paid off in 2016 and a long-term note for the 2014 purchase of 25 acres of land that will be paid off in 2019.

Fund 39

Voters approved referendums to pay for the elementary school and high school additions. The District's

Administration works with a bonding agent and refinances callable bonds when allowed. As reflected on the enclosed debt service schedule, a significant drop in the mill rate will occur in 2015 when the 2002/2011 refinanced elementary school bonds and 1998/2008 refinanced high school addition bonds are fully paid.

Fund 50

The School District of West Salem provides a breakfast and lunch program at all schools. 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. The funds are governed by a Trust document and board members. The school district contributes and withdraws current year expenses for retired employees. The account balance as of June 30, 2014 is \$1,737,901.02. 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.

Fund 80

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

TIF District

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

West Salem School District
Policy 662.2

FUND BALANCE

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

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

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

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

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

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

APPROVED: October 10, 1985
REVISED: December 5, 1995

FOCUS

09.26.2014 • No. 18

A look at school fund balances yields surprises

The fund balances, or financial reserves, of school districts can help assess their fiscal strength. Over the past 20 years, these reserves have grown fastest when state finances and school funding policy were most uncertain. Since 1991, total statewide fund balances have grown 32.2% from \$0.73 billion to \$2.1 billion last year. Balances in 2013 averaged 21.4% of total school expenditures.

The volatility of the economy and state budgets in the past decade has prompted questions about the financial health of Wisconsin school districts. One way to assess that health is to examine the financial reserves, or fund balances, of districts. As it turns out, the trend in balances is somewhat surprising.

Fund balances: What? Why?

Fund balances are often explained using a common analogy. A school district without a fund balance (reserves) is akin to a household without savings. Unfortunately, this is an oversimplification. "Fund balance" is actually an accounting term defined as the difference between assets (e.g., cash or investments) and liabilities (e.g., debt).

From this perspective, several caveats emerge. First, a fund balance can include both cash and non-cash items. For example, a school board might commit \$500,000 of cash reserves to a forthcoming remodeling project. The amount is still included in a district's balance, but it cannot be used for other purposes.

Second, a fund balance is a snapshot in time. Like an individual's checking account, balances fluctuate from month to month. Here, school fund balances are examined as of June 30, the end of the 2013 fiscal year.

Third, school district revenues are "lumpy": State aid is paid five times per year, while property taxes are typically received only two or three times

annually. Meanwhile, expenditures such as compensation often occur monthly. In order to pay these expenses while awaiting property taxes or tardy state aid, districts turn to their reserves to avoid borrowing to pay bills.

Statewide trends

New state figures show school fund balances totaled \$2.1 billion (b) in 2013, or 4.9% more than in 2012. The increase was the smallest since a 2.3% rise in 2006.

With the exception of 2003, total school fund balances rose every year since 1991 (see line in chart). Increases were often largest when state school funding was most uncertain. That suggests fund balances are also acting as a hedge against unpredictable economic or political behavior.

For example, balances rose 8.9% or more annually during 1994-96 after the state first imposed limits on school revenue growth. Unsure of how the limits

would affect their finances, school officials boosted reserves as a precaution.

Similarly, annual balance increases during 2010-12 were high, ranging from 6.1% to 10.4%. State budget difficulties were behind much of the uncertainty. In 2010 and 2011, allowable increases in school revenue limits were reduced. Then, in 2012, limits were cut 5.5% (though partially offset by Act 10 savings). Not knowing the long-term effects of the act, school officials again hiked fund balances.

Relative to spending

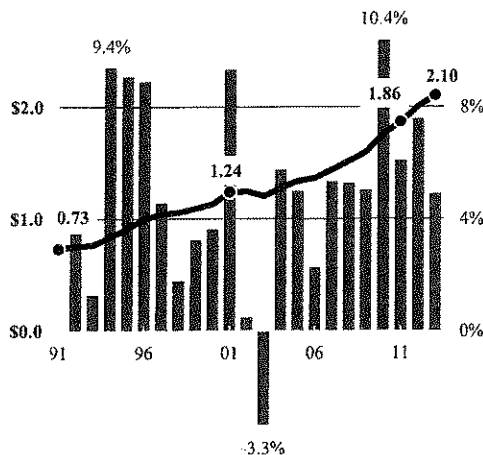
Since the size of school district budgets varies in Wisconsin, it is usually wise to consider, not the dollar value of fund balances, but rather their size relative to school expenditures.

■ *Statewide.* In 2013, district balances statewide averaged 21.4% of spending, up from 20.6% in 2012 and 17.9% in 2011. During the prior five years, this figure ranged from 16.3% to 18.0%.

Reasons for the 2012 and 2013 increases are twofold. The most obvious is that the total dollar amount of balances rose. At the same time, total school spending dropped more than 6% in 2012 and rose less than 1% in 2013.

■ *By district.* While state totals capture overall trends, balance size varies considerably by district. As a percentage of 2013 spending, it ranged from -10% in Gresham to more than 80% in Lakeland UHS, North Cape,

School Fund Balance Totals Rise
Statewide Balances (line, \$b) and % Chg. (bars)



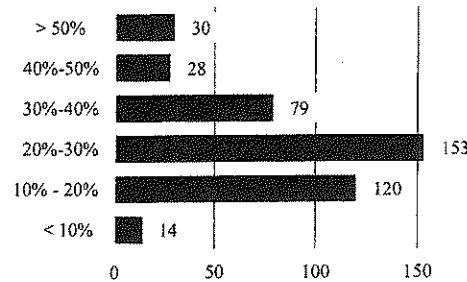
and North Lakeland. As the chart (right) shows, most districts ended 2013 with balances between 10% and 30% of spending.

The recent direction of fund balances has also varied. In 66 districts, balances fell during 2009-13. In 18 of the 66, reserves fell more than 20%, though in nine of these, reserves continued to top 15% of spending. In Altoona and Wisconsin Rapids, balances dropped more than 50% and are now under 6% of spending.

By contrast, ending balances in 45 school districts more than doubled during the same five-year period. And,

in another 89, they increased 50% or more. Just over half (71 of 134) of these districts ended 2013 with fund balances that equaled 25% or more their annual expenditures

Distribution of Fund Balances
No. of Districts by % of Spending, 2013



Irony: Pot vs. kettle

There is more to school district financial health than the size of a fund balance. Facility condition, staff turnover, and net gain or loss of students to other districts can all point to potential problems.

However, it is fair to say that many Wisconsin school districts have been building reserves to ensure future fiscal stability at a time of spotty economic recovery, divisive partisan politics, and boom-bust state budgeting. Ironically, the source of the latter is state government's inability for years to build any meaningful budget reserves. □



Wisconsin Taxpayers Alliance

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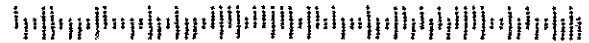
How Does Your School Compare?

You can find out with *SchoolFacts14*. Available in October, *SchoolFacts14* enables you to compare districts on a host of measures ranging from test scores to taxes.

Order yours for \$34.95 using the contact information above. Discounts for WISTAX donors apply.



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Capital Notes

■ Of 2.78 million Wisconsinites who filed a 2012 federal income tax return, 34.6% itemized deductions compared to 31.6% nationally. Percentages varied widely by state, from 18.3% in West Virginia to 46.8% in Maryland. Among neighbors, only Minnesota (37.7%) had a higher percentage than Wisconsin. Itemized deductions include those for state and local taxes paid, mortgage interest, and charitable contributions. (Source: Pew Charitable Trusts)

■ The Indiana Department of Revenue halted \$78 million in 2014 tax refunds after a Special Investigations Unit revealed that at least 39,000 tax returns involved cases of attempted identity theft. Just 1,500 cases of identity theft were reported in 2013. Of the \$78 million, \$39 million was due to improperly claimed credits and deductions by legitimate taxpayers. Whether these filing errors were intentional is unclear. (Source: State Tax Notes)

■ A new law enacted by our neighbor to the south requires online retailers contracting with Illinois firms to collect sales taxes. The Illinois Supreme court struck down a similar law as discriminatory in October 2013. However, the old law required tax collection by out-of-state retailers to whom business was referred from in-state firms via the internet. Illinois' new law applies to all out-of-state retailers, regardless of referral method

2013-14 Treasurer's Report

Fund	Beginning Fund Balance	2013-14 Revenues	2013-14 Expenses	Ending Fund Balance
10 -- GENERAL FUND	\$ 2,793,932.90	\$ 17,435,050.80	\$ 17,632,247.03	\$ 2,596,736.67
21 -- SPECIAL REVENUE TRUST FUND	\$ 205,853.02	\$ 21,380.80	\$ 23,358.94	\$ 203,874.88
27 -- SPECIAL EDUCATION	\$ -	\$ 2,768,412.12	\$ 2,768,412.12	\$ -
38 -- NON-REFERENDUM DEBT SERV.	\$ -	\$ 237,590.00	\$ 237,590.00	\$ -
39 -- REFERENDUM APPROVED DEBT SERV.	\$ 1,119,590.34	\$ 2,004,598.19	\$ 2,006,037.50	\$ 1,118,151.03
49 -- CAPITAL PROJECTS FUND	\$ -	\$ 500,000.00	\$ 500,000.00	\$ -
50 -- FOOD SERVICE	\$ 91,495.11	\$ 901,208.53	\$ 909,904.36	\$ 82,799.28
72 -- PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 178,653.82	\$ 7,871.82	\$ 12,649.00	\$ 173,876.64
73 -- POST EMPLOYMENT TRUST FUND	\$ 1,605,402.63	\$ 544,036.20	\$ 411,537.81	\$ 1,737,901.02
80 -- COMMUNITY SERVICE FUND	\$ 18,096.12	\$ 126,950.82	\$ 107,440.47	\$ 37,606.47
GRAND TOTAL REVENUES	<u>\$ 6,013,023.94</u>	<u>\$ 24,547,099.28</u>	<u>\$ 24,609,177.23</u>	<u>\$ 5,950,945.99</u>

West Salem School District Proposed 2014-15 Budget

	2012-13 <u>FY Activity</u>	2013-14 <u>FY Activity</u>	2014-15 <u>Budget</u>
GENERAL FUND (10)			
ASSETS (700000)	\$ 3,908,061.64	\$ 3,796,686.72	\$ 3,922,914.77
LIABILITIES (800000)	\$ 1,114,128.74	\$ 1,199,950.05	\$ 1,176,178.10
TOTAL FUND BALANCE (930000)	\$ 2,793,932.90	\$ 2,596,736.67	\$ 2,746,736.67
10 R --- 210 LOCAL PROPERTY/MOBILE HOME TAXES	\$ 4,710,480.22	\$ 5,035,942.78	\$ 5,585,563.00
10 R --- 240 NON-OPEN ENROLLMENT	\$ 18,150.97	\$ 8,717.27	\$ 8,500.00
10 R --- 260 NON-CAPITAL SALES	\$ 595.10	\$ 1,972.71	\$ 2,450.00
10 R --- 270 SCHOOL ACTIVITY INC	\$ 41,273.65	\$ 53,738.21	\$ 53,000.00
10 R --- 280 INTEREST ON INVESTMENTS	\$ 1,848.79	\$ 1,921.13	\$ 1,900.00
10 R --- 290 OTHER REVENUE FROM LOCAL SOURCE	\$ 121,591.01	\$ 100,004.67	\$ 81,250.00
10 R --- 310 TRANSIT OF AIDS FM OTHER SCHOOLS	\$ 3,420.00	\$ 8,313.29	\$ -
10 R --- 340 PAYMENT FOR SVCS FM OTHER SCHOOLS	\$ 777,735.73	\$ 893,055.42	\$ 1,146,912.00
10 R --- 510 TRANSIT OF AIDS - CESA - FED.	\$ 8,013.12	\$ 7,934.00	\$ 6,031.00
10 R --- 610 STATE AID - CATEGORICAL	\$ 207,558.50	\$ 249,548.00	\$ 379,981.00
10 R --- 620 EQUALIZATION AID	\$ 11,078,266.00	\$ 10,720,348.00	\$ 10,908,343.00
10 R --- 630 SPECIAL PROJECT GRANTS	\$ -	\$ 12,240.00	\$ 37,160.00
10 R --- 690 OTHER STATE SOURCE REVENUE	\$ 36,763.96	\$ 55,166.10	\$ 57,667.00
10 R --- 730 SPECIAL PROJECT GRANTS	\$ 39,120.00	\$ 37,164.00	\$ 37,950.00
10 R --- 750 TITLE I - FED.AID	\$ 142,287.36	\$ 142,739.99	\$ 142,227.00
10 R --- 770 FED AID REC'D THROUGH COUNTIES	\$ 484.56	\$ 1,880.41	\$ 1,500.00
10 R --- 780 FED AID-REC'D FM DPI	\$ -	\$ -	\$ -
10 R --- 860 SALE OF CAPITAL EQUIP	\$ 8,379.14	\$ 12,789.68	\$ 5,500.00
10 R --- 960 INSURANCE DIVIDEND & REFUNDS	\$ 3,406.64	\$ 8,110.79	\$ 1,500.00
10 R --- 970 REFUND OF PRIOR YEAR EXPENSE	\$ 58,500.91	\$ 83,464.35	\$ 38,000.00
TOTAL FUND 10 REVENUES	<u>\$ 17,257,875.66</u>	<u>\$ 17,435,050.80</u>	<u>\$ 18,495,434.00</u>
10 E --- 110 UNDIFFERENTIATED SS CURRICULUM	\$ 4,867,571.78	\$ 5,051,240.09	\$ 4,984,894.00
10 E --- 120 REGULAR CURRICULUM	\$ 2,508,213.03	\$ 2,572,949.72	\$ 2,589,689.00
10 E --- 130 VOCATIONAL CURRICULUM	\$ 409,292.65	\$ 434,893.04	\$ 390,043.00
10 E --- 140 PHYSICAL AND HEALTH	\$ 526,502.47	\$ 580,822.24	\$ 562,026.00
10 E --- 160 CO-CURRICULAR ACTIVITIES	\$ 363,248.13	\$ 401,994.26	\$ 415,618.00
10 E --- 170 SPECIAL NEEDS	\$ 365.00	\$ 282.50	\$ 1,145.00
10 E --- 210 PUPIL SERVICES	\$ 385,337.22	\$ 405,812.40	\$ 423,496.00
10 E --- 220 INSTRUCTIONAL STAFF SERVICES	\$ 722,052.33	\$ 674,494.41	\$ 746,023.00
10 E --- 230 GENERAL ADMINISTRATION	\$ 351,731.61	\$ 380,821.12	\$ 463,540.00
10 E --- 240 SCHOOL BUILDING ADMINISTRATION	\$ 898,484.55	\$ 959,533.93	\$ 966,636.00
10 E --- 250 BUSINESS ADMINISTRATION	\$ 2,800,087.78	\$ 2,845,007.79	\$ 3,359,876.00
10 E --- 260 CENTRAL SERVICES	\$ 601,104.68	\$ 601,249.49	\$ 626,556.00
10 E --- 270 INSURANCE AND JUDGMENTS	\$ 169,786.59	\$ 185,329.79	\$ 193,934.00
10 E --- 280 DEBT SERVICES	\$ 5,092.12	\$ 5,261.98	\$ 5,400.00
10 E --- 290 OTHER SUPPORT SERVICES	\$ 279,743.59	\$ 178,064.41	\$ 305,481.00
10 E --- 410 INTERFUND & INTERGOVN TRANSFER	\$ 1,674,125.41	\$ 1,578,729.96	\$ 1,641,003.00
10 E --- 430 GENERAL TUITION	\$ 579,021.36	\$ 760,804.07	\$ 661,574.00
10 E --- 490 OTHER NON-PROGRAM TRANSACTIONS	\$ 14,603.09	\$ 14,955.83	\$ 8,500.00
TOTAL FUND 10 EXPENSES	<u>\$ 17,156,363.39</u>	<u>\$ 17,632,247.03</u>	<u>\$ 18,345,434.00</u>
SPECIAL REVENUE TRUST (21)			
ASSETS	\$ 205,853.02	\$ 203,874.88	\$ 204,424.88
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 205,853.02	\$ 203,874.88	\$ 204,424.88
REVENUE	\$ 32,252.95	\$ 21,380.80	\$ 2,988.00
EXPENSE	\$ 55,574.04	\$ 23,358.94	\$ 2,438.00
SPECIAL EDUCATION FUND (27)			
ASSETS	\$ 203,858.27	\$ 227,715.47	\$ 250,000.00
LIABILITIES	\$ 203,858.27	\$ 227,715.47	\$ 250,000.00
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ 2,650,521.32	\$ 2,768,412.12	\$ 2,760,370.00
EXPENSE	\$ 2,650,521.32	\$ 2,768,412.12	\$ 2,760,370.00

West Salem School District Proposed 2014-15 Budget

NON REFERENDUM DEBT SERVICE (38)

ASSETS	\$	-	\$	-	\$	172,843.00
LIABILITIES	\$	-	\$	-	\$	-
FUND BALANCE	\$	-	\$	-	\$	172,843.00
REVENUE	\$	237,590.00	\$	237,590.00	\$	345,686.00
EXPENSE	\$	237,590.00	\$	237,590.00	\$	172,843.00

DEBT SERVICE (39)

ASSETS	\$	1,119,590.34	\$	1,118,151.03	\$	1,133,768.03
LIABILITIES	\$	-	\$	-	\$	-
FUND BALANCE	\$	1,119,590.34	\$	1,118,151.03	\$	1,133,768.03
REVENUE	\$	2,002,486.38	\$	2,004,598.19	\$	1,713,490.00
EXPENSE	\$	1,855,802.50	\$	2,006,037.50	\$	1,697,873.00

CAP PROJECTS FUND (49)

ASSETS	\$	-	\$	-	\$	-
LIABILITIES	\$	-	\$	-	\$	-
FUND BALANCE	\$	-	\$	-	\$	-
REVENUE	\$	-	\$	500,000.00	\$	-
EXPENSE	\$	276,922.80	\$	500,000.00	\$	-

FOOD SERVICE (50)

ASSETS	\$	123,060.69	\$	138,766.26	\$	128,000.00
LIABILITIES	\$	31,565.58	\$	55,966.98	\$	45,200.72
FUND BALANCE	\$	91,495.11	\$	82,799.28	\$	82,799.28
REVENUE	\$	906,275.01	\$	901,208.53	\$	918,625.00
EXPENSE	\$	905,570.25	\$	909,904.36	\$	918,625.00

STUDENT ACTIVITY FUND (60)

ASSETS	\$	162,585.40	\$	216,715.02	\$	200,000.00
LIABILITIES	\$	162,585.40	\$	216,715.02	\$	200,000.00

PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)

ASSETS	\$	178,653.82	\$	173,876.64	\$	168,421.64
LIABILITIES	\$	-	\$	-	\$	-
FUND BALANCE	\$	178,653.82	\$	173,876.64	\$	168,421.64
REVENUE	\$	8,761.93	\$	7,871.82	\$	5,545.00
EXPENSE	\$	12,068.10	\$	12,649.00	\$	11,000.00

POST EMPLOYMENT TRUST FUND (73)

ASSETS	\$	1,702,092.63	\$	1,737,901.02	\$	1,877,901.02
LIABILITIES	\$	96,690.00	\$	-	\$	-
FUND BALANCE	\$	1,605,402.63	\$	1,737,901.02	\$	1,877,901.02
REVENUE	\$	503,092.36	\$	544,036.20	\$	548,972.00
EXPENSE	\$	388,350.01	\$	411,537.81	\$	408,972.00

COMMUNITY SERVICE FUND (80)

ASSETS	\$	19,727.07	\$	37,606.47	\$	26,765.47
LIABILITIES	\$	1,630.95	\$	-	\$	-
FUND BALANCE	\$	18,096.12	\$	37,606.47	\$	26,765.47
REVENUE	\$	134,464.89	\$	126,950.82	\$	133,300.00
EXPENSE	\$	121,838.65	\$	107,440.47	\$	144,141.00

2014-15 PROPERTY TAX LEVY		
	<u>Actual 2013-14</u>	<u>Proposed 2014-15</u>
GENERAL FUND (10)	\$ 4,983,511	\$ 5,538,265
NON-REFERENDUM DEBT SVC (38)	\$ 237,590	\$ 345,686
DEBT SERVICE (39)	\$ 2,004,555	\$ 1,713,440
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	\$ 7,335,156	\$ 7,706,891
TOTAL SCHOOL LEVY RATE	0.01020	0.1020

BUDGETED REVENUES - All Funds

<u>Revenues</u>	<u>2013-14 Actual</u>	<u>2014-15 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 1,578,730	\$ 1,641,003
200 - LOCAL SOURCES	\$ 8,201,453	\$ 8,544,432
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 1,008,666	\$ 1,258,884
500 - INTERMEDIATE SOURCES (CESA)	\$ 18,961	\$ 15,031
600 - STATE SOURCES	\$ 11,622,131	\$ 11,986,907
700 - FEDERAL SOURCES	\$ 1,007,151	\$ 916,681
800 - OTHER FINANCING SOURCES	\$ 512,790	\$ 13,000
900 - OTHER MISC.	\$ 597,218	\$ 548,472
TOTAL REVENUES	<u>\$ 24,547,099</u>	<u>\$ 24,924,410</u>

WEST SALEM SCHOOL DISTRICT
BUDGETED REVENUES - ALL FUNDS

		2012-13	2013-14	2014-15
	REVENUE SOURCE	FY Activity	FY Activity	Original Budget
-- R --- 110	GENERAL FUND TRANSFER	1,674,125.41	1,578,729.96	1,641,003.00
-- R --- 1--	INTERFUND TRANSFERS	1,674,125.41	1,578,729.96	1,641,003.00
-- R --- 211	LOCAL PROPERTY TAX	7,016,089.00	7,335,156.00	7,706,891.00
-- R --- 213	MOBILE HOME TAX	42,921.61	46,164.54	47,298.00
-- R --- 219	OTHER TAXES-PILT	304.61	6,267.24	0.00
-- R --- 241	NON-OPEN ENROLLMENT	6,335.00	0.00	0.00
-- R --- 243	PYMTS FOR CO-CURRICULAR ACTIVI	7,783.19	0.00	0.00
-- R --- 249	OTHER LOCAL SERVICES	4,032.78	10,057.27	8,500.00
-- R --- 251	STUDENT SALES	512,340.86	517,792.91	527,200.00
-- R --- 252	ADULT SALES	15,472.80	12,558.55	14,050.00
-- R --- 254	STUDENT SALES-MILK	21,355.20	21,895.80	22,000.00
-- R --- 255	CATERING REVENUES	7,238.94	7,391.32	7,400.00
-- R --- 260	NON-CAPITAL SALES	560.10	0.00	0.00
-- R --- 262	RESALE - NON CAPITAL OBJ	35.00	1,972.71	2,450.00
-- R --- 271	ADMISSIONS	47,720.89	48,312.59	50,500.00
-- R --- 272	MEMBERSHIP AND PASSES	7,760.00	1,385.00	3,500.00
-- R --- 273	FITNESS CENTER ADMISSIONS	6,643.25	7,029.00	7,060.00
-- R --- 274	FITNESS CENTER CLASSES	1,014.00	666.00	700.00
-- R --- 275	MEMO PANTHER PLAZA TAX DUE	604.84	567.73	600.00
-- R --- 276	SWIMMING LESSONS/CLASSES	0.00	2,240.00	3,600.00
-- R --- 279	SCHOOL ACTIVITY INC (WIAA)	2,295.56	10,678.71	10,500.00
-- R --- 280	INTEREST ON INVESTMENTS	18,090.91	41,188.23	42,945.00
-- R --- 291	GIFTS	44,248.22	40,419.69	10,188.00
-- R --- 292	STUDENT FEES	109,569.68	82,670.57	71,500.00
-- R --- 293	RENTALS	6,242.38	5,561.94	5,800.00
-- R --- 294	STUDENT TRANSPORTATION	480.98	895.80	750.00
-- R --- 297	STUDENT FINES	1,608.98	581.68	1,000.00
-- R --- 2--	REVENUE FROM LOCAL SOURCES	7,880,748.78	8,201,453.28	8,544,432.00
-- R --- 315	STATE AID TRANSF FM WI SCHOOLS	3,420.00	8,313.29	0.00
-- R --- 343	CO-OP CO-CURRICULAR REVENUES	7,861.73	11,777.56	11,000.00
-- R --- 345	OPEN ENROLLMENT TUITION FM SD	769,874.00	881,277.86	1,135,912.00
-- R --- 346	NON OE TUITION FM OTHER SD	12,653.15	37,604.53	19,304.00
-- R --- 347	OPEN ENROLLMENT-SPED ED TUITIO	0.00	54,692.54	77,368.00
-- R --- 390	OTHER PYMT FM WISC SCHOOL DIST	15,000.00	15,000.00	15,300.00
-- R --- 3--	INTER-DISTRICT TRANSFERS IN WI	808,808.88	1,008,665.78	1,258,884.00
-- R --- 516	TRANSIT OF STATE AIDES-CESA	12,252.63	11,027.29	9,000.00
-- R --- 517	TRANSIT OF AIDS - CESA - FED.	8,013.12	7,934.00	6,031.00
-- R --- 5--	REV FROM INTERMEDIATE SOURCES	20,265.75	18,961.29	15,031.00
-- R --- 611	STATE HANDICAPPED AID	569,229.00	569,654.00	588,416.00
-- R --- 612	STATE TRANSPORTATION AID	61,245.50	59,243.00	59,250.00
-- R --- 613	STATE LIBRARY AID	58,263.00	59,355.00	58,831.00
-- R --- 617	STATE FOOD SERVICE AID	14,853.91	15,134.48	15,300.00
-- R --- 619	EQUAL AID ADJUSTMENT	88,050.00	130,950.00	261,900.00
-- R --- 621	EQUALIZATION AID	11,078,266.00	10,720,348.00	10,908,343.00
-- R --- 630	SPECIAL PROJECT GRANTS	0.00	12,240.00	37,160.00
-- R --- 690	OTHER REVENUE FM STATE SOURCES	30.00	40.00	40.00
-- R --- 691	COMPUTER AID	6,535.00	10,989.00	18,467.00
-- R --- 699	OTHER STATE SOURCE REVENUE	30,228.96	44,177.10	39,200.00
-- R --- 6--	REVENUE FROM STATE SOURCES	11,906,701.37	11,622,130.58	11,986,907.00

WEST SALEM SCHOOL DISTRICT
BUDGETED REVENUES - ALL FUNDS

REVENUE SOURCE	2012-13 FY Activity	2013-14 FY Activity	2014-15 Original Budget
-- R --- 714 ----- DONATED COMMODITIES	54,420.39	60,100.38	60,500.00
-- R --- 717 ----- FEDERAL FOOD SERVICE AID	250,270.13	237,469.76	239,225.00
-- R --- 751 ----- TITLE I - FED.AID	142,287.36	142,739.99	142,227.00
-- R --- 770 ----- FED AID RECD THRU MUNICIPALITI	14,700.42	8,620.58	11,500.00
-- R --- 780 ----- FED AID-REC'D FM DFI	75,444.13	139,988.69	107,326.00
-- R --- 7-- ----- REVENUE FROM FEDERAL SOURCES	884,033.61	1,007,150.63	916,681.00
-- R --- 860 ----- SALE OF CAPITAL EQUIP	8,379.14	0.00	0.00
-- R --- 861 ----- SALE OF CAPITAL EQUIPMENT	0.00	12,789.68	13,000.00
-- R --- 873 ----- LONG-TERM LOANS	0.00	500,000.00	0.00
-- R --- 8-- ----- OTHER FINANCIAL SOURCES	8,379.14	512,789.68	13,000.00
-- R --- 951 ----- DISTR OPEB & SUPPLEMENTAL CONT	426,043.41	446,394.78	447,819.00
-- R --- 952 ----- PLAN MEMBER CONTRIBUTIONS	50,852.42	49,571.40	48,153.00
-- R --- 955 ----- DISTRICT CONTRIBUTION-HRA/HSA	11,454.18	9,205.63	13,000.00
-- R --- 964 ----- INS DIVIDEND & REFUNDS	3,406.64	7,900.41	1,500.00
-- R --- 969 ----- PRIOR PERIOD REV ADJ	0.00	500.00	0.00
-- R --- 971 ----- REFUND OF PRIOR YEAR EXPENSE	58,500.91	83,645.86	38,000.00
-- R --- 9-- ----- OTHER SOURCES OF REVENUE	550,257.56	597,218.08	548,472.00
Grand Total Revenues	23,733,320.50	24,547,099.28	24,924,410.00

BUDGETED EXPENSES- All Funds

<u>Expenses</u>	<u>2013-14 Actual</u>	<u>2014-15 Budget</u>
100 - SALARIES	\$ 10,654,917	\$ 10,834,602
200 - EMPLOYEE BENEFITS	\$ 4,698,159	\$ 4,576,154
300 - PURCHASED SERVICES	\$ 2,431,571	\$ 3,032,490
400 - NON CAPITAL OBJECTS	\$ 1,238,347	\$ 1,313,258
500 - CAPITAL OBJECTS	\$ 977,664	\$ 377,673
600 - DEBT RETIREMENT	\$ 2,269,916	\$ 1,897,081
700 - INSURANCE AND JUDGEMENTS	\$ 209,315	\$ 226,950
800 - TRANSFER TO OTHER FUND	\$ 1,578,730	\$ 1,641,003
900 - OTHER EXPENSES	\$ 550,557	\$ 562,485
TOTAL EXPENSES	<u>\$ 24,609,177</u>	<u>\$ 24,461,696</u>

WEST SALEM SCHOOL DISTRICT
BUDGETED EXPENSES - ALL FUNDS

	REVENUE SOURCE	2012-13 FY Activity	2013-14 FY Activity	2014-15 Original Budget
-- E --- 1--	SALARIES	10,243,449.35	10,654,916.99	10,834,602.00
-- E --- 211	RETIREMENT-EMPLOYEE	106.27	0.00	0.00
-- E --- 212	RETIREMENT-EMPLOYER SHARE	588,518.03	673,831.55	704,865.00
-- E --- 218	CONT. FOR RETIREES	437,497.59	455,600.41	276,366.00
-- E --- 222	SOCIAL SECURITY-EMPLOYER SHARE	638,465.03	663,131.36	696,084.00
-- E --- 229	MEDICARE-EMPLOYER SHARE	149,510.48	155,268.94	163,314.00
-- E --- 230	LIFE INSURANCE	21,172.10	28,222.58	28,453.00
-- E --- 241	HEALTH REIMB ACCOUNT	94,447.93	91,393.52	219,850.00
-- E --- 243	DENTAL INSURANCE	151,416.53	147,220.41	143,136.00
-- E --- 248	MULTIPLE HEALTH INSURANCE	1,733,769.52	1,778,820.46	1,815,887.00
-- E --- 249	LONG TERM CARE INS	165,439.77	175,817.86	14,858.00
-- E --- 251	INCOME PROTECTION INSURANCE	58,442.99	53,074.82	47,893.00
-- E --- 292	ANNUITY PAID BY DISTRICT	94,494.18	41,674.22	10,500.00
-- E --- 295	MEAL REIMBURSEMENT	0.00	0.00	1,000.00
-- E --- 296	OPTIONAL CASH IN LIEU OF INSUR	465,293.98	425,302.97	448,948.00
-- E --- 298	PERSONAL/SICK LEAVE PAYOUT	4,439.90	0.00	5,000.00
-- E --- 299	MISCELLANEOUS	8,950.00	8,800.00	0.00
-- E --- 2--	EMPLOYEE BENEFITS	4,611,964.30	4,698,159.10	4,576,154.00
-- E --- 310	PERSONAL/PURCHASED SERVICES	322,938.93	346,555.09	406,522.00
-- E --- 312	PERSONAL SERVICE-LEGAL	13,363.38	33,587.90	40,000.00
-- E --- 313	PERSONAL SERVICE-AUDIT	11,350.00	8,610.00	8,500.00
-- E --- 319	DRUG COST - TESTING	2,206.00	3,127.25	2,300.00
-- E --- 320	EQUIPMENT REPAIR	802.75	297.50	1,500.00
-- E --- 324	MAINTENANCE SERVICES	341,613.46	139,672.39	212,157.00
-- E --- 327	CONSTRUCTION SERVICES	0.00	2,800.00	505,725.00
-- E --- 329	TRASH PICKUP - ALL SCHOOLS	26,482.35	24,765.81	25,000.00
-- E --- 331	GAS FOR HEAT	96,630.78	134,188.58	144,900.00
-- E --- 336	ELECTRICITY NON HEAT	304,267.20	337,405.54	349,600.00
-- E --- 337	WATER	25,153.57	23,642.63	28,200.00
-- E --- 338	SEWERAGE	25,872.40	25,373.31	29,700.00
-- E --- 341	PUPIL TRAVEL-PURCHASED SERVICE	1,096.48	11,853.90	8,300.00
-- E --- 342	EMPLOYEE TRAVEL	26,349.07	32,302.70	40,206.00
-- E --- 343	TRAVEL-CONTRACTED SVCS	2,534.10	3,844.05	3,850.00
-- E --- 348	VEHICLE FUEL	111,388.71	110,599.72	118,200.00
-- E --- 353	POSTAGE AND CARTAGE	21,585.61	20,898.38	21,600.00
-- E --- 355	TELEPHONE AND TELEGRAPH	12,539.19	13,644.22	16,050.00
-- E --- 358	ON-LINE COMMUNICATIONS SERVICE	14,438.45	16,601.48	20,000.00
-- E --- 360	DATA PROCESSING	6,788.50	2,250.00	320.00
-- E --- 370	PRIVATE EDUC. SERVICES	146,708.17	191,151.51	184,275.00
-- E --- 381	MUNICIPALITY PAYMENTS	9,000.00	9,200.00	9,200.00
-- E --- 382	INTERDISTRICT PMT. IN WIS.	528,868.93	662,291.71	637,475.00
-- E --- 385	PMT. TO GOVT. UNIT	52,547.54	78,636.99	15,000.00
-- E --- 386	TRANSFERS TO CESA	152,312.93	161,913.80	164,604.00
-- E --- 387	PAYMENT TO STATE	6,003.53	2,396.63	5,806.00
-- E --- 389	TUITION/WWTC	17,206.89	33,960.37	33,500.00
-- E --- 3--	PURCHASED SERVICES	2,280,048.92	2,431,571.46	3,032,490.00
-- E --- 411	SUPPLIES	453,023.35	449,185.40	515,568.00
-- E --- 412	WORKBOOKS	5,000.39	2,060.38	2,531.00
-- E --- 415	FOOD	415,523.58	423,340.10	426,004.00
-- E --- 416	MEDICAL SUPPLIES	2,097.86	1,199.82	4,000.00
-- E --- 419	OTHER SUPPLIES (TIRES)	9,377.86	8,500.30	9,000.00
-- E --- 422	UNIFORMS	9,735.14	10,378.64	10,000.00
-- E --- 431	AUDIO VISUAL MEDIA	7,630.51	1,270.02	2,722.00
-- E --- 432	LIBRARY BOOKS	15 34,935.80	31,132.39	34,500.00

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

	REVENUE SOURCE	2012-13 FY Activity	2013-14 FY Activity	2014-15 Original Budget
-- E --- 433	NEWSPAPERS	602.00	408.00	424.00
-- E --- 434	PERIODICALS	5,414.19	4,909.78	4,826.00
-- E --- 435	PROGRAMMED COMPUTER SOFTWARE	42,899.91	26,784.43	37,160.00
-- E --- 439	OTHER MEDIA	9,642.50	10,119.76	11,471.00
-- E --- 440	NON-CAPITAL EQUIPMENT	68,296.69	46,533.52	48,865.00
-- E --- 450	OBJECTS FOR RESALE	1,905.81	7,081.01	8,670.00
-- E --- 460	EQUIP COMPONENTS	0.00	622.00	1,000.00
-- E --- 470	TEXT BOOKS	40,819.13	63,971.02	46,922.00
-- E --- 480	NON-INSTRUCT COMPUTER SOFTWARE	91,289.80	150,850.26	149,245.00
-- E --- 490	OTHERR NON-CAPITAL ITEMS	0.00	0.00	350.00
-- E --- 4--	NON-CAPITAL OBJECTS	1,198,194.52	1,238,346.83	1,313,258.00
-- E --- 511	SITE PURCHASE	0.00	621,493.00	0.00
-- E --- 521	SITE IMPROVEMENT - ADDITION	21,080.26	682.45	0.00
-- E --- 551	EQUIPMENT PURCHASE ADDITION	580,264.57	169,805.24	168,582.00
-- E --- 553	EQUIP.ADD - OVER 5,000	0.00	10,252.00	10,000.00
-- E --- 561	EQUIPMENT PURCHASE REPLACEMENT	47,022.69	45,527.96	61,019.00
-- E --- 563	EQUIP.REPLACE - OVER 5,000	143,144.00	89,036.00	90,062.00
-- E --- 571	EQUIPMENT RENTAL	57,539.16	40,867.81	48,010.00
-- E --- 5--	CAPITAL OBJECTS	849,050.68	977,664.46	377,673.00
-- E --- 673	LONG-TERM NOTE PRINCIPAL	214,512.49	223,405.25	158,392.00
-- E --- 675	PRINCIPAL LONG TERM BONDS	1,425,000.00	1,615,000.00	1,350,000.00
-- E --- 678	CAPITAL LEASE - PRINCIPAL	0.00	19,375.67	20,375.00
-- E --- 682	INTEREST ON TEMPORARY NOTES	3,767.12	3,936.98	3,900.00
-- E --- 683	LONG-TERM NOTE INTEREST	23,077.51	14,184.75	14,451.00
-- E --- 685	INTEREST ON LONG TERM BONDS	430,802.50	391,037.50	347,873.00
-- E --- 688	CAPITAL LEASE INTEREST	0.00	1,651.09	590.00
-- E --- 691	PAYING AGENT FEES-DEBT RETIRE.	1,325.00	1,325.00	1,500.00
-- E --- 6--	DEBT RETIREMENT	2,098,484.62	2,269,916.24	1,897,081.00
-- E --- 711	DISTRICT LIABILITY INSURANCE	22,374.57	24,013.85	24,142.00
-- E --- 712	DISTRICT PROPERTY INSURANCE	31,162.13	32,257.32	39,087.00
-- E --- 713	WORKERS COMPENSATION	112,905.70	128,869.65	120,299.00
-- E --- 719	OTHER INSURANCE ~ FLEET - AUTO	22,251.60	23,985.18	25,802.00
-- E --- 730	UNEMPLOYMENT COMPENSATION	10,377.03	188.97	17,620.00
-- E --- 7--	INSURANCE AND JUDGMENTS	199,071.03	209,314.97	226,950.00
-- E --- 827	TRANSFER TO SPECIAL EDUCATION	1,674,125.41	1,574,377.84	1,641,003.00
-- E --- 850	OPER TRSFR	0.00	4,352.12	0.00
-- E --- 8--	TRANSFERS	1,674,125.41	1,578,729.96	1,641,003.00
-- E --- 941	DISTRICT DUES/FEES	91,191.03	106,988.46	134,013.00
-- E --- 971	REFUND PMT.	8,366.45	15,313.45	0.00
-- E --- 972	NON-AIDABLE REFUND	6,236.64	4,068.50	8,500.00
-- E --- 991	GIFTS, SCHOLARSHIPS	400,418.11	424,186.81	419,972.00
-- E --- 9--	OTHER OBJECTS	506,212.23	550,557.22	562,485.00
Grand Total Expenses		23,660,601.06	24,609,177.23	24,461,696.00

TAX BY MUNICIPALITY

Equalized Value - 2013 718,812,440
 Equalized Value - 2014 755,161,790

<u>TAX DISTRICT</u>	<u>2013-14 TAX LEVY</u>	<u>2014-15 PERCENTAGE</u>	<u>2014-15 EQUALIZED VALUE</u>	<u>2014-15 PROPOSED TAX LEVY</u>
<u>CITY</u>				
La Crosse	\$ 5.14	0.000001	523	\$ 5.34
<u>VILLAGE</u>				
West Salem	\$ 3,175,201.21	0.442778	334,368,700	\$ 3,412,438.45
<u>TOWNS</u>				
Bangor	\$ 51,564.85	0.007397	5,586,143	\$ 57,010.03
Barre	\$ 994,302.58	0.126607	95,608,800	\$ 975,746.67
Burns	\$ 1,446.22	0.000201	152,000	\$ 1,551.25
Farmington	\$ 3,186.86	0.000436	329,338	\$ 3,361.10
Greenfield	\$ 811,907.65	0.103282	77,994,255	\$ 795,979.39
Hamilton	\$ 2,041,108.19	0.284432	214,792,115	\$ 2,192,085.78
Medary	\$ 118,781.49	0.015428	11,650,573	\$ 118,901.27
Shelby	\$ 47,011.67	0.006663	5,031,533	\$ 51,349.89
Washington	\$ 90,640.14	0.012776	9,647,810	\$ 98,461.84
TOTALS	\$ 7,335,156.00		755,161,790	\$ 7,706,891.00

DISTRICT:	West Salem	6370
DATA AS OF 7/9/2014 2:55 PM		
Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 13-14 Revenue Limit		
2013-14 General Aid Certification (13-14 Line 12A, src 621)	+	10,720,348
2013-14 Computer Aid Received (13-14 Line 17, Src 691)	+	10,989
2013-14 Hi Pov Aid (13-14 Line 12B, src 628)	+	0
2013-14 Fnd 10 Levy Cert (13-14 Line 18, Src 211)	+	4,983,511
2013-14 Fnd 38 Levy Cert (13-14 Line 14B, Src 210)	+	237,590
2013-14 Fnd 41 Levy Cert (13-14 Line 14C, Src 210)	+	0
2013-14 Aid Penalty for Over Levy (13-14 FINAL Rev Limit Worksheet)	-	0
2013-14 Penalty for Unspent Energy Exemption	-	0
2013-14 Total Levy for All Levied Non-Recurring Exemptions*	-	0
Line 1 NET 2013-14 Base Revenue	=	15,952,438

*For 2013-14 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 Uncounted Open-Enroll. Pupils)

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (11+.4ss)+(12+.4ss)+(13+.4ss) / 3 = **1,746**

	2011	2012	2013
Summer fte:	50	51	56
% (40,40,40)	20	20	22
Sept fte:	1,725	1,729	1,723
$\frac{1}{\infty}$ Total fte	1,745	1,749	1,745

Line 6: Curr Avg: (12+.4ss)+(13+.4ss)+(14+.4ss) / 3 = **1,726**

	2012	2013	2014
Summer fte:	51	56	56
% (40,40,40)	20	22	22
Sept fte:	1,729	1,723	1,662
Total fte	1,749	1,745	1,684

Summer and Fall 2014 Membership must be estimated.

Line 10B: Declining Enrollment Exemption = **184,231**

Average FTE Loss (Line 2 - Line 6, if > 0) = **20**

X 1.00 = **20**

X (Line 5, Maximum 2014-2015 Revenue per Memb) = **9,211.56**

Non-Recurring Exemption Amount: **184,231**

Line 17: State Aid for Exempt Computers = **19,515**

Line 17 = A X (Line 16 / C) (to 8 decimals)

2014 Property Values (October 1, 2014 Values from DOR)

A. 2014 Exempt Computer Property Valuation	Required	+	1,912,200
B. 2014 TIF-Out Tax Apportionment Equalized Valuation		+	755,161,790
C. 2014 TIF-Out Value plus Exempt Computers (A + B)		=	757,073,990

Computer aid replaces a portion of proposed Fund 10 Levy

CELL COLOR KEY: Auto-Calc DPI Data District Enters

2014-2015 Revenue Limit Worksheet

1. 2013-14 Base Revenue (Funds 10, 38, 41)	(from left)	15,952,438
2. Base Sept Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left)	1,746
3. 2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,136.56
4. 2014-15 Per Member Change (A+B)		75.00
A. Allowed Per Pupil Change (+\$0.00/Member)		75.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0		0
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,211.56
6. Current Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,726
7. 2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	15,952,438
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		15,899,153
B. Hold Harm Non-Recurr Exemption		53,285
8. Total Recurring Exemptions (A+B+C+D+E)	(rounded)	175,140
A. Prior Year Carryover		175,140
B. Transfer of Service (if negative, include sign)		0
C. Transfer of Territory (if negative, include sign)		0
D. Federal Impact Aid Loss (2012-13 to 2013-14)		0
E. Recurring Referenda to Exceed (If 2014-15 is first year)	<<Enter if not pre-filled	0
9. 2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8)		16,127,578
10. Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)		684,231
A. Non-Recurring Referenda to Exceed 2014-15 Limit		500,000 <<Enter if not pre-filled
B. Declining Enrollment Exemption for 2014-15 (from left)		184,231
C. Energy Efficiency Exemption for 2014-15	<<Enter if not pre-filled	0
D. Adjustment for Refunded or Rescinded Taxes for 2014-15		0
E. Prior Year Open Enrollment (uncounted pupils)		0
11. 2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		16,811,809
12. Total Aid to be Used in Computation (12A + 12B)		10,908,343
A. 2014-15 July 1 ESTIMATE of General Aid		10,908,343
B. State Aid to High Poverty Districts (not all dists)		0
DISTRICTS WILL NEED TO PROJECT AN OCTOBER 15, 2014 AID ESTIMATE.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		5,903,466
(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	5,903,466
Entries Required Below: Amnts Needed by Purpose and Fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 691		5,557,780 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210 (IT/LAND)		345,686 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210		(to Budget Rpt)
15. Total Revenue from Other Levies	(A+B+C+D):	1,822,940
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		1,713,440 (inc. defea \$415,000)
B. Community Services (Fnd 80 Src 210)		109,500 (to Budget Rpt)
C. Prior Year Levy Chargeback (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)		5,883,951
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	7,726,406
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		19,515
<i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</i>		
19. Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		7,706,891
<i>Line 19 is the total levy to be apportioned in the PI-401.</i>		
20. Fund 30 Src 210 (38 - Non-38) (Ln 14B + Ln 15A)	Levy Rate =	0.01020562
		2,059,126

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

School District of West Salem
 Annual Budget Hearing
 October 21, 2013
 Marie Heider Meeting Room – 6:30 p.m.

Convene

President Tom Ward 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 4 and October 18, 2013 and posted in the district office on October 17, 2013.

There were 27 district resident/voting members present at the meeting.

Presentation and Explanation of the Budget

Mr. Ward called on Superintendent Troy Gunderson who presented a report on the 2012-13 budget, the proposed 2013-14 budget, tax levy by municipality, Fund 80-Community Service, long-term debt, and post retirement trust account-Fund 73.

<u>Expenditures</u>	<u>Actual 2012-13</u>	<u>Proposed 2013-14</u>
General Fund (10)	17,156,363.39	17,673,722.00
Special Revenue Trust (21)	55,574.04	2,438.00
Special Education (27)	2,650,521.32	2,727,242.00
Non Referendum Debt Service (38)	237,590.00	237,590.00
Debt Service (39)	1,855,802.50	1,855,803.00
Food Service (50)	905,570.25	938,770.00
Private Benefit Trust (72)	12,068.10	11,000.00
Post Employment Trust Fund (73)	388,350.01	408,972.00
Community Service (80)	121,838.65	145,935.00
<u>Property Tax Levy</u>		
General Fund	4,667,254	5,117,925
Non-Referendum Debt Service Fund	237,590	237,590
Debt Service	2,001,745	2,004,555
Community Service Fund	109,500	109,500
TOTAL SCHOOL LEVY		7,469,570

Call for Adjournment

There being no further business to come before the meeting, Ken Schlingen moved, Scott Scafe seconded to adjourn at 7:04 p.m. Motion carried.

Respectfully submitted,

Jason Falck, Clerk

School District of West Salem
Annual School District Meeting
October 21, 2013
Marie Heider Meeting Room – 7:00 p.m.

Convene

President Tom Ward called the annual meeting of the School District of West Salem to order at 7:04 p.m. The meeting was noticed to the Coulee News on October 4 and October 18, 2013 and posted in the district office on October 17, 2013.

Tom Ward introduced the board members present: Scott Scafe, Ken Schlimgen, Jason Falck, Thomas Helgeson, Jane Halverson, and Syl Clements.

Troy Gunderson introduced members of the administration that were present: Davita Molling, Lisa Gerke, Mark Carlson, Dean Buchanan, Michael St. Pierre, and Mike Malott.

Tom Ward indicated the procedures for the Annual Meeting are in the Annual Meeting Booklet.

There were 29 district resident/voting members present at the meeting.

Election of Permanent Chairperson

Tom Ward called for nominations for a permanent chairperson.

Jason Falck moved, Thomas Helgeson seconded to nominate Tom Ward.

Scott Scafe moved, Jane Halverson seconded to close nominations and a unanimous ballot be cast for Tom Ward. Motion carried.

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

New Business

Troy Gunderson reviewed the Community Service Fund 80 as reported in the Annual Meeting Booklet.

Electorate Authorizations:

Ellen Thorn moved, Don Bina seconded to authorize the School Board, Establish salaries for Board of Education during the 2013-14 school year. (Per State Statute, §120.10(3)) Motion carried.

	<u>2012-2013</u>	<u>2013-2014</u>
President	\$2,100.00	\$2,100.00
Student Representative	Hourly (Min. Wage)	Hourly (Min. Wage)
All others	\$1,900.00	\$1,900.00

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

Ken Schlimgen moved, Jane Halverson 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.

Jane Halverson moved, Catherine Griffin seconded to authorize the School Board, pursuant to §120.13(25) of the Wisconsin Statutes, to lease School District Property located at 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.

Mark Ledman moved, Jane Halverson seconded to authorize the School Board, pursuant to §120.10 (5m) of the Wisconsin Statutes to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes, the purchase of up to 50 acres of additional land from La Crosse County located adjacent to the school district property, under the terms and conditions to be accepted by the School Board. Motion carried.

Superintendent's Report

Superintendent Gunderson reviewed the revenues, expenses, levy and levy rate, CESA comparisons, academic performance, and Strategic Planning Key Performance Initiatives.

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

Mark Ledman moved, Dean Buchanan 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 28, 2013. Motion carried.

Time and Date of 2014 Annual Meeting

Dean Buchanan moved, Catherine Griffin seconded to approve the date for the 2014 Annual Budget Hearing at 6:30 and Annual Meeting at 7:00 p.m. on Monday, October 20, 2014. Motion carried.

Adjournment

There being no further business to come before the meeting, Jane Halverson moved, Ken Schlimgen seconded to adjourn at 7:47 p.m. Motion carried.

Respectfully submitted,

Jason Falck, Clerk

FUND 80 - COMMUNITY SERVICE FUND

<u>COMMUNITY SERVICE PROGRAM</u>	<u>2013-14</u> <u>FY Activity</u>	<u>2014-15</u> <u>Proposed Budget</u>
<u>CUSTODIAN/OTHER COMM SVC</u>		
LOCAL PROPERTY TAX	\$ 22,033.00	\$ 22,033.00
PANTHER PLAZA SALES TAX DUE	\$ 567.73	\$ 600.00
OTHER REVENUE FM STATE SOURCES	\$ 40.00	\$ 40.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	<u>\$ 22,640.73</u>	<u>\$ 22,673.00</u>
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 16,006.18	\$ 16,172.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 5,584.11	\$ 6,875.00
SALES TAX PAYMENT TO STATE	\$ 1,509.05	\$ 2,500.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	<u>\$ 23,099.34</u>	<u>\$ 25,547.00</u>
<u>SWIMMING POOL</u>		
LOCAL PROPERTY TAX	\$ 56,543.00	\$ 56,543.00
ADMISSIONS	\$ 5,253.09	\$ 8,000.00
MEMBERSHIP AND PASSES	\$ 1,385.00	\$ 3,500.00
SWIMMING LESSONS	\$ 2,240.00	\$ 3,600.00
POOL RENTALS	\$ 270.00	\$ 300.00
TOTAL POOL REVENUES	<u>\$ 65,691.09</u>	<u>\$ 71,943.00</u>
COMMUNITY SERVICE DIRECTOR-POOL	\$ 3,081.00	\$ 4,798.00
LIFE GUARD	\$ 16,843.73	\$ 30,775.00
BASKET ATTENDENT	\$ 6,700.88	\$ 9,600.00
TOTAL POOL STAFF-SALARIES	\$ 26,625.61	\$ 45,173.00
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 2,036.87	\$ 3,456.00
MAINTENANCE SERVICES	\$ 1,646.00	\$ 5,000.00
UTILITIES	\$ 11,461.90	\$ 14,800.00
SUPPLIES	\$ 12,808.52	\$ 8,500.00
DISTRICT DUES/FEES	\$ 564.09	\$ 1,500.00
TOTAL POOL EXPENSES	<u>\$ 55,142.99</u>	<u>\$ 78,429.00</u>
<u>FITNESS CENTER</u>		
LOCAL PROPERTY TAX	\$ 30,924.00	\$ 30,924.00
FITNESS CENTER ADMISSIONS/MEMBERSHIPS	\$ 7,029.00	\$ 7,060.00
CLASSES/YOGA, OTHER	\$ 666.00	\$ 700.00
TOTAL FITNESS CTR REVENUES	<u>\$ 38,619.00</u>	<u>\$ 38,684.00</u>
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 10,013.83	\$ 11,079.00
COMMUNITY WORKER-FITNESS CENTER	\$ 13,444.68	\$ 18,776.00
TOTAL FITNESS CENTER-SALARIES	\$ 23,458.51	\$ 29,855.00
TOTAL FITNESS CENTER-BENEFITS	\$ 2,390.02	\$ 3,060.00
EQUIPMENT REPAIR	\$ 297.50	\$ 1,500.00
SUPPLIES/EQUIPMENT	\$ 3,052.11	\$ 5,750.00
TOTAL FITNESS CTR EXPENSES	<u>\$ 29,198.14</u>	<u>\$ 40,165.00</u>
TOTAL FUND 80 REVENUES	\$ 126,950.82	\$ 133,300.00
TOTAL FUND 80 EXPENSES	\$ 107,440.47	\$ 144,141.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	<u>\$ 19,510.35</u>	<u>\$ (10,841.00)</u>
TOTAL FUND 80 REVENUES	\$ 126,950.82	\$ 133,300.00
TOTAL FUND 80 EXPENSES	\$ 107,440.47	\$ 144,141.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	<u>\$ 19,510.35</u>	<u>\$ (10,841.00)</u>

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

	2002 Bonds/Refinance 7/2011 (High School Addition)				2006 Refunding Bonds				7/1/14 Debt Svc Balance		8,730,000.00	
	Principal	Interest	P + I	Rate	Principal	Interest	P + I	Rate	Total Principal	Total Interest	Debt Svc Outstanding Balance	
10/1/2014	925,000.00	9,250.00	934,250.00	1.46%	10,000.00	169,402.50	179,402.50	3.65%	935,000.00	178,652.50	7,795,000.00	2014-15
4/1/2015					-	169,220.00	169,220.00	3.65%	-	169,220.00	7,795,000.00	
10/1/2015					960,000.00	169,220.00	1,129,220.00	3.65%	960,000.00	169,220.00	6,835,000.00	2015-16
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	151,700.00	1,151,700.00	7.00%	1,000,000.00	151,700.00	5,835,000.00	2016-17
4/1/2017					-	116,700.00	116,700.00	7.00%	-	116,700.00	5,835,000.00	
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	2017-18
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	95,300.00	1,210,300.00	4.00%	1,115,000.00	95,300.00	3,650,000.00	2018-19
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	73,000.00	1,238,000.00	4.00%	1,165,000.00	73,000.00	2,485,000.00	2019-20
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	49,700.00	1,264,700.00	4.00%	1,215,000.00	49,700.00	1,270,000.00	2020-21
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	25,400.00	1,295,400.00	4.00%	1,270,000.00	25,400.00	-	2021-22
									-	-	-	
	925,000.00	9,250.00	934,250.00		7,805,000.00	1,531,442.50	9,336,442.50		8,730,000.00	1,540,692.50		

CALLABLE 10/1/16

POST EMPLOYMENT TRUST ACCOUNT
 FUND 73
 JUNE 30, 2014

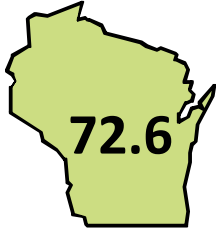
Beginning Balance 7/1/2013		\$ 1,605,402.63
 <u>Revenues:</u>		
2013-14 Contribution by West Salem School District for future retirees	\$	93,634.00
Interest Earned	\$	38,864.39
Retiree Contributions	\$	49,571.40
Value of District Pay-As-You-Go Contribution for current retirees	\$	361,966.41
\$264,385.41 District Cash Outlay		
\$ 97,581.00 Implicit Rate Subsidy		
Total Post Retirement Trust Fund Revenues	<hr/>	\$ 544,036.20
 <u>Expenses:</u>		
District Portion of Healthcare Cost	\$	264,385.41
Retiree Portion of Healthcare Cost	\$	49,571.40
Implicit Rate Subsidy Value	\$	97,581.00
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.		\$ 411,537.81
Total Post Retirement Trust Fund Expenses	<hr/>	\$ 411,537.81
Ending Balance 6/30/2014	<hr/> <hr/>	\$ 1,737,901.02



West Salem

District Report Card | 2013-14 | Summary

Overall Accountability Score and Rating



Meets Expectations

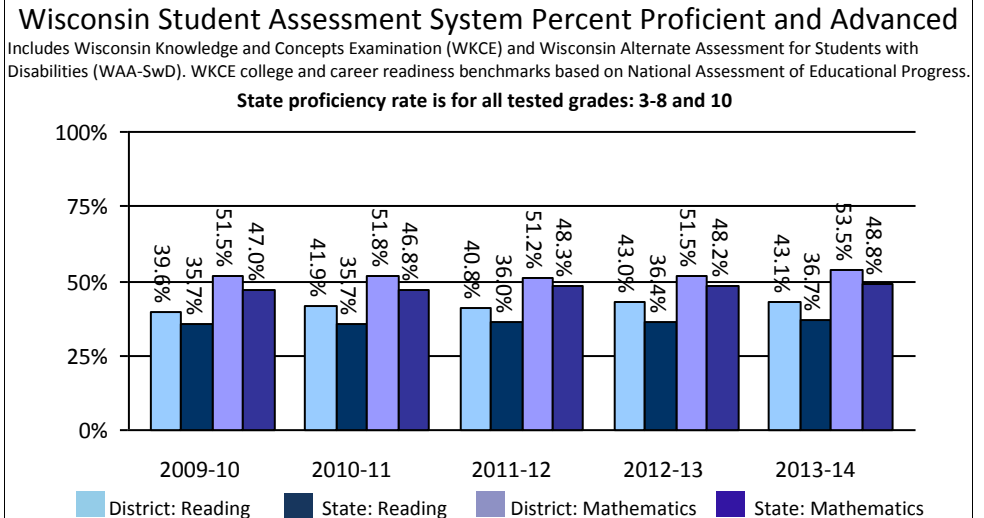
Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

Priority Areas	District Score	Max Score	State Score	Max Score
Student Achievement	72.4/100		66.4/100	
Reading Achievement	33.7/50		29.8/50	
Mathematics Achievement	38.7/50		36.7/50	
Student Growth	61.0/100		62.4/100	
Reading Growth	30.8/50		31.5/50	
Mathematics Growth	30.2/50		30.9/50	
Closing Gaps	67.2/100		66.2/100	
Reading Achievement Gaps	37.4/50		17.0/25	
Mathematics Achievement Gaps	29.8/50		16.3/25	
Graduation Rate Gaps	NA/NA		32.9/50	
On-Track and Postsecondary Readiness	89.9/100		85.3/100	
Graduation Rate	37.7/40		36.0/40	
Attendance Rate	38.5/40		37.2/40	
3rd Grade Reading Achievement	3.3/5		2.8/5	
8th Grade Mathematics Achievement	4.1/5		3.5/5	
ACT Participation and Performance	6.3/10		5.8/10	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

District Information

Grades	K4-12
Locale	Rural
Enrollment	1,808
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	0.9%
Asian or Pacific Islander	1.8%
Black not Hispanic	2.3%
Hispanic	2.6%
White not Hispanic	92.5%
<i>Student Groups</i>	
Students with Disabilities	9.9%
Economically Disadvantaged	26.0%
Limited English Proficient	0.6%



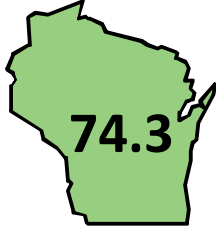
Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for districts that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all districts. Accountability Ratings do not apply to Priority Area Scores. Details can be found at <http://reportcards.dpi.wi.gov/>.



West Salem EI | West Salem

School Report Card | 2013-14 | Summary

Overall Accountability Score and Rating



Exceeds Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

Priority Areas	School Score	Max Score	K-5 State	K-5 Max
Student Achievement	70.6/100		66.8/100	
Reading Achievement	31.9/50		28.8/50	
Mathematics Achievement	38.7/50		38.1/50	
Student Growth	66.8/100		67.8/100	
Reading Growth	33.3/50		34.2/50	
Mathematics Growth	33.5/50		33.6/50	
Closing Gaps	69.6/100		66.9/100	
Reading Achievement Gaps	37.1/50		34.0/50	
Mathematics Achievement Gaps	32.5/50		32.9/50	
Graduation Rate Gaps	NA/NA		NA/NA	
On-Track and Postsecondary Readiness	90.3/100		87.0/100	
Graduation Rate (when available)	NA/NA		NA/NA	
Attendance Rate (when graduation not available)	76.9/80		75.5/80	
3rd Grade Reading Achievement	13.4/20		11.5/20	
8th Grade Mathematics Achievement	NA/NA		NA/NA	
ACT Participation and Performance	NA/NA		NA/NA	

Student Engagement Indicators

Test Participation Lowest Group Rate (goal ≥95%)
Absenteeism Rate (goal <13%)
Dropout Rate (goal <6%)

Total Deductions: 0

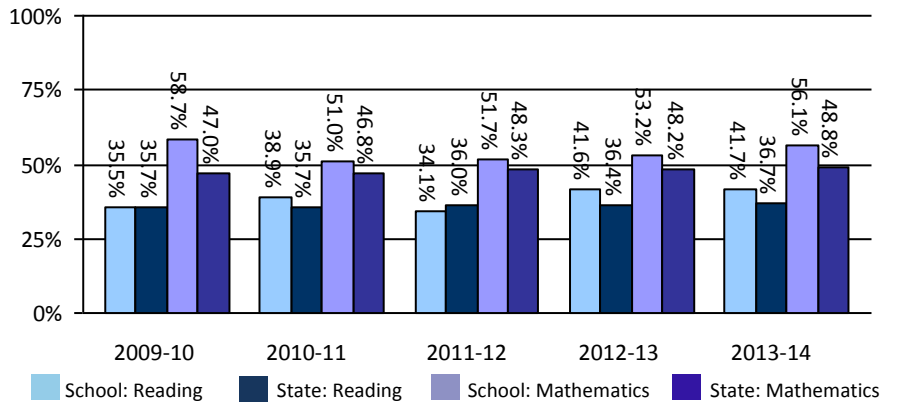
Goal met: no deduction
Goal met: no deduction
Goal met: no deduction

School Information

Grades	K4-5
School Type	Elementary School
Enrollment	854
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	1.1%
Asian or Pacific Islander	1.9%
Black not Hispanic	1.9%
Hispanic	2.8%
White not Hispanic	92.4%
<i>Student Groups</i>	
Students with Disabilities	10.2%
Economically Disadvantaged	26.2%
Limited English Proficient	0.8%

Wisconsin Student Assessment System Percent Proficient and Advanced

Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress. State proficiency rate is for all tested grades: 3-8 and 10



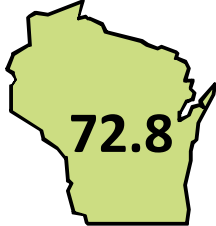
Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for schools that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all schools. Accountability Ratings do not apply to Priority Area Scores. Details can be found at <http://reportcards.dpi.wi.gov/>.



West Salem Mid | West Salem

School Report Card | 2013-14 | Summary

Overall Accountability Score and Rating



Meets Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

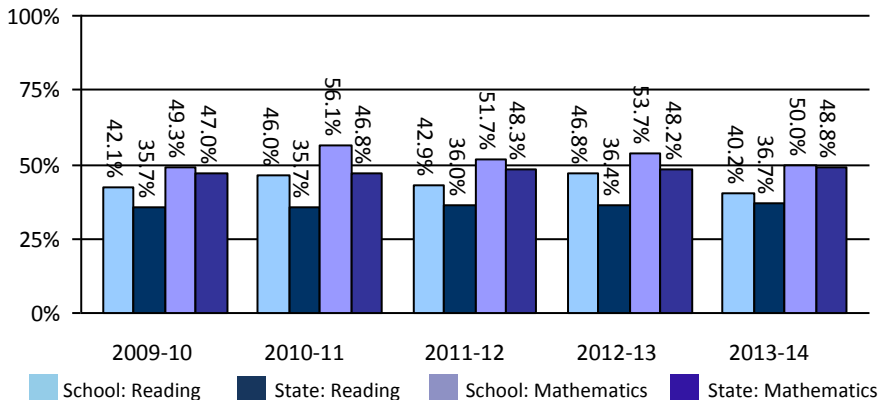
Priority Areas	School Score	Max Score	6-8 State	6-8 Max
Student Achievement	73.3/100		67.3/100	
Reading Achievement	34.2/50		30.5/50	
Mathematics Achievement	39.1/50		36.8/50	
Student Growth	56.3/100		55.7/100	
Reading Growth	29.6/50		28.0/50	
Mathematics Growth	26.7/50		27.7/50	
Closing Gaps	68.5/100		66.5/100	
Reading Achievement Gaps	37.1/50		34.0/50	
Mathematics Achievement Gaps	31.4/50		32.5/50	
Graduation Rate Gaps	NA/NA		NA/NA	
On-Track and Postsecondary Readiness	93.0/100		89.3/100	
Graduation Rate (when available)	NA/NA		NA/NA	
Attendance Rate (when graduation not available)	76.8/80		74.9/80	
3rd Grade Reading Achievement	NA/NA		NA/NA	
8th Grade Mathematics Achievement	16.2/20		14.4/20	
ACT Participation and Performance	NA/NA		NA/NA	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

School Information

Grades	6-8
School Type	Middle School
Enrollment	382
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	0.5%
Asian or Pacific Islander	0.8%
Black not Hispanic	2.6%
Hispanic	2.6%
White not Hispanic	93.5%
<i>Student Groups</i>	
Students with Disabilities	9.7%
Economically Disadvantaged	27.5%
Limited English Proficient	0.3%

Wisconsin Student Assessment System Percent Proficient and Advanced
 Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress.
State proficiency rate is for all tested grades: 3-8 and 10



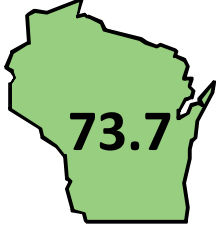
Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for schools that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all schools. Accountability Ratings do not apply to Priority Area Scores. Details can be found at <http://reportcards.dpi.wi.gov/>.



West Salem Hi | West Salem

School Report Card | 2013-14 | Summary

Overall Accountability Score and Rating



Exceeds Expectations

Overall Accountability Ratings	Score
Significantly Exceeds Expectations	83-100
Exceeds Expectations	73-82.9
Meets Expectations	63-72.9
Meets Few Expectations	53-62.9
Fails to Meet Expectations	0-52.9

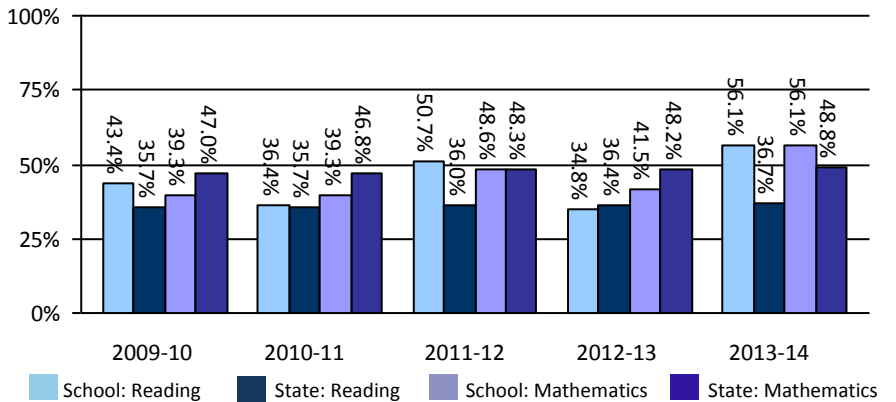
Priority Areas	School Score	Max Score	9-12 State	9-12 Max
Student Achievement	73.8/100		69.1/100	
Reading Achievement	36.1/50		33.3/50	
Mathematics Achievement	37.7/50		35.8/50	
Student Growth	NA/NA		NA/NA	
Reading Growth	NA/NA		NA/NA	
Mathematics Growth	NA/NA		NA/NA	
Closing Gaps	64.0/100		67.4/100	
Reading Achievement Gaps	32.9/50		17.5/25	
Mathematics Achievement Gaps	31.1/50		17.0/25	
Graduation Rate Gaps	NA/NA		32.9/50	
On-Track and Postsecondary Readiness	88.0/100		83.5/100	
Graduation Rate (when available)	75.3/80		71.9/80	
Attendance Rate (when graduation not available)	NA/NA		NA/NA	
3rd Grade Reading Achievement	NA/NA		NA/NA	
8th Grade Mathematics Achievement	NA/NA		NA/NA	
ACT Participation and Performance	12.7/20		11.6/20	

Student Engagement Indicators	Total Deductions: 0
Test Participation Lowest Group Rate (goal ≥95%)	Goal met: no deduction
Absenteeism Rate (goal <13%)	Goal met: no deduction
Dropout Rate (goal <6%)	Goal met: no deduction

School Information

Grades	9-12
School Type	Public High School
Enrollment	572
<i>Race/Ethnicity</i>	
American Indian or Alaska Native	0.9%
Asian or Pacific Islander	2.3%
Black not Hispanic	2.6%
Hispanic	2.3%
White not Hispanic	92.0%
<i>Student Groups</i>	
Students with Disabilities	9.6%
Economically Disadvantaged	24.7%
Limited English Proficient	0.3%

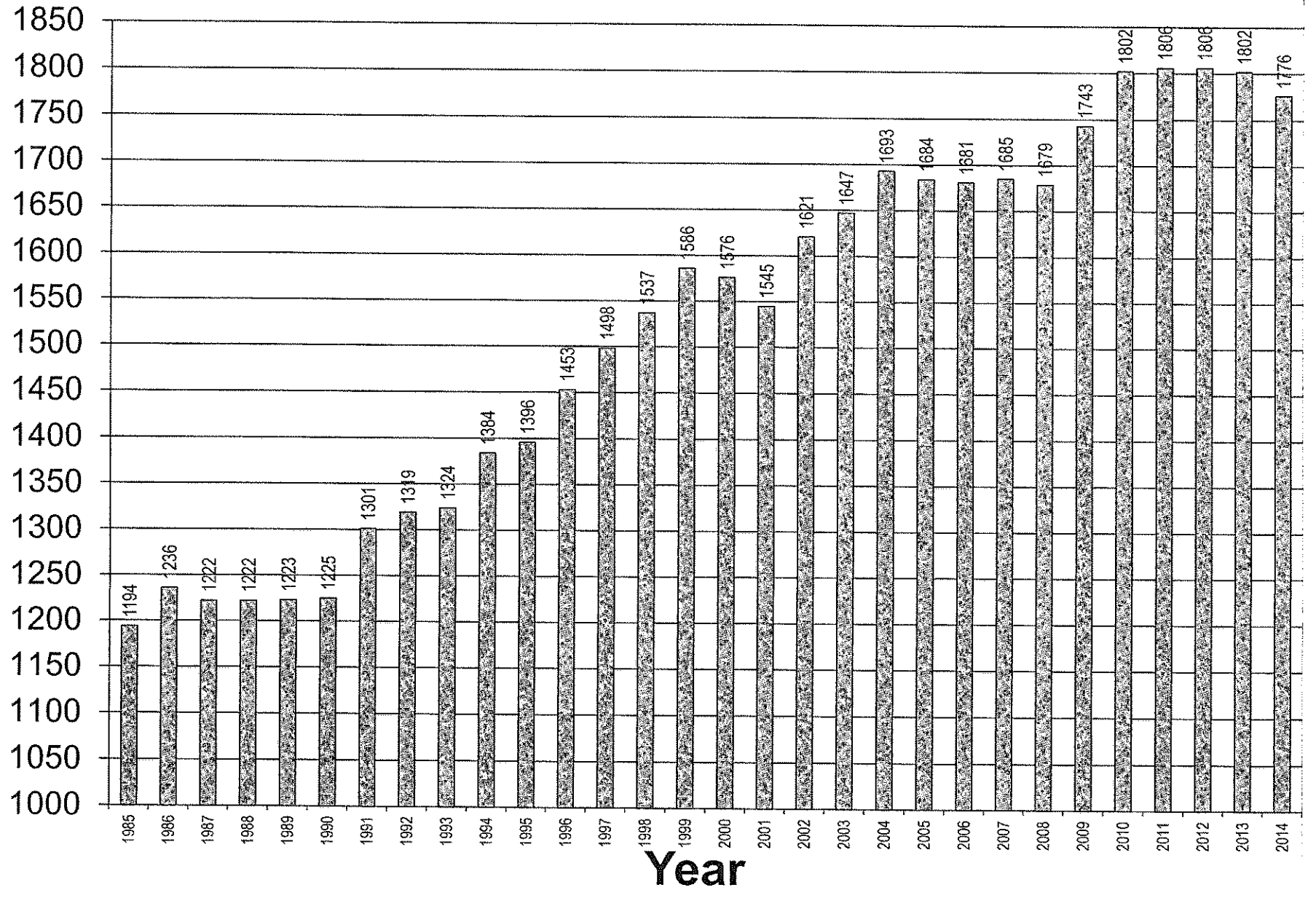
Wisconsin Student Assessment System Percent Proficient and Advanced
 Includes Wisconsin Knowledge and Concepts Examination (WKCE) and Wisconsin Alternate Assessment for Students with Disabilities (WAA-SwD). WKCE college and career readiness benchmarks based on National Assessment of Educational Progress.
State proficiency rate is for all tested grades: 3-8 and 10



Notes: Overall Accountability Score is an average of Priority Area Scores, minus Student Engagement Indicator deductions. The average is weighted differently for schools that cannot be measured with all Priority Area Scores, to ensure that the Overall Accountability Score can be compared fairly for all schools. Accountability Ratings do not apply to Priority Area Scores. Details can be found at <http://reportcards.dpi.wi.gov/>.

School District of West Salem Enrollment

Enrollment



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