

SCHOOL DISTRICT OF WEST SALEM

ANNUAL MEETING REPORT



OCTOBER 26, 2020



SERVE WITH PASSION TO IGNITE CREATIVITY,
INNOVATION, AND EXCELLENCE

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

Board of Education

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

Administration

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

Superintendent/School Board Executive Assistant

Patrick Bahr

Transportation

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

Maintenance

David McPheeters - Director

Athletics

Ryan Olson – Director of Athletics

Nutrition Services

Emily Klunk - Director
Leslie Berling – Admin. Ass't

Finance

Shawn Handland, Director
David Reeck, Ass't
Tricia Mulholland, Ass't

Human Resources

Barb Buswell

**SCHOOL DISTRICT OF WEST SALEM
MONDAY, OCTOBER 26, 2020**

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

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

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

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

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

5. **Electorate Authorizations:**

- a. I, ____, hereby move to authorize the School Board, Establish salaries for Board of Education during the 2020-21 school year. (Per State Statute, §120.10(3))

	<u>2019-2020</u>	<u>2020-2021</u>
President	\$2,300.00	
Student Representative	Hourly (\$10.00/hr)	
All others	\$2,100.00	

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

- c. I, _____, hereby move to authorize the School Board, pursuant to §120.10(5m) of the Wisconsin Statutes, to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes, to purchase additional land from owners adjacent to the School District's property as needed, under the terms and conditions to be accepted by the School Board.

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

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy up to the full amount allowed under the State imposed revenue limits as is necessary to support the District on or before October 26, 2020.

8. Set the time and date for the 2021 annual meeting.
(Fourth Monday in October is October 25 – 6:00 p.m.)
9. ADJOURNMENT

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



SCHOOL DISTRICT OF WEST SALEM

RYAN G. RIEBER, SUPERINTENDENT
405 EAST HAMLIN ST. WEST SALEM, WI 54669
(608)-786-0700

Welcome to the 2020-21 school year and the 2020 Annual Meeting! I am excited to be entering my first year as the Superintendent of the School District of West Salem. We have an incredible staff, facilities that are second to none, and a very supportive community.

Compared to other school districts, the School District of West Salem sets itself apart in numerous ways. Here are a few:

- West Salem provides a small school feel with big school opportunities.
- Class sizes remain low to provide our students with the opportunities to work closely with our outstanding staff.
- Our students help our district to EXCEED expectations on our state report card.
- Over 74% of our graduates enroll in a postsecondary institution.
- We are a leader in College and Career Readiness, with over 98% of our graduates being Career Ready, and over 72% of our students are college and career ready as they walk across the graduation stage.
- We are at the leading edge of effective, research-based initiatives such as Response to Intervention and Positive Behavior Interventions and Supports.

Public education provides opportunities for all students that cannot be found in other environments. We work to ensure the success of every student. We offer intervention programs for students who struggle, enrichment for those who need to be challenged, and co-curricular opportunities to expand students' experiences, and opportunities for character and leadership development.

Not only does the School District of West Salem provide a premier public education, but we also do so efficiently and effectively. Despite having a staff and facilities that are second to none, we have some of the lowest spendings per student in the state (72nd percentile). In CESA #4 we are the fourth lowest spending district per student out of twenty-six districts that comprise our local CESA.

I cannot wait to see the amazing things our students and staff will accomplish with the challenges that are presented to them. We will succeed with the support of such a wonderful community. Please feel free to contact me at any time with questions or to discuss how we can make our district the best that it can be.

Panther Proud

Ryan G. Rieber
Superintendent

Explanation of District Funds

Fund 10

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

Revenues in Fund 10 include local property and mobile home taxes, state aids (transportation, library aid, and state equalization aid), and federal aid, mainly in the form of Title program support. Additionally, school revenues from student fees, admissions and building/bus rentals are included. The district is roughly 55% aided with state equalization funds and per pupil aid.

Fund balance refers to the accumulation over time of any differences (positive or negative) between budgeted revenues and expenses. At the end of any fiscal year, if actual revenue exceeds the amount budgeted, or if expenses fall below the amount budgeted, that difference is added to the fund balance. If revenues are lower than expected or expenses higher, that difference is subtracted. The goal of the School District is to maintain a year-end fund balance between 12-17% of the next year's budgeted expenditures. The district's current ratio is 13%.

Fund 21

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

Fund 27

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

Fund 27 revenues in 2019-20 included a transfer from regular education (Fund 10) in the amount of \$2,192,034.79, in addition to Categorical Aid, Federal IDEA Flow Through and IDEA Early Childhood funds, Medicaid revenues and other grants.

Fund 39

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

Fund 46

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

Fund 49

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

Fund 50

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

Fund 72

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

Fund 73

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

In May of 2007, the Board established a Fund 73 Trust. The funds are governed by a Trust document and board members. The School District contributes and withdraws current year expenses for retired employees. The Fund 73 Trust account balance as of June 30, 2020 is \$1,468,642.15. Bond rating firms consider how a district is addressing this issue before issuing bond ratings.

Fund 80

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

West Salem School District
Policy 662.2
FUND BALANCE

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

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

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

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

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

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

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

2020-21 Treasurer's Report

Fund	Beginning Fund Balance	2019-20 Revenues	2019-20 Expenses	Ending Fund Balance
10 - - GENERAL FUND	\$ 2,433,359.02	\$ 22,507,265.40	\$ 22,436,551.65	\$ 2,504,072.77
21 - - SPECIAL REVENUE TRUST FUND	\$ 253,926.00	\$ 822,870.10	\$ 593,643.19	\$ 483,152.91
27 - - SPECIAL EDUCATION	\$ -	\$ 3,549,136.56	\$ 3,549,136.56	\$ -
38 - - NON-REFERENDUM DEBT SERV.	\$ -	\$ 512,051.15	\$ 512,051.15	\$ -
39 - - REFERENDUM APPROVED DEBT SERV.	\$ 631,159.61	\$ 1,696,700.41	\$ 1,970,659.57	\$ 357,200.45
41/43 - -CAPITAL EXPANSION PROJECT (1 & 2)	\$ (639,017.12)	\$ 253,234.87	\$ 814,732.25	\$ (1,200,514.50)
46 - - LONG TERM CAPITAL IMPROVEMENT TRUST	\$ 10,075.85	\$ 55.76	\$ -	\$ 10,131.61
49 - - CAPITAL PROJECTS FUND	\$ 805,120.88	\$ 852,453.13	\$ 279,495.44	\$ 1,378,078.57
50 - - FOOD SERVICE	\$ -	\$ 930,229.30	\$ 930,229.30	\$ -
72 - - PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 319,728.69	\$ 288,241.26	\$ 26,427.97	\$ 581,541.98
73 - - POST EMPLOYMENT TRUST FUND	\$ 1,453,561.72	\$ 26,157.43	\$ 11,077.00	\$ 1,468,642.15
80 - - COMMUNITY SERVICE FUND	\$ 45,932.68	\$ 118,223.15	\$ 107,094.84	\$ 57,060.99
GRAND TOTAL REVENUES	<u>\$ 5,313,847.33</u>	<u>\$ 31,556,618.52</u>	<u>\$ 31,231,098.92</u>	<u>\$ 5,639,366.93</u>

SCHOOL DISTRICT OF WEST SALEM
2020-21 BUDGET

	2018-19 FY Activity	2019-20 FY Activity	2020-21 Budget
GENERAL FUND (10)			
ASSETS (700000)	\$ 2,847,350.94	\$ 2,985,018.29	\$ 3,374,075.77
LIABILITIES (800000)	\$ 413,991.92	\$ 480,945.52	\$ 400,000.00
TOTAL FUND BALANCE (930000)	\$ 2,433,359.02	\$ 2,504,072.77	\$ 2,974,075.77
10 R --- 210 LOCAL PROPERTY/MOBILE HOME TAXES	\$ 5,748,520.77	\$ 7,593,399.64	\$ 7,741,658.00
10 R --- 240 MISC OTHER LOCAL REVENUES	\$ 344.61	\$ 3,217.50	\$ 2,500.00
10 R --- 270 SCHOOL ACTIVITY INC	\$ 67,632.81	\$ 106,252.77	\$ 97,500.00
10 R --- 280 INTEREST ON INVESTMENTS	\$ 19,833.44	\$ 12,795.27	\$ 1,500.00
10 R --- 290 OTHER REVENUE FROM LOCAL SOURCE	\$ 140,851.11	\$ 174,205.00	\$ 172,000.00
10 R --- 340 PYMT FOR SVCS FM OTHER SCHOOLS- OE	\$ 1,604,520.82	\$ 1,815,788.85	\$ 2,080,857.00
10 R --- 390 OTHER PAYMENT FROM WI SCHOOL DIST	\$ 7,000.00	\$ 5,666.66	\$ 7,000.00
10 R --- 510 TRANSIT OF AIDS - CESA - FED.	\$ 9,855.00	\$ 7,820.41	\$ 8,058.00
10 R --- 610 STATE AID - CATEGORICAL	\$ 132,745.73	\$ 160,641.36	\$ 153,800.00
10 R --- 620 EQUALIZATION AID	\$ 10,437,598.00	\$ 10,820,861.00	\$ 11,722,465.00
10 R --- 630 SPECIAL PROJECT GRANTS	\$ 68,456.00	\$ 35,964.62	\$ 66,620.00
10 R --- 660 STATE REVENUE THRU LOCAL GOVT	\$ 533.44	\$ 646.68	\$ 1,000.00
10 R --- 690 OTHER STATE SOURCE REVENUE	\$ 1,230,531.69	\$ 1,465,928.94	\$ 1,348,042.00
10 R --- 730 SPECIAL PROJECT GRANTS	\$ 39,600.87	\$ 41,343.53	\$ 125,170.00
10 R --- 750 TITLE I - FED.AID	\$ 127,363.31	\$ 136,155.60	\$ 73,492.00
10 R --- 780 FED AID-REC'D FM DPI	\$ 18,879.55	\$ 53,920.58	\$ 15,000.00
10 R --- 860 SALE OF CAPITAL EQUIP	\$ 6,533.58	\$ 2,371.45	\$ 5,000.00
10 R --- 960 INSURANCE DIVIDEND & REFUNDS	\$ 26,108.16	\$ 2,786.67	\$ 5,000.00
10 R --- 970 REFUND OF PRIOR YEAR EXPENSE	\$ 54,652.35	\$ 63,081.09	\$ 60,000.00
10 R --- 990 OTHER MISC REVENUES	\$ 15,783.37	\$ 4,417.78	\$ 5,000.00
TOTAL FUND 10 REVENUES	\$ 19,757,344.61	\$ 22,507,265.40	\$ 23,691,662.00
10 E ---- 110 UNDIFFERENTIATED SS CURRICULUM	\$ 4,996,703.59	\$ 4,964,017.76	\$ 5,314,791.00
10 E ---- 120 REGULAR CURRICULUM	\$ 2,834,647.44	\$ 2,811,548.01	\$ 3,040,743.00
10 E ---- 130 VOCATIONAL CURRICULUM	\$ 533,558.78	\$ 456,003.42	\$ 516,872.00
10 E ---- 140 PHYSICAL AND HEALTH	\$ 610,038.50	\$ 567,663.76	\$ 628,632.00
10 E ---- 160 CO-CURRICULAR ACTIVITIES	\$ 487,934.59	\$ 416,516.91	\$ 652,153.00
10 E ---- 170 SPECIAL NEEDS	\$ 471.24	\$ -	\$ -
10 E ---- 210 PUPIL SERVICES	\$ 530,590.00	\$ 527,594.82	\$ 616,876.00
10 E ---- 220 INSTRUCTIONAL STAFF SERVICES	\$ 1,146,618.70	\$ 996,791.57	\$ 1,252,544.00
10 E ---- 230 GENERAL ADMINISTRATION	\$ 420,742.39	\$ 483,691.32	\$ 509,164.00
10 E ---- 240 SCHOOL BUILDING ADMINISTRATION	\$ 1,134,796.55	\$ 1,186,425.98	\$ 1,264,981.00
10 E ---- 250 BUSINESS/FACILITIES OPERATIONS	\$ 3,107,469.41	\$ 4,232,127.92	\$ 3,898,308.00
10 E ---- 260 CENTRAL SERVICES	\$ 243,062.13	\$ 227,990.05	\$ 259,087.00
10 E ---- 270 INSURANCE AND JUDGMENTS	\$ 216,380.49	\$ 247,745.35	\$ 224,508.00
10 E ---- 280 DEBT SERVICES	\$ 352,594.20	\$ 337,583.21	\$ 342,205.00
10 E ---- 290 OTHER SUPPORT SERVICES	\$ 472,923.29	\$ 536,722.19	\$ 535,117.00
10 E ---- 410 INTERFUND & INTERGOVN TRANSFER	\$ 2,271,846.65	\$ 2,921,379.29	\$ 2,294,525.00
10 E ---- 430 GENERAL TUITION-OPEN ENROLLMENT	\$ 1,177,210.89	\$ 1,476,047.55	\$ 1,868,653.00
10 E ---- 490 OTHER NON-PROGRAM TRANSACTIONS	\$ 73,185.27	\$ 46,702.54	\$ 2,500.00
TOTAL FUND 10 EXPENSES	\$ 20,610,774.11	\$ 22,436,551.65	\$ 23,221,659.00
SPECIAL REVENUE TRUST (21)			
ASSETS	\$ 253,926.00	\$ 484,039.87	\$ 140,886.91
LIABILITIES	\$ -	\$ 886.96	\$ -
FUND BALANCE	\$ 253,926.00	\$ 483,152.91	\$ 140,886.91
REVENUE	\$ 35,783.93	\$ 822,870.10	\$ 15,000.00
EXPENSE	\$ 14,315.45	\$ 593,643.19	\$ 357,266.00
SPECIAL EDUCATION FUND (27)			
ASSETS	\$ 180,454.01	\$ 128,203.48	\$ 128,203.48
LIABILITIES	\$ 180,454.01	\$ 128,203.48	\$ 128,203.48
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ 3,490,059.25	\$ 3,549,136.56	\$ 3,793,969.00
EXPENSE	\$ 3,490,059.25	\$ 3,549,136.56	\$ 3,793,969.00

SCHOOL DISTRICT OF WEST SALEM
2020-21 BUDGET

	2018-19 <u>FY Activity</u>	2019-20 <u>FY Activity</u>	2020-21 <u>Budget</u>
NON REFERENDUM DEBT SERVICE (38)			
ASSETS	\$ -	\$ -	\$ -
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ -	\$ 512,051.15	\$ 70,597.00
EXPENSE	\$ -	\$ 512,051.15	\$ 70,597.00
DEBT SERVICE (39)			
ASSETS	\$ 631,159.61	\$ 357,200.45	\$ 357,200.45
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 631,159.61	\$ 357,200.45	\$ 357,200.45
REVENUE	\$ 2,371,819.27	\$ 1,696,700.41	\$ 1,682,048.00
EXPENSE	\$ 2,388,943.99	\$ 1,970,659.57	\$ 1,682,048.00
LONG TERM CAPITAL IMPROVEMENT TRUST (46)			
ASSETS	\$ 10,075.85	\$ 10,131.61	\$ 10,131.61
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 10,075.85	\$ 10,131.61	\$ 10,131.61
REVENUE	\$ 2,555.87	\$ 55.76	\$ -
EXPENSE	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUND (49) INCLUDES FUND 41 & 43			
ASSETS	\$ 483,331.98	\$ 181,525.62	\$ -
LIABILITIES	\$ 317,228.22	\$ 3,961.55	\$ -
FUND BALANCE	\$ 166,103.76	\$ 177,564.07	\$ -
REVENUE	\$ 3,251,583.79	\$ 1,105,688.00	\$ 19,399.00
EXPENSE	\$ 10,862,405.71	\$ 1,094,227.69	\$ 196,963.00
FOOD SERVICE (50)			
ASSETS	\$ 51,290.68	\$ 73,453.12	\$ 73,453.12
LIABILITIES	\$ 51,290.68	\$ 73,453.12	\$ 73,453.12
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ 1,035,254.67	\$ 930,229.30	\$ 1,081,782.00
EXPENSE	\$ 1,045,881.62	\$ 930,229.30	\$ 1,081,782.00
STUDENT ACTIVITY FUND (60)			
ASSETS	\$ 192,129.66	\$ -	\$ -
LIABILITIES	\$ 192,129.66	\$ -	\$ -
PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)			
ASSETS	\$ 319,728.69	\$ 581,541.98	\$ 581,541.98
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 319,728.69	\$ 581,541.98	\$ 581,541.98
REVENUE	\$ 48,153.63	\$ 288,241.26	\$ 24,000.00
EXPENSE	\$ 19,292.69	\$ 26,427.97	\$ 24,000.00
POST EMPLOYMENT TRUST FUND (73)			
ASSETS	\$ 1,453,561.72	\$ 1,468,642.15	\$ 1,193,642.15
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 1,453,561.72	\$ 1,468,642.15	\$ 1,193,642.15
REVENUE	\$ 62,286.04	\$ 26,157.43	\$ 25,000.00
EXPENSE	\$ 196,401.14	\$ 11,077.00	\$ 300,000.00
COMMUNITY SERVICE FUND (80)			
ASSETS	\$ 49,261.31	\$ 58,414.01	\$ 30,015.99
LIABILITIES	\$ 3,328.63	\$ 1,353.02	\$ 1,353.00
FUND BALANCE	\$ 45,932.68	\$ 57,060.99	\$ 28,662.99
REVENUE	\$ 129,065.29	\$ 118,223.15	\$ 118,500.00
EXPENSE	\$ 162,026.57	\$ 107,094.84	\$ 146,898.00

2020-21 PROPERTY TAX LEVY		
	<u>Actual 2019-20</u>	<u>Budget 2020-21</u>
GENERAL FUND (10)	\$ 7,550,958	\$ 7,699,658
NON-REFERENDUM DEBT SVC (38)	\$ 174,400	\$ 70,597
DEBT SERVICE (39)	\$ 1,405,646	\$ 1,682,048
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	\$ 9,240,504	\$ 9,561,803
TOTAL SCHOOL LEVY RATE	0.00955	0.00954

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

<u>Revenues</u>	<u>2019-20</u>	<u>2020-21 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 2,921,379	\$ 2,294,525
200 - LOCAL SOURCES	\$ 10,758,447	\$ 10,637,553
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 1,952,400	\$ 2,210,089
500 - INTERMEDIATE SOURCES (CESA)	\$ 20,986	\$ 22,058
600 - STATE SOURCES	\$ 13,213,617	\$ 14,191,927
700 - FEDERAL SOURCES	\$ 1,053,977	\$ 1,065,406
800 - OTHER FINANCING SOURCES	\$ 832,372	\$ 5,000
900 - OTHER MISC.	\$ 803,441	\$ 95,399
TOTAL REVENUES	<u>\$ 31,556,619</u>	<u>\$ 30,521,957</u>

SCHOOL DISTRICT OF WEST SALEM
BUDGETED REVENUES - ALL FUNDS

OBJECT	REVENUE SOURCE	2018-19 FY Activity	2019-20 FY Activity	2020-21 Original Budget
XX R --- 110 -----	GENERAL FUND TRANSFER	2,271,846.65	2,921,379.29	2,294,525.00
XX R --- 1-- -----	INTERFUND TRANSFERS	2,271,846.65	2,921,379.29	2,294,525.00
XX R --- 211 -----	LOCAL PROPERTY TAX	8,188,099.00	9,240,504.00	9,561,803.00
XX R --- 213 -----	MOBILE HOME TAX	41,656.77	42,441.64	42,000.00
XX R --- 249 -----	TRANSPORTATION FEES-PRIV PAID	344.61	3,217.50	2,500.00
XX R --- 251 -----	STUDENT SALES	602,739.90	452,299.10	635,000.00
XX R --- 252 -----	ADULT SALES	14,409.50	9,513.00	15,250.00
XX R --- 254 -----	STUDENT SALES-MILK	22,433.40	10,380.00	25,000.00
XX R --- 255 -----	CATERING REVENUES	10,426.39	10,519.24	11,000.00
XX R --- 271 -----	ADMISSIONS	47,954.13	39,312.00	24,000.00
XX R --- 272 -----	COMMUNITY SERVICE FEES	30,405.97	50,294.62	57,500.00
XX R --- 273 -----	FITNESS CENTER ADMISSIONS	2,712.00	1,342.00	750.00
XX R --- 276 -----	SWIMMING LESSONS/CLASSES	3,106.00	1,320.00	650.00
XX R --- 279 -----	OTHER SCHOOL ACTIVITY INCOME	4,465.25	23,867.30	23,500.00
XX R --- 280 -----	INTEREST ON INVESTMENTS	164,457.13	57,294.73	51,000.00
XX R --- 290 -----	OTHER REVENUE FROM LOCAL SOURC	2,280.44	4,346.25	-
XX R --- 291 -----	GIFTS	1,734,611.50	703,458.05	70,500.00
XX R --- 292 -----	STUDENT FEES	109,410.03	102,874.50	107,000.00
XX R --- 293 -----	RENTALS	6,711.77	3,919.54	7,600.00
XX R --- 297 -----	STUDENT FINES	2,847.50	1,543.94	2,500.00
XX R --- 2-- -----	REVENUE FROM LOCAL SOURCES	10,989,071.29	10,758,447.41	10,637,553.00
XX R --- 340 -----	PAYMENT FOR SERVICES	-	-	96,602.00
XX R --- 343 -----	CO-OP CO-CURRICULAR REVENUES	17,769.82	14,214.85	18,000.00
XX R --- 345 -----	OPEN ENROLLMENT TUITION FM SD	1,586,751.00	1,800,059.00	1,963,755.00
XX R --- 346 -----	NON OE TUITION FM OTHER SD	60,338.88	93,074.85	103,000.00
XX R --- 347 -----	OPEN ENROLLMENT-SPED ED TUITIO	-	21,759.00	-
XX R --- 349 -----	REG SCHOOL-OTHER PAYMENT	-	1,515.00	2,500.00
XX R --- 390 -----	OTHER PYMT FM WISC SCHOOL DIST	23,111.00	21,777.66	26,232.00
XX R --- 3-- -----	INTER-DISTRICT TRANSFERS IN WI	1,687,970.70	1,952,400.36	2,210,089.00
XX R --- 515 -----	ST. AID FM INTER.SOURCE	2,250.00	770.00	1,000.00
XX R --- 516 -----	TRANSIT OF STATE AIDES-CESA	13,122.62	13,165.01	14,000.00
XX R --- 517 -----	TRANSIT OF AIDS - CESA - FED.	7,605.00	7,050.41	7,058.00
XX R --- 5-- -----	REV FROM INTERMEDIATE SOURCES	22,977.62	20,985.42	22,058.00
XX R --- 611 -----	STATE HANDICAPPED AID	616,258.00	715,733.00	848,000.00
XX R --- 612 -----	STATE TRANSPORTATION AID	63,738.73	63,075.62	63,000.00
XX R --- 613 -----	STATE LIBRARY AID	69,007.00	82,192.00	70,000.00
XX R --- 617 -----	STATE FOOD SERVICE AID	12,629.85	12,801.53	12,500.00
XX R --- 619 -----	OTHER STATE CATEGORICAL AID	-	15,373.74	20,800.00
XX R --- 621 -----	EQUALIZATION AID	10,437,598.00	10,820,861.00	11,722,465.00
XX R --- 630 -----	SPECIAL PROJECT GRANTS	68,456.00	35,964.62	105,120.00
XX R --- 660 -----	LIEU OF TAXES-PROP.SOLD TO ST	533.44	646.68	1,000.00
XX R --- 690 -----	OTHER REVENUE FM STATE SOURCES	10.00	40.00	-
XX R --- 691 -----	COMPUTER AID	70,721.78	74,600.85	78,480.00
XX R --- 695 -----	STATE PER PUPIL CATEGORICAL AI	1,122,264.00	1,281,434.00	1,269,562.00
XX R --- 697 -----	Special Ed Transition Grant	5,000.00	1,000.00	1,000.00
XX R --- 699 -----	OTHER STATE SOURCE REVENUE	37,545.91	109,894.09	-
XX R --- 6-- -----	REVENUE FROM STATE SOURCES	12,503,762.71	13,213,617.13	14,191,927.00
XX R --- 714 -----	DONATED COMMODITIES	65,268.02	70,242.02	70,000.00
XX R --- 717 -----	FEDERAL FOOD SERVICE AID	269,986.37	239,944.82	281,800.00

SCHOOL DISTRICT OF WEST SALEM
BUDGETED REVENUES - ALL FUNDS

<u>OBJECT</u>	<u>REVENUE SOURCE</u>	<u>2018-19 FY Activity</u>	<u>2019-20 FY Activity</u>	<u>2020-21 Original Budget</u>
XX R --- 730 -----	SPECIAL PROJECT GRANTS	487,285.19	431,139.04	525,114.00
XX R --- 751 -----	TITLE I - FED.AID	127,363.31	136,155.60	73,492.00
XX R --- 780 -----	FED AID-REC'D FM DPI	112,188.70	176,494.98	115,000.00
XX R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	1,062,091.59	1,053,976.46	1,065,406.00
XX R --- 861 -----	SALE OF CAPITAL EQUIPMENT	6,533.58	2,371.45	5,000.00
XX R --- 873 -----	LONG-TERM LOANS	1,500,000.00	830,000.00	-
XX R --- 8-- -----	OTHER FINANCIAL SOURCES	1,506,533.58	832,371.45	5,000.00
XX R --- 951 -----	DISTR OPEB & SUPPLEMENTAL CONT	35,352.47	-	-
XX R --- 952 -----	PLAN MEMBER CONTRIBUTIONS	2,527.74	-	-
XX R --- 964 -----	INS DIVIDEND & REFUNDS	4,055.64	2,786.67	5,000.00
XX R --- 969 -----	PRIOR PERIOD REV ADJ	22,169.14	726,411.82	-
XX R --- 971 -----	REFUND OF PRIOR YEAR EXPENSE	54,652.35	63,081.09	79,399.00
XX R --- 990 -----	OTHER MISC REVENUES	20,894.87	11,161.42	11,000.00
XX R --- 9-- -----	OTHER SOURCES OF REVENUE	139,652.21	803,441.00	95,399.00
	GRAND TOTAL OF REVENUES	30,183,906.35	31,556,618.52	30,521,957.00

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

<u>Expenses</u>	<u>2019-20</u>	<u>2020-21 Budget</u>
100 - SALARIES	\$ 12,808,562	\$ 13,723,822
200 - EMPLOYEE BENEFITS	\$ 4,464,763	\$ 4,893,859
300 - PURCHASED SERVICES	\$ 5,366,788	\$ 4,474,542
400 - NON CAPITAL OBJECTS	\$ 2,078,557	\$ 2,240,205
500 - CAPITAL OBJECTS	\$ 298,400	\$ 401,996
600 - DEBT RETIREMENT	\$ 2,548,139	\$ 2,094,850
700 - INSURANCE AND JUDGEMENTS	\$ 274,869	\$ 250,399
800 - TRANSFER TO OTHER FUND	\$ 2,921,379	\$ 2,294,525
900 - OTHER EXPENSES	\$ 469,642	\$ 500,984
TOTAL EXPENSES	<u>\$ 31,231,099</u>	<u>\$ 30,875,182</u>

SCHOOL DISTRICT OF WEST SALEM
BUDGETED EXPENSES - ALL FUNDS

ACCOUNT NUMBER	EXPENSE SOURCE	2018-19 FY Activity	2019-20 FY Activity	2020-21 Original Budget
XX E --- 1-- -----	SALARIES	12,506,344.09	12,808,561.99	13,723,822.00
XX E --- 212 -----	RETIREMENT-EMPLOYER SHARE	763,890.79	806,109.96	905,073.00
XX E --- 218 -----	CONT. FOR RETIREES	35,352.27	-	-
XX E --- 222 -----	SOCIAL SECURITY-EMPLOYER SHARE	769,173.82	786,226.41	877,322.00
XX E --- 229 -----	MEDICARE-EMPLOYER SHARE	180,007.11	183,883.97	205,370.00
XX E --- 230 -----	LIFE INSURANCE	12,235.53	12,361.72	13,659.00
XX E --- 241 -----	HEALTH REIMB ACCOUNT	17,084.36	-	-
XX E --- 243 -----	DENTAL INSURANCE	157,728.21	170,158.92	182,829.00
XX E --- 248 -----	MULTIPLE HEALTH INSURANCE	1,980,479.06	1,717,601.01	1,894,489.00
XX E --- 249 -----	LONG TERM CARE INS	315,375.00	324,250.00	327,004.00
XX E --- 251 -----	LONG TERM DISABILITY	49,275.59	51,881.14	54,363.00
XX E --- 292 -----	ANNUITY PAID BY DISTRICT	12,000.00	15,000.00	5,000.00
XX E --- 296 -----	OPTIONAL CASH IN LIEU OF INSUR	423,059.09	397,289.99	428,750.00
XX E --- 2-- -----	EMPLOYEE BENEFITS	4,715,660.83	4,464,763.12	4,893,859.00
XX E --- 310 -----	PERSONAL/PURCHASED SERVICES	430,866.86	352,055.89	441,596.00
XX E --- 312 -----	PERSONAL SERVICE-LEGAL	17,392.60	13,599.83	18,000.00
XX E --- 313 -----	PERSONAL SERVICE-AUDIT	10,845.00	11,215.00	11,575.00
XX E --- 319 -----	DRUG COST - TESTING	2,746.00	1,610.00	3,000.00
XX E --- 321 -----	TECH REPAIR & MAINTENANCE	910.07	549.45	11,000.00
XX E --- 324 -----	MAINTENANCE SERVICES	183,018.40	263,600.78	286,376.00
XX E --- 326 -----	SITE RENTAL	27.50	-	-
XX E --- 327 -----	CONSTRUCTION SERVICES	10,966,541.52	2,056,743.69	596,963.00
XX E --- 329 -----	TRASH PICKUP - ALL SCHOOLS	34,587.30	29,575.48	37,800.00
XX E --- 331 -----	GAS FOR HEAT	112,971.66	103,738.94	120,500.00
XX E --- 336 -----	ELECTRICITY NON HEAT	390,928.35	403,242.95	332,500.00
XX E --- 337 -----	WATER	28,525.98	24,573.98	30,000.00
XX E --- 338 -----	SEWERAGE	30,419.35	33,679.56	36,500.00
XX E --- 341 -----	PUPIL TRANSPORTATION	6,527.47	11,502.44	14,500.00
XX E --- 342 -----	EM/EE TRAV-MEALS/MILEAGE/LODGI	34,549.32	32,970.10	49,355.00
XX E --- 343 -----	TRAVEL-CONTRACTED SVCS	1,822.20	1,893.60	1,250.00
XX E --- 345 -----	PUPIL MEALS/LODGING	14,404.02	39,376.79	13,500.00
XX E --- 348 -----	VEHICLE FUEL	82,172.30	54,301.10	81,500.00
XX E --- 353 -----	POSTAGE AND CARTAGE	20,654.45	21,819.32	20,000.00
XX E --- 355 -----	TELEPHONE AND TELEGRAPH	22,594.93	21,109.58	20,600.00
XX E --- 358 -----	ON-LINE COMMUNICATIONS SERVICE	21,566.61	36,914.31	36,000.00
XX E --- 360 -----	INFORMATION TECHNOLOGY SERVICE	16,353.58	31,241.12	36,215.00
XX E --- 370 -----	PRIVATE EDUC. SERVICES	188,680.79	117,937.02	117,401.00
XX E --- 381 -----	MUNICIPALITY PAYMENTS	9,880.00	35,000.00	70,000.00
XX E --- 382 -----	INTERDISTRICT PMT. IN WIS.	1,027,836.67	1,159,335.00	1,338,142.00
XX E --- 385 -----	PYMT TO GOVT UNIT	66,520.03	43,085.88	65,000.00
XX E --- 386 -----	TRANSFERS TO CESA	179,707.00	192,589.84	215,758.00
XX E --- 387 -----	PAYMENT TO STATE	72,059.06	258,457.76	454,511.00
XX E --- 389 -----	PYMT TO WTC	5,321.21	15,068.93	15,000.00
XX E --- 3-- -----	PURCHASED SERVICES	13,980,430.23	5,366,788.34	4,474,542.00
XX E --- 411 -----	SUPPLIES	602,510.41	660,711.58	1,111,410.00
XX E --- 412 -----	WORKBOOKS	343.06	-	4,600.00
XX E --- 415 -----	FOOD	491,906.68	396,918.66	489,574.00
XX E --- 416 -----	MEDICAL SUPPLIES	4,036.21	2,950.06	30,000.00
XX E --- 419 -----	OTHER SUPPLIES (TIRES)	6,717.40	10,831.00	7,000.00
XX E --- 422 -----	APPAREL/UNIFORMS	8,141.14	6,675.88	27,954.00
XX E --- 431 -----	AUDIO VISUAL MEDIA	164.74	143.46	1,734.00
XX E --- 432 -----	LIBRARY BOOKS	36,332.09	35,804.88	33,260.00
XX E --- 433 -----	NEWSPAPERS	517.76	42.75	300.00

SCHOOL DISTRICT OF WEST SALEM
BUDGETED EXPENSES - ALL FUNDS

ACCOUNT NUMBER	EXPENSE SOURCE	2018-19 FY Activity	2019-20 FY Activity	2020-21 Original Budget
XX E --- 434 -----	PERIODICALS	3,898.87	2,871.50	4,023.00
XX E --- 435 -----	PROGRAMMED COMPUTER SOFTWARE	17,082.10	14,359.31	18,406.00
XX E --- 439 -----	OTHER MEDIA	10,646.18	5,866.70	5,185.00
XX E --- 440 -----	NON-CAPITAL EQUIPMENT	231,965.60	426,769.05	223,943.00
XX E --- 450 -----	OBJECTS FOR RESALE	697.94	279,153.80	5,420.00
XX E --- 470 -----	TEXT BOOKS	60,096.33	42,275.25	69,635.00
XX E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	149,281.54	193,183.12	207,761.00
XX E --- 4-- -----	NON-CAPITAL OBJECTS	1,624,338.05	2,078,557.00	2,240,205.00
XX E --- 551 -----	EQUIPMENT PURCHASE ADDITION	61,388.18	128,590.25	151,777.00
XX E --- 552 -----	VEHICLE PURCHASE ADDITION	-	-	20,000.00
XX E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	67,920.33	15,707.00	50,633.00
XX E --- 563 -----	EQUIP.REPLACE - OVER 5,000	-	86,957.50	88,749.00
XX E --- 571 -----	EQUIPMENT RENTAL	61,193.53	58,906.57	74,237.00
XX E --- 581 -----	TECH RELATED HARDWARE	66,366.62	4,549.10	12,000.00
XX E --- 582 -----	TECH RELATED SOFTWARE	4,671.04	3,689.47	4,600.00
XX E --- 5-- -----	CAPITAL OBJECTS	261,539.70	298,399.89	401,996.00
XX E --- 673 -----	LONG-TERM NOTE PRINCIPAL	900,000.00	700,000.00	264,426.00
XX E --- 675 -----	PRINCIPAL LONG TERM BONDS	760,000.00	770,000.00	780,000.00
XX E --- 678 -----	CAPITAL LEASE - PRINCIPAL	312,559.52	288,851.84	294,979.00
XX E --- 682 -----	INTEREST ON TEMPORARY NOTES	28,835.59	38,263.68	40,000.00
XX E --- 683 -----	LONG-TERM NOTE INTEREST	127,020.23	154,306.45	131,957.00
XX E --- 685 -----	INTEREST ON LONG TERM BONDS	599,548.76	584,348.76	576,262.00
XX E --- 688 -----	CAPITAL LEASE INTEREST	11,199.09	10,467.69	7,226.00
XX E --- 690 -----	OTHER DEBT RETIREMENT	2,375.00	1,900.00	-
XX E --- 6-- -----	DEBT RETIREMENT	2,741,538.19	2,548,138.42	2,094,850.00
XX E --- 711 -----	DISTRICT LIABILITY INSURANCE	30,728.55	28,655.91	30,038.00
XX E --- 712 -----	DISTRICT PROPERTY INSURANCE	62,374.95	63,893.16	70,366.00
XX E --- 713 -----	WORKERS COMPENSATION	133,794.00	148,982.82	121,604.00
XX E --- 719 -----	OTHER INSURANCE - FLEET - AUTO	26,816.00	27,123.11	25,891.00
XX E --- 730 -----	UNEMPLOYMENT COMPENSATION	309.49	6,213.46	2,500.00
XX E --- 7-- -----	INSURANCE AND JUDGMENTS	254,022.99	274,868.46	250,399.00
XX E --- 827 -----	TRANSFER TO SPECIAL EDUCATION	2,254,346.28	2,192,034.79	2,294,525.00
XX E --- 838 -----	TRANS. TO NON-REF. DEBT FUND	-	337,651.15	-
XX E --- 839 -----	TRANSFER TO REF DEBT FUND	-	290,958.00	-
XX E --- 846 -----	TRANS TO CAPITAL PROJECT FUND	2,500.00	-	-
XX E --- 850 -----	TRANSFER TO FOOD SERVICE FUND	15,000.37	100,735.35	-
XX E --- 8-- -----	TRANSFERS	2,271,846.65	2,921,379.29	2,294,525.00
XX E --- 935 -----	STATE GRANT TRANSIT TO OTHERS	10,000.00	-	10,000.00
XX E --- 941 -----	DUES/FEES	132,308.70	106,525.79	147,523.00
XX E --- 942 -----	EMPLOYEE DUES & FEES	651.00	1,516.00	1,961.00
XX E --- 964 -----	REALIZED LOSS ON INVESTMENT	-	2,599.36	-
XX E --- 969 -----	OTHER ADJUSTMENTS	1,887.81	272,875.18	1,500.00
XX E --- 971 -----	REFUND PMT.	70,858.79	45,982.87	-
XX E --- 972 -----	NON-AIDABLE REFUND	438.67	-	1,000.00
XX E --- 991 -----	GIFTS, SCHOLARSHIPS	202,160.83	26,086.21	339,000.00
XX E --- 994 -----	IMPLICIT RATE SUBSIDY	16,075.00	11,077.00	-
XX E --- 999 -----	BAD DEBT EXPENSE	-	2,980.00	-
XX E --- 9-- -----	OTHER OBJECTS	434,380.80	469,642.41	500,984.00
	GRAND TOTAL EXPENSES	38,790,101.53	31,231,098.92	30,875,182.00

Equalized Value - 2019 967,796,013
 Equalized Value - 2020 1,001,815,134 3.5%

<u>TAX DISTRICT</u>	<u>2019-2020 TAX LEVY</u>	<u>2020-21 PERCENTAGE</u>	<u>2020-21 EQUALIZED VALUE</u>	<u>2020-21 PROPOSED TAX LEVY</u>	<u>Percent Change</u>
<u>VILLAGE</u>					
West Salem	\$ 4,154,610.91	0.458636	459,468,800	\$ 4,385,390.08	5.6%
<u>TOWNS</u>					
Bangor	\$ 73,042.22	0.008006	8,020,562	\$ 76,552.08	4.8%
Barre	\$ 1,204,812.77	0.127264	127,494,900	\$ 1,216,872.33	1.0%
Burns	\$ 1,949.92	0.000210	210,046	\$ 2,004.78	2.8%
Farmington	\$ 4,844.24	0.000525	526,113	\$ 5,021.47	3.7%
Greenfield	\$ 922,792.34	0.104067	104,256,177	\$ 995,070.84	7.8%
Hamilton	\$ 2,543,180.63	0.265241	265,722,260	\$ 2,536,180.40	-0.3%
Medary	\$ 146,157.24	0.016485	16,515,217	\$ 157,629.13	7.8%
Shelby	\$ 62,656.12	0.007001	7,013,456	\$ 66,939.78	6.8%
Washington	\$ 126,457.61	0.012565	12,587,603	\$ 120,142.11	-5.0%
TOTALS	\$ 9,240,504.00		1,001,815,134	\$ 9,561,803.00	3.5%
				\$ 9,561,803.00	

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

DISTRICT:	West Salem	▼	6370	▼
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DATA AS OF 10/15/2020

Line 1 Amount May Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit

2019-20 General Aid Certification (19-20 Line 12A, src 621)	+		10,820,861
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+		12,119
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+		0
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+		62,482
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+		7,550,958
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+		174,400
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+		0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-		0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-		1,868,920
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	=		16,751,900

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

September & Summer FTE Membership Averages

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

Line 2: Base Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =

	2017	2018	2019
Summer FTE:	53	56	62
% (40,40,40)	21	22	25
Sept FTE:	1,704	1,695	1,713
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	1,725	1,717	1,738

1,727

Line 6: Curr Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =

	2018	2019	2020
Summer FTE:	56	62	23
% (40,40,40)	22	25	9
Sept FTE:	1,695	1,713	1,668
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	1,717	1,738	1,677

1,711

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2020:

1,711

Line 10B: Declining Enrollment Exemption =

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

X 1.00 =

X (Line 5, Maximum 2020-2021 Revenue per Memb) =

Non-Recurring Exemption Amount:

160,000
16
16
10,000.00
160,000

Fall 2020 Property Values

2020 TIF-Out Tax Apportionment Equalized Valuation

1,001,815,134

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

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

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

2020-2021 Revenue Limit Worksheet		
1.	2019-20 Base Revenue (Funds 10, 38, 41)	(from left) 16,751,900
2.	Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left) 1,727
3.	2019-20 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 9,700.00
4.	2020-21 Per Member Change (A+B)	300.00
	2020-21 Low Revenue Ceiling per s.121.905(1):	10,000
A.	Allowed Per-Member Change for 20-21 (\$179, all districts)	179.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	121.00
C.	Value of the CCDEB (DPI Computed-CCDEB Dists only)	0.00
5.	2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)	10,000.00
6.	Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left) 1,711
7.	2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 17,110,000
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	17,110,000
B.	Hold Harmless Non-Recurring Exemption	0
8.	Total 2020-21 Recurring Exemptions (A+B+C+D+E)	(rounded) 0
A.	Prior Year Carryover	0
B.	Transfer of Service	0
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0
D.	Federal Impact Aid Loss (2018-19 to 2019-20)	0
E.	Recurring Referenda to Exceed (If 2020-21 is first year)	0
9.	2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)	17,110,000
10.	Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	2,461,200
A.	Non-Recurring Referenda to Exceed 2020-21 Limit	1,800,000
B.	Declining Enrollment Exemption for 2020-21 (from left)	160,000
C.	Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0
D.	Adjustment for Refunded or Rescinded Taxes, 2020-21	0
E.	Prior Year Open Enrollment (uncounted pupil[s])	49,689
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G.	Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0
H.	WPCP and RPCP Private School Voucher Aid Deduction	308,764
I.	SNSP Private School Voucher Aid Deduction	142,747
11.	2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	19,571,200
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	11,800,945
A.	2020-21 October 15 Certification of General Aid	11,722,465
B.	State Aid to High Poverty Districts (not all districts)	0
C.	State Aid for Exempt Computers (Source 691)	12,119
D.	State Aid for Exempt Personal Property (Source 691)	66,361
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)	7,770,255
14.	Total Limited Revenue To Be Used (A+B+C)	7,770,255
	Entries Required Below: Enter amnts needed by purpose and fund:	Not >line 13
A.	Gen Operations: Fnd 10 Src 211	7,699,658 (Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	70,597 (to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0 (to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)	1,791,548
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,682,048
B.	Community Services (Fund 80 Src 211)	109,500 (to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0 (to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0 (to Budget Rpt)
16.	Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)	9,561,803
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate = 0.00954448

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

School District of West Salem
Annual Budget Hearing
October 28, 2019
Marie Heider Meeting Room – 6:00 p.m.

Convene

President Jane Halverson called the annual budget hearing of the School District of West Salem to order at 6:02 p.m. The meeting was noticed to the Coulee News on October 11 and October 25, 2019 and posted in the district office on October 24, 2019.

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

Board members present:

Sean Gavaghan, Ken Schlimgen, Catherine Griffin, Jane Halverson, and Tom Grosskopf.

Presentation and Explanation of the Budget

Mrs. Halverson called on Superintendent Troy Gunderson and Director of Finance Shawn Handland who presented a report on the proposed 2019-20 budget, tax levy by municipality, annual levy/mill rate, long-term debt, Community Service Fund 80, and post retirement trust account, Fund 73.

<u>Expenditures</u>	<u>Actual 2018-19</u>	<u>Proposed 2019-20</u>
General Fund (10)	20,610,774.11	22,332,221.00
Special Revenue Trust (21)	14,315.45	56,236.00
Special Education (27)	3,490,059.25	3,682,929.00
Non Referendum Debt Service (38)	0.00	174,400.00
Debt Service (39)	2,388,943.99	1,696,604.00
Long Term Capital Improvement Trust (46)	0.00	0.00
Capital Projects (49)	10,862,405.71	934,433.00
Food Service (50)	1,045,881.62	1,063,022.00
Private Benefit Trust (72)	19,292.69	25,000.00
Post Employment Trust Fund (73)	196,402.14	162,630.00
Community Service (80)	162,026.57	157,916.00
 <u>Property Tax Levy</u>		
General Fund	5,706,864	7,550,958
Non-Referendum Debt Service Fund	0	174,400
Debt Service	2,371,735	1,405,646
Community Service Fund	109,500	109,500
TOTAL SCHOOL LEVY	8,188,099	9,240,504

Call for Adjournment

There being no further business to come before the meeting, Ken Schlimgen moved, Sean Gavaghan seconded to adjourn at 6:32 p.m. Motion carried.

Respectfully submitted,

Catherine Griffin, Acting Clerk

School District of West Salem
Annual School District Meeting
October 28, 2019
Marie Heider Meeting Room – 6:30 p.m.

Convene

President Jane Halverson called the annual meeting of the School District of West Salem to order at 6:32 p.m. The meeting was noticed to the Coulee News on October 11 and October 25, 2019 and posted in the district office on October 24, 2024.

Jane Halverson introduced the board members and administration that were present.

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

Election of Permanent Chairperson

Jane Halverson called for nominations for a permanent chairperson.

Ken Schlimgen moved to nominate Jane Halverson

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

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

Business

Review of Community Service Fund 80.

Electorate Authorizations:

Ken Schlimgen moved, Tom Grosskopf seconded to authorize the following:

a) Salaries for the West Salem Board of Education during the 2019-20 school year. (Per State Statute, §120.10(3))

	<u>2018-2019</u>	<u>2019-2020</u>
President	\$2,300.00	\$2,300.00
Student Representative	Hourly (\$10.00/hr)	Hourly (10.00)
All others	\$2,100.00	\$2,100

b) 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) Authorize the School Board, pursuant to §120.10(5m) of the Wisconsin Statutes, to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes, to purchase additional land from owners adjacent to the School District's property as needed, under the terms and conditions to be accepted by the School Board.

Motion carried.

Superintendent's Report.

Superintendent Gunderson reviewed a summary of referendum, levy, mill rate, and future years.

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

Ken Schlimgen moved, Catherine Griffin 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, 2019.

Motion carried.

Time and Date of 2019 Annual Meeting

Catherine Griffin moved, Ken Schlimgen seconded to approve the date for the 2020 Annual Budget Hearing at 6:00 and Annual Meeting at 6:30 p.m. on Monday, October 26, 2020. Motion carried.

Adjournment

There being no further business to come before the meeting, Ken Schlimgen moved, Ryan Rieber seconded to adjourn at 6:42 p.m. Motion carried.

Respectfully submitted,

Catherine Griffin, Acting Clerk

FUND 80 - COMMUNITY SERVICE FUND

<u>COMMUNITY SERVICE PROGRAM</u>	<u>2019-20</u> <u>FY Activity</u>	<u>2020-21</u> <u>Proposed Budget</u>
<u>CUSTODIAN/OTHER COMM SVC</u>		
LOCAL PROPERTY TAX	\$ 22,033.00	\$ 22,033.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	<u>\$ 22,033.00</u>	<u>\$ 22,033.00</u>
ATHLETIC DIRECTOR - SALARY	\$ 16,134.24	\$ 16,426.00
ATHLETIC DIRECTOR - BENEFITS	\$ 4,091.99	\$ 4,889.00
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 15,078.61	\$ 19,880.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 1,238.26	\$ 1,608.00
SALES TAX PAYMENT TO STATE	\$ 979.11	\$ 1,500.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	<u>\$ 37,522.21</u>	<u>\$ 44,303.00</u>
<u>SWIMMING POOL</u>		
LOCAL PROPERTY TAX	\$ 56,543.00	\$ 56,543.00
MEMBERSHIP AND PASSES	\$ 6,021.15	\$ 7,500.00
SWIMMING LESSONS	\$ 1,320.00	\$ 650.00
POOL RENTALS	\$ -	\$ 100.00
TOTAL POOL REVENUES	<u>\$ 63,884.15</u>	<u>\$ 64,793.00</u>
COMMUNITY SERVICE DIRECTOR-POOL	\$ 5,954.29	\$ 10,000.00
LIFE GUARD	\$ 10,342.56	\$ 10,000.00
BASKET ATTENDENT	\$ 5,384.97	\$ 7,500.00
TOTAL POOL STAFF-SALARIES	<u>\$ 21,681.82</u>	<u>\$ 27,500.00</u>
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 1,658.72	\$ 2,104.00
MAINTENANCE/CONSTRUCTED SERVICES	\$ 4,069.87	\$ 7,500.00
UTILITIES	\$ 9,978.04	\$ 13,100.00
SUPPLIES/CAPITAL EQUIPMENT	\$ 9,765.83	\$ 15,000.00
DISTRICT DUES/FEES	\$ 20.17	\$ 1,000.00
TOTAL POOL EXPENSES	<u>\$ 47,174.45</u>	<u>\$ 66,204.00</u>
<u>FITNESS CENTER</u>		
LOCAL PROPERTY TAX	\$ 30,924.00	\$ 30,924.00
FITNESS CENTER ADMISSIONS/MEMBERSHIPS	\$ 1,342.00	\$ 750.00
TOTAL FITNESS CTR REVENUES	<u>\$ 32,266.00</u>	<u>\$ 31,674.00</u>
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 8,985.00	\$ 11,745.00
COMMUNITY WORKER-FITNESS CENTER	\$ 10,828.85	\$ 15,000.00
TOTAL FITNESS CENTER-SALARIES	<u>\$ 19,813.85</u>	<u>\$ 26,745.00</u>
TOTAL FITNESS CENTER-BENEFITS	\$ 1,515.85	\$ 2,046.00
UTILITIES	\$ 664.98	\$ 600.00
SUPPLIES/EQUIPMENT	\$ 363.50	\$ 7,000.00
TOTAL FITNESS CTR EXPENSES	<u>\$ 22,358.18</u>	<u>\$ 36,391.00</u>
TOTAL FUND 80 REVENUES	\$ 118,183.15	\$ 118,500.00
TOTAL FUND 80 EXPENSES	\$ 107,054.84	\$ 146,898.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	<u>\$ 11,128.31</u>	<u>\$ (28,398.00)</u>
TOTAL FUND 80 REVENUES	\$ 118,183.15	\$ 118,500.00
TOTAL FUND 80 EXPENSES	\$ 107,054.84	\$ 146,898.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	<u>\$ 11,128.31</u>	<u>\$ (28,398.00)</u>

POST EMPLOYMENT TRUST ACCOUNT
FUND 73
JUNE 30, 2020

Beginning Balance 7/1/2019 \$ 1,453,561.72

Revenues:

2019-20 Contribution by West Salem School District for future retirees	\$ -
Interest Earned	\$ 26,157.43
Retiree Contributions	\$ -
Value of District Pay-As-You-Go Contribution for current retirees	\$ -
- District Portion of Healthcare Cost	
- Implicit Rate Subsidy	
Total Post Retirement Trust Fund Revenues	<hr/> \$ 26,157.43

Expenses:

District Portion of Healthcare Cost	\$ -
Retiree Portion of Healthcare Cost	\$ -
Distribution of 2016 Retiree PEB HRA Benefit from OPEB Trust Funds	\$ -
Implicit Rate Subsidy Value	\$ 11,077.00
Implicit rate subsidy occurs when current employees and retirees are covered together as a group wherein the premium rate paid by the retirees may be lower than it would be if they were rated separately.	
Total Post Retirement Trust Fund Expenses	<hr/> \$ 11,077.00
Ending Balance 6/30/2020	<hr/> <hr/> \$ 1,468,642.15

Fund 38	2020 LED LIGHTING PROJECT FOR ES & HS			July 1, 2020 Balance		\$ 330,000.00	Budget - Fiscal Year		Tax Levy-Calendar Year	
	Principal	Interest	P + I	Total Principal	Total Interest	Debt Svc Outstanding Balance				
3/1/2021	64,426.06	6,170.54	70,596.60	64,426.06	6,170.54	265,573.94	70,596.60	2020-21	70,597.00	2021
3/1/2022	63,957.26	6,639.34	70,596.60	63,957.26	6,639.34	201,616.68				
3/1/2023	65,556.19	5,040.41	70,596.60	65,556.19	5,040.41	136,060.49	70,596.60	2021-22	70,597.00	2022
3/1/2024	67,185.77	3,410.83	70,596.60	67,185.77	3,410.83	68,874.72				
3/1/2025	68,874.72	1,721.86	70,596.58	68,874.72	1,721.86	-	70,596.60	2022-23	70,597.00	2023
	-	-	-	-	-	-				
	-	-	-	-	-	-	70,596.60	2023-24	70,597.00	2024
							70,596.58	2024-25	70,597.00	2025
	330,000.00	22,982.98	352,982.98	330,000.00	22,982.98		352,982.98		352,985.00	

G.O. CORPORATE PURPOSE BONDS (\$10,000,000) dated 4/6/2017				G.O. PROMISSORY NOTE (\$5,100,000) dated 1/8/18			
Principal	Interest	P + I	Rate	Principal	Interest	P + I	Rate
\$ 465,000.00	\$ 134,406.00	\$ 599,406.00	2.00%	\$ 500,000.00	\$ 31,629.00	\$ 531,629.00	5.00%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 80,000	\$ 56,093.00	\$ 136,093.00	5.00%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 54,493.00	\$ 54,493.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 1,235,000	\$ 54,493.00	\$ 1,289,493.00	3.125%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 35,196.00	\$ 35,196.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 1,270,000	\$ 35,196.00	\$ 1,305,196.00	2.05%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 22,179.00	\$ 22,179.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 1,295,000	\$ 22,179.00	\$ 1,317,179.00	2.15%
\$ -	\$ 129,756.00	\$ 129,756.00			\$ 8,258.00	\$ 8,258.00	
\$ 920,000	\$ 129,756.00	\$ 1,049,756.00	2.25%	\$ 405,000	\$ 8,258.00	\$ 413,258.00	2.25%
\$ -	\$ 119,406.00	\$ 119,406.00		\$ -	\$ 3,701.00	\$ 3,701.00	
\$ 1,040,000	\$ 119,406.00	\$ 1,159,406.00	2.50%	\$ 315,000	\$ 3,701.00	\$ 318,701.00	2.35%
\$ -	\$ 106,406.00	\$ 106,406.00				\$ -	
\$ 1,485,000	\$ 106,406.00	\$ 1,591,406.00	2.75%			\$ -	
\$ -	\$ 85,988.00	\$ 85,988.00				\$ -	
\$ 1,525,000	\$ 85,988.00	\$ 1,610,988.00	2.75%			\$ -	
\$ -	\$ 65,019.00	\$ 65,019.00				\$ -	
\$ 1,565,000	\$ 65,019.00	\$ 1,630,019.00	2.75%			\$ -	
\$ -	\$ 43,500.00	\$ 43,500.00				\$ -	
\$ 925,000	\$ 43,500.00	\$ 968,500.00	3.00%			\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ 1,975,000	\$ 29,625.00	\$ 2,004,625.00	3.000%			\$ -	
		\$ -				\$ -	
\$ 9,900,000	\$ 3,406,640.00	\$ 13,306,640.00		\$ 5,100,000.00	\$ 728,027.00	\$ 5,828,027.00	

2018 PROMMISSORY NOTE - UNION STATE BANK (\$1,500,000)				7/1/20 Debt Svc Balance		\$ 30,035,000		
Principal	Interest	P + I	Rate	Total Principal	Total Interest	Debt Svc Outstanding Balance	Fiscal Yr. Budget	Annual Tax Levy
\$ -	\$ -	\$ -		\$ 1,705,000	\$ 343,453.00	\$ 28,330,000	2018-2019	2019
\$ -	\$ -	\$ -		\$ -	\$ 355,867.00	\$ 28,330,000		2,385,305.50
\$ 900,000	\$ 13,571.50	\$ 913,571.50	3.20%	\$ 1,660,000	\$ 369,438.50	\$ 26,670,000	2019-2020	2020
\$ -	\$ -	\$ -		\$ -	\$ 348,267.00	\$ 26,670,000		1,696,603.04
\$ 200,000	\$ 30,069.04	\$ 230,069.04	2.50%	\$ 970,000	\$ 378,336.04	\$ 25,700,000	2020-2021	2021
		\$ -		\$ -	\$ 344,224.00	\$ 25,700,000		1,682,048.00
\$ 200,000	\$ 13,600.00	\$ 213,600.00	2.50%	\$ 980,000	\$ 357,824.00	\$ 24,720,000	2021-2022	2022
		\$ -		\$ -	\$ 339,739.00	\$ 24,720,000		1,747,911.86
\$ 200,000	\$ 3,433.86	\$ 203,433.86	2.50%	\$ 1,065,000	\$ 343,172.86	\$ 23,655,000	2022-2023	2023
		\$ -		\$ -	\$ 333,233.00	\$ 23,655,000		1,901,466.00
		\$ -		\$ 1,235,000	\$ 333,233.00	\$ 22,420,000	2023-2024	2024
		\$ -		\$ -	\$ 313,936.00	\$ 22,420,000		1,897,872.00
\$ -	\$ -	\$ -		\$ 1,270,000	\$ 313,936.00	\$ 21,150,000	2024-2025	2025
\$ -	\$ -	\$ -		\$ -	\$ 300,919.00	\$ 21,150,000		1,896,838.00
\$ -	\$ -	\$ -		\$ 1,295,000	\$ 300,919.00	\$ 19,855,000	2025-2026	2026
\$ -	\$ -	\$ -		\$ -	\$ 286,998.00	\$ 19,855,000		1,898,996.00
\$ -	\$ -	\$ -		\$ 1,325,000	\$ 286,998.00	\$ 18,530,000	2026-2027	2027
\$ -	\$ -	\$ -		\$ -	\$ 272,091.00	\$ 18,530,000		1,899,182.00
\$ -	\$ -	\$ -		\$ 1,355,000	\$ 272,091.00	\$ 17,175,000	2027-2028	2028
\$ -	\$ -	\$ -		\$ -	\$ 255,390.00	\$ 17,175,000		1,995,780.00
\$ -	\$ -	\$ -		\$ 1,485,000	\$ 255,390.00	\$ 15,690,000	2028-2029	2029
\$ -	\$ -	\$ -		\$ -	\$ 234,972.00	\$ 15,690,000		1,994,944.00
\$ -	\$ -	\$ -		\$ 1,525,000	\$ 234,972.00	\$ 14,165,000	2029-2030	2030
\$ -	\$ -	\$ -		\$ -	\$ 214,003.00	\$ 14,165,000		1,993,006.00
\$ -	\$ -	\$ -		\$ 1,565,000	\$ 214,003.00	\$ 12,600,000	2030-2031	2031
\$ -	\$ -	\$ -		\$ -	\$ 192,484.00	\$ 12,600,000		1,994,968.00
\$ -	\$ -	\$ -		\$ 1,610,000	\$ 192,484.00	\$ 10,990,000	2031-2032	2032
\$ -	\$ -	\$ -		\$ -	\$ 168,334.00	\$ 10,990,000		2,031,668.00
\$ -	\$ -	\$ -		\$ 1,695,000	\$ 168,334.00	\$ 9,295,000	2032-2033	2033
\$ -	\$ -	\$ -		\$ -	\$ 142,909.00	\$ 9,295,000		2,030,818.00
\$ -	\$ -	\$ -		\$ 1,745,000	\$ 142,909.00	\$ 7,550,000	2033-2034	2034
\$ -	\$ -	\$ -		\$ -	\$ 116,734.00	\$ 7,550,000		2,033,468.00
\$ -	\$ -	\$ -		\$ 1,800,000	\$ 116,734.00	\$ 5,750,000	2034-2035	2035
\$ -	\$ -	\$ -		\$ -	\$ 88,609.00	\$ 5,750,000		2,037,218.00
\$ -	\$ -	\$ -		\$ 1,860,000	\$ 88,609.00	\$ 3,890,000	2035-2036	2036
\$ -	\$ -	\$ -		\$ -	\$ 59,547.00	\$ 3,890,000		2,034,094.00
\$ -	\$ -	\$ -		\$ 1,915,000	\$ 59,547.00	\$ 1,975,000	2036-2037	2037
\$ -	\$ -	\$ -		\$ -	\$ 29,625.00	\$ 1,975,000		2,034,250.00
\$ -	\$ -	\$ -		\$ 1,975,000	\$ 29,625.00	\$ -	2037-2038	2038
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		-
\$ 1,500,000	\$ 60,674.40	\$ 1,560,674.40		\$ 30,035,000	\$ 9,199,889.40	\$ -		

ANNUAL DISTRICT MEETING

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

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

Powers of the Annual Meeting - As Per Wisconsin Statute 120.10

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

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

1. Qualifications of Voters:

Each person voting at the Annual Meeting must be:
A citizen of the United States, 18 years of age or older;
and

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

(Section 6.02, Wisconsin Statutes)

Only qualified voters may make a motion.

West Salem School District
Policy 175

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

"You do solemnly swear (or affirm) that you are an actual resident of this School District and that you are qualified according to law to vote in this matter."

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

2. Voting Procedure:

All voting shall be by STANDING or RAISING OF HANDS.

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

Two members of the community will be chosen as counters.

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

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

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

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

This concludes the GROUND RULES for the meeting.

4. Procedure for Addressing the Chair:

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

5. Procedure for Making Motions:

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

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

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

This procedure SHALL NOT APPLY to amendments to a motion.

6. Discussion Procedure:

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

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

Please limit your comments to no more than 5 minutes.

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

7. Parliamentary Authority:

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

LEGAL REF. Sections 120.08 Wisconsin Statutes
 120.10
 120.11

APPROVED: April 22, 2003

REVISED: March 28, 2011