

SCHOOL DISTRICT OF WEST ALLIS-WEST MILWAUKEE, ET AL.
Board Room
1205 S. 70th Street
West Allis, WI 53214

**NOTICE & AGENDA
FOR THE
SPECIAL BOARD OF EDUCATION EXECUTIVE AND WORK SESSIONS**

October 20, 2014 6:00 PM 6:00 p.m.

1. Call to Order
2. Roll Call
3. The Board will adjourn into executive session in accordance with Wisconsin Statute 19.85 (1) (f) for preliminary consideration of specific personnel problems which if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any persons referred to.
4. Approval of closed session minutes
5. The Board will reconvene into open session at approximately 7:00 p.m. to conduct a work session on the following topics.
 1. Business Services: Final Budget, Pupil Count 2
 2. Learning and Technology: School Reports Cards, Career and Technical Education and the Course Catalogue
6. Adjournment

**SCHOOL DISTRICT OF WEST ALLIS – WEST MILWAUKEE, ET AL.
BOARD WORKSHOP ON FINAL 2014-15 BUDGET ADJUSTMENTS
OCTOBER 20, 2014**

As stated at our District’s 2014-15 Public Budget Hearing held on September 22, 2014, our final 2014-15 Tax Levy will be determined based on the following items: public input received at the Public Hearing, Finalized Third Friday Pupil Count Totals, Equalized Property Values from the Wisconsin Department of Revenue and Certified General State Aid from the Department of Public Instruction (DPI).

PUPIL COUNT REVIEW FOR THE THIRD FRIDAY IN SEPTEMBER (9/19/14):

	<u>9/20/2013</u>	<u>9/19/2014</u>	<u>INCREASE (DECREASE)</u>
PUPILS ATTENDING OUR DISTRICT	9,708	9,877	169
RESIDENT STUDENTS	8,854	8,982	128
OPEN ENROLLMENT STUDENTS COMING IN	1,376	1,465	89
OPEN ENROLLMENT STUDENTS GOING OUT	509	561	52

EQUALIZED PROPERTY VALUES:

The Wisconsin Department of Revenue is required to provide Districts with the final equalized property values by October 1st of each year. Based on this information, the District’s total valuation has increased by 0.75%. We had assumed no change in value for purposes of our public hearing. Based on the levy noted below, the mill rate (Tax Rate per \$1,000 of home value) will be \$9.79 which is a decrease of \$0.34 from last year of \$10.13.

CERTIFIED GENERAL STATE AID:

On October 15th we received from the Department of Public Instruction our Final Aid Certification which is used to make final adjustments to our aid estimates before Board adoption of the 2014-15 Budget and Tax Levy on October 27, 2014. Our certified General State Aid (Equalization Aid and Integration Aid) for 2014-15 was certified at \$47,248,060. This is \$654,868 more than what was included in the budget presented at the public hearing. Our General State Aid has increased 7.8% over last year.

FINAL 2014-15 BUDGET AND TAX LEVY:

Final budget adjustments were made revising estimates for equalization aid, integration aid, per pupil aid, handicapped aid, sage aid, computer aid, open enrollment and other revenue. Final Fund 10 Expenditures match revenue and account for the increase in staff due to increased enrollment and the implementation of all day 4K and the addition of Lane Intermediate along with accounting for additional grant funding. The final tax levy will be decreasing by 2.59% rather than the 1.19% decrease presented at the Public Hearing.

PUPIL COUNT FOR THE 3RD FRIDAY IN SEPTEMBER (09/19/2014) BY BUILDING

GRADE LEVEL	PK	K4 (.5)	K4	(.5) K	K1	01	02	03	04	05	06	07	08	09	10	11	12	TOTAL
ELEMENTARY SCHOOLS																		
Franklin	7	-	68	-	59	68	48	50	45	58	-	-	-	-	-	-	-	403
Hoover	11	34	-	-	48	61	63	58	63	62	-	-	-	-	-	-	-	400
Irving	14	-	52	-	70	90	72	74	56	52	-	-	-	-	-	-	15	495
Jefferson	1	36	-	-	94	100	99	91	78	71	-	-	-	-	-	-	-	570
Longfellow	1	-	72	-	52	49	53	55	43	45	-	-	-	-	-	-	-	370
Madison	-	-	19	-	41	31	33	38	24	31	-	-	-	-	-	-	-	217
Mann	14	-	79	-	77	77	70	69	71	83	-	-	-	-	-	-	-	540
Mitchell	2	23	70	-	66	66	79	66	67	84	-	-	-	-	-	-	-	523
Pershing	1	-	18	-	42	37	46	39	41	37	-	-	-	-	-	-	-	261
Walker	12	-	40	-	64	65	58	72	60	53	-	-	-	-	-	-	-	424
Wilson	1	-	36	-	55	71	68	70	64	79	-	-	-	-	-	-	-	444
Sub-Total K-5	64	93	454	-	668	715	689	682	612	655	-	-	-	-	-	-	15	4,647
INTERMEDIATE SCHOOLS																		
Lane	-	-	-	-	-	-	-	-	-	-	158	-	-	-	-	-	-	158
Lincoln	-	-	-	-	-	-	-	-	-	-	70	115	120	-	-	-	-	305
West Milwaukee	-	-	-	-	-	-	-	-	-	-	127	153	178	-	-	-	-	458
Wright	-	-	-	-	-	-	-	-	-	-	269	363	356	-	-	-	-	988
Sub-Total 6-8	-	-	-	-	-	-	-	-	-	-	624	631	654	-	-	-	-	1,909
HIGH SCHOOLS AND PROGRAMS																		
Central	-	-	-	-	-	-	-	-	-	-	-	-	-	376	389	339	282	1,386
Hale	-	-	-	-	-	-	-	-	-	-	-	-	-	471	447	410	362	1,690
Learning Center	-	-	-	-	-	-	-	-	-	-	-	-	-	8	23	51	114	196
Shared Journeys	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1	5	12	20
Stdnt Services Tuition Out	-	-	-	-	1	-	-	-	-	-	1	1	3	2	3	5	-	16
TEC	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2	9	1	13
Sub-Total 9-12	-	-	-	-	1	-	-	-	-	-	1	1	3	860	865	819	771	3,321
TOTALS	64	93	454	-	669	715	689	682	612	655	625	632	657	860	865	819	786	9,877

PUPIL COUNT FOR THE 3RD FRIDAY IN SEPTEMBER (09/19/2014) BY RESIDENTIAL/NONRESIDENTIAL CATEGORY

GRADE LEVEL	PK	K4 (.5)	K4	(.5) K1	K1	01	02	03	04	05	06	07	08	09	10	11	12	TOTAL
ENROLLED IN DISTRICT																		
Non Resident Tuition Pd by Parent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Resident-Chapter 220	-	-	-	-	-	-	-	-	-	-	2	3	2	3	5	2	3	20
Non Resident-OEP	1	1	31	-	62	71	73	87	65	62	72	85	69	212	180	189	167	1,427
Non Resident-OEP-AYM	-	-	-	-	3	4	2	3	2	4	4	1	2	5	4	3	1	38
Resident Students Enrolled	63	92	423	-	604	640	614	592	545	589	547	543	584	640	676	625	615	8,392
SUB-TOTALS	64	93	454	-	669	715	689	682	612	655	625	632	657	860	865	819	786	9,877
ENROLLED ELSEWHERE																		
Resident-220	-	-	-	-	-	1	3	4	5	5	2	5	2	1	-	-	1	29
Resident-OEP	-	34	-	-	44	35	45	33	46	35	36	35	32	36	47	37	46	541
Resident-OEP-AYR	-	1	-	-	6	2	1	1	3	-	-	1	2	1	-	-	2	20
SUB-TOTALS	-	35	-	-	50	37	47	37	53	40	41	38	39	39	48	37	49	590
TOTAL	64	128	454	-	719	752	736	719	665	695	666	670	696	899	913	856	835	10,467

PK = Pre-Kindergarten and Early Childhood
 OEP = Open Enrollment Program
 AYM = Additional Year (enrolled in District, reside elsewhere)
 AYR = Additional Year (reside in District, enrolled elsewhere)

K = 1/2 day Kindergarten
 K1 = Full day Kindergarten
 Current Year Tuition Waivers are counted as Resident Pupils

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
PUPILS ATTENDING OUR DISTRICT
 SEPTEMBER 2013 AND 2014

SCHOOL	9/20/2013	9/19/2014	INCREASE (DECREASE)
FRANKLIN	337	403	66
HOOVER	456	400	(56)
IRVING	502	495	(7)
JEFFERSON	576	570	(6)
LONGFELLOW	321	370	49
MADISON	211	217	6
MANN	547	540	(7)
MITCHELL	470	523	53
PERSHING	278	261	(17)
WALKER	415	424	9
WILSON	460	444	(16)
SUB-TOTAL ELEMENTARY	4573	4647	74
LINCOLN	350	305	(45)
LANE	0	158	158
WEST MILW	494	458	(36)
WRIGHT	1055	988	(67)
SUB-TOTAL INTERMEDIATE	1899	1909	10
CENTRAL	1376	1386	10
HALE	1615	1690	75
STUDENT SERV TUITION RESID	11	16	5
STUDENT SERV TUITION OE NONR	0	0	0
SHARED JOURNEYS	14	20	6
TEC	9	13	4
LEARNING CENTER	211	196	(15)
SUB-TOTAL HIGH SCHOOL	3236	3321	85
GRAND TOTAL	9708	9877	169

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
PUPILS ATTENDING BY GRADE
 SEPTEMBER 2013 AND 2014

GRADE	9/20/2013	9/19/2014	INCREASE (DECREASE)
E3-E5	70	64	(6)
K4 - 1/2 Day	526	93	(433)
K4 - Full Day	0	454	454
K5	714	669	(45)
1	697	715	18
2	675	689	14
3	619	682	63
4	652	612	(40)
5	615	655	40
6	611	625	14
7	634	632	(2)
8	657	657	0
9	874	860	(14)
10	812	865	53
11	741	819	78
12	811	786	(25)
GRAND TOTAL	9708	9877	169

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
RESIDENT PUPILS BY GRADE
 SEPTEMBER 2013 AND 2014

STUDENTS WHO LIVE IN OUR DISTRICT (MAY NOT BE ATTENDING)

<u>(RESIDENTS ONLY)</u> GRADE	9/20/2013	9/19/2014	INCREASE (DECREASE)
E3-E5	69	63	(6)
K4	533	550	17
K5	682	654	(28)
1	674	677	3
2	634	661	27
3	596	629	33
4	629	598	(31)
5	582	629	47
SUB-TOTAL ELEM	4399	4461	62
6	586	588	2
7	610	581	(29)
8	602	623	21
SUB-TOTAL I/S	1798	1792	(6)
9	709	679	(30)
10	659	724	65
11	613	662	49
12	676	664	(12)
SUB-TOTAL H/S	2657	2729	72
GRAND TOTAL	8854	8982	128

Note: Our Revenue Limit and our Equalization Aid is based on
 RESIDENT STUDENTS

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
 OPEN ENROLLMENT GOING OUT BY GRADE
 SEPTEMBER 2013 AND 2014

OPEN ENROLLMENT STUDENTS GOING OUT (RESIDENT)

BY GRADE:	9/20/2013	9/19/2014	INCREASE (DECREASE)
E3-E5	0	0	0
K4	48	35	(13)
K5	31	50	19
1	43	37	(6)
2	28	46	18
3	37	34	(3)
4	31	49	18
5	32	35	3
SUB-TOTAL ELEM	250	286	36
6	36	36	0
7	32	36	4
8	40	34	(6)
SUB-TOTAL I/S	108	106	(2)
9	37	37	0
10	35	47	12
11	38	37	(1)
12	41	48	7
SUB-TOTAL H/S	151	169	18
GRAND TOTAL	509	561	52

Note: Some of these students may have been attending another District, then moved into our District and chose to continue attending the District they were previously attending

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
 OPEN ENROLLMENT COMING IN BY GRADE
 SEPTEMBER 2013 AND 2014

OPEN ENROLLMENT STUDENTS COMING IN (NON-RESIDENT)

BY GRADE:	9/20/2013	9/19/2014	INCREASE (DECREASE)
E3-E5	1	1	0
K4	41	32	(9)
K5	63	65	2
1	67	75	8
2	73	75	2
3	65	90	25
4	60	67	7
5	70	66	(4)
SUB-TOTAL ELEM	440	471	31
6	61	76	15
7	60	86	26
8	95	71	(24)
SUB-TOTAL I/S	216	233	17
9	198	217	19
10	186	184	(2)
11	163	192	29
12	173	168	(5)
SUB-TOTAL H/S	720	761	41
GRAND TOTAL	1376	1465	89

The number of open enrollment students coming in (1,465) less the number of open enrollment students going out (604) equals net open enrollment students of 861. Our net open enrollment students totaled 867 last year.

(These totals include those students who may have moved out of our District but chose to continue to attend our District under Tuition Waiver)

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
 OPEN ENROLLMENT IN BY SCHOOL
 SEPTEMBER 2013 AND 2014

OPEN ENROLLMENT IN - BY SCHOOL

SCHOOL	9/20/2013	9/19/2014	INCREASE (DECREASE)
FRANKLIN	49	42	(7)
HOOVER	45	43	(2)
IRVING	53	74	21
JEFFERSON	37	39	2
LONGFELLOW	27	34	7
MADISON	26	27	1
MANN	41	48	7
MITCHELL	46	46	0
PERSHING	43	47	4
WALKER	50	45	(5)
WILSON	23	27	4
SUB-TOTAL ELEMENTARY	440	472	32
LINCOLN	38	35	(3)
LANE	0	17	17
WEST MILW	85	92	7
WRIGHT	93	89	(4)
SUB-TOTAL INTERMEDIATE	216	233	17
CENTRAL	519	527	8
HALE	168	196	28
TEC	1	0	(1)
SHARED JOURNIES	5	6	1
ALTERNATIVE LEARNING	27	31	4
SUB-TOTAL HIGH SCHOOL	720	760	40
GRAND TOTAL	1376	1465	89

(These totals include those students who may have moved out of our District but chose to continue to attend our District under Tuition Waiver)

SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
EQUALIZED VALUE
2014-15

MUNICIPALITY	EQUALIZED VALUE 13-14	EQUALIZED VALUE 14-15	INCREASE IN VALUE	PERCENT INC (DEC)	FINAL LEVY 2013-14	FINAL LEVY 2014-15	LEVY DECREASE	PERCENT INCREASE	MILL RATE PER \$1,000 (G/C)
WEST ALLIS	\$3,611,817,200	\$3,625,496,100	\$13,678,900	0.38%	\$36,577,766	\$35,500,573	(\$1,077,193)	-2.94%	\$9.79
WEST MILWAUKEE	\$284,087,200	\$292,154,900	\$8,067,700	2.84%	\$2,877,021	\$2,860,758	(\$16,263)	-0.57%	\$9.79
GREENFIELD	\$43,594,903	\$44,754,802	\$1,159,899	2.66%	\$441,496	\$438,236	(\$3,261)	-0.74%	\$9.79
NEW BERLIN	\$278,952,385	\$287,648,956	\$8,696,571	3.12%	\$2,825,020	\$2,816,636	(\$8,384)	-0.30%	\$9.79
TOTAL	\$4,218,451,688	\$4,250,054,758	\$31,603,070	0.75%	\$42,721,303	\$41,616,202	(\$1,105,101)	-2.59%	\$9.79
			STATEWIDE	2.37%					

Mill Rate decrease from 2013-14 rate of \$10.13: **\$0.34**

**SCHOOL DISTRICT OF WEST ALLIS - WEST MILWAUKEE, ET AL.
FINAL BUDGET ADOPTION
2014-2015**

	AUDITED 2012-13	BUDGET 2013-14	AUDITED 2013-14	BUDGET 2014-15
GENERAL FUND (FUND 10)				
Beginning Fund Balance (Acct 930 000)	\$10,558,910	\$12,304,595	\$12,304,595	\$7,039,204
TOTAL ENDING FUND BALANCE (ACCT 930 000)	12,304,595	12,304,595	7,039,204	7,039,204
REVENUES AND OTHER FINANCING SOURCES				
Operating Transfer-In (Source 100)	-	-	-	-
Local Sources (Source 200)	41,610,324	38,348,554	38,378,212	37,125,070
Inter-district Payments (Source 300)	7,065,207	7,149,787	8,553,579	9,425,000
Intermediate Sources (Source 500)	-	-	-	-
State Sources (Source 600)	44,299,500	48,440,425	48,888,367	53,063,009
Federal Sources (Source 700)	3,292,387	3,554,859	3,023,021	4,636,765
All Other Sources (Source 800 & 900)	1,036,978	168,000	402,689	168,000
TOTAL REVENUES & OTHER FINANCING SOURCES	97,304,396	97,661,625	99,245,868	104,417,844
EXPENDITURES & OTHER FINANCING USES				
Instruction (Function 100000)	46,439,334	47,308,426	47,766,354	50,281,632
Support Services (Function 200000)	36,569,107	37,323,492	42,010,688	41,068,124
Non-Program Transactions (Function 400000)	12,550,270	13,029,707	14,734,217	13,068,088
TOTAL GENERAL FUND EXPENDITURES & OTHER FINANCING USES	95,558,711	97,661,625	104,511,259	104,417,844
SPECIAL CURRICULUM (FUND 27)				
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	15,632,069	15,384,896	15,559,167	16,065,793
TOTAL SPECIAL FUND EXPENDITURES & USES	15,632,069	15,384,896	15,559,167	16,065,793
TEACH FUND (FUND 23)				
Beginning Fund Balance	172,731	-	-	-
Ending Fund Balance	-	-	-	-
REVENUES & OTHER FINANCING SOURCES	-	-	-	-
EXPENDITURES & OTHER FINANCING USES	172,731	-	-	-
DEBT SERVICE FUND (FUND 30 AND 39)				
Beginning Fund Balance	2,912,907	1,058,064	1,058,064	248,302
Ending Fund Balance	1,058,064	1,032,652	248,302	231,225
TOTAL REVENUES & OTHER FINANCING SOURCES	2,619,694	2,771,639	4,268,744	2,907,132
TOTAL EXPENDITURES & OTHER FINANCING USES	4,474,537	2,797,051	5,078,506	2,924,209
FOOD SERVICE FUND (FUND 50)				
Beginning Fund Balance	1,198,407	973,450	973,450	1,098,943
Ending Fund Balance	973,450	973,450	1,098,943	1,098,943
TOTAL REVENUES & OTHER FINANCING SOURCES	3,994,143	4,021,447	4,295,902	4,165,700
TOTAL EXPENDITURES & OTHER FINANCING USES	4,219,100	4,021,447	4,170,409	4,165,700
AGENCY FUND (FUND 60)				
Assets	724,935	724,935	754,728	754,728
Liabilities	724,935	724,935	754,728	754,728
EXPENDABLE TRUST/SPECIAL PROJECTS				
Beginning Fund Balance	908,974	911,975	911,975	672,972
Ending Fund Balance	911,975	911,975	672,972	672,972
TOTAL REVENUES & OTHER FINANCING SOURCES	239,780	75,000	121,100	75,000
TOTAL EXPENDITURES & OTHER FINANCING USES	236,779	75,000	360,103	75,000
NON-EXPENDABLE TRUST FUND (FUND 75)				
Beginning Fund Balance	5,331	5,331	5,331	5,331
Ending Fund Balance	5,331	5,331	5,331	5,331
TOTAL REVENUES & OTHER FINANCING SOURCES	-	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	-	-	-	-
COMMUNITY SERVICE FUND (FUND 80)				
Beginning Fund Balance	1,753,984	1,583,785	1,583,785	1,982,463
Ending Fund Balance	1,583,785	1,583,785	1,982,463	1,982,463
TOTAL REVENUES & OTHER FINANCING SOURCES	3,994,400	3,850,000	4,326,005	3,850,000
TOTAL EXPENDITURES & OTHER FINANCING USES	4,164,599	3,850,000	3,927,327	3,850,000