

School District of West Salem

Annual Meeting Report



October 28, 2024



Serve with Passion to Ignite Creativity,
Innovation, and Excellence



Welcome to the 2024-25 school year and the 2024 Annual Meeting! I remain enthusiastic about the positive direction of our district, which continues to be a destination of choice for families, students, and staff alike. Our students consistently surpass expectations both in the classroom and in their co-curricular activities as we prepare them for college, careers, and life. We are fortunate to have an exceptional staff, outstanding facilities, and the unwavering support of our community.

Compared to other school districts, the School District of West Salem sets itself apart in numerous ways.

- West Salem provides a small school feel with opportunities of much larger schools and districts.
- We are a 1-1 school district with technology devices for all students K-12.
- Class sizes remain low, allowing our students to work closely with our outstanding staff.
- Our district exceeds our state report card expectations, thanks to our students and staff.
- Over 84% of our high school students have a GPA over 2.8. High school GPA is the strongest predictor of four-year college success.
- We are a leader in College and Career Readiness, with approximately 98% of our graduates being career-ready.
- Over 97% of our students complete workplace learning experiences during high school.
- Approximately 98% of our students complete a dual credit course before graduation, which is credit for both a high school and college course, representing academic rigor and college readiness.
- We are at the forefront of practical, research-based initiatives such as Response to Intervention, Positive Behavior Interventions, and Support, as well as collective commitments with our Guiding Coalition work.

Public education offers unique opportunities for every student that can't be found elsewhere. We are committed to ensuring each student's success by providing intervention programs for those who need extra support and enrichment for those ready for more significant challenges. Additionally, we offer co-curricular activities that broaden students' experiences, along with programs that foster character and leadership development.

The School District of West Salem not only delivers top-tier public education but does so with remarkable efficiency. Despite having exceptional staff and state-of-the-art facilities, we rank in the 75th percentile for the lowest spending per student in the state. Within CESA #4, we are the fourth-lowest spending district among the 26 local districts.

I'm excited to see all that our students and staff will achieve this year. With the continued support of our fantastic community, we are set to succeed. Please feel free to reach out anytime to discuss how we can further improve our district.

Panther Proud!

Ryan G. Rieber, Superintendent

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

Board of Education

Catherine Griffin, President
Tom Grosskopf, Vice-President
Erik Peterson, Clerk
Sean Gavaghan, Treasurer
Bob Minard, Director
Caitlin Wilson, Director
Bob Gollnik, Director

Administration

Ryan Rieber – Superintendent
Heidi Horton – Director of Pupil Services
Alyssa Harlan – Director of Instruction
Justin Jehn – HS Principal
Cody Braun – Assoc. HS Principal
Ben Wopat - MS Principal
Amanda Beld – Assoc. MS Principal
Alex Hubing – ES Principal
Charlie Alexander – Assoc. ES Principal

Superintendent/School Board Executive Assistant

Patrick Bahr

Transportation

Richard Kline - Director
Shelly Lawrynck – Admin. Ass't

Maintenance

Scott Johnson - Director

Athletics

Ryan Olson – Director

Nutrition Services

Emily Klunk - Director

Finance

Shawn Handland, Director
David Reeck, Ass't
Jill Iliff, Ass't

Human Resources

Crystal Becker - Director

SCHOOL DISTRICT OF WEST SALEM

MONDAY, OCTOBER 28, 2024

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 taxpayer in the School District of West Salem. 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 2024-25 school year. (Per State Statute, §120.10(3))

	<u>2023-2024</u>	<u>2024-2025</u>
President	\$2,800.00	
Student Representative	Hourly (\$10.00/hr)	
All others	\$2,600.00	
- 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 for the 2024-2025 school year.

8. Set the time and date for the 2025 annual meeting.

Fourth Monday in October is October 27 –

6:00 p.m. Budget Hearing, 6:30 p.m. Annual Meeting

9. ADJOURNMENT

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

Upon request to the Superintendent, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

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 59% aided with state equalization funds, per pupil aid and open enrollment.

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 2023-24 included a transfer from regular education (Fund 10) in the amount of \$2,657,866.26, 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 Capital Project Fund activities not required to be reported in Funds 41 or 48. 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, 2024 is \$202,198.71. 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.



Book	Policy Manual
Section	6000 Finances
Title	FUND BALANCE
Code	po6235
Status	Active
Legal	Government Accounting Standards Board Statement 54
Adopted	May 23, 2022

6235 - FUND BALANCE

The Board places the responsibility of administering the budget, once adopted, with the Superintendent. The Superintendent shall monitor the Fund 10 fund balance and shall report the balance to the Board at the end of each budget year. The Fund 10 fund balance shall be maintained at a level sufficient to minimize or avoid short term borrowing for cash flow purposes.

The Board shall ensure that adequate funds are reserved for the General Fund to maintain a secure financial position whereby the Fund 10 fund balance shall not fall below twelve percent (12%) of the preceding year's Fund 10 expenditures. Budget preparation and management shall adhere to this fund balance expectation. (See Policy 6220 - Budget Preparation and Policy 6231 - Budget Implementation.)

Fund balances will be reported in the categories established by the Government Accounting Standards Board Statement 54 (GASB 54) and in consultation with District auditors Director of Finance and Business Operations. The Board will impose constraints on any funds placed in the committed and assigned classifications through consultation with the District's auditor and Director of Finance and Business Operations. The applicable categories for fund balance designations are:

- A. **Nonspendable Fund Balance** - amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash – e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact (e.g., the corpus of an endowment fund).
- B. **Restricted Fund Balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- C. **Committed Fund Balance** - amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- D. **Assigned Fund Balance** - amounts the Board *intends* to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
- E. **Unassigned Fund Balance** - amounts that are available for any purpose; these amounts are reported only in the general fund.

If during the fiscal year, it appears to the Director of Finance and Business Operations that the fund balance will be less than estimated, the Superintendent will bring forward for Board consideration recommendations that will protect the fund balances. Such recommendations shall be in accordance with the requirements of the law.

2024-25 Treasurer's Report

Fund	Beginning Fund Balance	2023-24 Revenues	2023-24 Expenses	Ending Fund Balance
10 - - GENERAL FUND	\$ 3,223,526.73	\$ 28,350,394.40	\$ 27,945,113.90	\$ 3,628,807.23
21 - - SPECIAL REVENUE TRUST FUND	\$ 786,332.27	\$ 810,698.33	\$ 847,919.10	\$ 749,111.50
27 - - SPECIAL EDUCATION	\$ -	\$ 4,702,880.19	\$ 4,702,880.19	\$ -
39 - - REFERENDUM APPROVED DEBT SERV.	\$ 319,577.57	\$ 2,566,199.21	\$ 1,867,366.26	\$ 1,018,410.52
46 - - LONG TERM CAPITAL IMPROVEMENT TRUST	\$ 570,050.18	\$ 277,428.44	\$ -	\$ 847,478.62
49 -- CAPITAL PROJECTS FUND	\$ -	\$ 2,554,063.15	\$ 78,806.68	\$ 2,475,256.47
50 - - FOOD SERVICE	\$ 544,709.00	\$ 1,329,582.22	\$ 1,597,984.07	\$ 276,307.15
72 - - PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 262,524.14	\$ 15,398.58	\$ 11,154.93	\$ 266,767.79
73 - - POST EMPLOYMENT TRUST FUND	\$ 594,809.73	\$ 9,237.92	\$ 401,848.94	\$ 202,198.71
80 - - COMMUNITY SERVICE FUND	\$ 20,783.39	\$ 154,518.00	\$ 170,253.80	\$ 5,047.59
GRAND TOTAL REVENUES	\$ 6,322,313.01	\$ 40,770,400.44	\$ 37,623,327.87	\$ 9,469,385.58

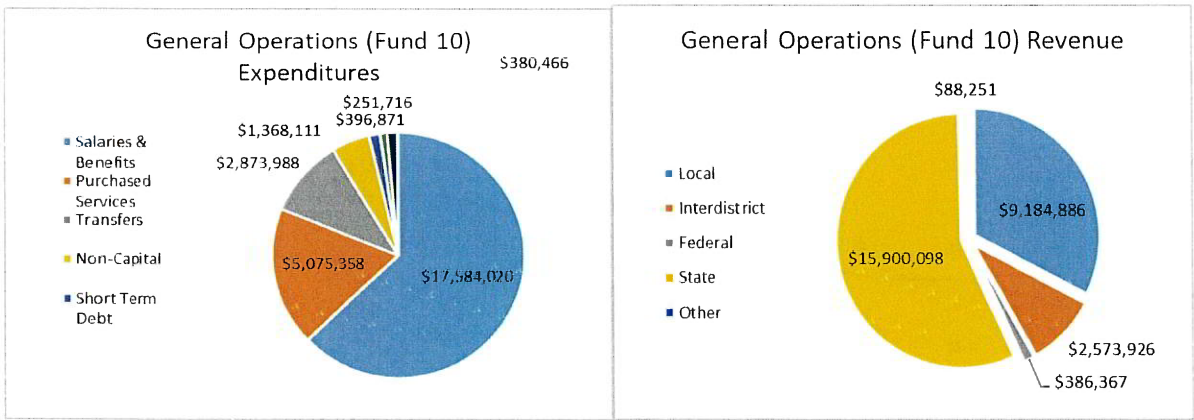
2024-2025 BUDGET SUMMARY HIGHLIGHTS

General Fund Revenues \$28,133,528.00

- 57% State Sources
- 33% Local Sources – 31% is due to property taxes and 2% fees
- 9% Inter district – which is open enrollment from other districts
- 1% Federal sources

General Fund Expenses = \$28,044,056.00

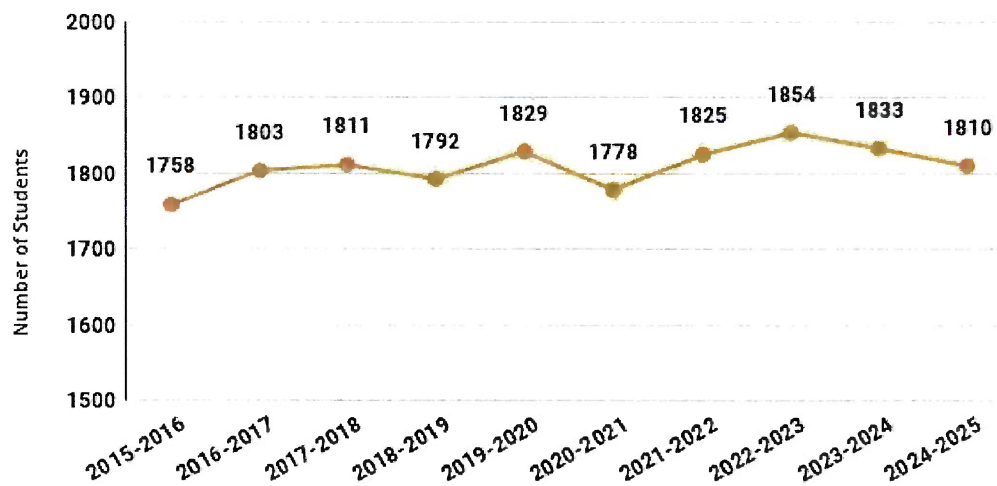
- 63% Salaries and Benefits (does not include special education staff)
 - 18% Purchased Services (8% of this is due to open enrollment out and payment for Private School)
 - 10% Transfer to Special Education Fund and Capital Projects Fund
 - 5% Non-Capital Items
 - 2% Short Term Debt
 - 1% Capital Items
 - 1% Insurance
- Overall district budget for all areas (general, special education, debt, food service and community service) = to \$40,622,915
 - Mill Rate stays flat at \$7.60 per thousand dollars of equalized property value. If the passing of the Capital referendum occurs then it will go to \$8.72.
 - A house valued at \$100,000 would incur \$760 in school property taxes or to \$872 in school property taxes with the passing of the Capital Referendum.
 - Equalized Property Value of District is over \$1.472 Billion up 4.5% from previous fiscal year. Average for the past 3 years is a 10.7% increase per year.
 - Enrollment of the District = 1810 students



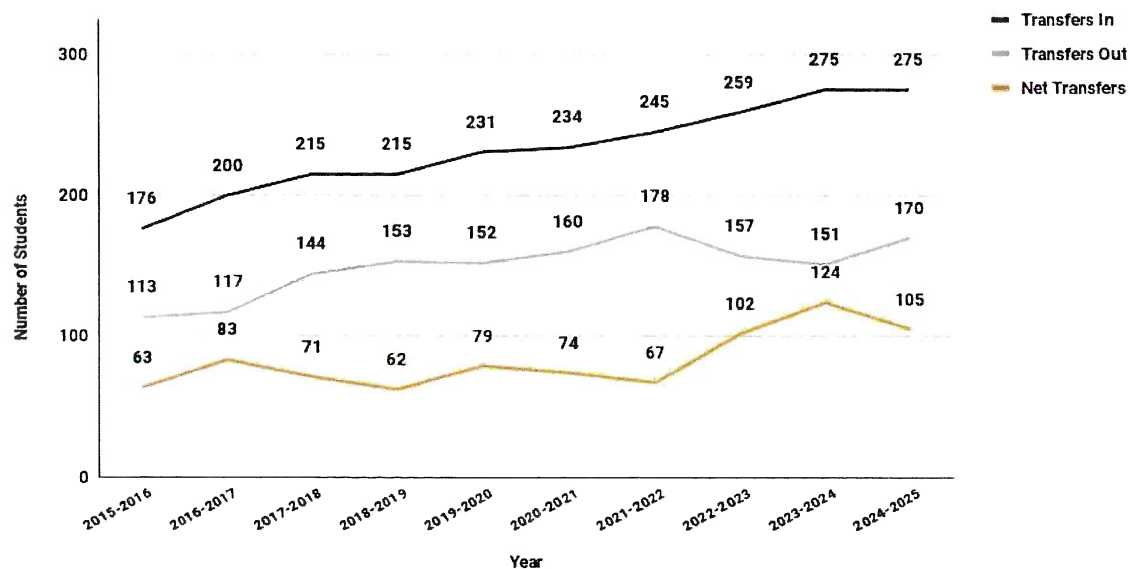
West Salem Third Friday Enrollment by Level					
Year	4K	Elementary	Middle	High	Total
2015-2016	98	762	362	536	1758
2016-2017	106	757	397	543	1803
2017-2018	101	777	425	508	1811
2018-2019*	77	647	573	495	1792
2019-2020	97	627	583	522	1829
2020-2021	77	598	561	542	1778
2021-2022	93	593	547	592	1825
2022-2023	71	616	563	604	1854
2023-2024	65	619	549	600	1833
2024-2025	66	607	535	596	1810

2018-2019*5th Grade moved from WSES to WSMS

Student Enrollment Pattern



Open Enrollment Trends



SCHOOL DISTRICT OF WEST SALEM

BUDGET ADOPTION 2024-2025			
GENERAL FUND (FUND 10)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance (Account 930 000)	3,433,187.46	3,223,526.73	3,628,807.23
Ending Fund Balance, Restricted (Acct. 936 000)	115,432.99	189,552.35	75,596.51
Ending Fund Balance, Unassigned (Acct. 939 000)	3,108,093.74	3,439,254.98	3,642,682.72
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,223,526.73	3,628,807.23	3,718,279.23
REVENUES & OTHER FINANCING SOURCES			
<i>Local Sources</i>			
210 Taxes	6,953,960.91	8,039,276.93	8,754,036.00
240 Payments for Services	0.00	7,937.50	10,000.00
260 Non-Capital Sales	12,000.00	500.00	0.00
270 School Activity Income	164,997.83	177,022.59	178,000.00
280 Interest on Investments	24,308.32	104,167.15	100,000.00
290 Other Revenue, Local Sources	156,393.50	140,363.62	142,850.00
Subtotal Local Sources	7,311,660.56	8,469,267.79	9,184,886.00
<i>Other School Districts Within Wisconsin</i>			
340 Payments for Services	2,211,475.46	2,447,418.40	2,566,926.00
390 Other Inter-district, Within Wisconsin	2,000.00	6,666.65	7,000.00
Subtotal Other School Districts within Wisconsin	2,213,475.46	2,454,085.05	2,573,926.00
<i>Intermediate Sources</i>			
510 Transit of Aids	24,161.04	26,951.79	24,275.00
Subtotal Intermediate Sources	24,161.04	26,951.79	24,275.00
<i>State Sources</i>			
610 State Aid -- Categorical	183,150.13	208,332.24	177,969.00
620 State Aid -- General	13,304,330.00	14,049,609.00	14,226,829.00
630 DPI Special Project Grants	49,463.71	86,208.32	110,764.00
660 Other State Revenue Through Local Units	542.47	550.59	550.00
690 Other Revenue	1,398,099.31	1,359,034.85	1,359,711.00
Subtotal State Sources	14,935,585.62	15,703,735.00	15,875,823.00
<i>Federal Sources</i>			
730 DPI Special Project Grants	643,921.67	1,168,702.35	175,725.00
750 IASA Grants	57,595.98	101,065.28	160,642.00
780 Other Federal Revenue Through State	250,373.17	110,806.55	50,000.00
Subtotal Federal Sources	951,890.82	1,380,574.18	386,367.00
<i>Other Financing Sources</i>			
860 Compensation, Fixed Assets	2,249.50	66,786.66	5,000.00
870 Long-Term Obligations	0.00	141,369.60	0.00
Subtotal Other Financing Sources	2,249.50	208,156.26	5,000.00
<i>Other Revenues</i>			
960 Adjustments	45,570.49	43,234.80	0.00
970 Refund of Disbursement	92,093.21	58,637.18	75,000.00
990 Miscellaneous	7,037.55	5,752.35	8,251.00
Subtotal Other Revenues	144,701.25	107,624.33	83,251.00
TOTAL REVENUES & OTHER FINANCING SOURCES	25,583,724.25	28,350,394.40	28,133,528.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	5,745,458.92	5,994,094.33	6,049,170.00
120 000 Regular Curriculum	3,326,103.93	3,834,509.57	3,934,084.00
130 000 Vocational Curriculum	706,650.36	619,249.39	670,128.00
140 000 Physical Curriculum	698,543.60	758,648.66	758,954.00
160 000 Co-Curricular Activities	650,554.98	638,690.73	643,668.00
170 000 Other Special Needs	37,482.34	40,432.26	43,372.00
Subtotal Instruction	11,164,794.13	11,885,624.94	12,099,376.00
<i>Support Sources</i>			
210 000 Pupil Services	636,057.61	783,250.66	961,299.00
220 000 Instructional Staff Services	1,198,766.20	1,373,316.13	1,463,263.00
230 000 General Administration	517,377.73	566,206.52	560,266.00
240 000 School Building Administration	1,396,838.86	1,491,936.14	1,446,407.00
250 000 Business Administration	4,515,500.44	4,880,680.30	4,399,540.00
260 000 Central Services	252,926.12	229,324.04	373,694.00
270 000 Insurance & Judgments	270,847.00	340,346.05	344,844.00
280 000 Debt Services	430,120.79	462,174.60	396,871.00
290 000 Other Support Services	711,895.87	824,251.13	806,980.00
Subtotal Support Sources	9,930,330.62	10,951,485.57	10,753,164.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,647,700.53	2,907,866.26	2,873,988.00
430 000 Instructional Service Payments	1,977,994.39	2,175,320.50	2,307,528.00
490 000 Other Non-Program Transactions	72,565.31	24,816.63	10,000.00
Subtotal Non-Program Transactions	4,698,260.23	5,108,003.39	5,191,516.00
TOTAL EXPENDITURES & OTHER FINANCING USES	25,793,384.98	27,945,113.90	28,044,056.00

SCHOOL DISTRICT OF WEST SALEM

BUDGET ADOPTION 2024-2025

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	792,039.83	786,332.27	749,111.50
900 000 Ending Fund Balance	786,332.27	749,111.50	420,730.50
REVENUES & OTHER FINANCING SOURCES	686,147.83	810,698.33	684,082.00
100 000 Instruction	368,906.68	501,809.78	660,100.00
200 000 Support Services	292,309.18	309,769.11	332,363.00
400 000 Non-Program Transactions	30,639.53	36,340.21	20,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	691,855.39	847,919.10	1,012,463.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,397,700.53	2,657,866.26	2,623,988.00
<i>Other School Districts Within Wisconsin</i>			
340 Payments for Services	173,053.91	156,697.07	83,994.00
Subtotal Other School Districts within Wisconsin	173,053.91	156,697.07	83,994.00
<i>Intermediate Sources</i>			
510 Transit of Aids	33,868.96	37,574.84	32,000.00
Subtotal Intermediate Sources	33,868.96	37,574.84	32,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	918,904.47	1,118,788.00	1,250,000.00
620 State Aid --General	0.00	23,745.00	0.00
690 Other Revenue	7,643.28	7,189.22	7,500.00
Subtotal State Sources	926,547.75	1,149,722.22	1,257,500.00
<i>Federal Sources</i>			
730 DPI Special Project Grants	478,963.79	493,599.95	461,226.00
780 Other Federal Revenue Through State	189,725.45	205,960.75	185,000.00
Subtotal Federal Sources	668,689.24	699,560.70	646,226.00
<i>Other Revenues</i>			
960 Adjustments	0.00	1,459.10	0.00
Subtotal Other Revenues	0.00	1,459.10	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,199,860.39	4,702,880.19	4,643,708.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
150 000 Special Education Curriculum	3,199,057.10	3,510,241.82	3,564,564.00
170 000 Other Special Needs	7,699.50	4,000.00	4,000.00
Subtotal Instruction	3,206,756.60	3,514,241.82	3,568,564.00
<i>Support Sources</i>			
210 000 Pupil Services	435,857.30	496,548.32	522,153.00
220 000 Instructional Staff Services	252,171.87	212,811.90	218,529.00
250 000 Business Administration	146,466.05	150,356.40	168,273.00
290 000 Other Support Services	280.00	0.00	0.00
Subtotal Support Sources	834,775.22	859,716.62	908,955.00
<i>Non-Program Transactions</i>			
430 000 Instructional Service Payments	156,646.12	309,766.80	166,189.00
490 000 Other Non-Program Transactions	1,682.45	19,154.95	0.00
Subtotal Non-Program Transactions	158,328.57	328,921.75	166,189.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,199,860.39	4,702,880.19	4,643,708.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	338,172.97	319,577.57	1,018,410.52
900 000 ENDING FUND BALANCES	319,577.57	1,018,410.52	316,379.52
TOTAL REVENUES & OTHER FINANCING SOURCES	2,479,589.62	2,566,199.21	2,310,300.00
281 000 Long-Term Capital Debt	2,498,185.02	1,867,366.26	3,012,331.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,498,185.02	1,867,366.26	3,012,331.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

SCHOOL DISTRICT OF WEST SALEM

BUDGET ADOPTION 2024-2025

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	534,342.55	570,050.18	3,322,735.09
900 000 Ending Fund Balance	570,050.18	3,322,735.09	1,792,735.09
TOTAL REVENUES & OTHER FINANCING SOURCES	255,719.03	2,831,491.59	770,000.00
200 000 Support Services	220,011.40	78,806.68	2,300,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	220,011.40	78,806.68	2,300,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	465,645.25	544,709.00	276,307.15
900 000 ENDING FUND BALANCE	544,709.00	276,307.15	266,638.15
TOTAL REVENUES & OTHER FINANCING SOURCES	1,440,851.34	1,329,582.22	1,301,282.00
200 000 Support Services	1,361,787.59	1,597,984.07	1,310,951.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,361,787.59	1,597,984.07	1,310,951.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	27,117.53	20,783.39	5,047.59
900 000 ENDING FUND BALANCE	20,783.39	5,047.59	2,641.59
TOTAL REVENUES & OTHER FINANCING SOURCES	155,536.80	154,518.00	175,000.00
200 000 Support Services	44,910.87	44,880.85	46,741.00
300 000 Community Services	116,960.07	125,372.95	130,665.00
TOTAL EXPENDITURES & OTHER FINANCING USES	161,870.94	170,253.80	177,406.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

WEST SALEM SCHOOL DISTRICT BUDGETED REVENUES - ALL FUNDS

<u>Revenues</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 2,907,866	\$ 2,873,988
200 - LOCAL SOURCES	\$ 12,775,101	\$ 13,150,243
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 2,634,233	\$ 2,682,294
500 - INTERMEDIATE SOURCES (CESA)	\$ 64,527	\$ 56,275
600 - STATE SOURCES	\$ 16,873,488	\$ 17,152,687
700 - FEDERAL SOURCES	\$ 2,605,017	\$ 1,535,412
800 - OTHER FINANCING SOURCES	\$ 2,766,529	\$ 475,000
900 - OTHER MISC.	<u>\$ 143,639</u>	<u>\$ 219,001</u>
TOTAL REVENUES	<u><u>\$ 40,770,400</u></u>	<u><u>\$ 38,144,900</u></u>

SCHOOL DISTRICT OF WEST SALEM
BUDGETED REVENUES - ALL FUNDS

<u>ACCOUNT NUMBER</u>	<u>REVENUE SOURCE</u>	<u>2022-23</u> <u>FY Activity</u>	<u>2023-24</u> <u>FY Activity</u>	<u>2024-25</u> <u>Original Budget</u>
XX R --- 110 -----	GENERAL FUND TRANSFER	2,647,700.53	2,907,866.26	2,873,988.00
XX R --- 1-- -----	INTERFUND TRANSFERS	2,647,700.53	2,907,866.26	2,873,988.00
XX R --- 211 -----	LOCAL PROPERTY TAX	9,536,752.00	10,710,207.99	11,189,036.00
XX R --- 213 -----	MOBILE HOME TAX	35,816.91	35,009.94	35,000.00
XX R --- 249 -----	TRANSPORTATION FEES-PRIV PAID	-	7,937.50	10,000.00
XX R --- 251 -----	STUDENT SALES	685,295.15	703,077.55	701,045.00
XX R --- 252 -----	ADULT SALES	9,007.00	9,334.25	9,000.00
XX R --- 259 -----	OTHER FOOD SERVICE SALES	9,325.96	10,263.78	10,000.00
XX R --- 263 -----	VOCATIONAL ED. PROJECT	-	500.00	-
XX R --- 264 -----	NONCAPITAL PROPERTY SALE	12,000.00	-	-
XX R --- 271 -----	ADMISSIONS	69,578.63	82,220.05	81,000.00
XX R --- 272 -----	COMMUNITY SERVICE FEES	76,096.00	74,852.29	75,000.00
XX R --- 279 -----	OTHER SCHOOL ACTIVITY INCOME	34,605.00	34,468.25	37,000.00
XX R --- 280 -----	INTEREST ON INVESTMENTS	83,656.03	181,615.62	200,400.00
XX R --- 291 -----	GIFTS	694,473.56	790,618.61	669,912.00
XX R --- 292 -----	STUDENT FEES	111,299.89	121,071.07	118,800.00
XX R --- 293 -----	RENTALS	5,976.17	11,782.38	12,000.00
XX R --- 297 -----	STUDENT FINES	1,707.94	2,142.17	2,050.00
XX R --- 2-- -----	REVENUE FROM LOCAL SOURCES	11,365,590.24	12,775,101.45	13,150,243.00
XX R --- 341 -----	CONTRACTED INSTRUCTION	4,572.00	13,221.20	-
XX R --- 343 -----	CO-OP CO-CURRICULAR REVENUES	28,787.66	20,858.20	25,000.00
XX R --- 345 -----	OPEN ENROLLMENT TUITION FM SD	2,177,503.00	2,413,339.00	2,541,926.00
XX R --- 346 -----	NON OE TUITION FM OTHER SD	173,053.91	156,697.07	83,994.00
XX R --- 348 -----	TRANSP FEES FROM OTHER WI SCHO	612.80	-	-
XX R --- 390 -----	OTHER PYMT FM WISC SCHOOL DIST	23,999.00	30,117.65	31,374.00
XX R --- 3-- -----	INTER-DISTRICT TRANSFERS IN WI	2,408,528.37	2,634,233.12	2,682,294.00
XX R --- 515 -----	ST. AID FM INTER.SOURCE	7,977.00	14,475.00	14,475.00
XX R --- 516 -----	TRANSIT OF STATE AIDES-CESA	31,611.14	37,574.84	32,000.00
XX R --- 517 -----	TRANSIT OF AID - CESA - FED.	18,441.86	12,476.79	9,800.00
XX R --- 5-- -----	REV FROM INTERMEDIATE SOURCES	58,030.00	64,526.63	56,275.00
XX R --- 611 -----	STATE HANDICAPPED AID	918,904.47	1,118,788.00	1,250,000.00
XX R --- 612 -----	STATE TRANSPORTATION AID	79,313.47	77,361.12	77,000.00
XX R --- 613 -----	STATE LIBRARY AID	103,626.00	129,772.00	100,000.00
XX R --- 617 -----	STATE FOOD SERVICE AID	18,902.63	20,031.08	19,364.00
XX R --- 619 -----	OTHER STATE CATEGORICAL AID	210.66	1,199.12	969.00
XX R --- 621 -----	EQUALIZATION AID	13,304,330.00	14,049,609.00	14,226,829.00
XX R --- 625 -----	HIGH COST SPECIAL ED	-	23,745.00	-
XX R --- 630 -----	SPECIAL PROJECT GRANTS	49,463.71	86,208.32	110,764.00
XX R --- 660 -----	LIEU OF TAXES-PROP.SOLD TO ST	542.47	550.59	550.00
XX R --- 691 -----	COMPUTER AID	74,600.85	74,600.85	74,601.00
XX R --- 695 -----	STATE PER PUPIL CATEGORICAL AI	1,275,498.00	1,281,434.00	1,271,046.00
XX R --- 697 -----	Special Ed Transition Grant	7,643.28	7,189.22	7,500.00
XX R --- 699 -----	OTHER STATE SOURCE REVENUE	48,000.46	3,000.00	14,064.00
XX R --- 6-- -----	REVENUE FROM STATE SOURCES	15,881,036.00	16,873,488.30	17,152,687.00
XX R --- 714 -----	DONATED COMMODITIES	133,936.86	104,613.23	105,000.00
XX R --- 717 -----	FEDERAL FOOD SERVICE AID	525,491.76	420,268.54	397,819.00
XX R --- 730 -----	SPECIAL PROJECT GRANTS	1,122,885.46	1,662,302.30	636,951.00
XX R --- 751 -----	TITLE I - FED.AID	57,595.98	101,065.28	160,642.00
XX R --- 780 -----	FED AID-REC'D FM DPI	440,098.62	316,767.30	235,000.00
XX R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	2,280,008.68	2,605,016.65	1,535,412.00

SCHOOL DISTRICT OF WEST SALEM
BUDGETED REVENUES - ALL FUNDS

<u>ACCOUNT NUMBER</u>	<u>REVENUE SOURCE</u>	<u>2022-23 FY Activity</u>	<u>2023-24 FY Activity</u>	<u>2024-25 Original Budget</u>
XX R --- 861 -----	SALE OF CAPITAL EQUIPMENT	3,278.38	71,096.16	5,000.00
XX R --- 862 -----	LAND & OTHER REAL PROPTY SALES	-	2,554,063.15	470,000.00
XX R --- 878 -----	CAPITAL LEASES - PURCHASED	-	141,369.60	-
XX R --- 8-- -----	OTHER FINANCIAL SOURCES	<u>3,278.38</u>	<u>2,766,528.91</u>	<u>475,000.00</u>
XX R --- 951 -----	DISTR OPEB & SUPPLEMENTAL CONT	-	-	100,000.00
XX R --- 957 -----	UNREALIZED GAIN ON INVESTMENTS	23,733.88	20,537.08	21,750.00
XX R --- 964 -----	INS DIVIDEND & REFUNDS	45,570.49	44,693.90	-
XX R --- 968 -----	DEBT PREMIUM ON NON-REFIN DEBT	656.94	-	-
XX R --- 969 -----	PRIOR PERIOD REV ADJ	8,234.90	-	-
XX R --- 971 -----	REFUND OF PRIOR YEAR EXPENSE	92,093.21	58,637.18	75,000.00
XX R --- 972 -----	PRIOR YR PROP TAX OR EA REFUND	-	3,816.74	3,251.00
XX R --- 990 -----	OTHER MISC REVENUES	<u>19,800.08</u>	<u>15,954.22</u>	<u>19,000.00</u>
XX R --- 9-- -----	OTHER SOURCES OF REVENUE	<u>190,089.50</u>	<u>143,639.12</u>	<u>219,001.00</u>
	GRAND TOTAL OF REVENUES	<u>34,834,261.70</u>	<u>40,770,400.44</u>	<u>38,144,900.00</u>

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

<u>Expenses</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>
100 - SALARIES	\$ 16,357,842	\$ 16,964,349
200 - EMPLOYEE BENEFITS	\$ 5,613,647	\$ 5,552,064
300 - PURCHASED SERVICES	\$ 6,068,492	\$ 8,149,172
400 - NON CAPITAL OBJECTS	\$ 2,694,338	\$ 2,774,426
500 - CAPITAL OBJECTS	\$ 676,510	\$ 262,716
600 - DEBT RETIREMENT	\$ 2,329,541	\$ 3,409,202
700 - INSURANCE AND JUDGEMENTS	\$ 375,753	\$ 385,102
800 - TRANSFER TO OTHER FUND	\$ 2,907,866	\$ 2,873,988
900 - OTHER EXPENSES	<u>\$ 599,339</u>	<u>\$ 251,896</u>
TOTAL EXPENSES	<u><u>\$ 37,623,328</u></u>	<u><u>\$ 40,622,915</u></u>

SCHOOL DISTRICT OF WEST SALEM
BUDGETED EXPENSES - ALL FUNDS

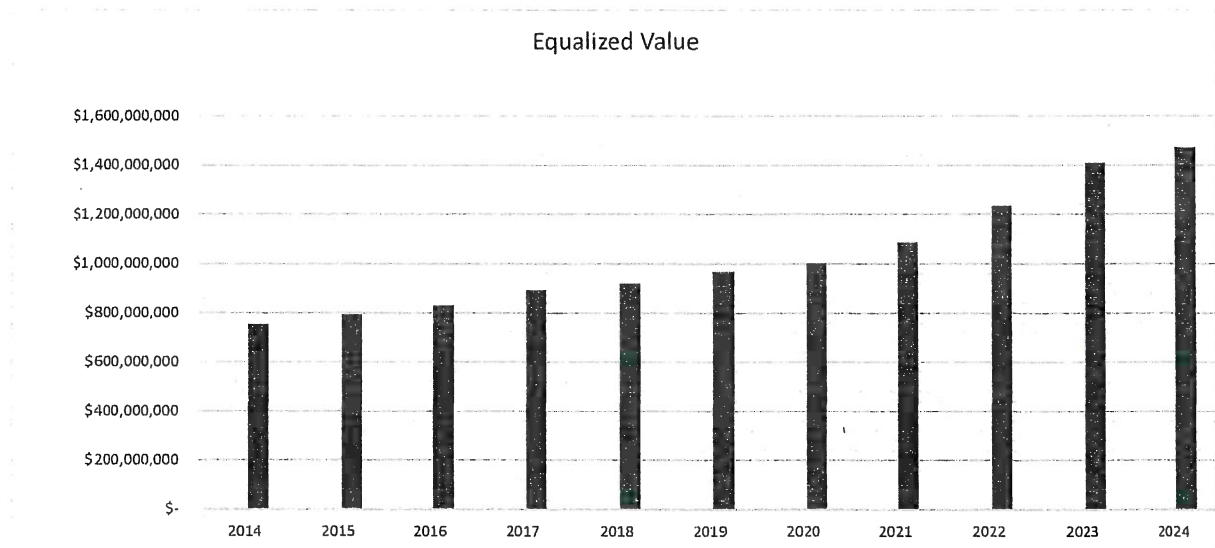
<u>ACCOUNT NUMBER</u>	<u>EXPENSE SOURCE</u>	<u>2022-23</u> <u>FY Activity</u>	<u>2023-24</u> <u>FY Activity</u>	<u>2024-25</u> <u>Original Budget</u>
XX E --- 1-- ----	SALARIES	15,421,523.77	16,357,841.89	16,964,349.00
XX E --- 212 ----	RETIREMENT-EMPLOYER SHARE	939,750.34	1,041,213.93	1,112,955.00
XX E --- 219 ----	OTHER EMPLOYEE BENEFIT	-	332,500.00	71,000.00
XX E --- 222 ----	SOCIAL SECURITY-EMPLOYER SHARE	952,041.06	1,010,096.64	1,073,919.00
XX E --- 229 ----	MEDICARE-EMPLOYER SHARE	222,727.58	236,243.89	251,659.00
XX E --- 230 ----	LIFE INSURANCE	21,790.31	23,615.21	25,058.00
XX E --- 243 ----	DENTAL INSURANCE	145,480.86	183,295.91	217,227.00
XX E --- 248 ----	MULTIPLE HEALTH INSURANCE	1,723,659.47	1,842,831.21	1,906,453.00
XX E --- 249 ----	LONG TERM CARE INS	364,125.00	382,500.00	412,801.00
XX E --- 251 ----	LONG TERM DISABILITY	60,044.98	64,211.85	66,553.00
XX E --- 290 ----	RETIRE OPTION	6,238.84	37,815.01	-
XX E --- 291 ----	CREDIT REIMBURSEMENT	50,368.58	43,954.44	13,000.00
XX E --- 292 ----	ANNUITY PAID BY DISTRICT	7,500.00	7,500.00	7,500.00
XX E --- 296 ----	OPTIONAL CASH IN LIEU OF INSUR	421,258.59	407,869.06	393,939.00
XX E --- 2-- ----	EMPLOYEE BENEFITS	4,914,985.61	5,613,647.15	5,552,064.00
XX E --- 310 ----	PERSONAL/PURCHASED SERVICES	515,795.44	639,895.85	714,489.00
XX E --- 312 ----	PERSONAL SERVICE-LEGAL	27,422.23	15,322.98	15,000.00
XX E --- 313 ----	PERSONAL SERVICE-AUDIT	12,890.00	11,945.00	15,000.00
XX E --- 319 ----	DRUG COST - TESTING	3,761.00	2,062.54	2,000.00
XX E --- 321 ----	TECH REPAIR & MAINTENANCE	3,889.67	484.73	34,928.00
XX E --- 322 ----	TECH EQUIPMENT RENTAL	54,289.05	23,899.50	29,000.00
XX E --- 324 ----	MAINTENANCE SERVICES	374,601.80	419,080.29	416,980.00
XX E --- 325 ----	VEHICLE & EQUIPMENT RENTAL	6,601.62	9,904.29	8,300.00
XX E --- 327 ----	CONSTRUCTION SERVICES	427,311.63	589,570.41	2,300,000.00
XX E --- 329 ----	TRASH PICKUP - ALL SCHOOLS	45,851.80	46,598.68	48,300.00
XX E --- 331 ----	GAS FOR HEAT	178,465.42	102,819.87	199,500.00
XX E --- 336 ----	ELECTRICITY NON HEAT	527,033.73	466,092.50	483,400.00
XX E --- 337 ----	WATER	26,866.32	32,312.60	35,100.00
XX E --- 338 ----	SEWERAGE	42,850.68	45,564.76	45,225.00
XX E --- 341 ----	PUPIL TRANSPORTATION	127,953.75	289,999.77	301,000.00
XX E --- 342 ----	EM/EE TRAV-MEALS/MILEAGE/LODGI	28,410.96	32,804.44	42,956.00
XX E --- 343 ----	TRAVEL-CONTRACTED SVCS	1,246.25	4,073.00	1,200.00
XX E --- 345 ----	PUPIL MEALS/LODGING	33,341.94	34,284.72	30,053.00
XX E --- 348 ----	VEHICLE FUEL	119,208.64	95,713.77	113,000.00
XX E --- 350 ----	COMMUNICATION	1,520.00	-	1,500.00
XX E --- 353 ----	POSTAGE	22,676.86	25,553.95	26,200.00
XX E --- 355 ----	TELEPHONE AND TELEGRAPH	29,476.93	37,397.92	35,700.00
XX E --- 358 ----	ON-LINE COMMUNICATIONS SERVICE	40,741.95	24,458.75	63,518.00
XX E --- 360 ----	TECH & SOFTWARE SERVICES	66,158.23	297,340.65	317,167.00
XX E --- 370 ----	PYMT TO NON-GOV & INDIVIDUALS	178,737.88	257,858.90	102,720.00
XX E --- 371 ----	PAYMENT TO PRIVATE VENDORS	-	60,489.00	-
XX E --- 381 ----	MUNICIPALITY PAYMENTS	81,975.94	81,000.00	95,151.00
XX E --- 382 ----	INTERDISTRICT PMT. IN WIS.	1,277,023.09	1,368,002.43	1,565,393.00
XX E --- 386 ----	TRANSFERS TO CESA	269,486.45	344,988.91	386,189.00
XX E --- 387 ----	PAYMENT TO STATE	638,215.02	694,237.72	710,203.00
XX E --- 389 ----	PYMT TO WTC	16,295.07	14,734.55	10,000.00
XX E --- 3-- ----	PURCHASED SERVICES	5,180,099.35	6,068,492.48	8,149,172.00
XX E --- 411 ----	SUPPLIES	982,963.64	1,118,331.29	1,378,798.00
XX E --- 415 ----	FOOD	634,835.58	683,672.57	683,182.00
XX E --- 416 ----	MEDICAL SUPPLIES	7,954.95	8,422.32	12,000.00
XX E --- 419 ----	OTHER SUPPLIES (TIRES)	12,029.64	14,806.57	6,500.00
XX E --- 420 ----	APPAREL	30,646.15	75,298.68	82,151.00

SCHOOL DISTRICT OF WEST SALEM
BUDGETED EXPENSES - ALL FUNDS

<u>ACCOUNT NUMBER</u>	<u>EXPENSE SOURCE</u>	<u>2022-23 FY Activity</u>	<u>2023-24 FY Activity</u>	<u>2024-25 Original Budget</u>
XX E --- 422 -----	APPAREL/UNIFORMS	65.00	-	-
XX E --- 431 -----	AUDIO VISUAL MEDIA	4,306.72	-	2,700.00
XX E --- 432 -----	LIBRARY BOOKS	43,593.63	61,280.62	69,074.00
XX E --- 433 -----	NEWSPAPERS	137.99	-	752.00
XX E --- 434 -----	PERIODICALS	2,982.13	2,518.74	3,018.00
XX E --- 435 -----	PROGRAMMED COMPUTER SOFTWARE	3,199.00	-	-
XX E --- 439 -----	OTHER MEDIA	25,004.70	25,964.35	21,619.00
XX E --- 440 -----	NON-CAPITAL EQUIPMENT	465,290.20	425,305.58	223,643.00
XX E --- 450 -----	OBJECTS FOR RESALE	29,116.71	14,190.66	33,170.00
XX E --- 470 -----	TEXTBOOKS & WORKBOOKS	81,559.91	29,398.69	79,706.00
XX E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	171,685.88	235,147.55	178,113.00
XX E --- 4-- -----	NON-CAPITAL OBJECTS	2,495,371.83	2,694,337.62	2,774,426.00
XX E --- 551 -----	EQUIPMENT PURCHASE ADDITION	379,077.39	76,216.53	178,098.00
XX E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	92,308.03	417,046.77	44,050.00
XX E --- 563 -----	EQUIP.REPLACE - OVER 5,000	231,996.00	183,246.50	40,568.00
XX E --- 581 -----	TECH RELATED HARDWARE	114,664.10	-	-
XX E --- 582 -----	TECH RELATED SOFTWARE	5,900.00	-	-
XX E --- 5-- -----	CAPITAL OBJECTS	823,945.52	676,509.80	262,716.00
XX E --- 673 -----	LONG-TERM NOTE PRINCIPAL	1,235,000.00	1,270,000.00	1,000,000.00
XX E --- 675 -----	PRINCIPAL LONG TERM BONDS	605,000.00	-	1,450,000.00
XX E --- 678 -----	CAPITAL LEASE - PRINCIPAL	410,504.54	433,430.83	371,892.00
XX E --- 682 -----	INTEREST ON TEMPORARY NOTES	12,769.52	17,488.51	15,000.00
XX E --- 683 -----	LONG-TERM NOTE INTEREST	86,128.76	47,535.00	21,500.00
XX E --- 685 -----	INTEREST ON LONG TERM BONDS	557,481.26	548,406.26	539,331.00
XX E --- 688 -----	CAPITAL LEASE INTEREST	6,846.73	11,255.26	9,979.00
XX E --- 690 -----	OTHER DEBT RETIREMENT	14,575.00	1,425.00	1,500.00
XX E --- 6-- -----	DEBT RETIREMENT	2,928,305.81	2,329,540.86	3,409,202.00
XX E --- 711 -----	DISTRICT LIABILITY INSURANCE	37,566.00	43,575.91	49,575.00
XX E --- 712 -----	DISTRICT PROPERTY INSURANCE	100,829.00	114,684.77	133,590.00
XX E --- 713 -----	WORKERS COMPENSATION	132,452.00	182,011.38	161,679.00
XX E --- 719 -----	OTHER INSURANCE - FLEET - AUTO	31,407.00	35,406.94	40,258.00
XX E --- 730 -----	UNEMPLOYMENT COMPENSATION	-	73.99	-
XX E --- 7-- -----	INSURANCE AND JUDGMENTS	302,254.00	375,752.99	385,102.00
XX E --- 827 -----	TRANSFER TO SPECIAL EDUCATION	2,397,700.53	2,657,866.26	2,623,988.00
XX E --- 846 -----	TRANS TO CAPITAL PROJECT FUND	250,000.00	250,000.00	250,000.00
XX E --- 8-- -----	TRANSFERS	2,647,700.53	2,907,866.26	2,873,988.00
XX E --- 932 -----	RECEIPT DISTRIB TO NON-GOVT	103.21	-	-
XX E --- 935 -----	STATE GRANT TRANSIT TO OTHERS	10,000.00	-	10,000.00
XX E --- 936 -----	STATE SPEC ED AID TRANS TO OTH	-	19,154.95	-
XX E --- 941 -----	DUES/FEES	122,092.72	126,620.10	116,696.00
XX E --- 942 -----	EMPLOYEE DUES & FEES	580.00	1,090.00	450.00
XX E --- 964 -----	REALIZED LOSS ON INVESTMENT	6,913.98	-	-
XX E --- 969 -----	OTHER ADJUSTMENTS	8,676.69	3,566.81	-
XX E --- 971 -----	REFUND PMT.	64,946.02	26,856.80	-
XX E --- 972 -----	NON-AIDABLE REFUND	-	5,783.23	-
XX E --- 991 -----	GIFTS, SCHOLARSHIPS	147,271.78	406,238.23	115,000.00
XX E --- 994 -----	IMPLICIT RATE SUBSIDY	4,667.88	6,765.64	7,000.00
XX E --- 998 -----	UNREALIZED LOSSES ON INVSTMT	9,560.55	-	-
XX E --- 999 -----	OTHER MISCELLANEOUS	3,109.28	3,263.06	2,750.00
XX E --- 9-- -----	OTHER OBJECTS	377,922.11	599,338.82	251,896.00
	GRAND TOTAL OF EXPENSES	35,092,108.53	37,623,327.87	40,622,915.00

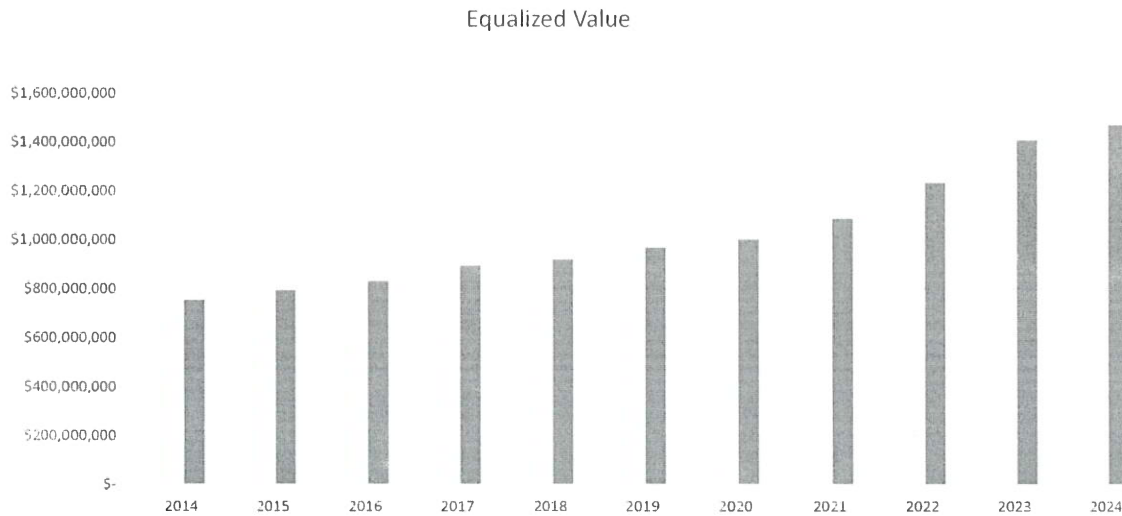
Equalized Value - 2023/24 1,408,699,473
 Equalized Value - 2024/25 1,472,352,601 4.5%

<u>TAX DISTRICT</u>	<u>2023-2024</u> <u>TAX LEVY</u>	<u>2023-24</u> <u>PERCENTAGE</u>	<u>2024-25</u> <u>EQUALIZED VALUE</u>	<u>2024-25</u> <u>PROPOSED TAX LEVY</u>	<u>Percent Change</u>
<u>CITY</u>					
ONALASKA	\$ 613.55	0.000688	1,012,275	7,692.71	1153.8%
<u>VILLAGE</u>					
West Salem	\$ 4,744,883.18	0.445099	655,342,800	4,980,229.72	5.0%
<u>TOWNS</u>					
Bangor	\$ 76,269.33	0.007414	10,916,622	82,960.07	8.8%
Barre	\$ 1,397,254.24	0.130765	192,532,300	1,463,135.14	4.7%
Burns	\$ 2,150.36	0.000205	301,180	2,288.80	6.4%
Farmington	\$ 4,397.24	0.000417	613,622	4,663.18	6.0%
Greenfield	\$ 1,236,017.54	0.114036	167,900,758	1,275,949.54	3.2%
Hamilton	\$ 2,882,185.36	0.266426	392,273,631	2,981,054.79	3.4%
Medary	\$ 166,461.79	0.015631	23,014,553	174,897.41	5.1%
Shelby	\$ 75,599.28	0.007069	10,408,685	79,100.04	4.6%
Washington	\$ 124,376.13	0.012250	18,036,175	137,064.59	10.2%
TOTALS	\$ 10,710,208.00		1,472,352,601	\$ 11,189,036.00	4.5%



Equalized Value - 2023/24 1,408,699,473
 Equalized Value - 2024/25 1,472,352,601 4.5%

<u>TAX DISTRICT</u>	<u>2023-2024 TAX LEVY</u>	<u>2023-24 PERCENTAGE</u>	<u>2024-25 EQUALIZED VALUE</u>	<u>2024-25 PROPOSED TAX LEVY</u>	<u>Percent Change</u>
<u>CITY</u>					
ONALASKA	\$ 613.55	0.000688	1,012,275	8,830.61	1339.3%
<u>VILLAGE</u>					
West Salem	\$ 4,744,883.18	0.445099	655,342,800	5,716,904.76	20.5%
<u>TOWNS</u>					
Bangor	\$ 76,269.33	0.007414	10,916,622	95,231.52	24.9%
Barre	\$ 1,397,254.24	0.130765	192,532,300	1,679,561.94	20.2%
Burns	\$ 2,150.36	0.000205	301,180	2,627.35	22.2%
Farmington	\$ 4,397.24	0.000417	613,622	5,352.95	21.7%
Greenfield	\$ 1,236,017.54	0.114036	167,900,758	1,464,687.86	18.5%
Hamilton	\$ 2,882,185.36	0.266426	392,273,631	3,422,012.10	18.7%
Medary	\$ 166,461.79	0.015631	23,014,553	200,768.22	20.6%
Shelby	\$ 75,599.28	0.007069	10,408,685	90,800.51	20.1%
Washington	\$ 124,376.13	0.012250	18,036,175	157,339.17	26.5%
TOTALS	\$ 10,710,208.00		1,472,352,601	\$ 12,844,117.00	19.9%



**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

Scenario 1

DISTRICT:	West Salem	▼	6370	▼
DATA AS OF 10/16/24 11:00 AM				
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit				
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+		14,049,609	
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+		0	
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+		12,119	
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+		62,482	
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+		8,004,267	
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+		0	
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+		0	
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-		0	
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-		3,131,477	
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=		18,997,000	
<p>*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)</p>				
September & Summer FTE Membership Averages				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =			1,727	
	2021	2022	2023	
Summer FTE:	50	65	60	
% (40,40,40)	20	26	24	
Sept FTE:	1,716	1,715	1,681	
New ICS - Independent	0.0	0.0	0.0	
Charter Schools FTE				
Total FTE	1,736	1,741	1,705	
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =			1,713	
	2022	2023	2024	
Summer FTE:	65	60	56	
% (40,40,40)	26	24	22	
Sept FTE:	1,715	1,681	1,672	
New ICS - Independent	0.0	0.0	0.0	
Charter Schools FTE				
Total FTE	1,741	1,705	1,694	
<div style="border: 1px solid black; padding: 5px;"> <p>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 2024:</p> </div>				
			1,713	
Line 10B: Declining Enrollment Exemption =			158,550	
Average FTE Loss (Line 2 - Line 6, if > 0)			14	
X 1.00		=	14	
X (Line 5, Maximum 2024-25 Revenue per Memb) =			11,325.00	
Non-Recurring Exemption Amount:			158,550	
Fall 2024 Property Values				
2024 TIF-Out Tax Apportionment Equalized Valuation			1,472,352,601	
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue				

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

2024-25 Revenue Limit Worksheet			
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)		18,997,000
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)		1,727
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		11,000.00
4. 2024-25 Per Member Change (A+B)			325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		11,000.00	
A. Allowed Per-Member Change for 2024-25		325.00	
B. Low-Rev-Incr-((Low-Rev-Ceiling-(3+4A))-4G)-NOT<0		0.00	
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00	
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)			11,325.00
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)		1,713
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)		19,399,725
A. Max Rev/Memb.x-Cur-Memb-Avg-(Ln 5 x Ln 6)		19,399,725	
B. Hold Harmless Non-Recurring Exemption		0	
8. Total 2024-25 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 (2022-23 to 2023-24)		0	
E. Recurring Referenda to Exceed (If 2024-25 is first year)		0	
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)			19,399,725
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			3,620,741
A. Non-Recurring Referenda to Exceed 2024-25 Limit		2,750,000	
B. Declining Enrollment Exemption for 2024-25 (from left)		158,550	
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0	
D. Adjustment for Refunded or Rescinded Taxes, 2024-25		5,783	
E. Prior Year Open Enrollment (uncounted pupil[s])		89,811	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0	
G. Other Adjustments (Fund 39 Bal Transfer)		0	
H. WPCP and RCPD Private School Voucher Aid Deduction		421,559	
I. SNSP Private School Voucher Aid Deduction		195,038	
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			23,020,466
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			14,301,430
A. 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID		14,226,829	
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0	
C. State Aid for Exempt Computers (Source 691)		12,119	
D. State Aid for Exempt Personal Property (Source 691)		62,482	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13. Allowable Limited Revenue: (Line 11 - Line 12)			8,719,036
(10, 38, 41 Levies)			
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13		8,719,036
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211		8,719,036	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		0	(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)			2,470,000
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		2,310,000	
B. Community Services (Fund 80 Src 211)		160,000	(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 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)			11,189,036
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00759943

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

DEPARTMENT OF PUBLIC INSTRUCTION

2024-25 REVENUE LIMIT WORKSHEET

Scenario

DISTRICT:	West Salem	▼	6370	▼
DATA AS OF 10/16/24 11:00 AM				
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit				
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+		14,049,609	
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+		0	
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+		12,119	
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+		62,482	
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+		8,004,267	
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+		0	
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+		0	
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-		0	
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-		3,131,477	
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=		18,997,000	
<p>*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 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>				
<u>September & Summer FTE Membership Averages</u>				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =			1,727	
	2021	2022	2023	
Summer FTE:	50	65	60	
% (40,40,40)	20	26	24	
Sept FTE:	1,716	1,715	1,681	
New ICS - Independent	0.0	0.0	0.0	
Charter Schools FTE				
Total FTE	1,736	1,741	1,705	
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =			1,713	
	2022	2023	2024	
Summer FTE:	65	60	56	
% (40,40,40)	26	24	22	
Sept FTE:	1,715	1,681	1,672	
New ICS - Independent	0.0	0.0	0.0	
Charter Schools FTE				
Total FTE	1,741	1,705	1,694	
				1,713
Line 10B: Declining Enrollment Exemption =				158,550
Average FTE Loss (Line 2 - Line 6, if > 0)				14
X 1.00 =				14
X (Line 5, Maximum 2024-25 Revenue per Memb) =				11,325.00
Non-Recurring Exemption Amount:				158,550
<u>Fall 2024 Property Values</u>				
2024 TIF-Out Tax Apportionment Equalized Valuation			1,472,352,601	
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue				

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

2024-25 Revenue Limit Worksheet		
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	18,997,000
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	1,727
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2024-25	11,000.00	
B. Low-Rev Incr-((Low Rev Ceiling-(3+4A))-4C)-NOT<0	325.00	
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)	0.00	
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,325.00
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	1,713
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	19,399,725
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	19,399,725	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2024-25 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 (2022-23 to 2023-24)	0	
E. Recurring Referenda to Exceed (If 2024-25 is first year)	0	
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		19,399,725
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,620,741
A. Non-Recurring Referenda to Exceed 2024-25 Limit	2,750,000	
B. Declining Enrollment Exemption for 2024-25 (from left)	158,550	
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2024-25	5,783	
E. Prior Year Open Enrollment (uncounted pupil[s])	89,811	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RCPD Private School Voucher Aid Deduction	421,559	
I. SNSP Private School Voucher Aid Deduction	195,038	
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		23,020,466
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		14,301,430
A. 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID	14,226,829	
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C. State Aid for Exempt Computers (Source 691)	12,119	
D. State Aid for Exempt Personal Property (Source 691)	62,482	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		8,719,036
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	8,719,036
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	8,719,036	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(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)		4,125,081
A. Referendum Approved Debt (Fund 39 Debt-Src 211)	3,965,081	
B. Community Services (Fund 80 Src 211)	160,000	(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 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		12,844,117
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.00872353

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 23, 2023
Marie Heider Meeting Room – 6:00 p.m.

Convene

President Catherine Griffin 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 La Crosse Tribune on October 12 and October 17, 2023, and posted in the district office on October 19, 2023.

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

Board members present: Sean Gavaghan, Bob Minard, Catherine Griffin, Robin Fitzgerald, Tom Grosskopf, and Erik Peterson.

Presentation and Explanation of the Budget and Fund 73 Report

Catherine Griffin called on Director of Finance and Business Operations who presented a report on the proposed 2023-24 budget, tax levy by municipality, annual levy/mill rate, long-term debt, and post retirement trust account, Fund 73.

Amount in Fund 73 Trust as of June 30, 2023: \$594,809.73

Investment return earned since last annual meeting: \$10,004.77

Total of disbursements made since last annual meeting: \$145,094.19

Name of investment manager if investment authority has been delegated: MidAmerica

<u>Expenditures</u>	<u>Actual 2022-23</u>	<u>Proposed 2023-24</u>
General Fund (10)	25,793,384.98	29,168,653.00
Special Revenue Trust (21, 23, 29)	691,855.39	988,068.00
Special Education (27)	4,199,860.39	4,678,913.00
Debt Service (38, 39)	2,498,185.02	2,568,441.00
Capital Projects (41, 46, 48, 49)	220,011.40	0.00
Food Service (50)	1,361,787.59	1,606,991.00
Community Service (80)	161,870.94	160,750.00
 <u>Property Tax Levy</u>		
General Fund	6,918,144	8,004,267
Referendum Debt Service Fund	2,478,608	2,565,941
Community Service Fund	140,00	140,000
TOTAL SCHOOL LEVY	9,536,752	10,710,208

Call for Adjournment

There being no further business to come before the meeting, Robin Fitzgerald moved, Sean Gavaghan seconded to adjourn at 6:26 p.m. Motion carried.

Respectfully submitted,

Robin Fitzgerald, Clerk

School District of West Salem
Annual School District Meeting
October 23, 2023
Marie Heider Meeting Room – 6:30 p.m.

Convene

President Catherine Griffin called the annual budget hearing of the School District of West Salem to order at 6:34 p.m. The meeting was noticed to the La Crosse Tribune on October 12 and October 17, 2023, and posted in the district office on October 19, 2023.

Catherine introduced the board members and administration that were present.

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

Election of Permanent Chairperson

Catherine Griffin called for nominations for a permanent chairperson.

Robin Fitzgerald Moved to nominate Catherine Griffin.

Sean Gavaghan moved, Erik Peterson seconded to close nominations and a unanimous ballot be cast for Catherine Griffin. Motion carried.

Director of Finance and Business Operations, Shawn Handland, presented the Treasurer's Report.

Business

Review of Community Service Fund 80.

Electorate Authorizations:

Sean Gavaghan moved, Robin Fitzgerald seconded to authorize the salaries for the West Salem Board of Education during the 2023-24 school year. (Per State Statute, §120.10(3)) Motion carried.

	<u>2022-2023</u>	<u>2023-2024</u>
President	\$2,800.00	\$2,800.00
Student Representative	Hourly (\$10.00/hr)	Hourly (\$10.00/hr)
All others	\$2,600.00	\$2,600.00

Erik Peterson moved, Robin Fitzgerald 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.

Sean Gavaghan moved, Bob Minard 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, 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 Rieber reviewed items from his letter, which is included in the Annual Meeting Booklet.

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

Erik Peterson moved, Bob Minard 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 for the 2023-2024 school year. Motion carried.

Time and Date of 2024 Annual Meeting

Robin Fitzgerald moved, Catherine Griffin seconded to approve the date for the 2024 Annual Budget Hearing at 6:00 and Annual Meeting at 6:30 p.m. on Monday, October 28, 2024. Motion carried.

Adjournment

There being no further business to come before the meeting, Catherine Griffin moved, Sean Gavaghan seconded to adjourn at 6:48 p.m. Motion carried.

Respectfully submitted,

Robin Fitzgerald, Clerk

FUND 80 - COMMUNITY SERVICE FUND

	2023-24 FY Activity	2024-25 Proposed Budget
<u>COMMUNITY SERVICE PROGRAM</u>		
<u>CUSTODIAN/OTHER COMM SVC</u>		
LOCAL PROPERTY TAX	\$ 51,591.00	\$ 55,295.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	<u>\$ 51,591.00</u>	<u>\$ 55,295.00</u>
ATHLETIC DIRECTOR - SALARY	\$ 22,074.92	\$ 22,984.00
ATHLETIC DIRECTOR - BENEFITS	\$ 5,290.51	\$ 5,732.00
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 17,958.16	\$ 24,559.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 1,431.73	\$ 2,020.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	<u>\$ 46,755.32</u>	<u>\$ 55,295.00</u>
<u>SWIMMING POOL</u>		
LOCAL PROPERTY TAX	\$ 56,613.00	\$ 67,726.00
MEMBERSHIP/PASSES/LESSONS	\$ 14,518.00	\$ 15,000.00
TOTAL POOL REVENUES	<u>\$ 71,131.00</u>	<u>\$ 82,726.00</u>
COMMUNITY SERVICE DIRECTOR-POOL	\$ 11,500.00	\$ 11,000.00
LIFE GUARD	\$ 13,662.82	\$ 15,000.00
BASKET ATTENDENT	\$ 12,322.75	\$ 15,000.00
TOTAL POOL STAFF-SALARIES	<u>\$ 37,485.57</u>	<u>\$ 41,000.00</u>
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 3,024.90	\$ 2,232.00
MAINTENANCE/CONSTRUCTED SERVICES	\$ 6,742.64	\$ 7,000.00
UTILITIES	\$ 13,794.20	\$ 13,900.00
SUPPLIES/CAPITAL EQUIPMENT	\$ 23,072.32	\$ 20,000.00
DISTRICT DUES/FEES	\$ 1,339.15	\$ 1,000.00
TOTAL POOL EXPENSES	<u>\$ 85,458.78</u>	<u>\$ 85,132.00</u>
<u>FITNESS CENTER</u>		
LOCAL PROPERTY TAX	\$ 31,796.00	\$ 36,979.00
TOTAL FITNESS CTR REVENUES	<u>\$ 31,796.00</u>	<u>\$ 36,979.00</u>
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 11,405.63	\$ 11,941.00
COMMUNITY WORKER-FITNESS CENTER	\$ 13,408.52	\$ 14,000.00
TOTAL FITNESS CENTER-SALARIES	<u>\$ 24,814.15</u>	<u>\$ 25,941.00</u>
TOTAL FITNESS CENTER-BENEFITS	\$ 3,156.76	\$ 2,808.00
UTILITIES	\$ 6,533.93	\$ 5,730.00
SUPPLIES/EQUIPMENT	\$ 3,534.86	\$ 2,500.00
TOTAL FITNESS CTR EXPENSES	<u>\$ 38,039.70</u>	<u>\$ 36,979.00</u>
TOTAL FUND 80 REVENUES	\$ 154,518.00	\$ 175,000.00
TOTAL FUND 80 EXPENSES	\$ 170,253.80	\$ 177,406.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	<u>\$ (15,735.80)</u>	<u>\$ (2,406.00)</u>
TOTAL FUND 80 REVENUES	\$ 154,518.00	\$ 175,000.00
TOTAL FUND 80 EXPENSES	\$ 170,253.80	\$ 177,406.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	<u>\$ (15,735.80)</u>	<u>\$ (2,406.00)</u>

POST EMPLOYMENT TRUST ACCOUNT
FUND 73
JUNE 30, 2024

Beginning Balance 7/1/2023	\$ 594,809.73
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Revenues:

2023-24 Contribution by West Salem School District for future retirees	\$ -
Interest Earned	\$ 9,237.92
Total Post Retirement Trust Fund Revenues	<hr/> \$ 9,237.92

Expenses:

Distribution of 2023-24 Retiree PEB HRA Benefit from OPEB Trust Funds	\$ 395,083.30
Implicit Rate Subsidy Value	\$ 6,765.64
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/> \$ 401,848.94
Ending Balance 6/30/2024	<hr/> <hr/> \$ 202,198.71

SCHOOL DISTRICT OF WEST SALEM
DEBT SUMMARY

FUND 39	GO SCHOOL IMPROVEMENT BONDS (\$9,900,000) dated 12/21/16	G.O. CORPORATE PURPOSE BONDS (\$10,000,000) dated 4/6/2017	G.O. PROMISSORY NOTE (\$5,100,000) dated 1/8/18	7/1/20 Debt Svc Balance	\$	29,430,000									
	Callable 4/1/25 or any date after @Par	Callable 4/1/25 or any date after @Par													
	Principal	Interest	P + I	Rate	Principal	Interest	P + I	Rate	Total Principal	Total Interest	Debt Svc Outstanding Balance	Fiscal Yr. Budget	Annual Tax Levy	Principal	Interest
4/1/2024	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 120,681.25	\$ 120,681.25	2.05%	\$ 1,270,000	\$ 293,433.25	\$ 19,530,000	2024-2025	2025		
10/1/2024	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 120,681.25	\$ 120,681.25		\$ -	\$ 280,415.25	\$ 19,530,000		1,560,830.50	1,000,000	560,830.50
4/1/2025	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 120,681.25	\$ 120,681.25	2.15%	\$ 1,000,000	\$ 280,415.25	\$ 18,530,000	2025-2026	2026		
10/1/2025	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 120,681.25	\$ 120,681.25		\$ -	\$ 269,665.25	\$ 18,530,000	2026-2027	1,459,330.50	920,000	539,330.50
4/1/2026	\$ -	\$ 148,984.00	\$ 148,984.00		\$ 920,000	\$ 120,681.25	\$ 1,040,681.25	2.25%	\$ 920,000	\$ 269,665.25	\$ 17,610,000				
10/1/2026	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 110,331.25	\$ 110,331.25		\$ -	\$ 259,315.25	\$ 17,610,000		1,558,630.50	1,040,000	518,630.50
4/1/2027	\$ -	\$ 148,984.00	\$ 148,984.00		\$ 1,040,000	\$ 110,331.25	\$ 1,150,331.25	2.50%	\$ 1,040,000	\$ 259,315.25	\$ 16,570,000	2027-2028	2028		
10/1/2027	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 97,331.25	\$ 97,331.25		\$ -	\$ 246,315.25	\$ 16,570,000		1,977,630.50	1,485,000	492,630.50
4/1/2028	\$ -	\$ 148,984.00	\$ 148,984.00		\$ 1,485,000	\$ 97,331.25	\$ 1,582,331.25	2.75%	\$ 1,485,000	\$ 246,315.25	\$ 15,085,000	2028-2029	2029		
10/1/2028	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 76,912.50	\$ 76,912.50		\$ -	\$ 225,896.50	\$ 15,085,000		1,976,793.00	1,525,000	451,793.00
4/1/2029	\$ -	\$ 148,984.00	\$ 148,984.00		\$ 1,525,000	\$ 76,912.50	\$ 1,601,912.50	2.75%	\$ 1,525,000	\$ 225,896.50	\$ 13,560,000	2029-2030	2030		
10/1/2029	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 55,943.75	\$ 55,943.75		\$ -	\$ 204,927.75	\$ 13,560,000		1,974,855.50	1,565,000	409,855.50
4/1/2030	\$ -	\$ 148,984.00	\$ 148,984.00		\$ 1,565,000	\$ 55,943.75	\$ 1,620,943.75	2.75%	\$ 1,565,000	\$ 204,927.75	\$ 11,995,000	2030-2031	2031		
10/1/2030	\$ -	\$ 148,984.00	\$ 148,984.00		\$ -	\$ 34,425.00	\$ 34,425.00		\$ -	\$ 183,409.00	\$ 11,995,000		1,976,818.00	1,610,000	366,818.00
4/1/2031	\$ 685,000	\$ 148,984.00	\$ 833,984.00	3.00%	\$ 925,000	\$ 34,425.00	\$ 959,425.00	3.00%	\$ 1,610,000	\$ 183,409.00	\$ 10,385,000	2031-2032	2032		
10/1/2031	\$ -	\$ 138,709.00	\$ 138,709.00		\$ -	\$ 20,550.00	\$ 20,550.00		\$ -	\$ 159,259.00	\$ 10,385,000		2,013,518.00	1,695,000	318,518.00
4/1/2032	\$ 1,695,000	\$ 138,709.00	\$ 1,833,709.00	3.00%	\$ -	\$ 20,550.00	\$ 20,550.00		\$ 1,695,000	\$ 159,259.00	\$ 8,690,000	2032-2033	2033		
10/1/2032	\$ -	\$ 113,284.00	\$ 113,284.00		\$ -	\$ 20,550.00	\$ 20,550.00		\$ -	\$ 133,834.00	\$ 8,690,000		2,012,668.00	1,745,000	267,668.00
4/1/2033	\$ 1,745,000	\$ 113,284.00	\$ 1,858,284.00	3.00%	\$ -	\$ 20,550.00	\$ 20,550.00		\$ 1,745,000	\$ 133,834.00	\$ 6,945,000	2033-2034	2034		
10/1/2033	\$ -	\$ 87,109.00	\$ 87,109.00		\$ -	\$ 20,550.00	\$ 20,550.00		\$ -	\$ 107,659.00	\$ 6,945,000		2,015,318.00	1,800,000	215,318.00
4/1/2034	\$ 1,800,000	\$ 87,109.00	\$ 1,887,109.00	3.125%	\$ -	\$ 20,550.00	\$ 20,550.00		\$ 1,800,000	\$ 107,659.00	\$ 5,145,000	2034-2035	2035		
10/1/2034	\$ -	\$ 58,984.00	\$ 58,984.00		\$ -	\$ 20,550.00	\$ 20,550.00		\$ -	\$ 79,534.00	\$ 5,145,000		2,019,068.00	1,860,000	159,068.00
4/1/2035	\$ 1,860,000	\$ 58,984.00	\$ 1,918,984.00	3.125%	\$ -	\$ 20,550.00	\$ 20,550.00		\$ 1,860,000	\$ 79,534.00	\$ 3,285,000	2035-2036	2036		
10/1/2035	\$ -	\$ 28,922.00	\$ 28,922.00		\$ -	\$ 20,550.00	\$ 20,550.00		\$ -	\$ 50,472.00	\$ 3,285,000		2,015,944.00	1,915,000	100,944.00
4/1/2036	\$ 1,915,000	\$ 28,922.00	\$ 1,944,922.00	3.125%	\$ -	\$ 20,550.00	\$ 20,550.00		\$ 1,915,000	\$ 50,472.00	\$ 1,370,000	2036-2037	2037		
10/1/2036					\$ -	\$ 20,550.00	\$ 20,550.00		\$ -	\$ 20,550.00	\$ 1,370,000		1,411,100.00	1,370,000	41,100.00
4/1/2037					\$ 1,370,000	\$ 20,550.00	\$ 1,390,550.00	3.000%	\$ 1,370,000	\$ 20,550.00	\$ -	2037-2038	2038		
10/1/2037						\$	\$		\$ -	\$	\$				
	\$9,700,000	\$4,878,584.00	\$14,578,584.00		\$ 9,295,000	\$3,161,615.75	\$12,456,615.75		\$29,430,000	\$8,862,322.10	\$ -				



Book	Policy Manual
Section	0000 Bylaws
Title	ANNUAL SCHOOL DISTRICT MEETING
Code	po0151
Status	Active
Adopted	May 23, 2022

0151 - **ANNUAL SCHOOL 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

- A. Elect a chair of the meeting.
- B. Adjournment from time to time.
- C. Vote annual salaries for School Board Members.
- D. Authorize the payment of expenses of School Board members.
- E. Designate sites for school district buildings.
- F. Tax for sites, buildings and maintenance.
- G. Tax for transportation vehicles.
- H. Tax for operations.
- I. Tax for debts.
- J. Vote to create a sinking fund.
- K. Tax for recreation authority.
- L. Authorize the sale of property.
- M. Fix the number of school days.
- N. Direct and provide for legal proceedings.
- O. Authorize the furnishing of textbooks.
- P. Direct the School Board to furnish school lunches.

Q. Authorize the employment of nurses.

R. Authorize the Board to make agreements with school building corporations.

S. Consolidate high schools in union high school districts.

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

A. Qualifications of Voters:

Each person voting at the Annual Meeting must be:

1. A citizen of the United States, eighteen (18) years of age or older; and
2. A resident of the District for at least ten (10) days before this meeting.

(Section 6.02, Wisconsin Statutes)

Only qualified voters may make a motion.

3. 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."

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

B. Voting Procedure:

1. All voting shall be by STANDING or RAISING OF HANDS.
2. 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.
3. Two (2) members of the community will be chosen as counters.

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

1. The School Board President shall call for nominations from the floor three (3) times; whereupon s/he 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.
2. The vote shall then be taken and recorded, if more than one person is nominated.
3. The newly elected Chair shall then assume his/her duties for this evening's meeting.
4. This concludes the GROUND RULES for the meeting.

D. 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.

E. Procedure for Making Motions:

1. All motions made shall pertain to the Powers of the Annual Meeting
2. 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.

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

4. This procedure SHALL NOT APPLY to amendments to a motion.

F. Discussion Procedure:

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

1. 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.
2. Please limit your comments to no more than five (5) minutes.
3. Once all speakers who have indicated an interest to speak have had an opportunity, opportunities will be given for others to speak again.

G. Parliamentary Authority:

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