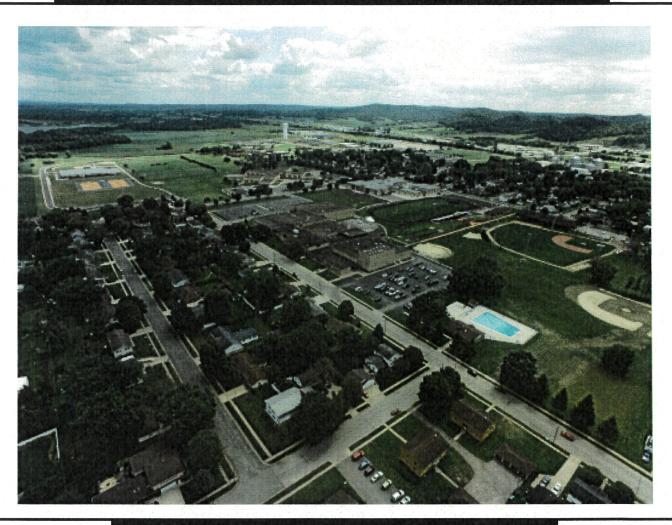
# School District of West Salem

# Annual Meeting Report





October 27, 2025



SERVE WITH PASSION TO IGNITE CREATIVITY,
INNOVATION, AND EXCELLENCE



# Welcome to the 2025–26 School Year and Annual Meeting!

It's a great time to be a Panther! I'm genuinely excited about the positive direction of our district, which continues to be a destination of choice for families, students, and staff alike. Our students consistently exceed expectations in the classroom, on the stage, and in their co-curricular pursuits, as we work together to prepare them for college, careers, and life.

We are truly fortunate to have exceptional staff, outstanding facilities, and the unwavering support of our community, which was demonstrated so clearly through the passing of two referendums last November. This ongoing commitment from our community does not go unnoticed or unappreciated.

As a district, we remain steadfast in our promise to provide exceptional opportunities for our students and staff, while maintaining a deep sense of responsibility and respect toward our community regarding school expenses and taxes. Together, we will continue to build upon our shared success and Panther Pride!

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 1-12.
- 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.
- We are a leader in College and Career Readiness, with approximately 99% of our graduates being career-ready.
- All of our students complete workplace learning experiences during high school.
- Approximately 96% 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 including the Science of Reading, Multi-Level Systems of Support, Positive Behavior Interventions and Supports, and Professional Learning Communities.

Public education provides unique opportunities for every student, experiences and growth that simply can't be found elsewhere. In the School District of West Salem, we are deeply committed to ensuring each student's success by offering targeted interventions for those who need extra support and enrichment opportunities for those ready for greater challenges. Beyond academics, our wide range of co-curricular programs helps students explore their interests, build confidence, and develop the character and leadership skills that will serve them for a lifetime.



Our district continues to deliver exceptional educational outcomes with remarkable efficiency. Despite having extraordinary staff and state-of-the-art facilities, within CESA #4, we are the fifth-lowest spending district among 26 local districts, a testament to our commitment to both excellence and fiscal responsibility.

I am truly grateful to work alongside such dedicated staff, talented students, and a supportive community that believes in the power of public education. Together, we will continue to achieve great things for our students and our community. I'm excited to see all that this next year will bring, and I welcome conversations about how we can continue to grow and strengthen our district. Please don't hesitate to reach out anytime! I value your partnership and your ideas.

Panther Proud!

Ryan G. Rieber Superintendent School District of West Salem

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

# **Board of Education**

Catherine Griffin, President Erik Peterson, Vice-President Caitlin Wilson, Clerk Trish Harman, Treasurer Bob Minard, Director Ben Garbers, Director Jennifer Hatz, 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 Jennifer Larson

# **Transportation**

Richard Kline - Director Shelly Lawrynk - Admin. Assistant

# **Athletics**

Ryan Olson - Director

# **Finance**

Shawn Handland, Director Jill Iliff, Payroll

# <u>Maintenance</u>

Scott Johnson - Director

# **Nutrition Services**

Emily Klunk - Director

# Human Resources

Crystal Becker - Director

# SCHOOL DISTRICT OF WEST SALEM MONDAY, OCTOBER 27, 2025

6:00 p.m.	- BUDGET	HEARING -	Wisconsin	State	Statute	§65.	90
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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

- Call to order.
   Introduce Board members and Administration
- 2. Call for nominations for permanent chairman, this can 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:**

I, \_\_\_\_, hereby move to authorize the School Board, Establish salaries for Board of Education during the 2025-26 school year. (Per State Statute, §120.10(3))
 2024-2025 2025-2026

President \$2,800.00 Student Representative Hourly (\$20.00/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 2025-2026 school year.

- 8. Set the time and date for the 2026 annual meeting.
  Fourth Monday in October is October 26 –
  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 65% 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 are 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 expenditure. The district's current ratio is 14%.

#### 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 2024-25 included a transfer from regular education (Fund 10) in the amount of \$2,626,391.97, 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 an addition to the elementary school and an addition to the high school. 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 purpose 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, 2025, is \$255,862.71. 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 swimming 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

Last Revised

April 28, 2025

#### 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:

- A. minimize or avoid short-term borrowing for cash flow purposes;
- B. cover unforeseen expenditure needs or unrealized revenue sources; and
- C. demonstrate financial stability to preserve or enhance the District's bond rating, thereby lowering debt issuance costs.

The Board will reserve adequate funds to maintain a secure financial position. 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.) The use of Fund Balance reserves for recurring costs is discouraged.

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.

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# 2025-26 Treasurer's Report

Fund	В	eginning Fund Balance	20	24-25 Revenues	20	24-25 Expenses	Ending Fund Balance
10 GENERAL FUND	\$	3,628,807.23	\$	30,009,228.39	\$	29,536,288.52	\$ 4,101,747.10
21 SPECIAL REVENUE TRUST FUND	\$	749,111.50	\$	917,580.14	\$	758,030.60	\$ 908,661.04
27 SPECIAL EDUCATION	\$	-	\$	4,495,147.33	\$	4,495,147.33	\$ , -
39 REFERENDUM APPROVED DEBT SERV.	\$	1,018,410.52	\$	11,865,513.46	\$	12,140,958.68	\$ 742,965.30
46 LONG TERM CAPITAL IMPROVEMENT TRUST	\$	847,478.62	\$	293,734.04	\$	769,886.99	\$ 371,325.67
49 CAPITAL PROJECTS FUND	\$	2,475,256.47	\$	23,159,442.19	\$	2,924,181.39	\$ 22,710,517.27
50 FOOD SERVICE	\$	276,307.15	\$	1,234,710.19	\$	1,315,128.36	\$ ę    195,888.98
72 PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$	266,767.79	\$	24,206.65	\$	8,588.18	\$ 282,386.26
73 POST EMPLOYMENT TRUST FUND	\$	202,198.71	\$	131,797.50	\$	78,133.50	\$ 255,862.71
80 COMMUNITY SERVICE FUND	\$	5,047.59	\$	178,808.00	\$	162,675.17	\$ 21,180.42
GRAND TOTAL REVENUES	\$	9,469,385.58	\$	72,310,167.89	\$	52,189,018.72	\$ 29,590,534.75

# 2025-2026 BUDGET SUMMARY HIGHLIGHTS

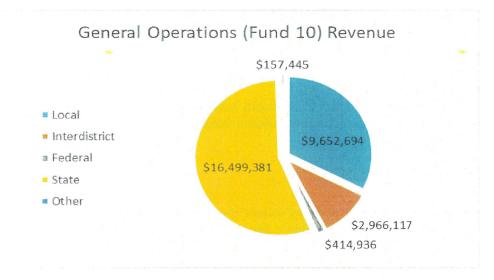
# **General Fund Revenues \$29,690,573.00**

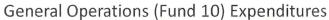
- o 56% State Sources
- 33% Local Sources 31% is due to property taxes and 2% fees
- o 10% Inter district which is open enrollment from other districts
- 1% Federal sources

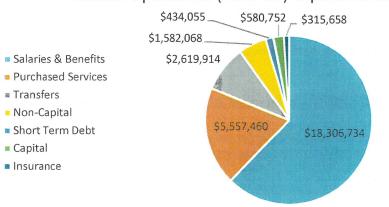
# **General Fund Expenses = \$29,396,641.00**

- o 62% Salaries and Benefits (does not include special education staff)
- o 19% Purchased Services (8% of this is due to open enrollment out and payment for Private School)
- o 9% Transfer to Special Education Fund and Capital Projects Fund
- 5% Non-Capital Items
- o 2% Short Term Debt
- o 2% Capital Items
- o 1% Insurance
- Overall district budget for all areas (general, special education, debt, food service and community service) = to \$57,748,843
- Mill Rate reduction from \$8.72 to \$7.74 per thousand dollars of equalized property value.
- A house valued at \$100,000 would incur \$774 in school property taxes or \$872 on average in school property taxes with the passing of the Capital Referendum.
- Equalized Property Value of District is over \$1.659 Billion up 12.7% from previous fiscal year. Average for the past 3 years is a 10.5% increase per year.
- Enrollment of the District = 1760 students

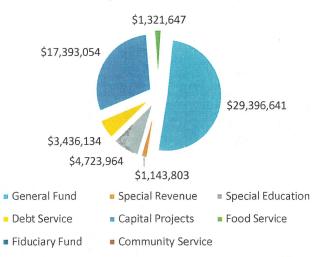






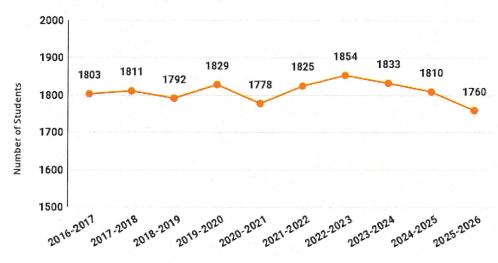


# Total Expenditures - 2025-26

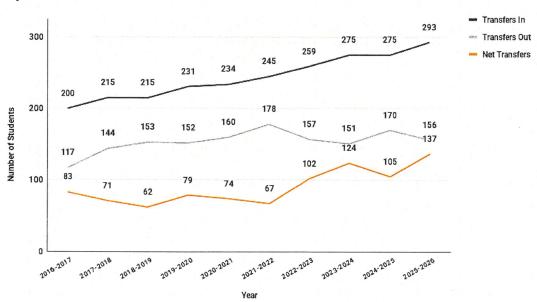


West Salem Third Friday Enrollment by Level					
Year	4K	Elementary	Middle	High	Total
2016-2017	106	757	397	543	1803
2017-2018	101	777	425	508	1811
2018-2019*	77	647	573	495	1792
2019-2020	97	627	583	522	1829
2020-2021	77	598	561	542	1778
2021-2022	93	593	547	592	1825
2022-2023	71	616	563	604	1854
2023-2024	65	619	549	600	1833
2024-2025	66	607	535	596	1810
2025-2026	72	587	541	560	1760

# **Student Enrollment Pattern**



# **Open Enrollment Trends**



# SCHOOL DISTRICT OF WEST SALEM BUDGET ADOPTION 2025-2026

	Audited	Unaudited	Budget
GENERAL FUND (FUND 10)	2023-2024	2024-2025	2025-2026
Beginning Fund Balance (Account 930 000)	3,223,526.73	3,628,300.45	4,101,247.10
Ending Fund Balance, Restricted (Acct. 936 000)	189,552.25	223,729.39	100,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,438,748.20	3,878,017.71	4,295,179.10
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,628,300.45	4,101,247.10	4,395,179.10
REVENUES & OTHER FINANCING SOURCES			
Local Sources			
210 Taxes	8,039,276.93	8,758,369.81	9,261,941.00
240 Payments for Services	7,937.50	288.20	2,500.00
270 School Activity Income	177,022.59	164,593.44	164,000.00
280 Interest on Investments	104,167.15	144,559.46	100,000.00
290 Other Revenue, Local Sources	140,363.62	122,379.68	124,253.00
Subtotal Local Sources	8,468,767.79	9,190,190.59	9,652,694.00
Other School Districts Within Wisconsin			
340 Payments for Services	2,447,418.40	2,535,880.38	2,958,117.00
390 Other Inter-district, Within Wisconsin	6,666.65	8,498.00	8,000.00
Subtotal Other School Districts within Wisconsin	2,454,085.05	2,544,378.38	2,966,117.00
Intermediate Sources			and the state of t
510 Transit of Aids	26,951.79	14,414.01	14,800.00
Subtotal Intermediate Sources	26,951.79	14,414.01	14,800.00
State Sources			
	208,332.24	218,774.80	176,517.00
610 State Aid Categorical	14,049,609.00	14,226,829.00	14,795,356.00
620 State Aid General	86,208.32	116,215.83	110,700.00
630 DPI Special Project Grants	550.59	612.64	600.00
660 Other State Revenue Through Local Units 690 Other Revenue	1,359,034.85	1,438,459.82	1,401,408.00
Subtotal State Sources	15,703,735.00	16,000,892.09	16,484,581.00
Federal Sources			
	1,168,702.35	171,230.71	235,805.00
730 DPI Special Project Grants	101,065.28	141,702.33	149,131.00
750 IASA Grants 780 Other Federal Revenue Through State	110,806.55	89,538.98	30,000.00
Subtotal Federal Sources	1,380,574.18	402,472.02	414,936.00
Other Financing Sources			
	66,786.66	390,000.00	20,000.00
860 Compensation, Fixed Assets	141,369.60	1,395,997.00	66,445.00
870 Long-Term Obligations	208,156.26	1,785,997.00	86,445.00
Subtotal Other Financing Sources			
Other Revenues	43,234.80	0.00	0.00
960 Adjustments	62,453.92	68,240.19	68,500.00
970 Refund of Disbursement	1,935.61	2,644.11	2,500.00
990 Miscellaneous	107,624.33	70,884.30	71,000.00
Subtotal Other Revenues	28,349,894.40	30,009,228.39	29,690,573.00
TOTAL REVENUES & OTHER FINANCING SOURCES	20,547,674.40		
EXPENDITURES & OTHER FINANCING USES	All Control of the Co	<b>的</b> 是是不是通過數學	
Instruction 110 000 Undifferentiated Curriculum	5,994,094.33	6,150,442.04	6,356,493.00
120 000 Regular Curriculum	3,834,509.57	3,885,746.03	4,068,115.00
130 000 Vocational Curriculum	619,249.39	660,483.36	706,699.00
140 000 Physical Curriculum	758,648.66	755,975.72	799,085.00
160 000 Co-Curricular Activities	638,690.73	653,847.92	646,103.00
170 000 Other Special Needs	40,432.26	44,713.06	44,801.00
1170000 Other Special Needs			12,621,296.00

# SCHOOL DISTRICT OF WEST SALEM BUDGET ADOPTION 2025-2026

Support Sources	783,250.66	908,507.68	1,019,255.00
210 000 Pupil Services	1,373,316.13	1,385,151.00	1,520,781.00
220 000 Instructional Staff Services	566,206.52	577,677.02	611,085.00
230 000 General Administration	1,491,936.14	1,466,127.91	1,549,409.00
240 000 School Building Administration 250 000 Business Administration	4,880,687.08	4,340,991.40	5,216,927.00
	229,324.04	1,753,919.27	411,720.00
260 000 Central Services	340,346.05	343,137.18	283,410.00
270 000 Insurance & Judgments	462,174.60	382,893.51	434,055.00
280 000 Debt Services 290 000 Other Support Services	824,251.13	977,527.84	684,324.00
Subtotal Support Sources	10,951,492.35	12,135,932.81	11,730,966.00
Non-Program Transactions			
410 000 Inter-fund Transfers	2,907,866.26	2,876,391.97	2,619,914.00
	2,175,320.50	2,298,429.47	2,407,847.00
430 000 Instructional Service Payments 490 000 Other Non-Program Transactions	24,816.63	74,319.36	16,618.00
Subtotal Non-Program Transactions	5,108,003.39	5,249,140.80	5,044,379.00
TOTAL EXPENDITURES & OTHER FINANCING USES	27,945,120.68	29,536,281.74	29,396,641.00
TOTAL EXPENDITURES & OTHER FINANCING USES	27,710,120.00		
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	786,332.27	749,111.50	908,661.04
900 000 Ending Fund Balance	749,111.50	908,661.04	541,783.04
TOTAL REVENUES & OTHER FINANCING SOURCES	810,698.33	917,580.14	776,925.00
100 000 Instruction	501,809.78	534,502.32	743,303.00
200 000 Support Services	309,769.11	193,978.28	369,300.00
400 000 Non-Program Transactions	36,340.21	29,550.00	31,200.00
TOTAL EXPENDTURES & OTHER FINANCING USES	847,919.10	758,030.60	1,143,803.00
			Budget
SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	2025-2026
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	2,657,866.26	2,626,391.97	2,369,914.00
Other School Districts Within Wisconsin		1.00	,
340 Payments for Services	156,697.07	75,805.43	88,524.00
Subtotal Other School Districts within Wisconsin	156,697.07	75,805.43	88,524.00
Intermediate Sources			
510 Transit of Aids	37,574.84	17,929.24	32,000.00
Subtotal Intermediate Sources	37,574.84	17,929.24	32,000.00
State Sources			
610 State Aid Categorical	1,118,788.00	1,200,994.00	1,600,000.00
620 State Aid General	23,745.00	13,921.00	15,000.00
690 Other Revenue	7,189.22	11,371.40	10,000.00
Subtotal State Sources	1,149,722.22	1,226,286.40	1,625,000.00
Federal Sources			
730 DPI Special Project Grants	493,599.95	441,157.58	458,526.00
780 Other Federal Revenue Through State	205,960.75	107,576.71	150,000.00
Subtotal Federal Sources	699,560.70	548,734.29	608,526.00
Other Revenues			
960 Adjustments	1,459.10	0.00	0.00
	1 ' 1		
Subtotal Other Revenues	1,459.10	0.00	0.00

# SCHOOL DISTRICT OF WEST SALEM BUDGET ADOPTION 2025-2026

EXPENDITURES & OTHER FINANCING USES			
Instruction	0.540.044.00	2444 422 10	3,713,740.00
150 000 Special Education Curriculum	3,510,241.82	3,466,622.10	0.00
170 000 Other Special Needs	3,514,241.82	3,466,672.10	3,713,740.00
Subtotal Instruction **	3,514,241.02	3,400,072.10	3,713,740.00
Support Sources	107.510.00	51/ 227 45	559,331.00
210 000 Pupil Services	496,548.32	516,327.45 224,213.71	227,800.00
220 000 Instructional Staff Services	212,811.90	141,842.61	135,754.00
250 000 Business Administration	150,356.40	141,842.61	0.00
290 000 Other Support Services	859,716.62	882,525.42	922,885.00
Subtotal Support Sources	659,710.02	002,323.72	722,000.00
Non-Program Transactions	2007(/00	145 755 02	87,339.00
430 000 Instructional Service Payments	309,766.80	145,755.93 193.88	0.00
490 000 Other Non-Program Transactions		145,949.81	87,339.00
Subtotal Non-Program Transactions	328,921.75		4,723,964.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,702,880.19	4,495,147.33	4,723,704.00
	act .		
DEBT SERVICE FUND (FUNDS 38, 39)	319,577.57	1,018,410.52	742,965.30
900 000 Beginning Fund Balance	1,018,410.52	742,965.30	742,231.30
900 000 ENDING FUND BALANCES		11,865,513.46	3,435,400.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,566,199.21		
281 000 Long-Term Capital Debt	1,867,366.26	4,538,514.23	3,436,134.00
282 000 Refinancing	0.00	7,602,444.45	3,436,134.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,867,366.26	12,140,958.68	3,436,134.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
	1500		
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	570,050.18	3,322,735.09	23,081,842.94
900 000 Beginning Fund Balance	3,322,735.09	23,081,842.94	11,048,788.94
900 000 Ending Fund Balance	2,831,491.59	23,453,176.23	5,360,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	78,806.68	3,694,068.38	17,393,054.00
200 000 Support Services	78,806.68	3,694,068.38	17,393,054.00
TOTAL EXPENDITURES & OTHER FINANCING USES	78,800.00	3,074,000.00	27,070,00 1100
EOOD SERVICE FUND (FUND FA)			
FOOD SERVICE FUND (FUND 50) 900 000 Beginning Fund Balance	544,709.00	276,307.15	195,888.98
900 000 ENDING FUND BALANCE	276,307.15	195,888.98	154,860.98
TOTAL REVENUES & OTHER FINANCING SOURCES	1,329,582.22	1,234,710.19	1,280,619.00
	1,597,984.07	1,315,128.36	1,321,647.00
200 000 Support Services	1,597,984.07	1,315,128.36	1,321,647.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,377,704.07	1,010,120.00	
COMMUNITY SERVICE FUND (FUND 80)		- No. 2 1	
900 000 Beginning Fund Balance	20,783.39	5,047.59	21,180.42
900 000 ENDING FUND BALANCE	5,047.59	21,180.42	21,180.42
TOTAL REVENUES & OTHER FINANCING SOURCES	154,518.00	178,808.00	205,600.00
	44,880.85	44,943.32	18,570.00
200 000 Support Services 300 000 Community Services	125,372.95	117,731.85	187,030.00
300 000 Community Services	1 22,0,2.,0		,

<sup>\*</sup> 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

Revenues		20	24-25 Actual	2025-26 Budget			
100 - INTERFUND OPERATING TRANSFERS		\$	2,876,392	\$	2,619,914		
200 - LOCAL SOURCES		\$	15,093,415	\$	14,937,565		
300 - INTERDISTRICT TRANSFERS IN WISC		\$	2,644,558	\$	3,077,538		
500 - INTERMEDIATE SOURCES (CESA)		\$	32,343	\$	46,800		
600 - STATE SOURCES		\$	17,245,508	\$	18,123,188		
700 - FEDERAL SOURCES		\$	1,414,509	\$	1,493,602		
800 - OTHER FINANCING SOURCES		\$	32,465,692	\$	5,088,171		
900 - OTHER MISC.		\$	537,751	\$	249,767		
TOTAL REVENUES		\$	72,310,168	\$	45,636,545		

ACCOUNT NUMBER	REVENUE SOURCE GENERAL FUND TRANSFER	2023-24 <u>FY Activity</u> 2,907,866.26	2024-25 <u>FY Activity</u> 2,876,391.97	2025-26 Original Budget 2,619,914.00
XX R 110 XX R 1	INTERFUND TRANSFERS	2,907,866.26	2,876,391.97	2,619,914.00
XX K I	INTERFUND TRANSPERS	2,507,000.20	_,	, ,
XX R 211	LOCAL PROPERTY TAX	10,710,207.99	12,844,117.00	12,841,941.00
XX R 213	MOBILE HOME TAX	35,009.94	39,333.81	40,000.00
XX R 249	TRANSPORTATION FEES-PRIV PAID	7,937.50	288.20	2,500.00
XX R 251	STUDENT SALES	703,077.55	671,769.45	713,466.00
XX R 252	ADULT SALES	9,334.25	10,841.70	10,350.00
XX R 259	OTHER FOOD SERVICE SALES	10,263.78	15,638.05	15,000.00
XX R 263	VOCATIONAL ED. PROJECT	500.00	-	
XX R 271	ADMISSIONS	82,220.05	72,876.48	71,000.00
XX R 272	COMMUNITY SERVICE FEES	74,852.29	78,603.16	80,500.00
XX R 279	OTHER SCHOOL ACTIVITY INCOME	34,468.25	31,836.80	33,000.00
XX R 280	INTEREST ON INVESTMENTS	181,615.62	320,000.17	255,700.00
XX R 291	GIFTS	790,618.61	891,119.83	755,158.00
XX R 292	STUDENT FEES	121,071.07	110,298.14	111,500.00
XX R 293	RENTALS	11,782.38	4,526.61	5,100.00 2,350.00
XX R 297	STUDENT FINES	2,142.17	2,165.47	14,937,565.00
XX R 2	REVENUE FROM LOCAL SOURCES	12,775,101.45	15,093,414.87	14,937,303.00
XX R 341	CONTRACTED INSTRUCTION	13,221.20	_	_
XX R 343	CO-OP CO-CURRICULAR REVENUES	20,858.20	40,338.38	40,000.00
XX R 345	OPEN ENROLLMENT TUITION FM SD	2,413,339.00	2,495,542.00	2,918,117.00
XX R 346	NON OE TUITION FM OTHER SD	156,697.07	45,805.43	58,524.00
XX R 347	OPEN ENROLLMENT-SPED ED TUITIO	-	30,000.00	30,000.00
XX R 390	OTHER PYMT FM WISC SCHOOL DIST	30,117.65	32,872.00	30,897.00
XX R 3	INTER-DISTRICT TRANSFERS IN WI	2,634,233.12	2,644,557.81	3,077,538.00
XX R 515	ST. AID FM INTER.SOURCE	14,475.00	4,636.00	5,000.00
XX R 516	TRANSIT OF STATE AIDES-CESA	37,574.84	17,929.24	32,000.00
XX R 517	TRANSIT OF AIDS - CESA - FED.	12,476.79	9,778.01	9,800.00
XX R 5	REV FROM INTERMEDIATE SOURCES	64,526.63	32,343.25	46,800.00
XX R 611	STATE HANDICAPPED AID	1,118,788.00	1,200,994.00	1,600,000.00
XX R 612	STATE TRANSPORTATION AID	77,361.12	74,700.00	75,000.00
XX R 613	STATE LIBRARY AID	129,772.00	143,106.00	100,000.00
XX R 617	STATE FOOD SERVICE AID	20,031.08	18,329.25	16,410.00
XX R 619	OTHER STATE CATEGORICAL AID	1,199.12	968.80	1,517.00
XX R 621	EQUALIZATION AID	14,049,609.00	14,226,829.00	14,795,356.00
XX R 625	HIGH COST SPECIAL ED	23,745.00	13,921.00	15,000.00
XX R 630	SPECIAL PROJECT GRANTS	86,208.32	116,215.83	110,700.00
XX R 660	LIEU OF TAXES-PROP.SOLD TO ST	550.59	612.64	600.00
XX R 691	COMPUTER AID	74,600.85	153,383.82	158,723.00
XX R 695	STATE PER PUPIL CATEGORICAL AI	1,281,434.00	1,271,046.00	1,239,882.00
XX R 697	SPECIAL ED TRANSITION GRANT	7,189.22	11,371.40	10,000.00
XX R 699	OTHER STATE SOURCE REVENUE	3,000.00	14,030.00	
XX R 6	REVENUE FROM STATE SOURCES	16,873,488.30	17,245,507.74	18,123,188.00
	DOLL TED GOLD (ODITIES	104 (12 22	115,977.92	115,000.00
XX R 714	DONATED COMMODITIES	104,613.23	347,325.21	355,140.00
XX R 717	FEDERAL FOOD SERVICE AID	420,268.54	612,388.29	694,331.00
XX R 730	SPECIAL PROJECT GRANTS	1,662,302.30 101,065.28	141,702.33	149,131.00
XX R 751	TITLE I - FED.AID	316,767.30	197,115.69	180,000.00
XX R 780 XX R 7	FED AID-REC'D FM DPI REVENUE FROM FEDERAL SOURCES	2,605,016.65	1,414,509.44	1,493,602.00
AA K /	REVERIOR PROMITEDERAL SOURCES	2,000,010.00	-,,	, ,
XX R 861	SALE OF CAPITAL EQUIPMENT	71,096.16	390,000.00	21,726.00
XX R 862	LAND & OTHER REAL PROPTY SALES	2,554,063.15	72,332.64	
XX R 871	OWNERSHIP TRANSFER	141,369.60	1,395,997.00	66,445.00
XX R 873	LONG-TERM LOANS	-	30,590,000.00	5,000,000.00
XX R 879	PREMIUMS/INTEREST-L.T. OBLIG.	-	17,361.90	-
XX R 8	OTHER FINANCIAL SOURCES	2,766,528.91	32,465,691.54	5,088,171.00

# SCHOOL DISTRICT OF WEST SALEM BUDGETED REVENUES - ALL FUNDS

		2023-24	2024-25	2025-26
ACCOUNT NUMBER	REVENUE SOURCE	FY Activity	FY Activity	Original Budget
XX R 951	DISTR OPEB & SUPPLEMENTAL CONT		128,571.00	136,267.00
XX R 957	UNREALIZED GAIN ON INVESTMENTS	20,537.08	28,352.85	27,500.00
XX R 964	INS DIVIDEND & REFUNDS	44,693.90	-	
XX R 968	DEBT PREMIUM ON NON-REFIN DEBT		292,650.55	-
XX R 971	REFUND OF PRIOR YEAR EXPENSE	58,637.18	64,988.29	65,000.00
XX R 972	PRIOR YR PROP TAX OR EA REFUND	3,816.74	3,251.90	3,500.00
XX R 990	OTHER MISC REVENUES	15,954.22	19,936.68	17,500.00
XX R 9	OTHER SOURCES OF REVENUE	143,639.12	537,751.27	249,767.00
	GRAND TOTAL OF REVENUES	40,770,400.44	72,310,167.89	45,636,545.00

# WEST SALEM SCHOOL DISTRICT BUDGETED EXPENSES- ALL FUNDS

Expenses	 4-25 Actual	202	2025-26 Budget		
100 - SALARIES	\$ 17,132,063	\$	17,748,791		
200 - EMPLOYEE BENEFITS	\$ 5,542,202	\$	5,613,295		
300 - PURCHASED SERVICES	\$ 9,185,145	\$	23,618,959		
400 - NON CAPITAL OBJECTS	\$ 2,605,214	\$	2,994,263		
500 - CAPITAL OBJECTS	\$ 1,648,296	\$	631,857		
600 - DEBT RETIREMENT	\$ 12,523,852	\$	3,870,189		
700 - INSURANCE AND JUDGEMENTS	\$ 384,046	\$	320,831		
800 - TRANSFER TO OTHER FUND	\$ 2,876,392	\$	2,619,914		
900 - OTHER EXPENSES	\$ 291,802	\$	330,744		
TOTAL EXPENSES	\$ 52,189,012	\$	57,748,843		

# SCHOOL DISTRICT OF WEST SALEM BUDGETED EXPENSES - ALL FUNDS

ACCOUNT NUMBER XX E 1	SOURCE SALARIES	2023-24 FY Activity 16,357,841.89	2024-25 <u>FY Activity</u> 17,132,062.51	2025-26 Original Budget 17,748,791.00
Y77 F 212	DETIDEMENT EMBLOYED CHADE	1,041,213.93	1,089,563.71	1,113,013.00
XX E 212	RETIREMENT-EMPLOYER SHARE	1,041,213.93	128,571.00	136,269.00
XX E 218	CONT. FOR RETIREES	332,500.00	67,130.00	74,430.00
XX E 219	OTHER EMPLOYEE BENEFIT	1,010,096.64	1,054,288.87	1,086,877.00
XX E 222	SOCIAL SECURITY-EMPLOYER SHARE	236,243.89	246,575.50	254,773.00
XX E 229	MEDICARE-EMPLOYER SHARE	23,615.21	24,596.25	24,626.00
XX E 230	LIFE INSURANCE	183,295.91	186,560.58	206,416.00
XX E 243	DENTAL INSURANCE	1,842,831.21	1,821,338.25	1,978,258.00
XX E 248	MULTIPLE HEALTH INSURANCE	382,500.00	414,358.34	222,752.00
XX E 249	LONG TERM DISABILITY	64,211.85	66,863.19	68,830.00
XX E 251	LONG TERM DISABILITY	37,815.01	26,225.90	20,000.00
XX E 290	RETIRE OPTION	43,954.44	17,658.59	5,000.00
XX E 291	CREDIT REIMBURSEMENT	7,500.00	7,500.00	7,500.00
XX E 292	ANNUITY PAID BY DISTRICT	407,869.06	390,972.21	414,551.00
XX E 296	OPTIONAL CASH IN LIEU OF INSUR EMPLOYEE BENEFITS	5,613,647.15	5,542,202.39	5,613,295.00
XX E 2	EMPLOYEE BENEFITS	3,013,047.13	3,342,202.03	0,020,=======
XX E 310	PRIVATE VENDOR CONTRACT	639,895.85	656,619.31	573,531.00
XX E 312	PERSONAL SERVICE-LEGAL	15,322.98	36,050.45	25,000.00
XX E 313	PERSONAL SERVICE-AUDIT	11,945.00	12,995.00	27,500.00
XX E 319	DRUG COST - TESTING	2,062.54	3,230.00	2,500.00
XX E 321	TECH REPAIR & MAINTENANCE	484.73	7,799.34	18,700.00
XX E 322	TECH EQUIPMENT RENTAL	23,899.50	22,849.08	26,523.00
XX E 324	MAINTENANCE SERVICES	419,080.29	770,054.09	401,730.00
XX E 325	VEHICLE & EQUIPMENT RENTAL	9,904.29	3,778.35	7,550.00
XX E 327	CONSTRUCTION SERVICES	589,570.41	3,461,516.15	17,922,054.00
XX E 329	TRASH PICKUP - ALL SCHOOLS	46,598.68	45,140.14	48,800.00
XX E 331	GAS FOR HEAT	102,819.87	125,296.81	139,500.00
XX E 336	ELECTRICITY NON HEAT	466,092.50	416,118.56	454,400.00
XX E 337	WATER	32,312.60	28,919.05	34,170.00
XX E 338	SEWERAGE	45,564.76	45,389.20	46,500.00
XX E 341	PUPIL TRANSPORTATION	289,999.77	170,891.87	332,063.00
XX E 342	EM/EE TRAV-MEALS/MILEAGE/LODGI	32,804.44	27,734.64	49,865.00
XX E 343	NON-EMPLOYEE TRAVEL	4,073.00	541.53	1,200.00
XX E 345	PUPIL MEALS/LODGING	34,284.72	39,159.60	82,099.00
XX E 348	VEHICLE FUEL	95,713.77	87,063.90	97,500.00
XX E 351	ADVERTISING	-	-	2,500.00
XX E 353	POSTAGE	25,553.95	27,794.55	28,000.00
XX E 355	TELEPHONE AND TELEGRAPH	37,397.92	34,295.37	33,800.00
XX E 358	ON-LINE COMMUNICATIONS SERVICE	24,458.75	48,614.90	56,015.00
XX E 360	TECH & SOFTWARE SERVICES	297,340.65	307,865.43	356,139.00
XX E 362	SOFTWARE AS A SERVICE			558.00
XX E 370	PYMT TO NON-GOV & INDIVIDUALS	257,858.90	86,984.99	55,000.00
XX E 371	PAYMENT TO PRIVATE VENDORS	60,489.00	-	· .
XX E 373	INST PAYMENT TO PRIVATE SCHOOL	-		45,000.00
XX E 381	MUNICIPALITY PAYMENTS	81,000.00	95,701.12	67,507.00
XX E 382	PAYMENT TO WISCONSIN LEA	1,368,002.43	1,559,013.00	1,563,969.00
XX E 386	TRANSFERS TO CESA	344,988.91	354,220.56	314,898.00
XX E 387	PAYMENT TO STATE	694,237.72	695,221.06	789,388.00
XX E 389	PYMT TO WTC	14,734.55	14,286.52	15,000.00
XX E 3	PURCHASED SERVICES	6,068,492.48	9,185,144.57	23,618,959.00
VV E 411	STIDDITES	1,118,338.07	1,069,507.78	1,335,552.00
XX E 411	SUPPLIES	683,672.57	720,924.61	771,589.00
XX E 415	FOOD MEDICAL SLIPPLIES	8,422.32	8,322.54	12,300.00
XX E 416	MEDICAL SUPPLIES	14,806.57	1,806.90	5,000.00
XX E 419	OTHER SUPPLIES (TIRES)	75,298.68	81,257.78	99,907.00
XX E 420	APPAREL	73,236.06	6,440.81	1,700.00
XX E 431	AUDIO VISUAL MEDIA	61,280.62	69,419.65	52,571.00
XX E 432	LIBRARY BOOKS	01,200.02	07,117.00	,0 , 2,30

# SCHOOL DISTRICT OF WEST SALEM BUDGETED EXPENSES - ALL FUNDS

		2023-24	2024-25	2025-26
ACCOUNT NUMBER	SOURCE	FY Activity	FY Activity	<b>Original Budget</b>
XX E 433	NEWSPAPERS		410.97	680.00
XX E 434	PERIODICALS	2,518.74	2,903.43	3,198.00
XX E 439	OTHER MEDIA	25,964.35	20,123.96	23,025.00
XX E 440	NON-CAPITAL EQUIPMENT	425,305.58	198,644.96	393,311.00
XX E 450	OBJECTS FOR RESALE	14,190.66	44,169.38	40,400.00
XX E 470	TEXTBOOKS & WORKBOOKS	29,398.69	51,632.20	64,548.00
XX E 480	SUPPLIES - TECHNOLOGY RELATED	235,147.55	329,648.57	190,482.00
XX E 4	NON-CAPITAL OBJECTS	2,694,344.40	2,605,213.54	2,994,263.00
AA C 4	Non-carrial objects	_,,,		
XX E 551	<b>EQUIPMENT PURCHASE ADDITION</b>	76,216.53	1,582,446.68	116,372.00
XX E 561	EQUIPMENT PURCHASE REPLACEMENT	417,046.77	25,281.76	66,105.00
XX E 563	EQUIP/VECH - INDIV DEPRECIATED	183,246.50	40,568.00	417,730.00
XX E 581	TECH RELATED HARDWARE			31,650.00
XX E 5	CAPITAL OBJECTS	676,509.80	1,648,296.44	631,857.00
	CONTRACT TRANSFER OWNSHP PRINC	433,430.83	371,907.75	406,721.00
XX E 671		1,270,000.00	11,000,000.00	1,063,000.00
XX E 673	LONG-TERM NOTE PRINCIPAL	1,270,000.00	11,000,000.00	920,000.00
XX E 675	PRINCIPAL LONG TERM BONDS	11,255.26	9,952.89	7,334.00
XX E 681	CONTRACT OWNERSHIP INT	17,488.51	1,032.87	20,000.00
XX E 682	INTEREST ON TEMPORARY NOTES	47,535.00	139,283.33	912,303.00
XX E 683	LONG-TERM NOTE INTEREST	548,406.26	539,331.26	539,331.00
XX E 685	INTEREST ON LONG TERM BONDS	1,425.00	462,344.09	1,500.00
XX E 690	OTHER DEBT RETIREMENT		12,523,852.19	3,870,189.00
XX E 6	DEBT RETIREMENT	2,329,540.86	12,523,052.19	3,070,107.00
XX E 711	DISTRICT LIABILITY INSURANCE	43,575.91	49,256.18	45,260.00
XX E 712	DISTRICT PROPERTY INSURANCE	114,684.77	132,439.66	121,890.00
XX E 713	WORKERS COMPENSATION	182,011.38	160,288.71	116,260.00
XX E 719	OTHER INSURANCE - FLEET - AUTO	35,406.94	40,909.03	37,421.00
XX E 730	UNEMPLOYMENT COMPENSATION	73.99	1,152.63	-
XX E 7	INSURANCE AND JUDGMENTS	375,752.99	384,046.21	320,831.00
				2.2
XX E 827	TRANSFER TO SPECIAL EDUCATION	2,657,866.26	2,626,391.97	2,369,914.00
XX E 846	TRANS TO CAPITAL PROJECT FUND	250,000.00	250,000.00	250,000.00
XX E 8	TRANSFERS	2,907,866.26	2,876,391.97	2,619,914.00
7777 00 <i>5</i>	STATE GRANT TRANSIT TO OTHERS		9,732.00	9,950.00
XX E 935	STATE GRANT TRANSIT TO OTHERS STATE SPEC ED AID TRANS TO OTH	19,154.95	5,752.00	_
XX E 936		126,620.10	126,541.45	179,951.00
XX E 941	DUES/FEES	1,090.00	1,445.00	1,375.00
XX E 942	EMPLOYEE DUES & FEES	3,566.81	1,750.00	-
XX E 969	OTHER ADJUSTMENTS		66,252.24	13,068.00
XX E 971	REFUND PMT.	26,856.80	425.00	15,000.00
XX E 972	NON-AIDABLE REFUND	5,783.23	68,700.00	116,000.00
XX E 991	GIFTS, SCHOLARSHIPS	406,238.23		7,000.00
XX E 994	IMPLICIT RATE SUBSIDY	6,765.64	13,633.50	3,400.00
XX E 999	OTHER MISCELLANEOUS	3,263.06	3,322.93	
XX E 9	OTHER OBJECTS	599,338.82	291,802.12	330,744.00
	GRAND TOTAL OF EXPENSES	37,623,334.65	52,189,011.94	57,748,843.00

Equalized Value - 2024/25

1,472,352,601

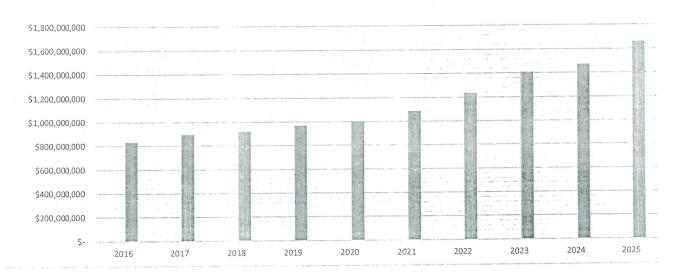
Equalized Value - 2025/26

1,659,871,667

12.7%

TAX DISTRICT	2024-2025 TAX LEVY	2024-25 PERCENTAGE	2025-26 EQUALIZED VALUE	2025-26 PROPOSED TAX LEVY	Percent Change
<u>CITY</u> ONALASKA	\$ 8,830.	0.000645	1,071,299	8,288.33	-6.1%
VILLAGE					
West Salem	\$ 5,716,904.	0.446745	741,539,300	5,737,072.41	0.4%
TOWNS					
Bangor	\$ 95,231.	0.006576	10,915,925	84,453.32	-11.3%
Barre	\$ 1,679,561.	0.130898	217,273,900	1,680,984.54	0.1%
Burns	\$ 2,627.	0.000202	335,939	2,599.06	-1.1%
Farmington	\$ 5,352.	0.000389	645,740	4,995.90	-6.7%
Greenfield	\$ 1,464,687.	0.118534	196,750,600	1,522,201.77	3.9%
Hamilton	\$ 3,422,012.	0.261510	434,073,609	3,358,300.40	-1.9%
Medary	\$ 200,768.	0.015720	26,093,948	201,881.23	0.6%
Shelby	\$ 90,800.	0.006905	11,461,655	88,675.47	-2.3%
Washington	\$ 157,339.	0.011874	19,709,752	152,488.58	-3.1%
TOTALS	\$ 12,844,117.	00	1,659,871,667	\$ 12,841,941.00	0.0%

# Equalized Value



# DEPARTMENT OF PUBLIC INSTRUCTION 2025-26 REVENUE LIMIT WORKSHEET

DISTRICT:		West Salem		6370	
		DATA AS OF 10/		· · · · · · · · · · · · · · · · · · ·	
			e 7B+Line 10)) o	Final 24-25 Revenue Limit	
2024-25 General Aid Cer				+ 14,2	26,829
2024-25 Hi Pov Aid (24-2	25 Line 12B, Src 62	8)	,	+	0
2024-25 Computer Aid R	eceived (24-25 Line	e 12C, Src 691)			12,119
2024-25 Aid for Exempt F	Personal Property (	24-25 Line 12D, \$	Src 691)	+ 1000000000000000000000000000000000000	62,482
2024-25 Fnd 10 Levy Ce	rt (24-25 Line 14A.	Levy 10 Src 211)	)	+ 8.7	19,036
2024-25 Fnd 38 Levy Ce				-	0
2024-25 Fnd 41 Levy Ce				+	0
2024-25 Aid Penalty for 0		•			0
2024-25 Total Levy for A				3 6	20,741
NET 2025-26 Base Reve					99,725
Non-Recurring Referenda	a, Declining Enrolln Reduction for Inelig of Special Needs Vo Septembe	nent, Energy Effic gible Fund 80 Exp oucher Aid Deduc er & Summer FTE	eiency Exemption, pends, Other Adju ption) Membership Av	ch district levied; (7B Hold Harmles Refunded/Rescinded Taxes, Prior stments, Private School Voucher A rerages	Year
Line 2: Base Avg:((22+.		• •			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	Regulate Projectly	5-13和秦門是[2]	STORECTY		
Total FTE	1,741	1,705	1,694		
Line 6: Curr Avg:((23+.4	cc)+/2/1+ /cc)+/25	(+ 4cc)) / 3 =			1,671
Line o. Outi Avg.((201.4	2023	2024	2025	ALL AND REAL VIOLENCE OF THE STATE OF THE ST	1,071
Summer FTE:	2023	56	63		
	24	22	25	The Line 6 "Current Average" shown	n ahove
% (40,40,40)				is used for Revenue Limits. The av	
Sept FTE:	1,681	1,672 0.0	1,588	used for Per Pupil Aid does not inc	
New ICS - Independent		0.0	0.0	"New ICS - Independent Charter Sc	
Charter Schools FTE Total FTE	1,705	1,694	1,613	FTE." The PPA average appears belo data is entered for 2025:	w after
10141112	1,700	1,001	1,010		
				1,671	
Line 10B: Declining Enr	ollment Exemptio	n =		4	89,300
Average FTE Loss (Line	2 - Line 6, if > 0)				42
·		X 1.00	=		42
X (Line 5, Maximum 20)				11.	650.00
		Exemption Amo	ount:		89,300
Fall 2025 Property Value	es_				
2025 TIF-Out Tax Apport		Valuation		1,659,8	71,667
CE	LL COLOR KEY:	Auto-Calc	DPI Data	District-Entered	
Wor	ksheet is available	e at: http://dpi.w	ı.gov/sfs/límits/v	orksheets/revenue	

# DEPARTMENT OF PUBLIC INSTRUCTION 2025-26 REVENUE LIMIT WORKSHEET

	2025-26 Revenue Limit Worksh	eet	
1.	2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	19,399,725
2.	Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	1,713
3.	2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,325.00
4.	2025-26 Per Member Change (A+B)		325.00
	2025-26 Low Revenue Ceiling per s.121.905(1):	11,000.00	
	Allowed Per Member Change for 2025-26	325.00	
	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)	0.00	
5.	2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)		11,650.00
	Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	1,671
7.	2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	19,467,150
	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	19,467,150	
	Hold Harmless Non-Recurring Exemption	1 0	
	Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	3,500,000
	Prior Year Carryover	0	
	Transfer of Service	0	
	Transfer of Territory/Other Reorg (if negative, include sign)	A 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Federal Impact Aid Loss (2023-24 to 2024-25)	1. 其一种 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	
	Recurring Referenda to Exceed (If 2025-26 is first year)	3,500,000	S. Princes Committee of the State of the Sta
	2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)		22,967,150
	Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,210,931
•	Non-Recurring Referenda to Exceed 2025-26 Limit	0	
	Declining Enrollment Exemption for 2025-26 (from left)	489,300	
•	Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)	0	
1	Adjustment for Refunded or Rescinded Taxes, 2025-26	425	
	Prior Year Open Enrollment (uncounted pupil[s])	19,328	
	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
	Other Adjustments (Fund 39 Bal Transfer, enter as negative)	0	
	WPCP and RPCP Private School Voucher Aid Deduction	520,349	
1	SNSP Private School Voucher Aid Deduction	181,529	problem with the last to the l
	2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		24,178,081
•	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		14,956,140
	2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID	14,795,356	
	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
	State Aid for Exempt Computers (Source 691)	14,180	
D.	State Aid for Exempt Personal Property (Source 691)	146,604	
	DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTIN	G THE DISTRICT LEVY.	attention recognition to a second control of
13.	Allowable Limited Revenue: (Line 11 - Line 12)		9,221,941
یرا	(10, 38, 41 Levies)	Not Sing 42	0.004.044
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	9,221,941
_	Entries Required Below: Enter amnts needed by purpose and fund:		(Droposed Fired 40)
	Gen Operations: Fnd 10 Src 211	9,221,941	(Proposed Fund 10)
	Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
	Total Revenue from Other Levies (A+B+C+D)  Referendum Approved Debt (Fund 30 Debt Sto 211)	2 425 000	3,620,000
•	Referendum Approved Debt (Fund 39 Debt-Src 211)	3,435,000	(to Dudget Det)
	Community Services (Fund 80 Src 211)	185,000	(to Budget Rpt)
	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
	Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
<b> </b> 16.	Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15		<b>12,841,941</b> 0.00773671
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.007/36/1

Districts are responsible for the integrity of <u>their</u> 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, 2024 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 14 and October 22, 2024, and posted in the district office on October 24, 2024.

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

# Presentation and Explanation of the Budget and Fund 73 Report

Catherine Griffin called on Director of Finance and Business Operations Shawn Handland who presented a report on the proposed 2024-25 budget, tax levy by municipality, annual levy/mill rate, long-term debt, enrollment, and post-retirement trust account, Fund 73.

Amount in Fund 73 Trust as of June 30, 2024: \$202,198.71 Investment return earned since last annual meeting: \$9,237.92 Total of disbursements made since last annual meeting: \$401,848.94

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

Expenditures General Fund (10) Special Revenue Trust (21, 23, 29)	Actual 2023-24 27,945,113.90 847,919.10	Proposed 2024-25 28,044,056.00 1,012,463.00
Special Education (27)	4,702,880.19	4,643,708.00
Debt Service (38, 39)	1,867,366.26	3,012,331.00
Capital Projects (41, 46, 48, 49)	78,806.68	2,300,000.00
Food Service (50)	1,597,984.07	1,310,951.00
Community Service (80)	170,253.80	177,406.00
Scenario 1 - Property Tax Levy		
General Fund		8,716,036.00
Referendum Debt Service Fund		2,310,000.00
Community Service Fund		160,000.00
TOTAL SCHOOL LEVY		11,189,036.00
Scenario 2 - Property Tax Levy		
General Fund		8,716,036.00
Referendum Debt Service Fund		3,965,081.00
Community Service Fund		160,000.00
TOTAL SCHOOL LEVY		12,844,117.00

There being no further bu Grosskopf seconded to ad			0,		Griffin mo	ved, Tom
Grosskopi seconded to ad	Journ at 0.22	2 p.m. 1vio	dion carried	•		
Respectfully submitted,						
Erik Peterson, Clerk		_				
Erik Peterson, Clerk		- *				

Call for Adjournment

# School District of West Salem Annual School District Meeting October 28, 2024 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 6:30 p.m. The meeting was noticed to the La Crosse Tribune on October 14 and October 22, 2024, and posted in the district office on October 24, 2024.

Catherine introduced the board members and administration that were present.

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

# **Election of Permanent Chairperson**

Catherine Griffin called for nominations for a permanent chairperson.

Erik Peterson moved, Tom Grosskopf seconded to nominate Catherine Griffin

Erik Peterson moved, Sean Gavaghan 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, Tom Grosskopf seconded to authorize the salaries for the West Salem Board of Education during the 2024-25 school year. (Per State Statute, §120.10(3)) Motion carried.

	2023-2024	2024-2025
President	\$2,800.00	\$2,800.00
Student Representative	Hourly (\$10.00/hr)	Hourly (\$20.00/hr)
All others	\$2,600.00	\$2,600.00

Ryan Rieber moved, Tom Grosskopf 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, Tom Grosskopf 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))

Sean Gavaghan moved, Caitlin Wilson seconded to propose the resolution as follows if the capital referendum question does not pass:

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy at \$11,189,036 (0.00759943 mill rate) under the State imposed revenue limits as is necessary to support the District for the 2024-2025 school year. Motion carried. (Scenario 1 as noted on the Revenue Limit Worksheet located in the Annual Meeting Handbook)

Erik Peterson moved, Sean Gavaghan seconded to propose the resolution as follows if the capital referendum question does pass:

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy \$12,844,117 (0.00872353 mill rate) under the State imposed revenue limits as is necessary to support the District for the 2024-2025 school year. Motion carried. (Scenario 2 as noted on the Revenue Limit Worksheet located in the Annual Meeting Handbook)

# Time and Date of 2025 Annual Meeting

Tom Grosskopf moved, Caitlin Wilson seconded to approve the date for the 2025 Annual Budget Hearing at 6:00 and Annual Meeting at 6:30 p.m. on Monday, October 27, 2025. Motion carried.

# Adjournment

There being no further business to come before the meeting, Ryan Rieber moved, Sean Gavaghan seconded to adjourn at 6:55 p.m. Motion carried.

# FUND 80 - COMMUNITY SERVICE FUND

COMMUNITY SERVICE PROGRAM		2024-25 FY Activity	Pro	2025-26 posed Budget
CUSTODIAN/OTHER COMM SVC LOCAL PROPERTY TAX COMM SVCS-CUSTODIAN & OTHER REVENUES	\$	55,295.00 55,295.00	\$	27,575.00 27,575.00
ATHLETIC DIRECTOR - SALARY ATHLETIC DIRECTOR - BENEFITS WEEKEND/EVENT CUSTODIAN - SALARY WEEKEND/EVENT CUSTODIAN-BENEFITS COMM SVCS-CUSTODIAN & OTHER EXPENSES	\$ \$ \$ \$	22,984.30 5,684.69 16,834.19 1,381.55 46,884.73	\$ \$ \$ \$	25,502.00 2,073.00 27,575.00
SWIMMING POOL LOCAL PROPERTY TAX MEMBERSHIP/PASSES/LESSONS TOTAL POOL REVENUES	\$ \$	67,726.00 18,808.00 86,534.00	\$ \$	112,675.00 20,600.00 133,275.00
COMMUNITY SERVICE DIRECTOR-POOL LIFE GUARD BASKET ATTENDENT TOTAL POOL STAFF-SALARIES	\$ \$ \$	10,945.00 15,028.07 15,595.05 41,568.12	\$ \$ \$	10,500.00 15,000.00 15,000.00 40,500.00
TOTAL POOL STAFF-EMPLOYEE BENEFITS MAINTENANCE/CONSTRACTED SERVICES UTILITIES SUPPLIES/CAPITAL EQUIPMENT DISTRICT DUES/FEES TOTAL POOL EXPENSES	\$ \$ \$ \$ \$ \$	3,463.88 1,300.00 12,583.03 13,788.81 2,331.06 75,034.90	\$ \$ \$ \$ \$	2,870.00 7,000.00 14,400.00 66,105.00 2,400.00 133,275.00
FITNESS CENTER LOCAL PROPERTY TAX TOTAL FITNESS CTR REVENUES	\$	36,979.00 36,979.00	\$	44,750.00 44,750.00
COMMUNITY SVC DIRECTOR-FITNESS CTR COMMUNITY WORKER-FITNESS CENTER TOTAL FITNESS CENTER-SALARIES	\$ \$	10,518.77 16,399.15 26,917.92	\$ \$	12,332.00 15,000.00 27,332.00
TOTAL FITNESS CENTER-BENEFITS UTILITIES SUPPLIES/EQUIPMENT TOTAL FITNESS CTR EXPENSES	\$ \$ \$	2,779.30 6,793.57 4,264.75 40,755.54	\$ \$ \$	1,801.00 7,370.00 8,247.00 44,750.00
TOTAL FUND 80 REVENUES TOTAL FUND 80 EXPENSES EXCESS/DEFICIT (USE OF FUND BALANCE)	\$ \$ \$	178,808.00 162,675.17 16,132.83	\$ \$	205,600.00
TOTAL FUND 80 REVENUES TOTAL FUND 80 EXPENSES EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	\$ \$ \$	178,808.00 162,675.17 <b>16,132.83</b>	\$ \$	205,600.00

# POST EMPLOYMENT TRUST ACCOUNT FUND 73 JUNE 30, 2025

Beginning Balance 7/1/2024				\$ 202,198.71
Revenues: 2024-25 Contribution by West Salem School District for future retirees		\$	128,571.00	
Interest Earned		\$	3,226.50	
Total Post Retirement Trust Fund Revenues	-			\$ 131,797.50
Expenses:				
Distribution of 2024-25 Retiree PEB HRA Benefit from OPEB Trust Funds Implicit Rate Subsidy Value		\$ \$	64,500.00 13,633.50	
Implicit rate subsidy occurs when current employees and retirees are covered together as a group wherein the premium rate paid paid by the retirees may be lower than it would be if they were rated separately.				
Total Post Retirement Trust Fund Expenses	_			\$ 78,133.50
Ending Balance 6/30/2025				\$ 255,862.71

# School District of West Salem Existing General Obligation Debt Service Payments

		Fi	und 39			F	and 39			FL	ind 39			F	und 39						
	Issue:	1	•		Issue:	2			Issue:	3			Issue:	4							
	Amount:	\$9,900,00	00		Amount:	\$10,000,0	00		Amount:	\$5,100,00	0		Amount:	\$20,590,00	00					-	
	Type:	G.O. Scho	ol Improvement	Bonds	Type:	G.O. Corp	orate Purpose B	onds	Type:	G.O. Prom	issory Notes		Type:	G.O. Promi	issory Notes			FUND 3	9 TOTAL DEBT	SERVICE	
	Dated:	December	21, 2016		Dated:	April 6, 20	17		Dated:	January 8,	2018		Dated:	April 3, 20	25						
	Callable:	'31-'36 Ca	liable 4/1/25 or	on any date	Callable:	'26-'37 Ca	liable 4/1/25 or	on any date	Callable:	'23-'27 Cal	lable 4/1/22 or	on any date	Callable:		lable 4/1/2033 or or	any date					
	Canable.	thereafter	@ Par		Callable;	thereafter	@ Par		Canable:	thereafter	@ Par		Callable:	thereafter	@ Par					FISCAL YEAR	CALENDAR YEAR
PAYMENT PERIOD	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (10/1/17 & 4/1 Thereafter)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL	TOTAL  Jan-June Only	TOTAL
Jan-June 2024			\$148,984	\$148,984			\$120,681	\$120,681	\$1,270,000	2.050%	\$23,768	\$1,293,768					\$1,270,000	\$293,433	\$1,563,433	\$1,563,433	
July-Dec 2024 Jan-June 2025			\$148,984 \$148,984	\$148,984 \$148,984			\$120,681	\$120,681	\$1,000,000	2.150%	\$10,750	\$10,750					\$1,000,000	\$280,416 \$280,416	\$280,416	+1 F60 931	\$1,843,849
Jan-June 2025 July-Dec 2025			\$148,984	\$148,984			\$120,681 \$120,681	\$120,681 \$120,681	\$1,000,000	2.150%	\$10,750	\$1,010,750			\$453,603	\$453,603	\$1,000,000	\$723,269	\$1,280,416 \$723,269	\$1,560,831	\$2,003,685
Jan-June 2026			\$148,984	\$148,984	\$920,000	2.250%	\$120,681	\$1,040,681	***	2.250%			\$700,000	5.000%	\$458,700	\$1,158,700	\$1,620,000	\$728,366	\$2,348,366	\$3,071,635	\$2,000,000
July-Dec 2026			\$148,984	\$148,984	and the sale of the	2.100	\$110,331	\$110,331		Luis and					\$441,200	\$441,200		\$700,516	\$700,516		\$3,048,881
Jan-June 2027			\$148,984	\$148,984	\$1,040,000	2.500%	\$110,331	\$1,150,331	***	2.350%					\$441,200	\$441,200	\$1,040,000	\$700,516	\$1,740,516	\$2,441,031	
July-Dec 2027 Jan-June 2028			\$148,984 \$148,984	\$148,984 \$148,984	44 485 000	2.750%	\$97,331 \$97,331	\$97,331 \$1,582,331							\$441,200 \$441,200	\$441,200 \$441,200	\$1,485,000	\$687,516 \$687,516	\$687,516 \$2,172,516	\$2,860,031	\$2,428,031
Jan-June 2028 July-Dec 2028			\$148,984	\$148,984	\$1,485,000	2.750%	\$76.913	\$76,913							\$441,200	\$441,200	\$1,465,000	\$667,097	\$667,097	\$2,000,031	\$2,839,613
Jan-June 2029			\$148,984	\$148,984	\$1,525,000	2.750%	\$76,913	\$1,601,913							\$441,200	\$441,200	\$1,525,000	\$667,097	\$2,192,097	\$2,859,194	42,000,020
July-Dec 2029			\$148,984	\$148,984			\$55,944	\$55,944							\$441,200	\$441,200		\$646,128	\$646,128		\$2,838,225
Jan-June 2030			\$148,984	\$148,984	\$1,565,000	2.750%	\$55,944	\$1,620,944							\$441,200	\$441,200	\$1,565,000	\$646,128	\$2,211,128	\$2,857,256	
July-Dec 2030	1505.000	7 3.000%	\$148,984	\$148,984		2 00000	\$34,425	\$34,425							\$441,200	\$441,200	+1 (10 000	\$624,609	\$624,609	+2.050.210	\$2,835,738
Jan-June 2031 July-Dec 2031	\$685,000	3.000%	\$148,984 \$138,709	\$833,984 \$138,709	\$925,000	3.000%	\$34,425 \$20,550	\$959,425 \$20,550							\$441,200 \$441,200	\$441,200 \$441,200	\$1,610,000	\$624,609 \$600,459	\$2,234,609 \$600,459	\$2,859,219	\$2,835,069
Jan-June 2032	\$1,695,000	3.000%	\$138,709	\$1,833,709			\$20,550	\$20,550							\$441,200	\$441,200	\$1,695,000	\$600,459	\$2,295,459	\$2,895,919	\$2,055,005
July-Dec 2032	1		\$113,284	\$113,284			\$20,550	\$20,550							\$441,200	\$441,200		\$575,034	\$575,034		\$2,870,494
Jan-June 2033	\$1,745,000	3.000%	\$113,284	\$1,858,284			\$20,550	\$20,550							\$441,200	\$441,200	\$1,745,000	\$575,034	\$2,320,034	\$2,895,069	
July-Dec 2033			\$87,109	\$87,109			\$20,550	\$20,550							\$441,200	\$441,200		\$548,859	\$548,859		\$2,868,894
Jan-June 2034	\$1,800,000	3.125%	\$87,109 \$58,984	\$1,887,109 \$58,984			\$20,550 \$20,550	\$20,550 \$20,550							\$441,200 \$441,200	\$441,200 \$441,200	\$1,800,000	\$548,859 \$520,734	\$2,348,859 \$520,734	\$2,897,719	\$2,869,594
July-Dec 2034 Jan-June 2035	\$1,860,000	3.125%	\$58,984	\$1,918,984			\$20,550	\$20,550							\$441,200	\$441,200	\$1,860,000	\$520,734	\$2,380,734	\$2,901,469	\$2,009,594
July-Dec 2035	\$1,000,000	3.22370	\$29,922	\$29,922		1	\$20,550	\$20,550							\$441,200	\$441,200	********	\$491,672	\$491,672	4-11	\$2,872,406
Jan-June 2036	\$1,915,000	3.125%	\$29,922	\$1,944,922			\$20,550	\$20,550							\$441,200	\$441,200	\$1,915,000	\$491,672	\$2,406,672	\$2,898,344	
July-Dec 2036							\$20,550	\$20,550							\$441,200	\$441,200		\$461,750	\$461,750	+2 202 500	\$2,868,422
Jan-June 2037					\$1,370,000	_] 3.000%	\$20,550	\$1,390,550							\$441,200 \$441,200	\$441,200 \$441,200	\$1,370,000	\$461,750 \$441,200	\$1,831,750 \$441,200	\$2,293,500	\$2,272,950
July-Dec 2037 Jan-June 2038													\$1,355,000	5.000%	\$441,200	\$1,796,200	\$1,355,000	\$441,200	\$1,796,200	\$2,237,400	\$2,272,550
July-Dec 2038													\$2,555,500	3.000 %	\$407,325	\$407,325	**,,	\$407,325	\$407,325		\$2,203,525
Jan-June 2039													\$2,300,000	5.000%	\$407,325	\$2,707,325	\$2,300,000	\$407,325	\$2,707,325	\$3,114,650	
July-Dec 2039													14.		\$349,825	\$349,825		\$349,825	\$349,825		\$3,057,150
Jan-June 2040													\$2,425,000	5.000%	\$349,825 \$289,200	\$2,774,825 \$289,200	\$2,425,000	\$349,825 \$289,200	\$2,774,825 \$289,200	\$3,124,650	\$3,064,025
July-Dec 2040 Jan-June 2041													\$2,540,000	4.000%	\$289,200	\$2,829,200	\$2,540,000	\$289,200	\$2,829,200	\$3,118,400	\$3,004,023
July-Dec 2041													\$2,540,000	1100070	\$238,400	\$238,400	4-1-1-1-1	\$238,400	\$238,400	,,	\$3,067,600
Jan-June 2042													\$2,645,000	4.000%	\$238,400	\$2,883,400	\$2,645,000	\$238,400	\$2,883,400	\$3,121,800	
July-Dec 2042														1	\$185,500	\$185,500	+0.750.5	\$185,500	\$185,500	+2 +24 0	\$3,068,900
Jan-June 2043													\$2,750,000	4.250%	\$185,500 \$127,063	\$2,935,500 \$127,063	\$2,750,000	\$185,500 \$127,063	\$2,935,500 \$127,063	\$3,121,000	\$3,062,563
July-Dec 2043 Jan-June 2044													\$2,875,000	4.300%	\$127,063	\$3,002,063	\$2,875,000	\$127,063	\$3,002,063	\$3,129,125	\$5,002,503
July-Dec 2044														1	\$65,250	\$65,250		\$65,250	\$65,250		\$3,067,313
Jan-June 2045													\$3,000,000	4.350%	\$65,250	\$3,065,250	\$3,000,000	\$65,250	\$3,065,250	\$3,130,500	2004 100 200 000000
July-Dec 2045																					\$3,065,250
TOTAL	\$9,700,000		\$3,090,784	\$12,790,784	\$8,830,000	) mark	\$1,599,894	\$10,429,894	\$2,270,000		\$45,268	\$2,315,268	\$20,590,000		\$14,826,228	\$35,416,228	\$41,390,000	\$19,562,174	\$60,952,174	\$60,952,174	\$60,952,174
Callable Maturities	Credit Paying Agent Notes	: Associate	ed Trust nium \$1,051.75		Credit Paying Agent Notes	t: Associate s: Term Bo	nd '29-'30		Paying Agent	: Bid Premi	um \$5,038.25		Credit Paying Agent		nsured / AA- d Trust						
							ium \$2,909.80 Defeased 6/27/2	23			aid off 2026 & 2 d a portion of 2										



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.