



Sun Prairie Area
School District

Futures depend on us...every child, every day.



Sun Prairie Area
School District

Futures depend on us...every child, every day.

2025-2026

Annual Meeting

STATEMENT OF NONDISCRIMINATION

No student may be unlawfully discriminated against in any school programs, activities or in facilities usage because of the student's sex (gender identity, gender expressions, and non-conformity to gender role stereotypes), color, religion, profession, or demonstration of belief or non-belief, race, national origin (including limited English proficiency), ancestry, creed, pregnancy, marital or parental status, homelessness status, sexual orientation, age, or physical, mental, emotional or learning disability. Harassment is a form of discrimination and shall not be tolerated in the District. It is the responsibility of administrators, staff members and all students to ensure that student discrimination or harassment does not occur. (SPASD District Policy JB)

*If a student or parent/guardian would prefer to have this information translated into Spanish, please contact us at 608-834-6620.
Si un estudiante, padre ó guardian prefiere tener esta información traducida en Español, por favor contactenos en el 608-834-6620.*

*If a student or parent/guardian would prefer to have this information translated into Hmong, please contact us at 608-834-6630.
Yog tus me nyuam lub xiv los yog niam thiab txiv/tus neeg muaj cai saib xyuas tus me nyuam xav tau qhov ntawm ntawm no ua lus Hmoob,
thov hais rau peb paub rau ntawm 608-834-6630.*

TITLE IX POLICIES ON SEX DISCRIMINATION

The Sun Prairie Area School District ("District") does not unlawfully discriminate on the basis of sex in any education program or activity that the District operates. Title IX's requirement not to discriminate in any education program or activity extends to cover, but is not limited to, District students, certain admissions processes, and District employment. To access the relevant policy and procedures you can go to the District's website. For inquiries regarding how Title IX and the federal Title IX regulations apply to the District please contact the District's Title IX Coordinator, (the Director of Student Policy & School Operations, 501 S. Bird Street, Sun Prairie, WI 53590, 608-834-6624 or by email at titleixcoordinator@sunprairieschools.org.)



608.834.6500 | 501 S. BIRD STREET | SUNPRAIRIESCHOOLS.ORG

October 6, 2025

Vision

Recognized as a high-performing district of choice that reflects the cultures of our diverse community.

Mission

Inspire and prepare every child, every day, by providing relevant, engaging, and innovative learning experiences in and out of the classroom.

Our Commitment to Equity and Excellence Through Continuous Improvement



Culture of Educational Excellence



Student Experiences Goal

Educational experiences in Sun Prairie will be rigorous and aligned to standards. Exceptional experiences include student goal setting, active student participation in their learning, and multiple opportunities and means to demonstrate their learning.



Student Learning Environment Goal

The educational environment establishes the conditions where every child feels welcome and able to succeed. In order to create the necessary conditions for learning, educators create spaces where the classroom community accepts and supports the development of all students as people, where learning partnerships thrive between students and adults, and where there is an established culture of care.



Culture of Engagement and Inclusion



Community of Exceptional & Diverse Educators & Staff Goal

Strive to proactively recruit, retain, and engage diverse and exceptional talent.



Communications & Community Engagement Goal

Excel in how we collaborate and communicate with all careholders, and build relationships that promote positive outcomes for students.



Culture of Operational Excellence



Finance Goal

Prioritize the investment of our resources to support the educational experiences in and out of the classroom, the student and staff physical environment, and the teams serving our organizational mission.



Facilities Goal

Prioritize the investment of our resources to support educational experiences in and out of the classroom, the physical environment for students and staff, and the teams serving our organizational mission.



Sun Prairie Area School District

Futures depend on us...every child, every day.

2022-2027 STRATEGIC FRAMEWORK

Our Core Values and Commitments



Student-Centered Decision Making

We center students in all decision-making by focusing on the needs of the whole child.



Welcoming Climate

We believe in providing a welcoming, safe, nurturing, and collaborative environment that allows the opportunity for every child to reach their full potential.



Relationships

We embrace positive and strong partnerships with students, staff, parents, caregivers, and the community.



High Expectations

We have high expectations for students and ourselves.



Equity

We embrace our commitment to equity and are committed to providing resources aligned to students' needs so that every child can thrive.



Diversity

We believe our diversity is an asset and our strength.



Respect and Dignity

All students, parents, caregivers, and staff are valued and treated with respect and dignity.

*We will live these shared values and commitments through service, leadership, and integrity.
Every Child, Every Day. This is our commitment to this community.*

AT THE SUN PRAIRIE AREA SCHOOL DISTRICT, WE STAND BY OUR STUDENTS, STAFF, AND FAMILIES.

The Mission of the Sun Prairie Area School District is to inspire and prepare every child, every day, by providing relevant, engaging, and innovative learning experiences in and out of the classroom.

The SPASD celebrates and values our diverse community. We support and are inclusive of all students, staff, families, and community members of all races, ethnicities, faiths, national origins, home language(s), socioeconomic status, immigration status, political viewpoints, abilities, sexual orientations, and gender identities.

In order to realize our Mission, we are committed to changing the foundational inequities that we acknowledge exist in our system, and we unequivocally state as follows:



We stand by our Black and Brown students, staff, and families. We will continue to speak and act swiftly against statements of bigotry, social injustice, discrimination, racism, and hate that may plague members of our community. We are committed to developing and implementing strategies and best practices that dismantle racism, bigotry, and ethnic oppression within all aspects of our schools and School District.



We stand by our immigrant students, staff, and families. All are welcome and safe in our schools regardless of immigration status.



We stand by our students, staff, and families with disabilities. We will continue to staunchly protect the rights of people of all abilities and create educational environments in which all educators collaborate for high educational outcomes for all students.



We stand by our LGBTQIA+ students, staff, and families. We take seriously our responsibility to provide safe, nondiscriminatory, and inclusive environments for people of all orientations and identities, as they reflect our diverse community.



We stand by our students, staff, and families of lower socioeconomic status. We will do all we can to meet the nutritional, physical, and emotional needs of all students regardless of their economic status.

ALL CHILDREN WILL BE SAFE AND LOVED IN OUR SCHOOLS . . . EVERY CHILD, EVERY DAY.

ANNUAL MEETING OF SCHOOL DISTRICT ELECTORS AGENDA
MONDAY, OCTOBER 6, 2025, 6:00 PM
SUN PRAIRIE EAST HIGH SCHOOL PERFORMING ARTS CENTER, 888 GROVE ST.

- 1. Acting School Board President Bryn Horton calls the meeting to order**
 - 1.01 Official notice of budget hearing and annual meeting
 - 1.02 Pledge of Allegiance
 - 1.03 Introduction of School Board members
 - 1.04 Recognition of District officials
 - 1.05 Recognition of people who have helped with the Annual Meeting preparation
 - 1.06 Recognition of former School Board members in attendance at the Annual Meeting
 - 1.07 Strategic Plan Update by Dr. Brad Saron
- 2. School District's attorney reviews procedures under which the meeting will be conducted and qualifications for voting**
- 3. Election of chairperson to conduct the budget hearing and the annual meeting**
- 4. 2025-26 Budget Summary Report by Matt Clark, Director of Business & Finance**
 - 4.01 2025-26 Annual Meeting Presentation
- 5. Public hearing and review of the 2025-26 Budget by Amanda Davis, District Treasurer, and Matt Clark, Director of Business and Finance**
- 6. Treasurer's Report by Amanda Davis**
- 7. New Business**
 - 7.01 Set annual salaries of School Board members for 2025-26
 - 7.02 Reimbursement of School Board members' expenses
 - 7.03 Set date and time for 2026-27 Annual Meeting or authorize School Board to set the date and time
 - 7.04 Other business as permitted at an annual meeting
 - 7.05 Set property tax levy for the 2025-26 school year
- 8. Motion for adjournment**
 - 8.01 Motion to adjourn
- 9. Notes: Quorums and Accommodations**
 - 9.01 It is anticipated that a quorum of the School Board will be present, but that no School Board business will be conducted.
 - 9.02 Please note that upon reasonable notice, effort will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact the District Support Center, 501 S. Bird St., Sun Prairie, WI 53590 (608) 834-6500.

This booklet uses the most current information available at the time of publication. We will give an update about enrollment, property values, and state aid at the Annual Meeting. Thank you for your understanding.

Table of Contents

I. ANNUAL MEETING DOCUMENTATION

Legal Notice	7
Superintendent's Message	8
Minutes from the 2024 Annual Meeting	9
Minutes from October 14, 2024 Meeting of the Electors	11
Sample Motions for 2025-26	13
Powers of the Annual Meeting	14

II. BUDGET DETAIL

Budget Summary Highlights	16
Wis. Stat. § 65.90 Summary Budget	17
Fund Explanations	18
Wis. Stat. § 65.90 Budget Adoption Report for 2025-26	20
Wis. Stat. § 65.90 Budget Publication Report for 2025-26	26
Five-Year Budget Data	28
Revenue Assumptions	29
Equalized Value and Tax Mill Rate	30
Tax Levy and Mill Rate	31
SPASD Equalized Value History	32
2024 SPASD Equalized Value	33
SPASD Equalized Value	34
Mill Rate Dane County Comparison	35
Fund Balance Comparison	36
Student Enrollment	37
Sun Prairie Third Friday Enrollment by Level	37
Student Enrollment Pattern	38
Open Enrollment Trends	38
Economically Disadvantaged Enrollment	39
Special Education Enrollment	40
School Race Ethnicity-District	41
General Operations (Fund 10) Revenue Budget	42
General Operations (Fund 10) Revenue by Source	42
District Staffing	43
District Staffing Categories	44
FTE by Employee Group	44
Teaching Staff vs. Student Demographic Data	45
Staffing Ratio Comparison	45
Summary of Capital Projects Budget	46
History of Capital Projects Budget	46
General Operations (Fund 10) Expenditures	47
General Operations (Fund 10) Expenditures by Object	47
Long-Term Debt	48
Debt Service Payments	49

III. TABLES AND GRAPHSTables

Table 1	SPASD Equalized Value History	32
Table 2	SPASD Equalized Value	34
Table 3	Sun Prairie Third Friday Enrollment by Level	37
Table 4	General Operations (Fund 10) Revenue by Source	42
Table 5	FTE by Employee Group	44
Table 6	Teaching Staff vs. Student Demographic Data	45
Table 7	Summary of Capital Projects Budget	46
Table 8	General Operations (Fund 10) Expenditures by Object	47
Table 9	Long-Term Debt	48

Graphs

Graph 1	Equalized Value	30
Graph 2	Tax Levy	31
Graph 3	Mill Rate History	31
Graph 4	2024 SPASD Equalized Value	33
Graph 5	Mill Rate Dane County Comparison	35
Graph 6	Fund Balance Comparison	36
Graph 7	Student Enrollment Pattern	38
Graph 8	Open Enrollment Trends	38
Graph 9	Economically Disadvantaged Enrollment	39
Graph 10	Special Education Enrollment	40
Graph 11	School Race Ethnicity-District	41
Graph 12	General Operations (Fund 10) Revenue Budget	42
Graph 13	District Staffing Categories	44
Graph 14	Staffing Ratio Comparison	45
Graph 15	History of Capital Projects Budget	46
Graph 16	General Operations (Fund 10) Expenditures	47
Graph 17	Debt Service Payments	49

IV. APPENDICES

Appendix 1	Strategic Based Budget & Staff Planning Calendar	50
Appendix 2	Historical Data	60
Appendix 3	School Facilities	61
Appendix 4	School Board Member Salary Comparison Data	62
Appendix 5	Voting Procedures	63

Legal Notice

To: *The Star* – Publish in the September 26 and October 3, 2025, issues of *The Star*, per WI State Statute 120.08(1)(c).

LEGAL NOTICE

Notice of Annual School District Meeting and Budget Hearing

To: **The Electors of the Sun Prairie Area School District**

ANNUAL MEETING and BUDGET HEARING OF SCHOOL DISTRICT ELECTORS - THE ELECTORS OF THE SUN PRAIRIE AREA SCHOOL DISTRICT ARE HEREBY NOTIFIED that the Annual Meeting and Budget Hearing of said school district for the transaction of any and all business which can be properly considered and acted upon at said meeting will be held at Sun Prairie East High School Performing Arts Center, 888 Grove St, in the City of Sun Prairie, Dane County, Wisconsin, on October 6, 2025, at 6:00 p.m. A detailed budget is available for inspection at the District Support Center's business office located at 501 S. Bird Street, Sun Prairie WI.

Colleen Uhlenkamp
District Clerk

* It is anticipated that a quorum of the School Board will be present but that no School Board business will be conducted.

Superintendent's Message

As we gather to review the past year and look ahead, it's crucial to understand that our budget is far more than just numbers on a page; it is a direct reflection of our shared vision for every child in the Sun Prairie Area School District. The budget development process, and the financial plan it yields, are directly informed by our district's vision to be a recognized leader in education, empowered by our diverse community. We are profoundly grateful for the support of our community, whose commitment makes this plan possible.

This budget represents our collective dedication to living out our values of service, leadership, and integrity, ensuring that we meet the expectations we hold for ourselves and for our students. We are committed to utilizing the funding entrusted to us in resourceful and strategic ways in order to directly impact student learning, support our dedicated staff, and maintain safe, thriving environments. This thoughtful stewardship of resources is how we translate our shared vision into tangible opportunities, ensuring that "Every Child, Every Day" truly comes to life within and beyond our classrooms. We look forward to another year of achievements, made possible by our collaborative vision and mission and prudent financial planning.

Respectfully,

Brad Saron



Dr. Saron with his son at Sun Prairie East's Graduation Dr. Saron answers community members' questions

Minutes from the 2024 Annual Meeting

**SUN PRAIRIE AREA SCHOOL DISTRICT
SUN PRAIRIE, WI 53590**

**BUDGET HEARING AND ANNUAL MEETING OF SCHOOL DISTRICT ELECTORS
MONDAY, OCTOBER 7, 2024
SUN PRAIRIE EAST HIGH SCHOOL PERFORMING ARTS CENTER
888 GROVE STREET
SUN PRAIRIE, WI
6:00 P.M.**

MINUTES

1. School Board President Diana McFarland called the meeting to order at 6:05 p.m.

- 1.01 Official notice of budget hearing and annual meeting
- 1.02 Pledge of Allegiance
- 1.03 Introduction of School Board members
- 1.04 Recognition of District officials
- 1.05 Recognition of people who have helped with the Annual Meeting preparation
- 1.06 Recognition of former School Board members in attendance at the Annual Meeting
- 1.07 Strategic Plan Update by Dr. Brad Saron

2. School District's attorney reviews procedures under which the meeting will be conducted and qualifications for voting

The School District's attorney, Shana Lewis introduced the intent of the meeting, meeting procedures, and voting qualifications.

3. Election of chairperson to conduct the budget hearing and the annual meeting

Elect chairperson

Motion by Steve Schroeder, resident of the Sun Prairie Area School District, to nominate Diana McFarland as Chairperson of the Meeting. Motion carried unanimously on a voice vote.

4. 2024-25 Budget Summary Report by Phil Frei, Director of Business & Finance

4.01 2024-25 Annual Meeting Presentation

Phil Frei, Director of Business & Finance presented the 2024-25 budget summary report.

5. Public hearing and review of the 2024-25 Budget by Lisa Goldsberry, District Clerk/Treasurer, and Phil Frei, Director of Business and Finance

The following individuals spoke on this matter:

Lance Annen, resident of the Sun Prairie Area School District
Elizabeth Merrick, resident of the Sun Prairie Area School District
Jennifer Hanson, resident of the Sun Prairie Area School District
Roger Fetterly, resident of the Sun Prairie Area School District

6. Treasurer's Report by Lisa Goldsberry

Treasurer Lisa Goldsberry submitted the report.

7. New Business

7.01 Set annual salaries of School Board members for 2024-25

Motion by Curt Mould, resident of the Sun Prairie Area School District, seconded by Heather DuBois Bourenane, resident of the Sun Prairie Area School District, to approve the annual salaries of School Board members for 2024-25 as \$6,000 for President and \$5,000 for all other members. This motion carried on a voice vote.

7.02 Reimbursement of School Board members' expenses

Motion by Heather DuBois Bourenane, resident of the Sun Prairie Area School District, seconded by Chandu Vemuri, resident of the Sun Prairie Area School District, to authorize the payment of actual and necessary expenses of school board members when traveling in the performance of their duties. This motion carried on a voice vote.

7.03 Set date and time for 2025-26 Annual Meeting or authorize School Board to set the date and time

Motion by Heather DuBois Bourenane, resident of the Sun Prairie Area School District, seconded by Rhonda Page, resident of the Sun Prairie Area School District, that the 2025-26 Annual Meeting at a date and time to be set by the School Board at a future time. This motion carried on a unanimous voice vote.

7.04 Other business as permitted at an annual meeting

Gela Docks made a motion to have the bussing distance reduced by ½ mile for all schools. (This would mean that elementary bussing is ½ mile, secondary bussing is 1 mile and high school is 1 mile.) The motion was not duly seconded, and therefore no formal action was taken on the motion.

7.05 Set property tax levy for the 2024-25 school year

Motion by Curt Mould, resident of the Sun Prairie Area School District, seconded by Steve Schroeder, resident of the Sun Prairie Area School District, to approve a tax levy in the amount of seventy eight million, nine hundred ninety five thousand, eight hundred fifty seven dollars (\$78,995,857) upon all taxable property in the Sun Prairie Area School District for the purposes of operating and maintaining the district schools, community service programs, and paying for debt for school projects. This motion carried on a voice vote.

8. Motion for adjournment

8.01 Motion to adjourn

Motion by Diana McFarland, resident of the Sun Prairie Area School District, to adjourn at 7:04 p.m. This motion carried on a voice vote.

Minutes from the 2024 Special Electors Meeting

**SUN PRAIRIE AREA SCHOOL DISTRICT
SUN PRAIRIE, WI 53590**

**SPECIAL ELECTORS MEETING
MONDAY, OCTOBER 14, 2024
PROFESSIONAL LEARNING CENTER/MAIN BOARD ROOM
220 KRONCKE DRIVE
SUN PRAIRIE, WI
6:00 P.M.**

MINUTES

1. School Board President Diana McFarland called the meeting to order at 6:05 p.m.

- 1.01 Official notice of Special Electors Meeting
- 1.02 Pledge of Allegiance

2. School District's attorney reviews procedures under which the meeting will be conducted and qualifications for voting

- 2.01 Procedures for voting

The School District's attorney, William Fahey introduced the intent of the meeting, meeting procedures, and voting qualifications.

3. Election of chairperson to conduct the Special Electors Meeting

- 3.01 Elect chairperson

Motion by Steve Schroeder, resident of the Sun Prairie Area School District, to nominate Diana McFarland as Chairperson of the Meeting. Motion carried on a voice vote.

4. Overview presentation regarding property

- 4.01 District presentation

Assistant Superintendent of Operations, Dr Nicholas Reichhoff gave a presentation regarding the property.

The following persons (all residents of the School District) spoke regarding the proposed resolution:

Lisa Goldsberry,
Roger Fetterly
Jeff Christensen
Latoya Holiday

5. Consideration of resolution to authorize the School Board to lease real estate owned by the School District but not needed for school purposes, to wit: approximately 1 acre of vacant land situated South of, and adjacent to, the South parking lot at the Sun Prairie East High School site in the City of Sun Prairie, Dane County, Wisconsin, including access to such parcel and partial lease-back rights; to determine the terms and conditions of such lease, and to subsequently renew any lease and/or re-lease such real estate for one or more consecutive terms.

5.01 Potential action on resolution to authorize the School Board to lease real estate owned by the School District but not needed for school purposes, to wit: approximately 1 acre of vacant land situated South of, and adjacent to, the South parking lot at the Sun Prairie East High School site in the City of Sun Prairie, Dane County, Wisconsin, including access to such parcel and partial lease-back rights; to determine the terms and conditions of such lease, and to subsequently renew any lease and/or re-lease such real estate for one or more consecutive terms.

Motion by Steve Schroeder, second by Phil to authorize the School Board to lease real estate owned by the School District but not needed for school purposes, to wit: approximately 1 acre of vacant land situated South of, and adjacent to, the South parking lot at the Sun Prairie East High School site in the City of Sun Prairie, Dane County, Wisconsin, including access to such parcel and partial lease-back rights; to determine the terms and conditions of such lease, and to subsequently renew any lease and/or re-lease such real estate for one or more consecutive terms. Motion carried on a voice vote.

6. Motion for adjournment

Motion by Diana McFarland to adjourn the meeting at 6:29 p.m. Motion carried on a voice vote.

Sample Motions for 2025-26

School Board Salaries

I move the salaries of the School Board officers and members for the 2025–26 school year be established as follows:

<u>2024–2025 Actual</u>	<u>2025-26 Proposed</u>
School District President \$6,000	\$ _____
Other Members \$5,000	\$ _____

See Appendix 6 for survey of School Board salaries.

2. **Reimbursement of School Board Members’ Expenses**

I move to authorize the payment of actual and necessary expenses of a School Board member when traveling in the performance of duties.

3. **Annual Meeting Date and Time**

I move the date of the 2026-27 Annual Meeting be set by:
A. A date and time determined by the School Board at a future time.
B. Electors can choose a date and time.

4. **Tax Levy**

I move to approve a tax levy in the amount of Ninety three million, forty four thousand, nine hundred and eighty-three dollars (\$93,044,983) upon all taxable property in the Sun Prairie Area School District for the purposes of operating and maintaining the district schools, community service programs, and for paying for debt for school projects.



Orchestra concert at SP East

Powers of the Annual Meeting

Wis. Stat. § 120.08 School district meetings. Every elector of a common or union high school district is eligible to vote at an annual or special meeting of the school district.

(1) ANNUAL MEETING.

(a) Common school districts shall hold an annual meeting on the 4th Monday in July at 8 p.m. and union high school districts shall hold an annual meeting on the 3rd Monday in July at 8 p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15 or after October 31. The first school district meeting in a common or union high school district created under s. [117.08](#), [117.09](#), or [117.27](#) shall be considered an annual meeting.

(b) The place of the annual meeting shall be in a schoolhouse in the school district. If a schoolhouse which will accommodate the electors is not available, the place of the annual meeting shall be the nearest available place designated by the school board.

(c) The school district clerk shall publish a class 2 notice, under ch. [985](#), of the time and place of the annual meeting, the last insertion to be not more than 8 days nor less than one day before the annual meeting. The school district clerk shall give like notice for any adjourned meeting, if the adjournment is for more than 30 days. No annual meeting shall be deemed illegal for want of notice.

(2) SPECIAL MEETING.

(a) Upon petition filed with the school district clerk signed by 3 percent of the electors residing in the school district or 100 electors, whichever is fewer, or upon the motion of the school board in a common or union high school district, a special meeting shall be called by the school district clerk or, in his or her absence, by the school district president or school district treasurer. If the petition includes a subject beyond the power of the special meeting to transact, the school district clerk shall reject such subject and so notify each elector signing the petition.

(b) Notice of a special meeting shall be published as a class 2 notice, under ch. [985](#). The last insertion shall be not more than 8 days nor less than one day before the day of the special meeting. If no hour for the special meeting is fixed in the notice, it shall be held at 8 p.m.

(c) A special meeting has the powers of the annual meeting. No more than 2 special meetings may be held between annual meetings to consider or act upon the same subject, except that in counties having a population of 500,000 or more no more than 4 such meetings may be held. No tax may be voted at a special meeting, unless notice thereof is included in the notice under par. [\(b\)](#). The amount of the tax proposed to be voted shall be set forth in the notice. The special meeting may vote a tax of a lesser amount than stated in the notice, but not a greater amount.

(3) CHALLENGE. If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "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 at this meeting". A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

Wis. Stat. §120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

(1) CHAIRPERSON AND CLERK. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

- (2) ADJOURNMENT.** Adjourn from time to time.
- (3) SALARIES OF SCHOOL BOARD MEMBERS.** Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.
- (4) REIMBURSEMENT OF SCHOOL BOARD MEMBERS.** Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.
- (5) BUILDING SITES.** Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.
- (5m) REAL ESTATE.** Authorize the school board 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.
- (6) TAX FOR SITES, BUILDINGS AND MAINTENANCE.** Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.
- (7) TAX FOR TRANSPORTATION VEHICLES.** Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.
- (8) TAX FOR OPERATION.** Vote a tax for the operation of the schools of the school district.
- (9) TAX FOR DEBTS.** Vote a tax necessary to discharge any debts or liabilities of the school district.
- (10) SCHOOL DEBT SERVICE FUND.** Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. [67.11 \(1\)](#), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.
- (10m) SCHOOL CAPITAL EXPANSION FUND.** Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. [120.08 \(1\) \(c\)](#).
- (11) TAX FOR RECREATION AUTHORITY.** Vote a tax for the purposes specified in s. [66.0123](#).
- (14) LEGAL PROCEEDINGS.** Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.
- (15) TEXTBOOKS.** Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.
- (16) SCHOOL LUNCHES.** Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.
- (19) CONSOLIDATION OF HIGH SCHOOLS.** In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

Budget Summary Highlights

- General Fund Revenue Budget = \$162,615,879
 - Revenue comes from:
 - 52% State Sources
 - 44% Local Sources, mostly taxes
 - 1% Federal Sources
 - 3% Other schools via open enrollment
- General Fund Expense Budget = \$162,615,879
 - Expenses come from:
 - 42% Instruction
 - 35% Support Services
 - 23% Inter-fund Transfers
- Overall district budget for all funds = \$221,335,834
- Mill rate is projected to increase by \$0.13 from \$10.16 to \$10.29, which represents a 1.28% increase
 - A house valued at \$350,000 would incur \$3,602 in school property taxes
- Equalized Property Value of District ~ \$9.0 billion
- Enrollment of District ~ 8,600 students
- Staffing of District ~ 1,300 employees

Wis. Stat. § 65.90 Summary Budget

Wis. Stat. § 65.90 requires public schools to disclose budget information in five areas. The proposed budget is presented in accordance with Wis. Stat. § 65.90 and the Wisconsin Department of Public Instruction's recommended format for budget adoption and contains the five areas listed below:

1. Two-year historical data and proposed year data
2. Existing indebtedness
3. Anticipated revenues
4. Budgeted expenditure appropriations
5. Disclosure of fund balance

Contained in the Wis. Stat. § 65.90 Budget Adoption and Publication documents is the budget data covering three fiscal years: actual 2023-24, unaudited actual 2024-25, and proposed 2025-26 budget. The projections are based on historical budget data, Wisconsin State Law on Public School Financing (Wis. Stat. §121.90), and student enrollment projections.



Horizon student practicing writing

Fund Explanations

GENERAL FUND (FUND 10) REVENUES: The General Fund comprises a set of accounts to show all major operations of the district which do not have to be accounted for in another special-purpose fund. Since this fund includes the major activity of the district, it also includes large sources of revenues including property taxes, fees, monies from other districts, state aids and grants, and most federal aids and grants.

GENERAL FUND (FUND 10) EXPENDITURES: General fund expenditures are presented in two different ways to aid understanding of the expenditure. "Objects" are the kinds of expenditures such as salaries, benefits, contracted services, consumables, equipment and insurances. "Functions" represent the programs relating to the expenditure such as instruction, student services, administration, maintenance, and interfund transfers.

FUND 10 FUND BALANCE: Fund balance is the District's assets minus liabilities. Fund balance includes both cash and non-cash (i.e. accounts receivable, payroll liabilities, accounts payable) components. Some fund balance designations have specific local and or legal requirements. These amounts can only be used how the School Board or a governing authority dictates. Unassigned fund balance is used for cash flow to lessen the District's need for short-term borrowing. Unassigned fund balance is also used to address unexpected and unplanned physical or fiscal events.

SPECIAL PROJECT FUNDS (FUND 21, 23, 29): Monies received as gifts and donations from individuals and organizations used for a specific purpose outside of the districts normal or typical operations. Activity varies based on the above revenues and this budget is the best estimate at this time.

FUND 21, 23, 29 FUND BALANCE: The fund balance tends to vary depending on the timing of the gifts and donations as opposed to when expenditures are incurred. This is closely monitored and communicated to the different donors of these monies.

SPECIAL EDUCATION FUND (FUND 27) REVENUES: The revenues in this fund come from three sources; local, state, and federal. This fund cannot have a fund balance at the end of the year. Hence, the General Fund is required to transfer a reconciled amount of monies to cover the difference between total costs less the revenue received from the other sources. The interfund transfer represents the District's local investment in special education.

FUND 27 EXPENDITURES: Fund 27 is used to account for all special education expenditures. School districts that receive federal special education aid are required to maintain the same or greater local funding from one year to the next on a per-pupil basis. This is called the Maintenance of Effort (MOE). The Wisconsin Department of Public Instruction performs annual compliance reviews to determine whether school districts have met the federal requirements.

FUND 27 FUND BALANCE: Fund balance is not allowed for these monies per State requirements.

DEBT SERVICE FUND (FUND 30): This fund is used to record transactions related to repayment of the general obligation debt issued per Wis. Stats. § 67.12(12), bonds, notes, and refinancing of debt issues.

FUND 30 EXPENDITURES: Expenditures for debt payments for the outstanding bond and note payments. Wisconsin school districts can borrow up to 20 years for referendum approved debt.

FUND 30 FUND BALANCE: Fund balance will occur in Fund 30 because the District levies for debt retirement payments in a calendar year, but expenditures occur on a fiscal year (July to June) basis.

CAPITAL PROJECTS FUND (FUND 41, 46, 48, 49) REVENUES: Consists of interest on investments from the receipts of bond borrowing and the borrowing proceeds.

FUND 49 EXPENDITURES: Currently two referendum projects have expenditures; the 2016 Elementary referendum and the 2019 Secondary referendum.

FUND 49 FUND BALANCE: Projects can have money in fund balance at the end of a fiscal year. Once the project is completed, the School Board determines how to allocate fund balance.

FUND 46 LONG TERM CAPITAL IMPROVEMENT TRUST FUND:

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. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

FOOD SERVICE FUND (FUND 50) REVENUES: Consists of interest, state, and federal aid, breakfast and lunch paid sales, and other contracted service revenue for food programs.

FUND 50 EXPENDITURES: The expenditures represent the cost of salaries, benefits, food, supplies, and other expenditures to operate the food service program.

FUND 50 FUND BALANCE: Food service can have surplus or deficits in any given year. Overall the district's food service must have a positive year end fund balance or a transfer is required from the General Fund to cover the deficit.

COMMUNITY SERVICES FUND (FUND 80) REVENUES: Consists of interest on investments, tax money, and payment from the City of Sun Prairie to support community schools.

FUND 80 EXPENDITURES: Expenditures include the money needed to operate the community school program and some staffing for community events at the High School Performing Arts Center, Bank of Sun Prairie Stadium at Ashley Field, and the swimming pool. All Fund 80 expenditures must be for programs that are community based, outside the scope of regular education, and occur outside the school day.

FUND 80 FUND BALANCE: Community service can have a fund balance, and typically the fund balance has a specific purpose.

Wis. Stat. § 65.90 Budget Adoption Report for 2025-26

BUDGET ADOPTION 2025 - 2026			
GENERAL FUND (FUND 10)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance (Account 930 000)	\$31,668,429.74	\$33,573,638.70	\$33,923,947.89
Ending Fund Balance, Nonspendable (Acct. 935 000)	\$808,890.70	\$808,890.70	\$808,890.70
Ending Fund Balance, Restricted (Acct. 936 000)	\$2,828,729.03	\$3,048,194.68	\$3,048,194.68
Ending Fund Balance, Committed (Acct. 937 000)	\$0.00	\$0.00	\$0.00
Ending Fund Balance, Assigned (Acct. 938 000)	\$6,500,000.00	\$6,500,000.00	\$6,500,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	\$23,436,018.97	\$23,573,591.61	\$23,573,591.61
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	\$33,573,638.70	\$33,923,947.89	\$33,923,947.89
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	\$0.00	\$0.00	\$0.00
Local Sources			
210 Taxes	\$55,648,139.00	\$80,610,616.00	\$82,581,264.00
240 Payments for Services	\$9,782.63	\$25,305.03	\$0.00
260 Non-Capital Sales	\$93,560.72	\$79,486.38	\$32,000.00
270 School Activity Income	\$439,538.47	\$394,304.99	\$182,000.00
280 Interest on Investments	\$1,231,374.35	\$1,219,396.71	\$1,113,600.00
290 Other Revenue, Local Sources	\$816,577.08	\$976,493.70	\$580,000.00
Subtotal Local Sources	\$58,238,972.25	\$83,305,602.81	\$84,488,864.00
Other School Districts Within Wisconsin			
310 Transit of Aids	\$0.00	\$0.00	\$0.00
340 Payments for Services	\$3,163,156.33	\$3,651,364.33	\$3,950,000.00
380 Medical Service Reimbursements	\$0.00	\$0.00	\$0.00
390 Other Inter-district, Within Wisconsin	\$9,250.49	\$60,343.02	\$0.00
Subtotal Other School Districts within Wisconsin	\$3,172,406.82	\$3,711,707.35	\$3,950,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	\$0.00	\$0.00	\$0.00
490 Other Inter-district, Outside Wisconsin	\$0.00	\$0.00	\$0.00
Subtotal Other School Districts Outside Wisconsin	\$0.00	\$0.00	\$0.00
Intermediate Sources			
510 Transit of Aids	\$72,882.72	\$5,022.09	\$0.00
530 Payments for Services from CCDEB	\$0.00	\$0.00	\$0.00
540 Payments for Services from CESA	\$0.00	\$0.00	\$0.00
580 Medical Services Reimbursement	\$0.00	\$0.00	\$0.00
590 Other Intermediate Sources	\$4,000.00	\$2,000.00	\$0.00
Subtotal Intermediate Sources	\$76,882.72	\$7,022.09	\$0.00
State Sources			
610 State Aid -- Categorical	\$954,480.23	\$989,528.02	\$694,000.00
620 State Aid -- General	\$56,565,123.00	\$60,953,875.00	\$62,331,407.00
630 DPI Special Project Grants	\$460,751.98	\$407,114.99	\$82,000.00
640 Payments for Services	\$0.00	\$0.00	\$0.00
650 Achievement Gap Reduction Program (AGR Grant)	\$735,928.91	\$775,512.79	\$740,000.00
660 Other State Revenue Through Local Units	\$0.00	\$0.00	\$0.00
690 Other Revenue	\$7,415,397.79	\$8,170,432.05	\$8,194,499.00

Subtotal State Sources	\$66,131,681.91	\$71,296,462.85	\$72,041,906.00
Federal Sources			
710 Federal Aid - Categorical	\$58,334.88	\$296,782.71	\$19,854.00
720 Impact Aid	\$0.00	\$0.00	\$0.00
730 DPI Special Project Grants	\$3,845,417.41	\$1,042,521.38	\$481,782.00
750 IASA Grants	\$805,299.93	\$1,007,364.60	\$686,473.00
760 JTPA	\$0.00	\$0.00	\$0.00
770 Other Federal Revenue Through Local Units	\$0.00	\$0.00	\$0.00
780 Other Federal Revenue Through State	\$650,532.23	\$659,736.14	\$600,000.00
790 Other Federal Revenue - Direct	\$0.00	\$0.00	\$0.00
Subtotal Federal Sources	\$5,359,584.45	\$3,006,404.83	\$1,788,109.00
Other Financing Sources			
850 Reorganization Settlement	\$0.00	\$0.00	\$0.00
860 Compensation, Fixed Assets	\$50,404.00	\$66,731.87	\$0.00
870 Long-Term Obligations	\$162,814.60	\$0.00	\$0.00
Subtotal Other Financing Sources	\$213,218.60	\$66,731.87	\$0.00
Other Revenues			
960 Adjustments	\$88,102.74	\$258,016.54	\$55,000.00
970 Refund of Disbursement	\$192,821.93	\$258,130.13	\$189,000.00
980 Medical Service Reimbursement	\$0.00	\$0.00	\$0.00
990 Miscellaneous	\$137,878.43	\$88,290.13	\$103,000.00
Subtotal Other Revenues	\$418,803.10	\$604,436.80	\$347,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$133,611,549.85	\$161,998,368.60	\$162,615,879.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	\$22,165,185.14	\$23,252,366.77	\$26,569,646.00
120 000 Regular Curriculum	\$23,627,307.43	\$27,373,286.05	\$30,490,070.00
130 000 Vocational Curriculum	\$2,821,895.51	\$3,360,350.61	\$3,270,697.00
140 000 Physical Curriculum	\$3,135,986.59	\$3,529,860.26	\$3,806,367.00
160 000 Co-Curricular Activities	\$2,154,915.91	\$2,305,331.61	\$2,050,783.00
170 000 Other Special Needs	\$1,464,429.10	\$1,470,281.23	\$1,591,273.00
Subtotal Instruction	\$55,369,719.68	\$61,291,476.53	\$67,778,836.00
Support Sources			
210 000 Pupil Services	\$5,656,491.61	\$6,558,858.27	\$6,753,992.00
220 000 Instructional Staff Services	\$10,913,205.24	\$10,457,859.60	\$10,194,238.00
230 000 General Administration	\$1,355,033.37	\$1,510,295.45	\$1,641,143.00
240 000 School Building Administration	\$7,607,947.85	\$8,088,587.86	\$8,321,921.00
250 000 Business Administration	\$18,352,929.32	\$19,813,984.28	\$20,759,787.00
260 000 Central Services	\$3,433,382.76	\$3,650,911.28	\$3,813,470.00
270 000 Insurance & Judgments	\$1,017,692.87	\$1,094,291.70	\$1,332,647.00
280 000 Debt Services	\$671,611.38	\$676,406.73	\$512,000.00
290 000 Other Support Services	\$2,931,306.65	\$3,035,500.74	\$3,474,362.00
Subtotal Support Sources	\$51,939,601.05	\$54,886,695.91	\$56,803,560.00

Non-Program Transactions			
410 000 Inter-fund Transfers	\$18,754,270.07	\$39,383,850.20	\$31,323,383.00
430 000 Instructional Service Payments	\$5,572,085.19	\$5,969,125.56	\$6,632,100.00
490 000 Other Non-Program Transactions	\$70,664.90	\$116,911.21	\$78,000.00
Subtotal Non-Program Transactions	\$24,397,020.16	\$45,469,886.97	\$38,033,483.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$131,706,340.89	\$161,648,059.41	\$162,615,879.00
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
900 000 Beginning Fund Balance	\$922,097.11	\$921,941.28	\$962,767.47
900 000 Ending Fund Balance	\$921,941.28	\$962,767.47	\$962,767.47
REVENUES & OTHER FINANCING SOURCES	\$850,883.21	\$874,591.22	\$0.00
100 000 Instruction	\$346,479.44	\$396,518.53	\$0.00
200 000 Support Services	\$437,123.05	\$385,951.50	\$0.00
400 000 Non-Program Transactions	\$67,436.55	\$51,295.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$851,039.04	\$833,765.03	\$0.00
SPECIAL EDUCATION FUND (FUND 27)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 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	\$15,216,615.90	\$17,324,651.49	\$16,770,765.00
Local Sources			
240 Payments for Services	\$0.00	\$0.00	\$0.00
260 Non-Capital Sales	\$0.00	\$0.00	\$0.00
270 School Activity Income	\$0.00	\$0.00	\$0.00
290 Other Revenue, Local Sources	\$0.00	\$0.00	\$0.00
Subtotal Local Sources	\$0.00	\$0.00	\$0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	\$0.00	\$0.00	\$0.00
340 Payments for Services	\$42,131.39	\$46,931.79	\$40,000.00
380 Medical Service Reimbursements	\$0.00	\$0.00	\$0.00
390 Other Inter-district, Within Wisconsin	\$0.00	\$0.00	\$0.00
Subtotal Other School Districts within Wisconsin	\$42,131.39	\$46,931.79	\$40,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	\$0.00	\$0.00	\$0.00
490 Other Inter-district, Outside Wisconsin	\$0.00	\$0.00	\$0.00
Subtotal Other School Districts Outside Wisconsin	\$0.00	\$0.00	\$0.00
Intermediate Sources			
510 Transit of Aids	\$0.00	\$0.00	\$0.00
530 Payments for Services from CCDEB	\$0.00	\$0.00	\$0.00
540 Payments for Services from CESA	\$0.00	\$0.00	\$0.00
580 Medical Services Reimbursement	\$0.00	\$0.00	\$0.00
590 Other Intermediate Sources	\$0.00	\$0.00	\$0.00
Subtotal Intermediate Sources	\$0.00	\$0.00	\$0.00

State Sources			
610 State Aid -- Categorical	\$6,443,253.00	\$6,289,417.00	\$8,920,311.00
620 State Aid -- General	\$118,155.00	\$98,213.00	\$100,000.00
630 DPI Special Project Grants	\$0.00	\$0.00	\$0.00
640 Payments for Services	\$0.00	\$0.00	\$0.00
650 Achievement Gap Reduction (AGR grant)	\$0.00	\$0.00	\$0.00
690 Other Revenue	\$0.00	\$0.00	\$0.00
Subtotal State Sources	\$6,561,408.00	\$6,387,630.00	\$9,020,311.00
Federal Sources			
710 Federal Aid - Categorical	\$0.00	\$0.00	\$0.00
730 DPI Special Project Grants	\$1,748,810.13	\$1,664,626.72	\$973,313.00
750 IASA Grants	\$0.00	\$0.00	\$0.00
760 JTPA	\$0.00	\$0.00	\$0.00
770 Other Federal Revenue Through Local Units	\$0.00	\$0.00	\$0.00
780 Other Federal Revenue Through State	\$439,352.23	\$395,925.41	\$450,000.00
790 Other Federal Revenue - Direct	\$0.00	\$0.00	\$0.00
Subtotal Federal Sources	\$2,188,162.36	\$2,060,552.13	\$1,423,313.00
Other Financing Sources			
860 Compensation, Fixed Assets	\$0.00	\$0.00	\$0.00
870 Long-Term Obligations	\$0.00	\$0.00	\$0.00
Subtotal Other Financing Sources	\$0.00	\$0.00	\$0.00
Other Revenues			
960 Adjustments	\$0.00	\$0.00	\$0.00
970 Refund of Disbursement	\$0.00	\$0.00	\$0.00
990 Miscellaneous	\$0.00	\$0.00	\$0.00
Subtotal Other Revenues	\$0.00	\$0.00	\$0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$24,008,317.65	\$25,819,765.41	\$27,254,389.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	\$0.00	\$0.00	\$0.00
120 000 Regular Curriculum	\$0.00	\$0.00	\$0.00
130 000 Vocational Curriculum	\$0.00	\$0.00	\$0.00
140 000 Physical Curriculum	\$0.00	\$0.00	\$0.00
150 000 Special Education Curriculum	\$16,691,666.97	\$17,875,368.28	\$19,341,863.00
160 000 Co-Curricular Activities	\$11,039.30	\$12,155.56	\$12,309.00
170 000 Other Special Needs	\$0.00	\$0.00	\$0.00
Subtotal Instruction	\$16,702,706.27	\$17,887,523.84	\$19,354,172.00
Support Sources			
210 000 Pupil Services	\$3,283,393.30	\$3,751,355.91	\$3,820,420.00
220 000 Instructional Staff Services	\$2,032,881.19	\$1,872,345.19	\$1,987,965.00
230 000 General Administration	\$4,385.50	\$47,454.00	\$40,000.00
240 000 School Building Administration	\$0.00	\$0.00	\$0.00
250 000 Business Administration	\$1,270,542.00	\$1,421,353.24	\$1,460,576.00
260 000 Central Services	\$8,069.77	\$5,754.99	\$3,000.00
270 000 Insurance & Judgments	\$112,848.18	\$127,986.30	\$206,129.00
280 000 Debt Services	\$0.00	\$0.00	\$0.00
290 000 Other Support Services	\$56,726.95	\$40,533.51	\$37,127.00
Subtotal Support Sources	\$6,768,846.89	\$7,266,783.14	\$7,555,217.00

Non-Program Transactions			
410 000 Inter-fund Transfers	\$0.00	\$0.00	\$0.00
430 000 Instructional Service Payments	\$523,800.69	\$651,082.96	\$345,000.00
490 000 Other Non-Program Transactions	\$12,963.80	\$14,375.47	\$0.00
Subtotal Non-Program Transactions	\$536,764.49	\$665,458.43	\$345,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$24,008,317.65	\$25,819,765.41	\$27,254,389.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
900 000 Beginning Fund Balance	\$14,967,506.38	\$15,412,007.09	\$13,767,541.92
900 000 ENDING FUND BALANCES	\$15,412,007.09	\$13,767,541.92	\$13,767,541.92
TOTAL REVENUES & OTHER FINANCING SOURCES	\$23,859,065.72	\$27,405,942.23	\$21,943,208.00
281 000 Long-Term Capital Debt	\$23,414,565.01	\$29,050,407.40	\$21,943,208.00
282 000 Refinancing	\$0.00	\$0.00	\$0.00
283 000 Operational Debt	\$0.00	\$0.00	\$0.00
285 000 Post Employment Benefit Debt	\$0.00	\$0.00	\$0.00
289 000 Other Long-Term General Obligation Debt	\$0.00	\$0.00	\$0.00
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$23,414,565.01	\$29,050,407.40	\$21,943,208.00
842 000 INDEBTEDNESS, END OF YEAR	\$300,455,000.00	\$351,956,295.00	\$330,013,087.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
900 000 Beginning Fund Balance	\$18,796,060.74	\$14,551,250.28	\$9,857,247.88
900 000 Ending Fund Balance	\$14,551,250.28	\$9,857,247.88	\$8,862,247.88
TOTAL REVENUES & OTHER FINANCING SOURCES	\$1,230,860.96	\$732,273.57	\$2,200,000.00
100 000 Instructional Services	\$729,589.51	\$1,067,566.64	\$0.00
200 000 Support Services	\$4,740,298.13	\$4,358,709.33	\$3,195,000.00
300 000 Community Services	\$0.00	\$0.00	\$0.00
400 000 Non-Program Transactions	\$5,783.78	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$5,475,671.42	\$5,426,275.97	\$3,195,000.00
FOOD SERVICE FUND (FUND 50)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
900 000 Beginning Fund Balance	\$2,709,814.58	\$2,097,527.76	\$1,871,385.31
900 000 ENDING FUND BALANCE	\$2,097,527.76	\$1,871,385.31	\$1,842,855.31
TOTAL REVENUES & OTHER FINANCING SOURCES	\$4,555,888.43	\$4,820,245.32	\$5,004,675.00
200 000 Support Services	\$5,118,314.05	\$4,999,003.46	\$5,033,205.00
400 000 Non-Program Transactions	\$49,861.20	\$47,384.31	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$5,168,175.25	\$5,046,387.77	\$5,033,205.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
900 000 Beginning Fund Balance	\$637,444.30	\$651,069.21	\$576,702.17
900 000 ENDING FUND BALANCE	\$651,069.21	\$576,702.17	\$490,167.17
TOTAL REVENUES & OTHER FINANCING SOURCES	\$1,087,500.00	\$1,133,588.60	\$1,180,000.00
200 000 Support Services	\$389,418.86	\$433,577.14	\$427,355.00
300 000 Community Services	\$684,456.23	\$774,378.50	\$839,180.00
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$1,073,875.09	\$1,207,955.64	\$1,266,535.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
900 000 Beginning Fund Balance	\$0.00	\$0.00	\$0.00
900 000 ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$78,225.22	\$63,316.90	\$27,618.00
100 000 Instruction	\$22,520.98	\$14,221.92	\$12,618.00
200 000 Support Services	\$55,704.24	\$49,094.98	\$15,000.00
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$78,225.22	\$63,316.90	\$27,618.00

* 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.

Wis. Stat. § 65.90 Budget Publication Report for 2025-26

GENERAL FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$31,668,429.74	\$33,573,638.70	\$33,923,947.89
Ending Fund Balance	\$33,573,638.70	\$33,923,947.89	\$33,923,947.89
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	\$0.00	\$0.00	\$0.00
Local Sources (Source 200)	\$58,238,972.25	\$83,305,602.81	\$84,488,864.00
Inter-district Payments (Source 300 + 400)	\$3,172,406.82	\$3,711,707.35	\$3,950,000.00
Intermediate Sources (Source 500)	\$76,882.72	\$7,022.09	\$0.00
State Sources (Source 600)	\$66,131,681.91	\$71,296,462.85	\$72,041,906.00
Federal Sources (Source 700)	\$5,359,584.45	\$3,006,404.83	\$1,788,109.00
All Other Sources (Source 800 + 900)	\$632,021.70	\$671,168.67	\$347,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$133,611,549.85	\$161,998,368.60	\$162,615,879.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	\$55,369,719.68	\$61,291,476.53	\$67,778,836.00
Support Services (Function 200 000)	\$51,939,601.05	\$54,886,695.91	\$56,803,560.00
Non-Program Transactions (Function 400 000)	\$24,397,020.16	\$45,469,886.97	\$38,033,483.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$131,706,340.89	\$161,648,059.41	\$162,615,879.00
SPECIAL PROJECTS FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$922,097.11	\$921,941.28	\$962,767.47
Ending Fund Balance	\$921,941.28	\$962,767.47	\$962,767.47
REVENUES & OTHER FINANCING SOURCES	\$24,859,200.86	\$26,694,356.63	\$27,254,389.00
EXPENDITURES & OTHER FINANCING USES	\$24,859,356.69	\$26,653,530.44	\$27,254,389.00
DEBT SERVICE FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$14,967,506.38	\$15,412,007.09	\$13,767,541.92
Ending Fund Balance	\$15,412,007.09	\$13,767,541.92	\$13,767,541.92
REVENUES & OTHER FINANCING SOURCES	\$23,859,065.72	\$27,405,942.23	\$21,943,208.00
EXPENDITURES & OTHER FINANCING USES	\$23,414,565.01	\$29,050,407.40	\$21,943,208.00
CAPITAL PROJECTS FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$18,796,060.74	\$14,551,250.28	\$9,857,247.88
Ending Fund Balance	\$14,551,250.28	\$9,857,247.88	\$8,862,247.88
REVENUES & OTHER FINANCING SOURCES	\$1,230,860.96	\$732,273.57	\$2,200,000.00
EXPENDITURES & OTHER FINANCING USES	\$5,475,671.42	\$5,426,275.97	\$3,195,000.00
FOOD SERVICE FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$2,709,814.58	\$2,097,527.76	\$1,871,385.31
Ending Fund Balance	\$2,097,527.76	\$1,871,385.31	\$1,842,855.31
REVENUES & OTHER FINANCING SOURCES	\$4,555,888.43	\$4,820,245.32	\$5,004,675.00
EXPENDITURES & OTHER FINANCING USES	\$5,168,175.25	\$5,046,387.77	\$5,033,205.00

COMMUNITY SERVICE FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$637,444.30	\$651,069.21	\$576,702.17
Ending Fund Balance	\$651,069.21	\$576,702.17	\$490,167.17
REVENUES & OTHER FINANCING SOURCES	\$1,087,500.00	\$1,133,588.60	\$1,180,000.00
EXPENDITURES & OTHER FINANCING USES	\$1,073,875.09	\$1,207,955.64	\$1,266,535.00
PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
Beginning Fund Balance	\$0.00	\$0.00	\$0.00
Ending Fund Balance	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$78,225.22	\$63,316.90	\$27,618.00
EXPENDITURES & OTHER FINANCING USES	\$78,225.22	\$63,316.90	\$27,618.00
ALL FUNDS	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	\$191,776,209.57	\$229,095,933.53	\$221,335,834.00
Interfund Transfers (Source 100) - ALL FUNDS	\$18,754,270.07	\$39,383,850.20	\$31,323,383.00
Refinancing Expenditures (FUND 30)	\$0.00	\$0.00	\$0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	\$173,021,939.50	\$189,712,083.33	\$190,012,451.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		9.65%	0.16%

PROPOSED PROPERTY TAX LEVY			
Levy Summary	Audited 2023 - 2024	Unaudited 2024 - 2025	Budget 2025 - 2026
General Fund	\$55,631,907	\$80,586,850	\$82,561,264
Referendum Debt Service Fund	\$20,291,746	\$4,981,919	\$9,413,719
Non-Referendum Debt Service Fund	\$0	\$0	\$0
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$950,000	\$1,000,000	\$1,050,000
Prior Year Levy Chargeback	\$16,232	\$23,766	\$20,000
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$76,889,885	\$86,592,535	\$93,044,983
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		12.62%	7.45%

The below listed new or discontinued programs have a financial impact on the proposed 2025 - 2026 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
DLI Transportation	\$100,000.00
Expanded Dual Credit - STEM Academy	\$400,000.00
High School Shuttles	\$12,800.00
HS FTE - Support Capstone Courses	\$160,000.00
Staff Compensation and Benefits	\$1,000,000.00

Five-Year Budget Data

Fund 10 Revenue Budget	Dollars	% Change
2020-21	\$116,365,520	2.4%
2021-22	\$119,544,054	2.7%
2022-23	\$130,648,625	9.3%
2023-24	\$132,730,576	1.6%
2024-25	\$161,339,727	21.6%
2025-26 Proposed	\$162,615,879	0.8%
PRIOR 3 YEAR AVE. INC/DEC		4.5%
PRIOR 5 YEAR AVE. INC/DEC		3.2%

Equalized Property Value	Dollars	% Change
2020-21	\$5,628,547,989	6.0%
2021-22	\$5,996,945,308	6.5%
2022-23	\$6,876,781,007	14.7%
2023-24	\$7,797,955,994	13.4%
2024-25	\$8,526,294,720	9.3%
2025-26 Proposed	\$9,037,872,403	6.0%
PRIOR 3 YEAR AVE. INC/DEC		11.5%
PRIOR 5 YEAR AVE. INC/DEC		8.1%

Local Property Tax Levy	Dollars	% Change
2020-21	\$71,753,551	3.4%
2021-22	\$69,639,228	-2.9%
2022-23	\$72,323,485	3.9%
2023-24	\$76,889,885	6.3%
2024-25	\$86,592,535	12.6%
2025-26 Proposed	\$93,044,983	7.5%
PRIOR 3 YEAR AVE. INC/DEC		2.4%
PRIOR 5 YEAR AVE. INC/DEC		2.1%

Tax Mill Rate	Dollars	% Change
2020-21	\$12.75	-2.4%
2021-22	\$11.61	-8.9%
2022-23	\$10.52	-9.4%
2023-24	\$9.86	-6.3%
2024-25	\$10.16	3.0%
2025-26 Proposed	\$10.29	1.3%
PRIOR 3 YEAR AVE. INC/DEC		-4.2%
PRIOR 5 YEAR AVE. INC/DEC		-4.8%

General Equalized Aid	Dollars	% Change	Enrollment	PK-12 Students	% Change
2020-21	\$49,587,015	4.2%	2020-21	8377	-1.2%
2021-22	\$53,389,944	7.7%	2021-22	8356	-0.3%
2022-23	\$54,717,509	2.5%	2022-23	8342	-0.2%
2023-24	\$56,565,123	3.4%	2023-24	8408	0.8%
2024-25	\$60,953,875	7.8%	2024-25	8595	2.2%
2025-26 Proposed	\$62,331,407	2.3%	2025-26 Proposed	8587	-0.1%

PRIOR 3 YEAR AVE. INC/DEC	4.5%	PRIOR 3 YEAR AVE. INC/DEC	0.9%
PRIOR 5 YEAR AVE. INC/DEC	5.1%	PRIOR 5 YEAR AVE. INC/DEC	0.3%

Revenue Assumptions

This section reviews the planning assumptions supporting the revenue budget for the 2025-26 school year. The revenue budget summarizes sources of money for the upcoming school year. Past state legislative sessions have brought significant changes to the funding of public schools, which are evident in the district's budget.

The 1993, Wisconsin Act 16 instituted revenue limits for local public schools. The revenue limit determines the amount of revenue a school district can generate based on the number of students served, the amount of state support received through a per pupil revenue increase, and the districts prior year base.

The student attendance on the 3rd Friday in September is used by the State of Wisconsin to determine our membership count. Consequently, once enrollment is taken and subsequently verified, the final budget is solidified four months after the beginning of the July 1 fiscal year.

KEY ASSUMPTIONS

The budget is calculated with the revenue limit as of July 30, 2025.

The budget is calculated based on a 2.3% increase in state equalized aid. This amount can only be used to offset property taxes.

Under current revenue cap calculations, the district recommends a tax that is at the state revenue cap.

The property tax base (equalized valuation) is estimated to increase by 6%.

The tax mill rate is projected at \$10.29 per \$1,000 of equalized property value, an increase of 1.3%.

Based on current enrollment trends, the budget was based on a decrease of 8 students.

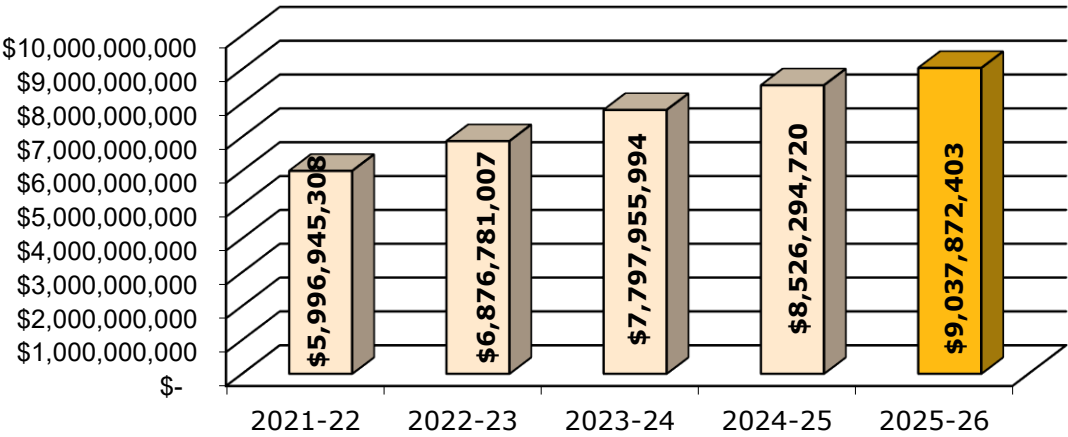
Equalized Value and Tax Mill Rate

Each year municipalities (cities, towns, and villages) report assessed valuation data on properties located within their boundaries to the State of Wisconsin Department of Revenue (DOR). The DOR collects this data and submits an equalized valuation report for property tax purposes to taxing jurisdictions (schools, cities, towns, and villages). Then, in the case of public schools, the school district determines the property tax and sets the tax levy based on a municipality's total equalized valuation. Each municipality then apportions out their share of the levy based upon assessed valuation for each property owner. This difference in equalized versus assessed valuation levy distribution plus the application of tax levy credits is why individual property tax statements do not match the district's equalized numbers communicated. Equalized value treats each of the district's 10 municipalities as though they had a property re-evaluation each year.

Key Terms

- **Property Valuation:** The dollar value placed on land and buildings for purposes of administering property taxes.
- **Assessed Valuation:** The property valuation determined by the municipal (city, town, village or county) assessor as of January 1st in any given year.
- **Assessment Ratio:** The ratio of assessed to equalized valuation.
- **Equalized Valuation:** The assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue to cause each type of property to have comparable value regardless of local assessment practices.
- **Tax Mill Rate:** A rate expressed in mills of tax per dollar of property value (e.g., \$30.00 per \$1,000 value).
- **School Tax Mill Rate:** Property Tax Levy X 1000 =School Tax Mill Rate

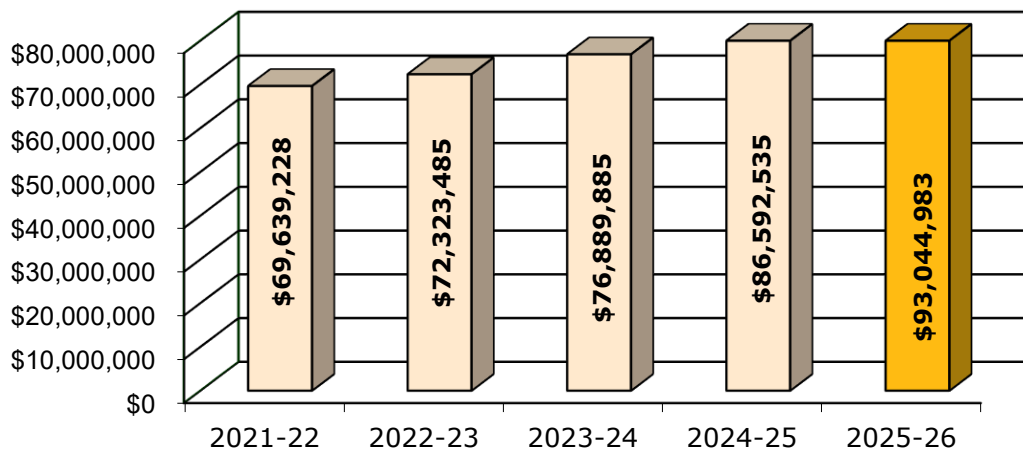
Equalized Value GRAPH 1



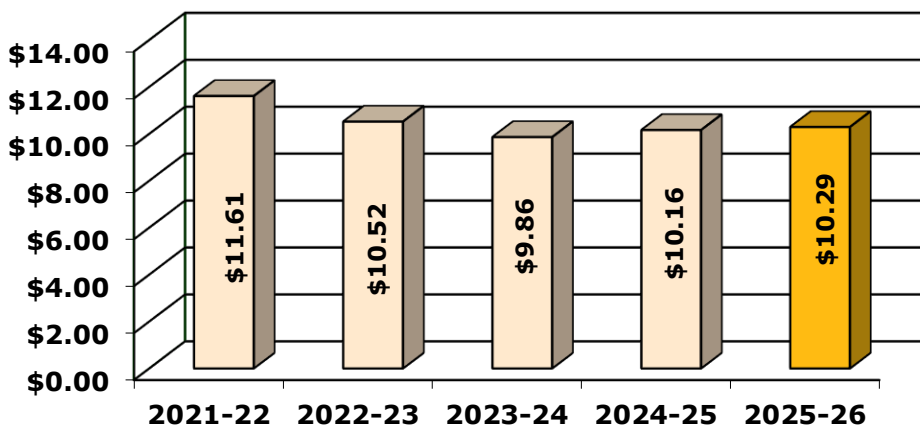
Tax Levy and Mill Rate

The **local property tax levy** is the amount of tax money generated to fund the general budget, debt service, and community service funds. The general fund levy is determined by the state revenue cap formula. The debt service levy is outside of the state revenue cap. The debt service fund accounts for revenue and expenditures needed to pay off building project bonds. The community service fund levy consists of funding for community schools and staffing for community programs. The **levy** divided by the district's equalized value times 1000 equals the **tax mill rate**.

Tax Levy GRAPH 2



Mill Rate History GRAPH 3

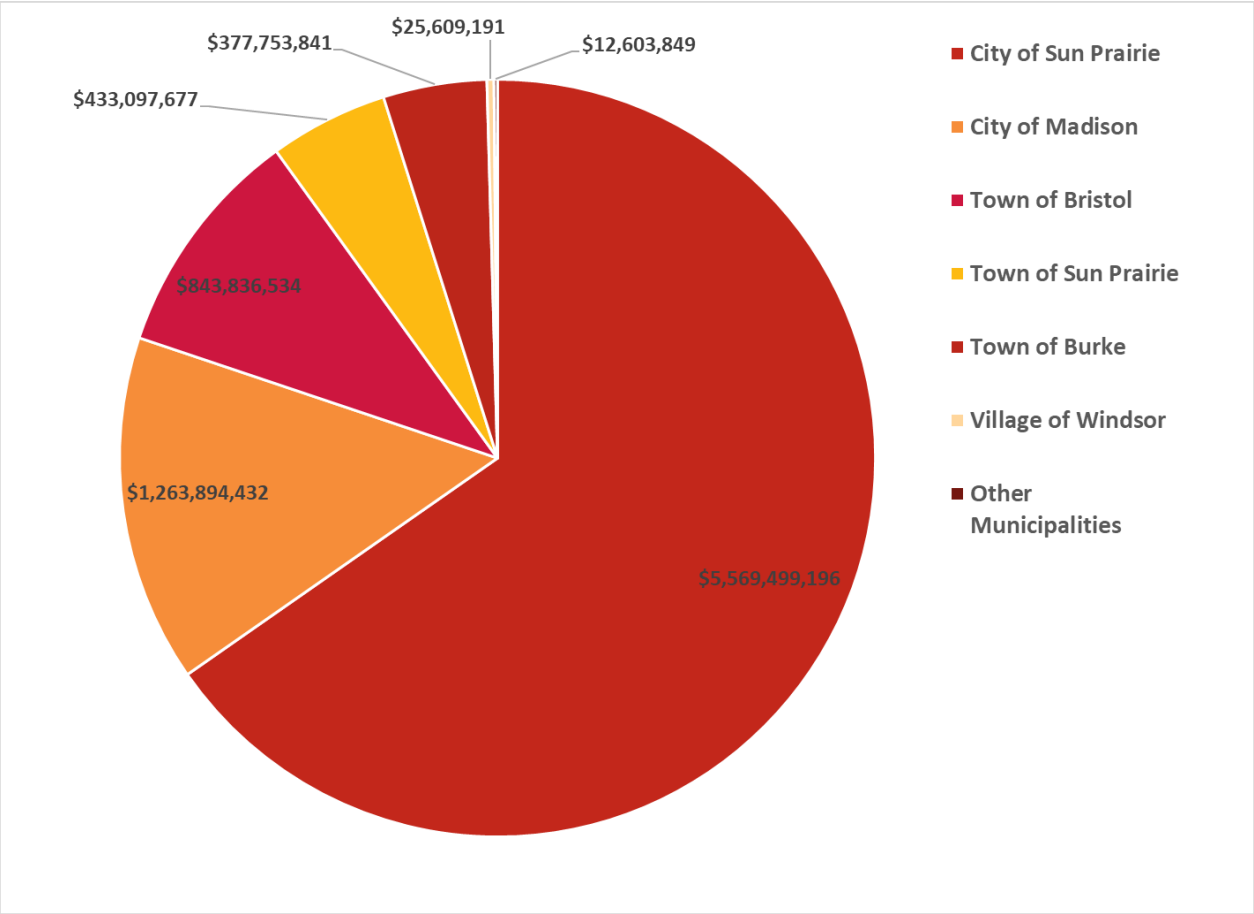
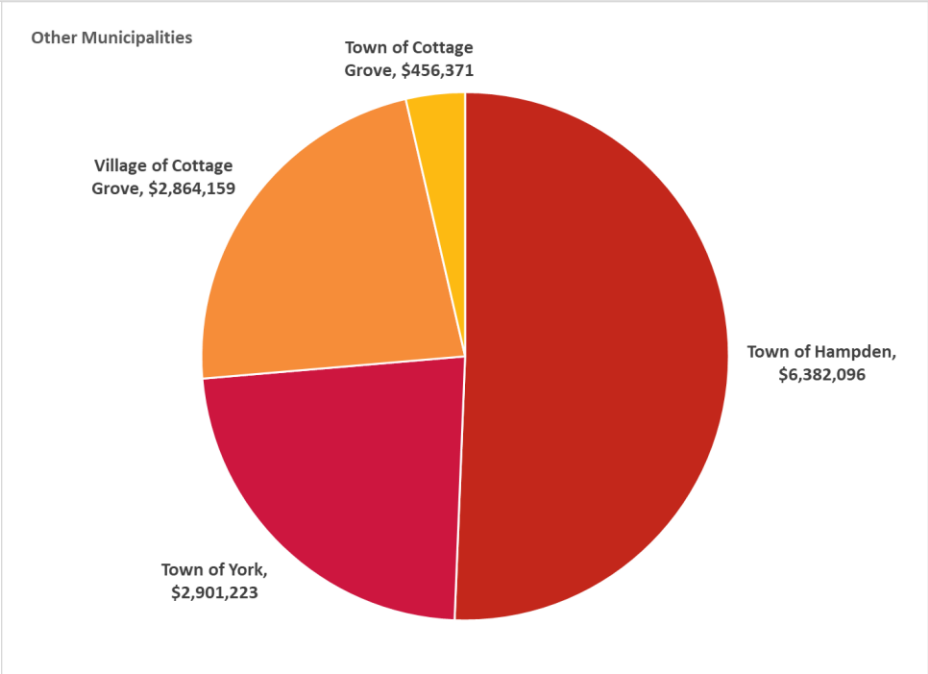


SPASD Equalized Value History

TABLE 1

Municipalities	2024	2023	2022	2021	2020
City of Sun Prairie	\$5,569,499,196	\$5,078,614,971	\$4,460,312,815	\$3,892,271,187	\$3,606,757,815
City of Madison	\$1,263,894,432	\$1,165,628,318	\$1,052,919,662	\$909,347,529	\$886,142,365
Town of Bristol	\$843,836,534	\$777,030,572	\$682,199,221	\$599,861,742	\$578,548,475
Town of Sun Prairie	\$433,097,677	\$382,920,060	\$338,176,998	\$297,635,838	\$288,168,973
Town of Burke	\$377,753,841	\$359,545,918	\$310,939,982	\$270,198,822	\$242,342,958
Village of Windsor	\$25,609,191	\$22,787,427	\$22,010,641	\$19,018,287	\$18,227,140
Town of Hampden	\$6,382,096	\$5,806,298	\$5,054,740	\$5,096,238	\$4,946,770
Town of York	\$2,901,223	\$2,412,207	\$2,134,409	\$1,826,258	\$1,728,367
Village of Cottage Grove	\$2,864,159	\$2,809,579	\$2,674,885	\$1,318,580	\$1,333,850
Town of Cottage Grove	\$456,371	\$400,644	\$357,654	\$370,827	\$351,276
TOTALS	\$8,526,294,720	\$7,797,955,994	\$6,876,781,007	\$5,996,945,308	\$5,628,547,989
% Change	9.3%	13.4%	14.7%	6.5%	6.0%
% Change from Prior Year	2024	2023	2022	2021	2020
City of Sun Prairie	9.7%	13.9%	14.6%	7.9%	6.1%
City of Madison	8.4%	10.7%	15.8%	2.6%	6.0%
Town of Bristol	8.6%	13.9%	13.7%	3.7%	7.3%
Town of Sun Prairie	13.1%	13.2%	13.6%	3.3%	6.0%
Town of Burke	5.1%	15.6%	15.1%	11.5%	2.9%
Village of Windsor	12.4%	3.5%	15.7%	4.3%	2.8%
Town of Hampden	9.9%	14.9%	-0.8%	3.0%	11.7%
Town of York	20.3%	13.0%	16.9%	5.7%	0.0%
Village of Cottage Grove	1.9%	5.0%	102.9%	-1.1%	-55.9%
Town of Cottage Grove	13.9%	12.0%	-3.6%	5.6%	7.2%
% of Total Levy	2024	2023	2022	2021	2020
City of Sun Prairie	65.32%	65.13%	64.9%	64.9%	64.1%
City of Madison	14.82%	14.95%	15.3%	15.2%	15.7%
Town of Bristol	9.90%	9.96%	9.9%	10.0%	10.3%
Town of Sun Prairie	5.08%	4.91%	4.9%	5.0%	5.1%
Town of Burke	4.43%	4.61%	4.5%	4.5%	4.3%
Village of Windsor	0.30%	0.29%	0.3%	0.3%	0.3%
Town of Hampden	0.07%	0.07%	0.07%	0.08%	0.09%
Town of York	0.03%	0.03%	0.03%	0.03%	0.03%
Village of Cottage Grove	0.03%	0.04%	0.04%	0.02%	0.02%
Town of Cottage Grove	0.01%	0.01%	0.01%	0.01%	0.01%

2024 SPASD Equalized Value
GRAPH 4



SPASD Equalized Value TABLE 2

Municipalities	2024	% of Total Levy	2023	% of Change
City of Sun Prairie	\$5,569,499,196	65.32%	\$5,078,614,971	9.7%
City of Madison	\$1,263,894,432	14.82%	\$1,165,628,318	8.4%
Town of Bristol	\$843,836,534	9.90%	\$777,030,572	8.6%
Town of Sun Prairie	\$433,097,677	5.08%	\$382,920,060	13.1%
Town of Burke	\$377,753,841	4.43%	\$359,545,918	5.1%
Village of Windsor	\$25,609,191	0.30%	\$22,787,427	12.4%
Town of Hampden	\$6,382,096	0.07%	\$5,806,298	9.9%
Town of York	\$2,901,223	0.03%	\$2,412,207	20.3%
Village of Cottage Grove	\$2,864,159	0.03%	\$2,809,579	1.9%
Town of Cottage Grove	\$456,371	0.01%	\$400,644	13.9%
TOTALS	\$8,526,294,720		\$7,797,955,994	
% Change from Prior Yr	9.3%		13.4%	



Central Heights students enjoying recess

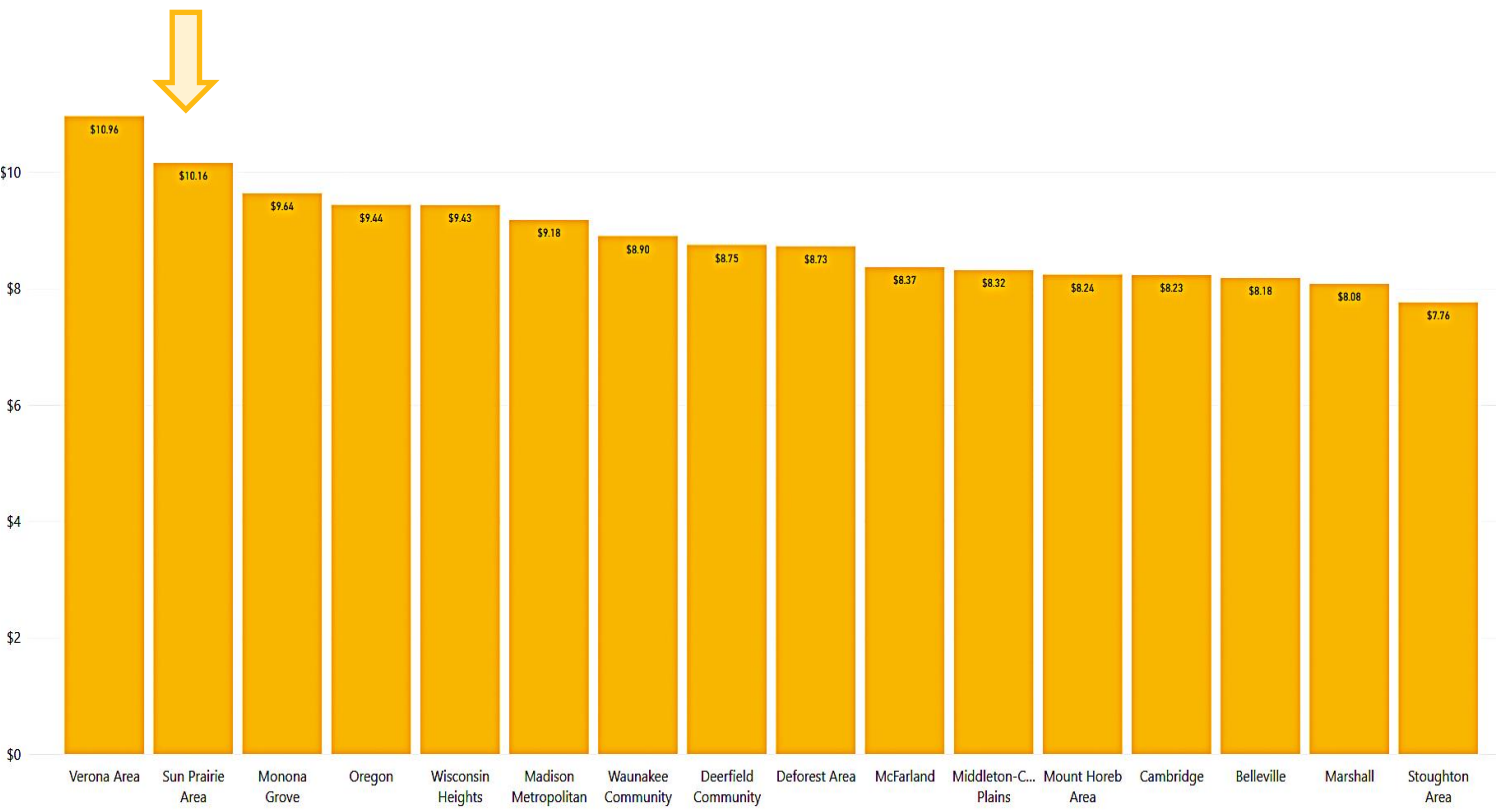


C. H. Bird students taking notes

Mill Rate Dane County Comparison

GRAPH 5

This chart shows the mill rate for Dane County school districts.



Fund Balance Comparison

GRAPH 6

This chart shows the General Fund balance of districts with similar enrollment to SPASD. A larger fund balance helps with bond ratings, lessens the need for short-term borrowing, and pays for unplanned emergency expenses.



Student Enrollment

One of the most important pieces of data for a school district budget is student enrollment. The district contracts with the University of Wisconsin's Applied Population Lab (APL) for 10-year enrollment projections, which are based (in part) on birth rates.



Meadow View students during lunch



Empty Bowls Dinner at SP West

Table 1 illustrates the last ten years' enrollment and the projection for the next five years.

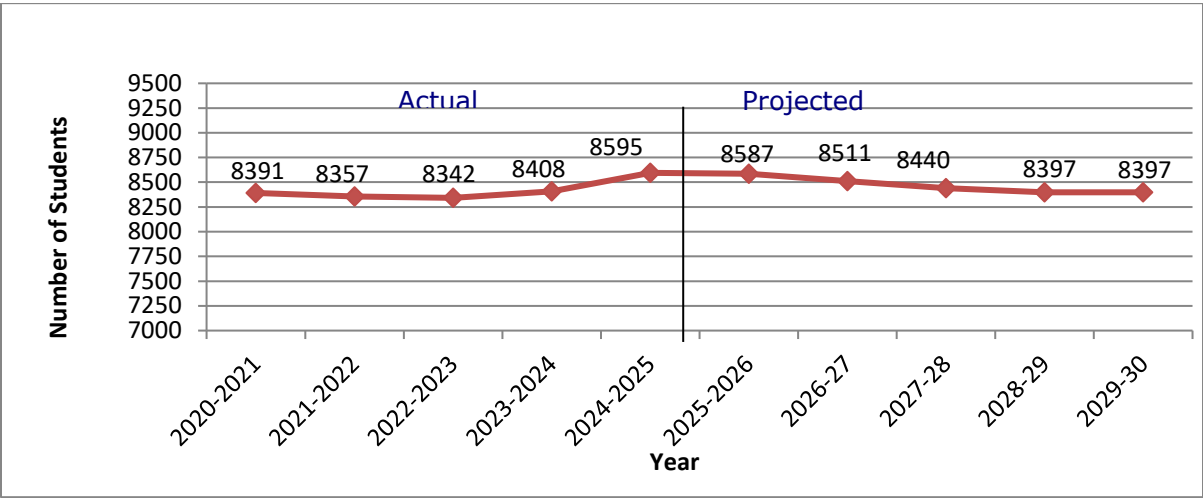
Sun Prairie Third Friday Enrollment by Level

TABLE 3

Year	PK	4K	Elem	Middle*	High*	Total
2015-16 (Actual)	41	507	3584	1657	2338	8127
2016-17 (Actual)	43	516	3579	1722	2370	8230
2017-18 (Actual)	48	567	3633	1793	2376	8417
2018-19 (Actual)	49	574	3622	1863	2425	8533
2019-20 (Actual)	37	523	3608	1863	2457	8488
2020-21 (Actual)	45	485	3475	1869	2517	8391
2021-22 (Actual)	37	484	3489	1803	2544	8357
2022-23 (Actual)	39	443	3462	1739	2659	8342
2023-24 (Actual)	35	457	3449	1733	2734	8408
2024-25 (Actual)	41	435	3482	1852	2785	8595
2025-26 (Projected)	42	469	3413	1924	2739	8587
2026-27 (Projected)	39	461	3440	1901	2670	8511
2027-28 (Projected)	39	436	3451	1830	2684	8440
2028-29 (Projected)	40	442	3447	1742	2726	8397
2029-30 (Projected)	40	450	3463	1708	2726	8397

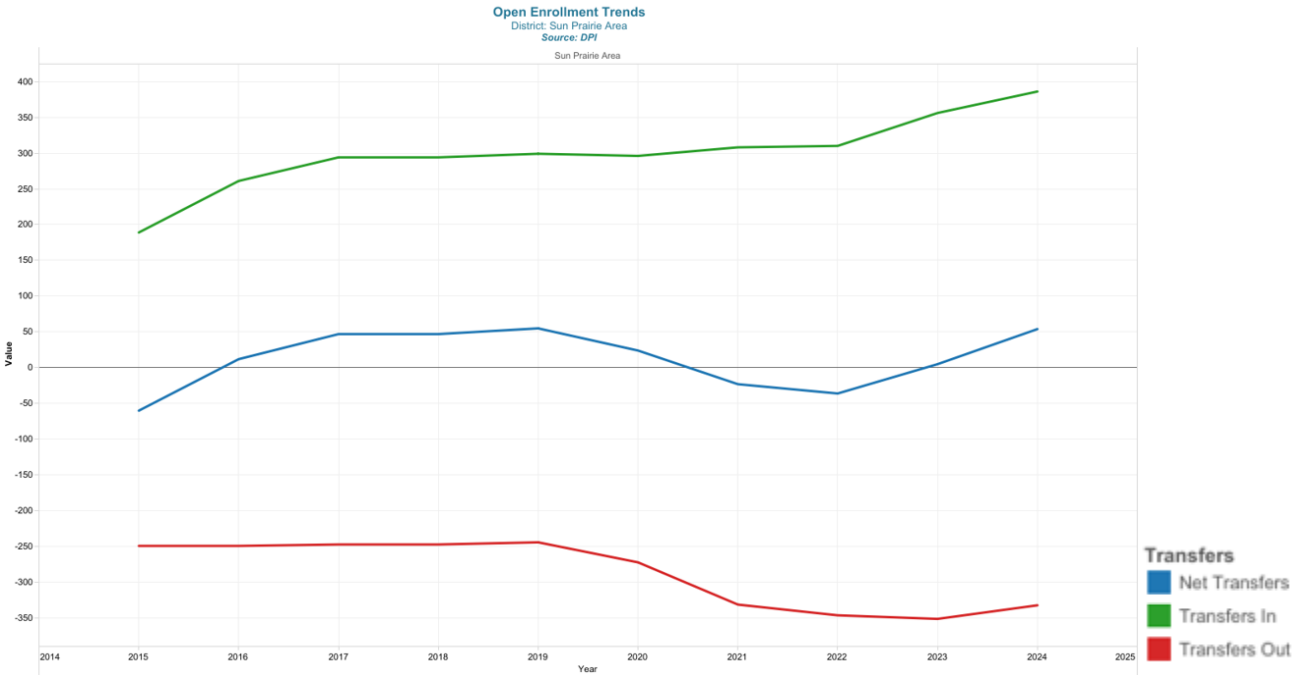
*Reflects grade configurations as of fall 2022 since the data includes projections. High School includes Prairie Phoenix Academy students.

Student Enrollment Pattern
GRAPH 7



Open Enrollment Trends
GRAPH 8

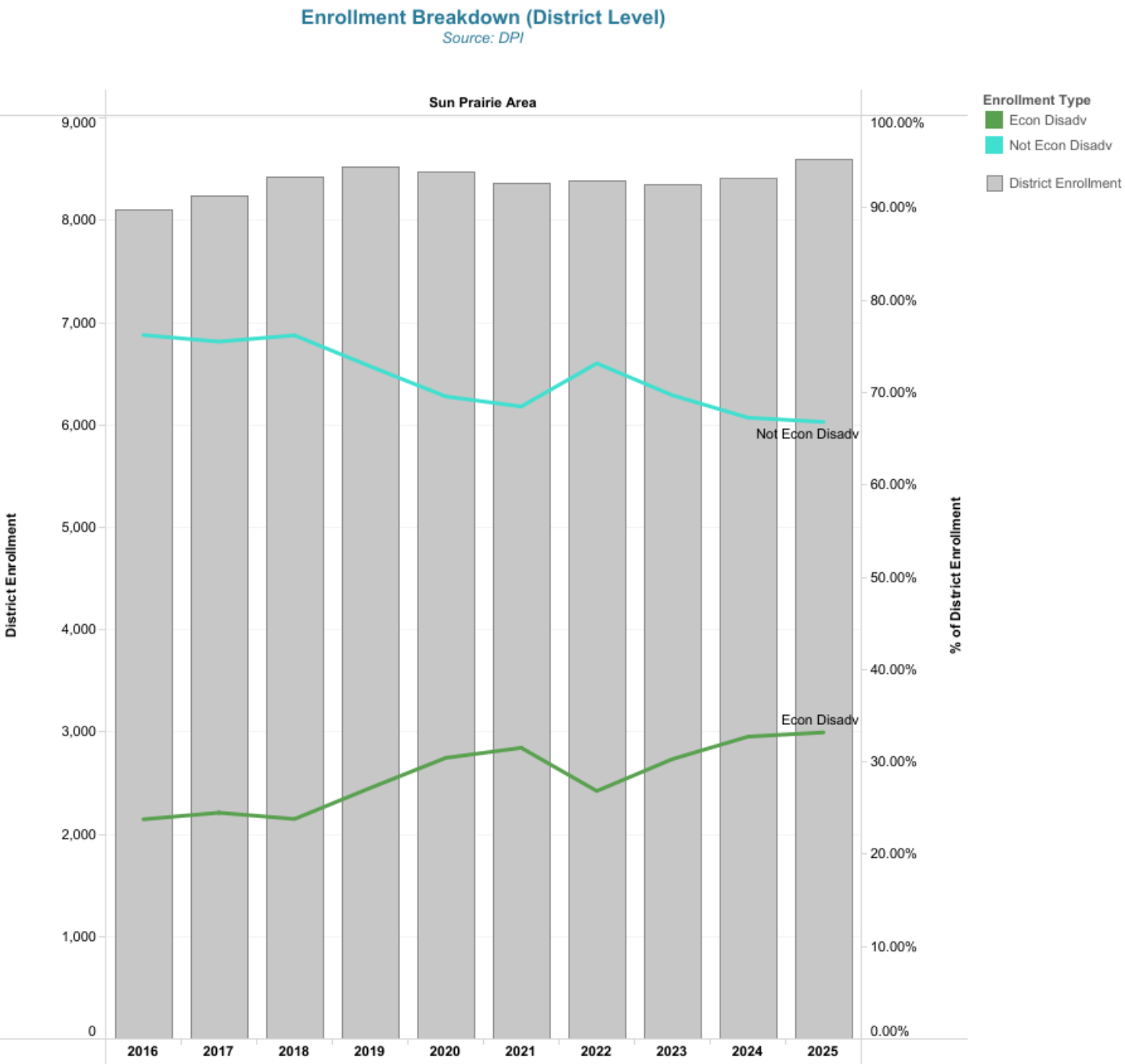
Open enrollment allows parents to apply for their children to attend public school in a school district other than the one in which they reside. This chart illustrates the trend for the number of open enrollment students attending and leaving SPASD. The “net” trend line is a combination of the transfer in and transfer out.



Economically Disadvantaged Enrollment

GRAPH 9

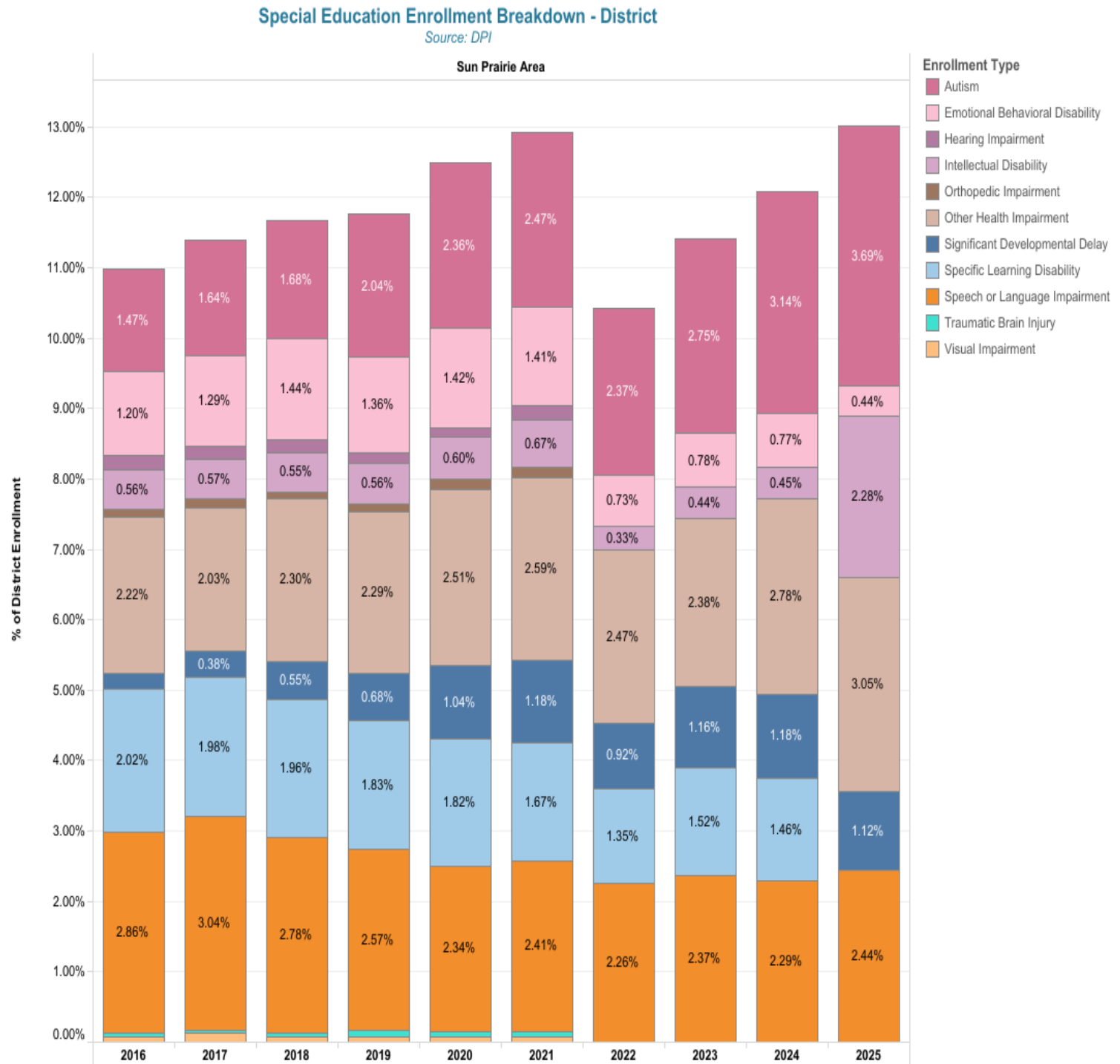
This chart illustrates a 10-year enrollment of the district and the corresponding percentage trend line of students who qualified for free or reduced lunches based on USDA guidelines.



Special Education Enrollment

GRAPH 10

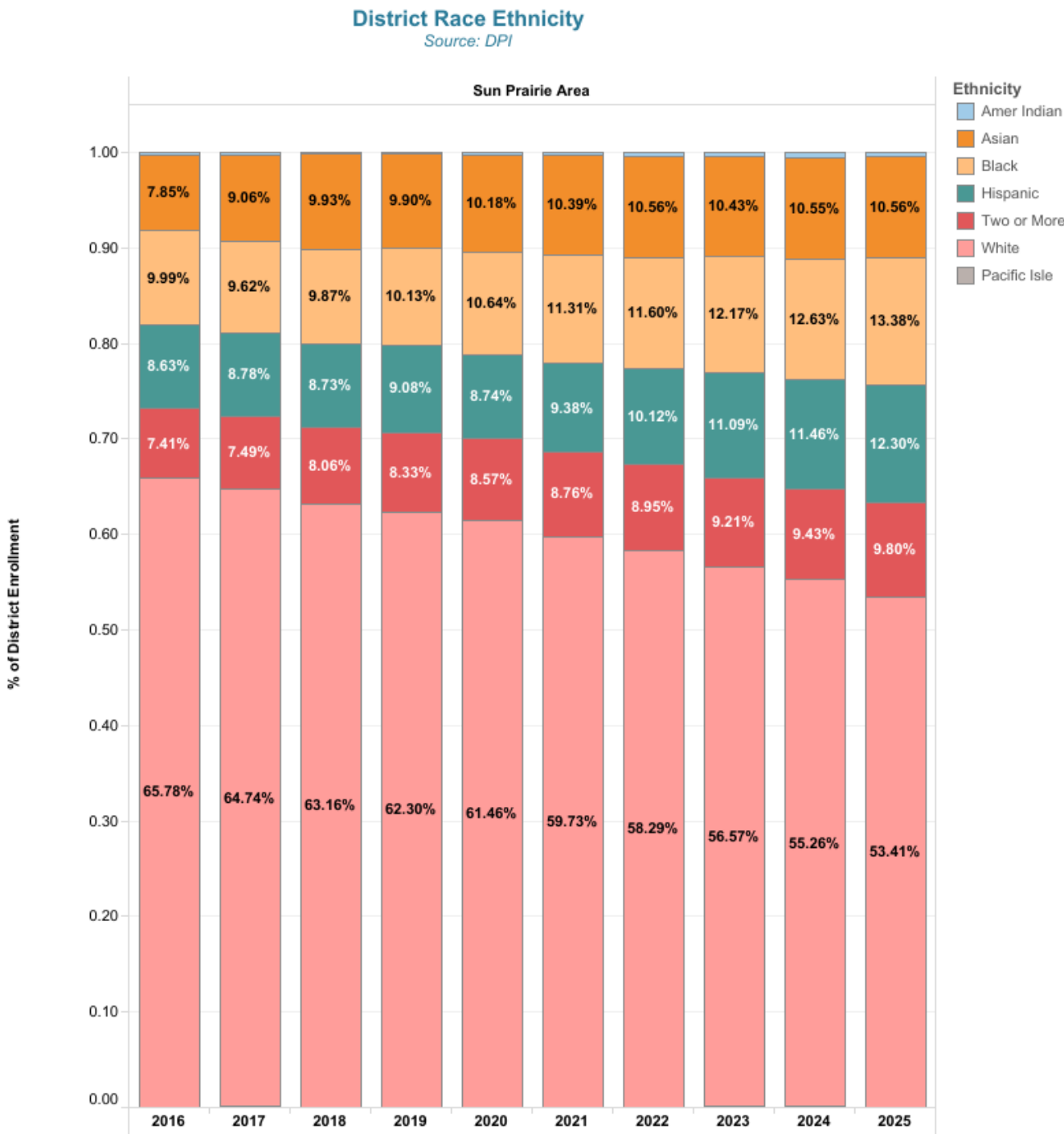
This chart illustrates a 10-year percentage of students identified as needing special education. For each year it also shows the special education enrollment type.



School Race Ethnicity-District

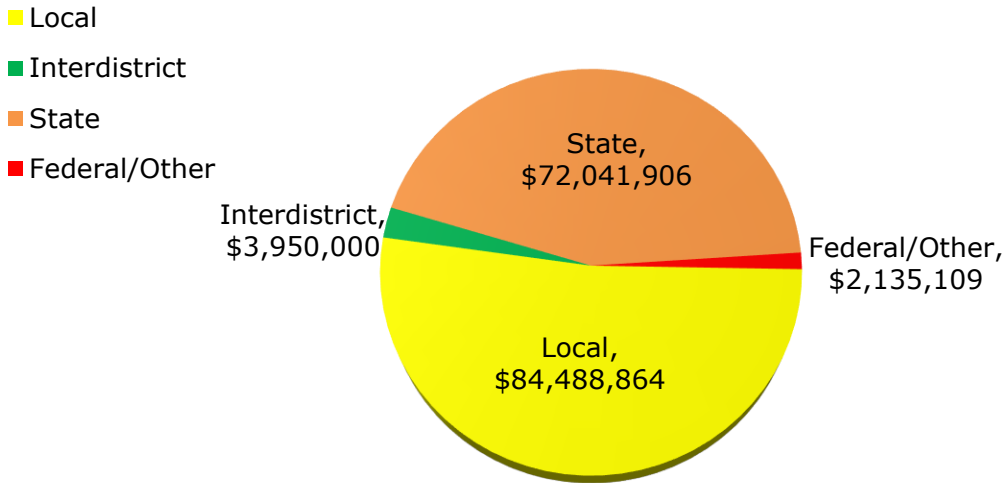
GRAPH 11

The chart illustrates a 10-year history of ethnicity breakdown for the district.



General Operations (Fund 10) Revenue Budget

GRAPH 12



General Operations (Fund 10) Revenue by Source

Table 4

SOURCE	SOURCE DESCRIPTION	2025-26 PROPOSED BUDGET	% OF TOTAL BUDGET
Local	Taxes	\$82,581,264	50.78%
Local	School Admissions/Other School Income	\$214,000	0.13%
Local	Interest on Investments	\$1,113,600	0.68%
Local	Other Revenue Local Sources	\$580,000	0.36%
Interdistrict	Tuition Payments in WI	\$3,950,000	2.43%
State	State Aid-Categorical	\$694,000	0.43%
State	State Aid-General	\$62,331,407	38.33%
State	State-Special Project Grants	\$82,000	0.05%
State	State Sage Aid	\$740,000	0.46%
State	Other Revenue From State Sources	\$8,194,499	5.04%
Federal	Special Federal Grants	\$501,636	0.31%
Federal	ESEA Grants	\$686,473	0.42%
Federal	Federal Aid from State Agency	\$600,000	0.37%
Other	Refund of Disbursements	\$244,000	0.15%
Other	Miscellaneous	\$103,000	0.06%
Total Revenue		\$162,615,879	100.00%

District Staffing

Staffing is divided into four major categories and is listed by full-time equivalency (FTE). FTE represents the amount of employee time assigned to a program or service. For example, a teacher scheduled to teach full-time is listed as a 1.0 FTE, while a teacher scheduled to teach one-half of an instructional day is listed as a .5 FTE.

The professional educator category includes all certified staff.

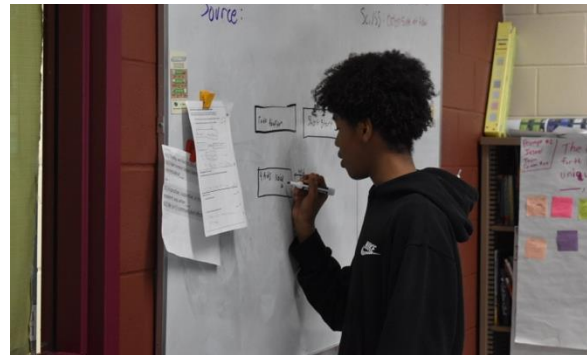
The support staff category includes employee groups such as administrative associates, instructional assistants, special education assistants, health assistants, facilities and grounds workers, school nutrition workers, accounting assistants, payroll assistants, and technology support technicians.

The administration category includes building principals, assistant principals, and employees that serve in an administrative capacity on a district-wide basis.

The administrative support category includes staff that support business services, technology, food service, student services, human resources, instructional services, and district administration.



Musical rehearsal at SP East



Prairie View AVID student



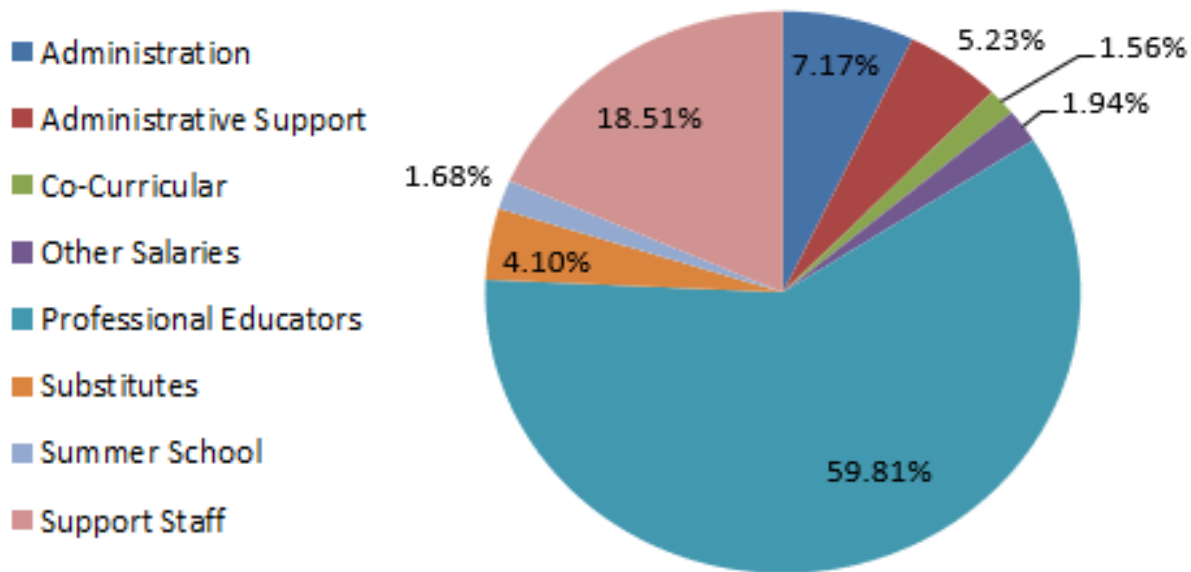
Royal Oaks students reading



Northside students at recess

District Staffing Categories

GRAPH 13



FTE by Employee Group

TABLE 5

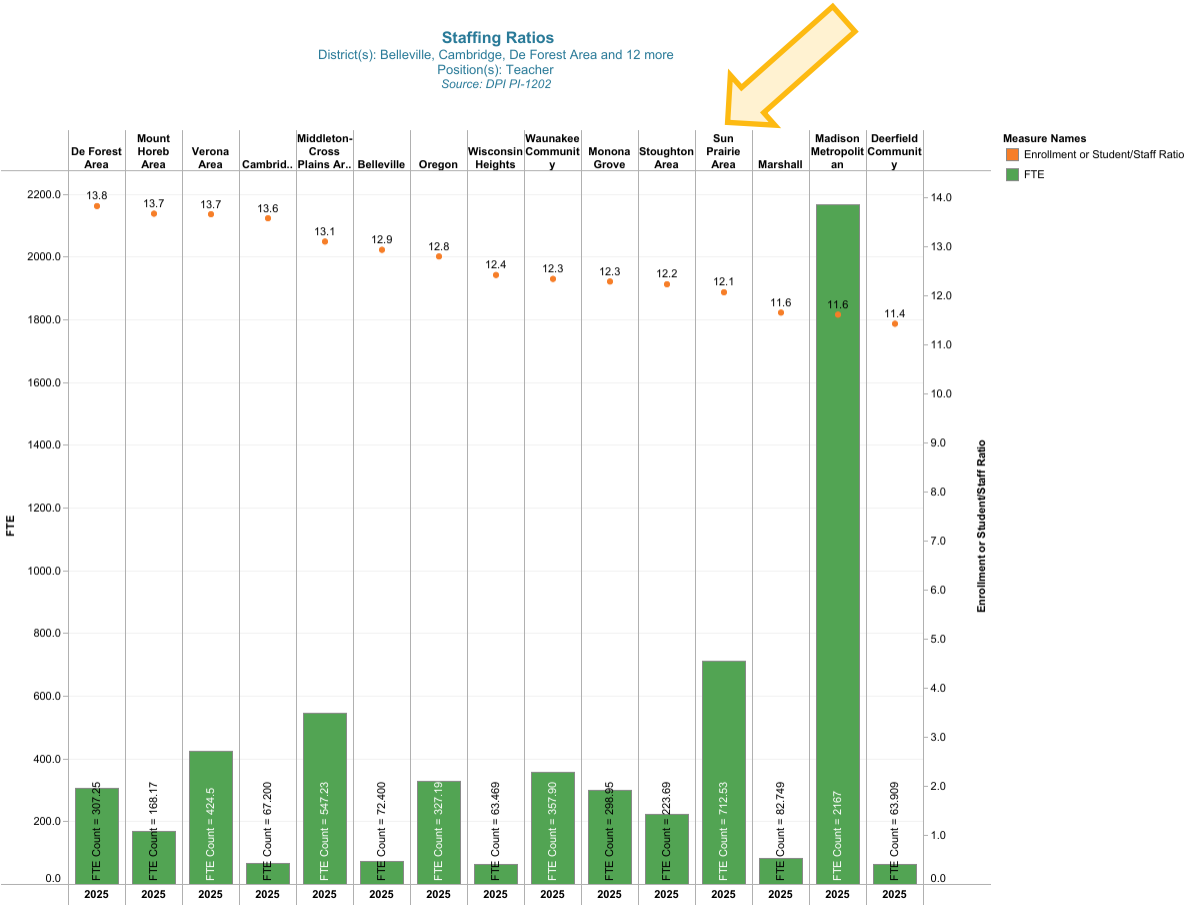
Year	Prof Educators	Admin	Admin Support	Support Staff	Total FTE
2024-25	767	49	66	444	1326
2023-24	751	49	70	425	1295
2022-23	752	46	71	425	1294
2021-22	750	44	60	399	1253
2020-21	733	42	56	392	1223
2019-20	734	42	51	391	1218

Teaching Staff vs. Student Demographic Data
TABLE 6

Race	Teaching Staff Percentage	Student Percentage
American Indian or Alaskan Native	0.7%	0.49%
Asian	3.2%	10.56%
Black or African American	2.9%	13.38%
Hispanic or Latino	4.9%	12.30%
Multiracial	0.3%	9.80%
Pacific Islander/Native Hawaiian	0.0%	0.07%
White N/H	88.0%	53.41%

Staffing Ratio Comparison
GRAPH 14

This chart illustrates the student to teacher staff ratio for SPASD and other Dane County districts. For example, a 15:0 ratio means that for every 15 students there is one licensed teacher in the district.



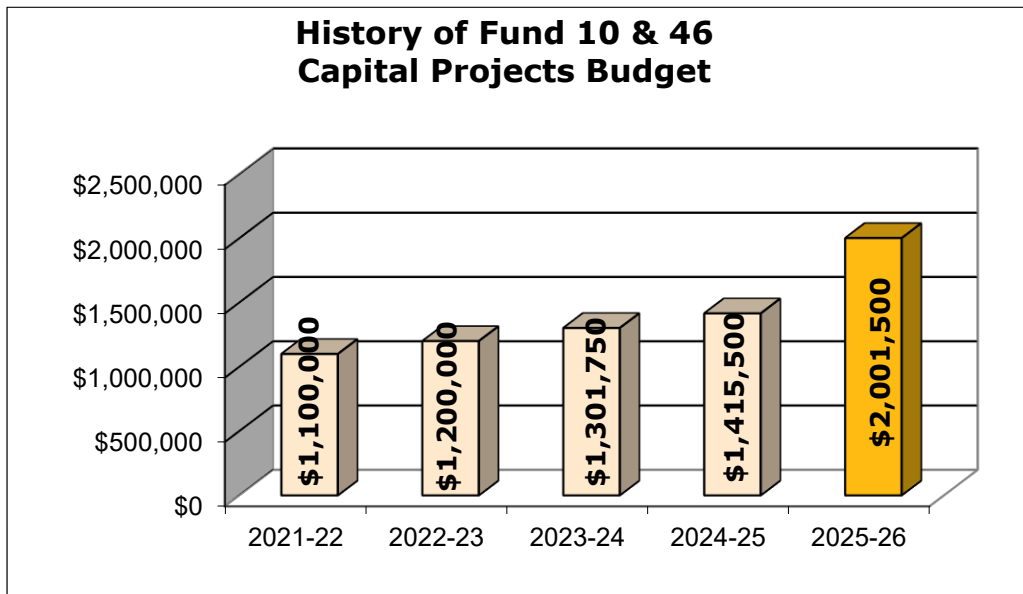
Summary of Capital Projects Budget

TABLE 7

PROJECT SUMMARY	BUDGET
Athletic Infrastructure	\$102,000
Building Envelope	\$425,000
Capital Improvement	\$165,000
Custodial Operations	\$46,500
Flooring	\$68,000
Grounds	\$230,000
Hardscapes	\$225,000
HVAC	\$490,000
Painting	\$75,000
Safety & Security	\$100,000
Vehicles	\$75,000
Budget Total	\$2,001,500

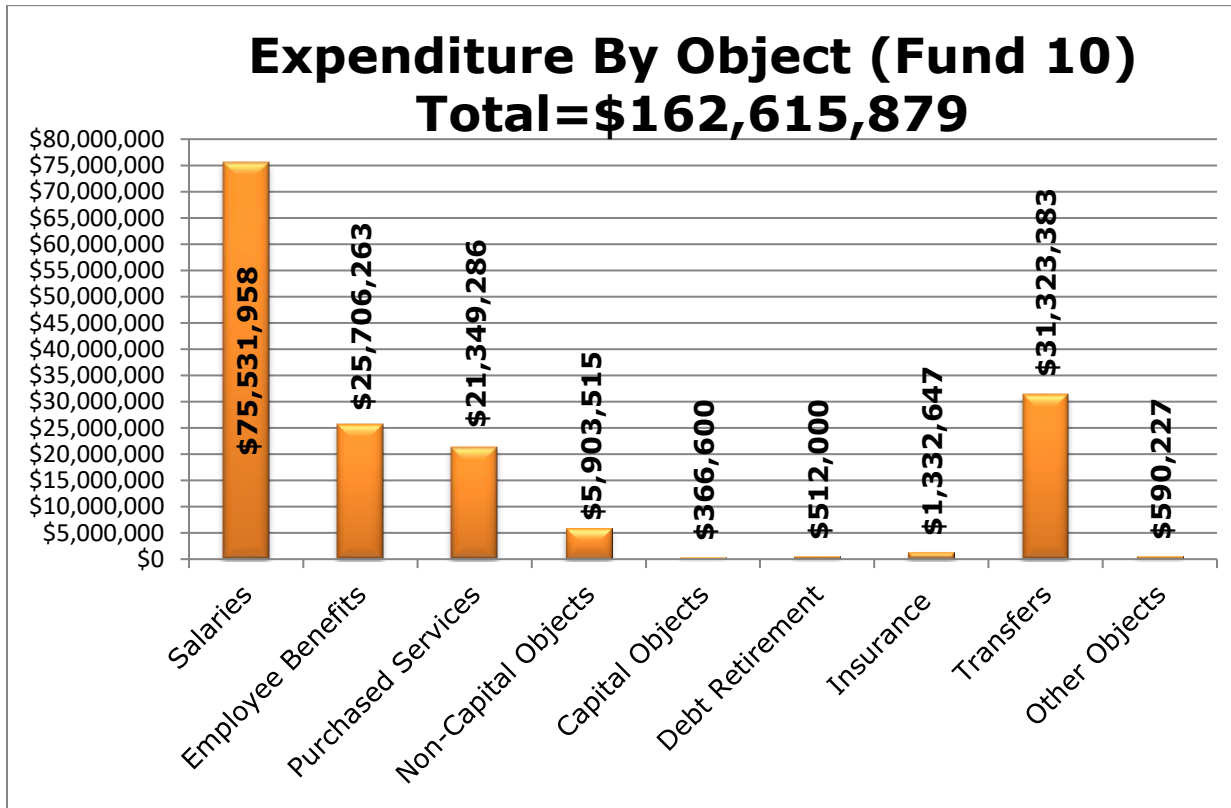
History of Capital Projects Budget

GRAPH 15



General Operations (Fund 10) Expenditures

GRAPH 16



General Operations (Fund 10) Expenditures by Object

TABLE 8

OBJECT DESCRIPTION	2025-26 PROPOSED BUDGET	% OF TOTAL BUDGET
Salaries	\$75,531,958	46.45%
Benefits	\$25,706,263	15.81%
Purchased Services	\$21,349,286	13.13%
Non Capital Objects	\$5,903,515	3.63%
Capital Objects	\$366,600	0.23%
Debt Retirement	\$512,000	0.31%
Insurance	\$1,332,647	0.82%
Transfer to Other Funds	\$31,323,383	19.26%
Other Objects	\$590,227	0.36%
Total Expense	\$162,615,879	100.00%

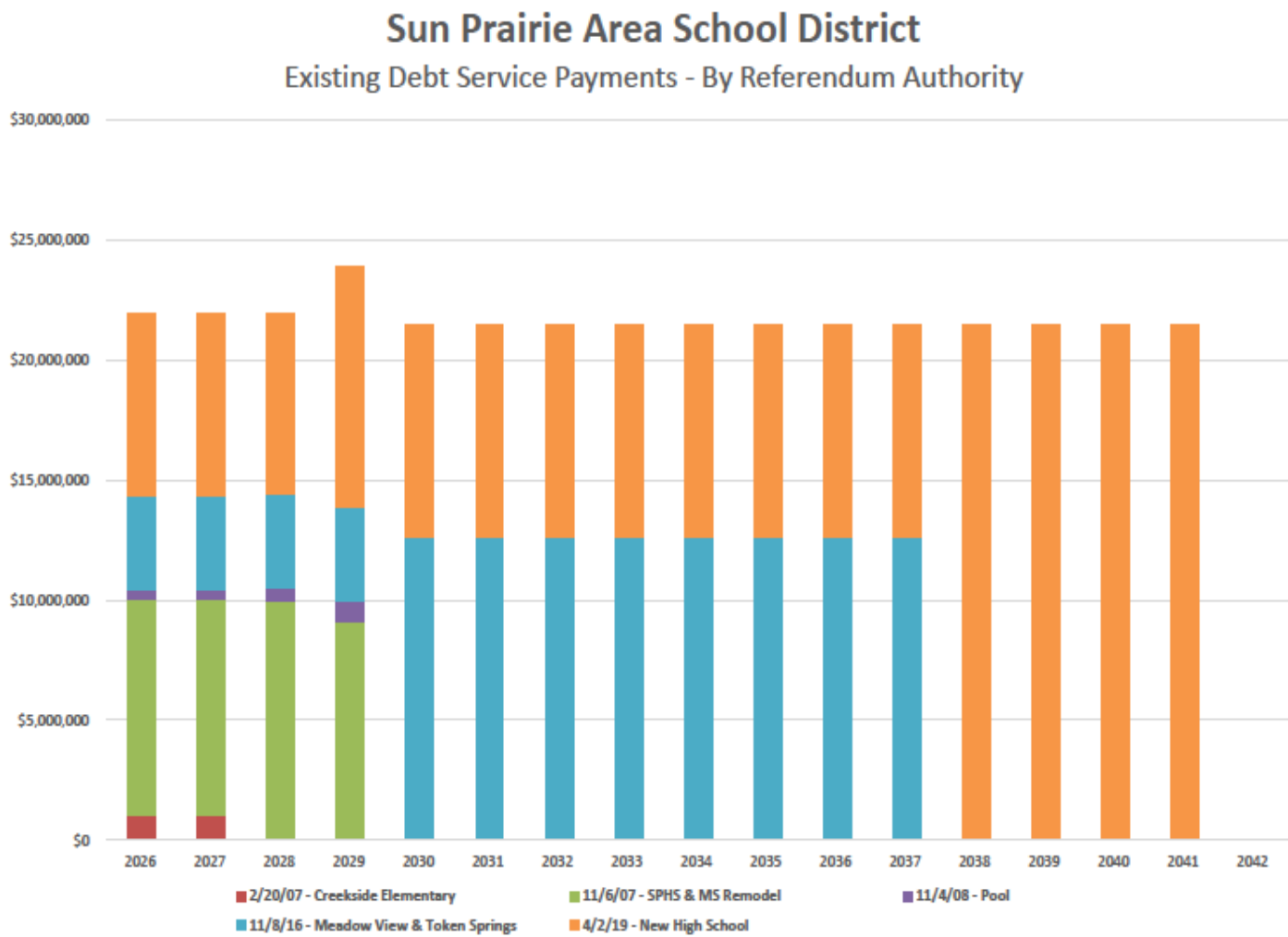
Long-Term Debt

TABLE 9

Long-term debt obligations are listed in Table 6 below. Graph 19 illustrates debt service payments as it affects the appropriate year's tax levy.

DEBT	ORIGINAL AMOUNT	ISSUE DATE	25-26 INTEREST RATE	FINAL MATURITY	OUTSTANDING PRINCIPAL
2015 Refinance of SP East HS and CHUMS Remodel Bonds (2008)	\$9,675,000	4/23/2015	2.5%	3/1/2026	\$1,065,000
2016 Refinance of SP East HS and CHUMS Remodel Bonds (2008)	\$9,995,000	4/20/2016	2.0%-2.375%	3/1/2028	\$7,585,000
2017 Construction of TS and MV, Land, Capital Projects (2016)	\$87,430,000	3/2/2017	3.5%	3/1/2037	\$24,455,000
2019 Refinance of SP East HS Construction/Remodel BABs Bonds (2008)	\$34,155,000	3/21/2019	4.0%-5.0%	3/1/2029	\$24,380,000
2019 SP West HS Construction, Ashley Field, Capital Projects, Equipment (2018)	\$84,280,000	8/29/2019	3.0%-5.0%	3/1/2039	\$79,780,000
2020 SP West HS Construction, Ashley Field, Capital Projects, Equipment (2018)	\$39,755,000	8/18/2020	2.0%-3.0%	3/1/2040	\$38,045,000
2021 Secondary Space Borrowing (2018)	\$39,430,000	4/15/2021	2.0%-5.0%	3/1/2041	\$32,680,000
2025 Refinance of 2014 and 2017 Bonds	\$64,405,000	3/27/2025	5.0%	3/1/2035	\$64,405,000
Total Long Term Debt					\$272,395,000

Debt Service Payments
GRAPH 17



Prepared by PMA Securities, LLC S:\Wisconsin Public Finance\Wisconsin Issuers\sun prairie s\existing debtflex debt sun prairie sd.xlsx 07/24/2025 ph



2024-25 Strategic Based Budget and Staff Planning Calendar

APPENDIX 1

"Budget and staffing with a focus on Strategic Based Budgeting"

Every step of the 2024-25 budget process needs to support the Mission and Vision Statements. Specifically, drivers of the budget are:

- **All students surpass their annual academic growth targets and graduate ready for success.**
- **Proactively recruit, retain, and engage talent that reflects and is responsive to our diverse community.**
- **Excel in how we serve all stakeholders and build relationships with families, community members, and businesses that promote positive outcomes for students.**
- **Use district resources effectively and efficiently.**
- **Facilities and services meet the needs of our diverse and growing student population and community.**
- **Measures of operational effectiveness by department.**

Each discussion on the budget should begin and end with the questions, "How will this decision prepare every child, every day to become a better student?" and "How will this decision help our district be the district of choice?"

By asking those questions and keeping focused on the District's Strategic Plan will continue to move the district forward on the journey of Strategic Based Budgeting.

2023

Blue text represents School Board action.

The dates on this calendar are fluid and could change as needed.

Month	Day	Task
Feb	15	Complete the 2024-25 Budget and Staffing Calendar and incorporate it into the district planning calendar for 2023-24.
Sept	21	SLBT and DBF will begin establishing the district's 2024-25 budget objectives, which will guide the budget development process. The four pillars of the School Board approved Strategic Plan will be the focus of the budget objectives. Work includes finalizing the budget calendar, discussing restoration of 2024-25 budgets including fund balance and new strategic programs.
Oct	10	FTE (Teacher and Support Staff) confirmation meeting with elementary principals.
Oct	12	DHR, DBF, and SLT review staffing formulas and/or ratios.

	12	DBF and DHR present the Budget and Staffing Calendars to Cabinet.
	17	FTE (Teacher and Support Staff) confirmation meetings with high school principals.
	19	FTE (Teacher and Support Staff) confirmation meetings with middle school principals.
	24	SLBT and DBF will begin establishing the district's 2024-25 budget objectives, which will guide the budget development process. The four pillars of the School Board approved Strategic Plan will be the focus of the budget objectives. Work includes confirming staffing, discussing salary and benefits inputs. SLBT reviews Forecast 5 Open Enrollment Data with DBF (lead) and DHR.
	TBD	DBF, DHR and Supt. of Ops attend the National Forecast 5 conference in IL.
Nov	20	Board reviews the Budget Calendar and sets the Annual Meeting date.
	28	SLBT reviews Forecast 5 Key Staffing Ratios with DHR (lead) and DBF, and Outlier report with DBF (lead). Update on 2024-25 Staffing plan for Sun Prairie West High School. Student Services Staffing Ratio discussion.
	Ongoing	DBF works on RWB and F5 Budget Forecast Modeling.
Dec	4	UW-APL presents an updated enrollment projection to Board and public.
	9	Bi-monthly pupil services staffing meeting.
	21	SLBT reviews RW Baird 2024-25 Budget Plan. Determine gap and implement action for school and department based budget reallocations planning.
	30	Budget manual is completed. Schools and departments will use strategic based budgeting process.
	30	DBF will have the major components of the revenue budget completed.
	TBD	ASO and Director of Facilities & Grounds (DF&G) work with principals to determine summer maintenance projects.
	TBD	Superintendent, ASO, DBF meet with school staff to discuss the district budget.

2024

Month	Day	Task
Jan	8	Departments and schools begin building their itemized budgets to align with the Strategic Plan.
	8	DBF runs IC and enrollment projection report and sends updated numbers to DHR to process.
	8	DBF meets with new administrators to discuss the budget process.
	8	Board begins discussion on compensation for 2024-25. Hold closed session.
	9	Elementary staff preparation meeting. DHR, DBS, DETLE.
	9	Secondary Staff preparation meeting. DHR, DBS, DSTLE.
	12	2024-25 staffing projections emailed to elementary principals.
	18	Handbook committees review preliminary reallocation list; if needed.
	18	Tentative date to send out employee survey on budget reallocation.
	19	Leadership Collaborative has a budget workshop; if needed. Leadership Collaborative review draft of employee survey on budget; if applicable. Leadership Collaborative review key Forecast 5 data.
	22	Board authorizes preliminary notice of non-renewal of administrators; authorization of administrator contract extensions, renewals and non-renewals, and approval of administrator contract template.
	22	Board reviews budget forecast modeling.
	22	Administration discusses with the Board OE-5 Financial Planning and parameters for 2024-25 budget Big Rocks meeting.
	23	SLBT budget meeting. SLBT meets with Dir. of Pupil Services to discuss staffing needs for 2024-25. Preview of FTE projections for 2024-25.
	25	Meeting with elementary principals to discuss projections, requests, and updates of staffing FTE. DHR, DBS, DSTLE, elementary school principals.
	25	Meeting with secondary principals to discuss projections, requests, and updates of staffing FTE. DHR, DBS, DETLE, middle school principals.
Jan	25	Meeting with secondary principals to discuss projections, requests, and updates of staffing FTE. DHR, DBS, DSTLE, high school principals.

	TBD	Schools and departments continue work on budget reallocations plans.
	TBD	Administration/Board follows state budget issues.
	TBD	Superintendent, ASO, and DBF meet with school staff to discuss district budget.
Feb		<i>First week of February: Individual meetings with Secondary Principals and Directors are scheduled to discuss FTE parameters.</i>
	6	PPA Principal meeting - Projections, requests & updates of staffing FTE. DHR, DBS, DETLE, PPA principal. DHR, DBS, DSS, DSE.
	6	Bi-monthly pupil services staffing meeting.
	9	Leadership Collaborative work on budget (AM meeting; if needed).
	12	SLBT meets with the Board on a preliminary budget reallocation list; closed session if needed.
	12	Board continues discussion on compensation for 2024-25. Hold closed session.
	12	Final notice of administrative certified personnel non-renewal at Board meeting.
	13	Follow up meeting with elementary principals to continue discussion of staffing FTE. DHR, DBS, DETLE, elementary principals.
	13	Follow up meeting with middle school principals to continue discussion of staffing FTE. DHR, DBS, DETLE, middle school principals.
	15	Follow up meeting with high school principals to continue discussion of staffing FTE. DHR, DBS, DETLE, high school principals.
	20	SLBT review of staff survey data and continues work on reallocation list, update on 2024-25 staffing at all levels, SLBT budget meeting to review RW Baird 2024-25 Budget Plan (after implementation of school/department reallocation plans.
	22	DBF enters the administrator and admin support salary and benefits into Skyward.
	26	Deadline to enter building and program budgets built with strategic based budgeting into Skyward.
Feb	28	DBF will input any revisions to staffing into the 2024-25 budget.

	28	DBF reviews all non-staffing and non-building based budgets and makes necessary adjustments, and Business Office enters it in Skyward.
	28	A final reallocation plan by each area to be submitted to the DBF.
	28	Deadline for schools and departments to submit finished work on budget reallocation plans.
	Ongoing	Administration/Board follows State budget issues.
	Ongoing	Superintendent, ASO, and DBF meet with school staff to discuss district budget.
March	4	Principals submit preliminary list of teachers' non-renewals to HR.
	5	DBF runs Skyward 3-year budget analysis to determine first draft budget.
	5	Follow up meeting with middle school principals to continue discussion of staffing FTE. DHR, DBS, DETLE, middle school principals.
	7	Follow up meeting with high school principals to continue discussion of staffing FTE. DHR, DBS, DETLE, high school principals.
	8	Touch-base meeting with leadership to discuss elementary and secondary staffing at Cabinet.
	8	DBF enters support staff salary and benefits including changes in FTE into Skyward.
	8	Follow up meeting with elementary principals to continue discussion of staffing FTE. DHR, DBS, DETLE, elementary principals.
	11	Board authorizes preliminary notice of non-renewals for teachers.
	11	Board continues discussion on compensation for 2024-25. Hold closed session.
	15	Superintendent provides staffing update to Leadership Collaborative and discusses necessary FTE changes/updates with job-alike groups.
	18	Operations team reviews TLE planned expenses over \$50,000 or any new budget initiative over \$10,000.
	18	TLE team reviews operations planned expenses over \$50,000 or any new budget initiative over \$10,000.
March	18	DBF runs 2-year budget analysis to produce 2nd Skyward budget.

	19	Follow up meeting with high school principals to continue discussion of staffing FTE. DHR, DBS, DETLE, high school principals.
	19	SLBT and DBF reviews current draft of the budget and determines next step(s). Notification sent to schools and departments if budget reallocation plans need to be implemented.
	21	PPA Principal meeting - Projections, requests & updates of staffing FTE. DHR, DBS, DETLE, PPA principal. DHR, DBS, DSS, DSE.
	22	DBF enters teacher salary and benefits including FTE changes into Skyward.
	29	Principals submit recommendations for final non-renewal of teachers to HR.
	Ongoing	Administration/Board follows State budget issues.
	Ongoing	Superintendent, ASO, and DBF meet with school staff to discuss district budget.
April	1	DHR and DBF meet with leadership to discuss new/additional staffing requests and transfer process at Cabinet.
	2	Bi-monthly pupil services staffing meeting.
	2	Elementary principals meeting - Staffing.
	2	Middle School principals meeting - Staffing.
	8	Board authorizes <u>final</u> notice of non-renewal of teachers, approval of contract template, and issuance of teacher contracts for 2024-25.
	8	Board continues discussion on compensation for 2024-25. Hold closed session.
	8	Board takes action on budget reallocation list; if needed.
	15	Meeting with leadership to discuss general staffing updates.
	15	Buildings and departments implement the budget reallocation plan; if needed.
	16	Elementary principals meeting - Staffing.
	16	Middle School principals meeting - Staffing.
	16	High School staffing check-in with principals.
April	22	Board reviews Master Facility Plan. Open for community input.
	22	Board reviews Fund 46 Budget.

	23	SLBT meeting to review budget.
	25	2024-25 contracts issued to professional educators.
	30	Professional educator contracts due to HR.
	Ongoing	Administration/Board follows State budget issues.
	Ongoing	Superintendent, ASO, and DBF meet with school staff to discuss district budget.
May	3	Leadership to discuss transfer process and communication plan with principals at job alike. Identify sections that are probable moves/recalls.
	5	New School Board members meet with DBF for in-service on the budgeting process; if applicable.
	6	Discussion on placement of open enrolled applicants.
	10	Job alike touch-base meeting with elementary principals to discuss staffing, transfers, and communication plan.
	10	Staffing-section update meeting with leadership.
	13	Board continues discussion on compensation for 2024-25. Hold closed session.
	15	Elementary principals meeting - Staffing.
	15	Middle School principals meeting - Staffing.
	15	Secondary staffing check-in with principals.
	16	Student Services/Special Education Staffing.
	20	Email update to principals on necessary staffing changes/updates.
	20	Principals notify teachers of transfer process.
	21	SLBT budget meeting.
	28	Overview of budget inputs to the School Board. Open for community input.
	28	Board reviews Fund 80 budget.
May	28	School Nutrition budget presented to the School Board. Open for community input.

	28	Superintendent, Assistant Superintendents, DHR, and DBF discuss salary and benefit budget inputs with Board; closed session if needed.
	Ongoing	Administration/Board follows State budget issues.
	Ongoing	Superintendent, ASO, and DBF meet with school staff to discuss district budget.
June	7	Email update to principals on necessary staffing changes/updates.
	7	Principals notify teachers of any final transfer process.
	10	Board continues discussion on compensation for 2024-25. Hold closed session.
	18	SLBT meeting.
	19	Elementary School staffing check-in with principles.
	19	Middle School staffing check-in with principals.
	19	High School staffing check-in with principals.
	24	Leadership meets to determine section updates and necessary teacher moves.
	24	Email update to principals on necessary staffing changes/updates.
	24	Principals determine teacher moves using the transfer process (if necessary) and communicate moves may be possible in August.
	24 or July 8	First draft of the budget is presented to the Board.
July	1	Beginning of 2024-25 fiscal year.
	1	Equalization aid estimate received from DPI.
	15 & 22	Leadership meets to determine section updates and necessary teacher moves.
	15	Email update to principals on necessary staffing changes/updates.
	15	Principals determine teacher moves using the transfer process (if necessary) and communicate that moves may be possible in August.
July	23	SLBT meeting.

	22	Public Hearing on the Budget held as part of regular Board meeting. Open for community input.
	26	DBF updates enrollment sheet.
	26 & 29	Leadership meets to determine section updates and necessary teacher moves.
Aug	2	Email sent to update principals on voluntary placement updates.
	2 & 5	Leadership meets to determine section updates and necessary teacher moves.
	2	DBF updates enrollment sheet.
	5	DBF updates enrollment sheet.
	12	FTE master sheet updated daily.
	20	SLBT budget meeting.
	12 & 19	Leadership meets to determine section updates and necessary teacher moves.
	29	Board takes action on the Proposed Budget. Open for community input.
Sept	20	Proposed Budget adjustment based on 3 rd Friday student enrollment count.
	22	First publication of Class I notice listing the Proposed Budget and Annual Meeting in the Sun Prairie newspaper, <i>The Star</i> .
	23	Annual Meeting/Budget Hearing booklet is available for public inspection, <i>WI State Statute 65.90 (3)(a)</i> . Open for community input.
	27	Second publication of Class I notice listing the Proposed Budget and Annual Meeting in the Sun Prairie newspaper, <i>The Star</i> .
Oct	1	Department of Revenue certifies equalized valuation.
	7	Annual Meeting and Budget Hearing, WI State Statute 65.90 (4), held at 6:00 p.m. at the Sun Prairie East High School PAC pending School Board approval.
	3	Electors vote and set tax levy. Open for community input.
	7	Elementary and secondary FTE confirmation meetings.
Oct	15	DPI provides updated information on equalization aid.

	28	Board adopts Original Budget. Open for community input.
	25	Administration publishes a Class I notice in the Sun Prairie newspaper, <i>The Star</i> , of the entire budget.
Nov	1	School District Clerk certifies the tax levy, <i>WI State Statute 120.12(3)(a)</i> .

2025

Jan	2nd SB Mtg	Board approves any needed 2nd quarter budget adjustments.
Apr	2nd SB Mtg	Board approves any needed 3rd quarter budget adjustments.
July	2nd SB Mtg	Board approves any needed 4th quarter budget adjustments.
Dec	2nd SB Mtg	Board reviews and approves the 2024-25 financial audit.

Historical Data

APPENDIX 2

The Sun Prairie Area School District (SPASD) is comprised of ten municipalities: the City of Sun Prairie and all or parts of the Towns of Bristol, Burke, Cottage Grove, Hampden, Sun Prairie, York, the Villages of Cottage Grove and Windsor, and a portion of the City of Madison.

Geographically, the district boundaries comprise 79 square miles and are contained in the counties of Dane and Columbia. The school district is classified as a common school district and is operated by Wisconsin State Statutes governing that school district classification. The school system, by statute, holds an annual meeting for electors to discuss and exercise statutory authority on school operations consistent with Wisconsin State Statute 120.10.

The policy-making body for the school district is the School Board, which is composed of seven persons elected at-large from the district and is governed by the coherent governance model.



Graduation 2025

School Facilities

APPENDIX 3

C.H. Bird and Westside participate in Achievement Gap Reduction (AGR). AGR schools have a lower enrollment capacity due to the smaller class sizes in grades K-3.

School Name	Address	Year Opened	Age	Remodeled	Square Footage	Target Capacity	3rd Friday Count 2024-25	Acres
C.H. Bird Elementary	1170 North Bird Street	1965	60	1968, 2000	80,609	451	333	13.4
Creekside Elementary	1251 O'Keefe Avenue	2008	17		91,210	516	358	5.9
Eastside Elementary	661 Elizabeth Lane	1966	59	1970, 1998, 2000	66,960	500	408	12.6
Horizon Elementary	625 North Heatherstone Drive	2005	20		93,997	501	345	5.0
Meadow View Elementary	200 North Grand Avenue	2018	7		118,301	532	365	16.9
Northside Elementary	230 Klubertanz Drive	1962	63	1963, 1990, 2000	70,808	521	406	13.7
Royal Oaks Elementary	2215 Pennsylvania Avenue	1975	50	1991, 2000	84,530	502	433	10.9
Token Springs Elementary	1435 North Thompson Road	2018	7		128,117	532	439	19.0
Westside Elementary	1320 Buena Vista Avenue	1966	59	1968, 1992, 2000, 2002	71,836	440	434	9.4
Patrick Marsh Middle	1351 Columbus Street	1998	27	2005	130,630	725	581	29.6
Prairie View Middle	400 North Thompson Street	1998	27	2005	131,495	725	700	26.4
Cardinal Heights Upper Middle	220 Kroncke Drive	1959	66	1964, 1967, 1978, 1996, 2010, 2022	275,669	725	560	42.6
Prairie Phoenix Academy	160 South Street	1973	52	1997	85,000	96	87	5.9
Sun Prairie East High	888 Grove Street	2010	15	2022	426,478	1658	1338	86.5
Sun Prairie West High	2850 Ironwood Drive	2022	3		445,000	1658	1326	126.2
Bank of Sun Prairie Stadium at Ashley Field	152 Kroncke Drive	2021	4		14,000	4000	N/A	10.3
District Support Center	501 South Bird Street	1976	49	1983, 1988, 1991, 2000, 2001, 2008, 2022	49,000	N/A	N/A	5.0
Totals					2,363,640	9,782	8,113	439.3

School Board Member Salary Comparison Data

APPENDIX 4

District	Board Members	President
West Allis-West Milwaukee	\$7,663	\$8,854
Beloit	\$5,700	\$5,700
Oak Creek-Franklin	\$5,400	\$5,700
Sun Prairie Area	\$5,000	\$6,000
Elmbrook	\$4,200	\$4,200
Stevens Point Area	\$3,780	\$3,780
Middleton-Cross Plains Area	\$3,600	\$4,200
La Crosse	\$3,480	\$4,080
Wausau	\$3,100	\$3,100
Neenah	\$3,000	\$3,600
Sheboygan Area	\$3,000	\$4,300
West Bend	\$2,500	\$2,600
Oshkosh Area	\$2,128	\$2,128
Fond du Lac	\$1,600	\$1,800
Wauwatosa	\$0	\$0
	Board Members	President
AVERAGE	\$3,610	\$4,003
High	\$7,663	\$8,854
Low	\$0	\$0

Data collected from 2019-20 school year



Celebrating Hmong Heritage Night

Voting Procedures

APPENDIX 5

Who Can Vote by Wis. Stat. § 6.02

Every U.S. citizen age 18 or older who has resided in an election district or ward for 28 consecutive days before any election where the citizen offers to vote is an eligible elector.

Any US citizen age 18 or older who moves within this state later than 28 days before an election shall vote at his or her previous ward or election district if the person is otherwise qualified. If the elector can comply with the 28 day residence requirement at the new address and is otherwise qualified he or she may vote in the new ward or election district.

To Challenge if a Person Can Vote by Wis. Stat. § 120.08 (3)

If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "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 at this meeting." A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

Public Comment

If you choose to speak, please fill out a "Public Comment Registration Form" so that your name and address will be recorded in the minutes. Also use one of the stationary microphones in the aisles. By doing this, the district is able to record all speakers. Please state your name and address clearly.



Crochet Club at Patrick Marsh

VOTING INSTRUCTIONS

In the past, there have been three types of voting:

- 1) Voice Vote
- 2) Hand Vote – The chairperson will need to solicit volunteers to count the votes.
- 3) Ballot Vote – The chairperson will need to solicit volunteers to hand out ballots and count the votes.

- A) The Performing Arts Center (PAC) will be divided into three sections facing the stage (Right, Center, Left).
- B) All three sections will exit to vote starting with the front row.
- C) A piece of paper will be handed to each elector to vote on.
- D) The elector will vote and drop the ballot into the box.
- E) The elector will return to their seat.

If you have accessibility issues, please raise your hand for help.

If a ballot vote is necessary, the following protocol will be used:

