



WEST BEND
— SCHOOL DISTRICT —
EXCELLENCE FOR ALL



West Bend School District 105th Annual Budget Hearing and Annual Meeting of Electors

September 23, 2024

West Bend High Schools Silver Lining
Arts Center



105th Annual Meeting of the Electors

West Bend Joint School District #1

Monday, September 23, 2024
West Bend High Schools Auditorium

1305 East Decorah Road ~ West Bend, WI 53095

6:00 p.m. Registration for Annual Meeting

6:30 p.m. Public Hearing: 2024-2025 Budget

Agenda

1. Call to Order: Mrs. Kelly Lang, Vice President – School Board
2. Approval of Agenda
3. Overview of Procedure
4. Presentation of Proposed Budget: Mr. Andrew Sarnow, Assistant Superintendent of Business
5. Hearing
6. Adjournment

7:00 p.m. Annual Meeting

Agenda

1. Call to Order
2. Pledge of Allegiance
3. Ground Rules
4. Chairperson for Annual Meeting
5. Approval of Agenda
6. State of the District Report: Dr. Jennifer Wimmer, Superintendent
7. Consideration of the Proposed Resolution
 - a. Resolution No. 1 - Tax Levy
 - i. Estimated Levy with Debt Issuance from a Passed Referendum
 - ii. Estimated Levy with No Debt
8. Adjournment

Resolution No. 1 - Tax Levy with Debt Issuance from a Passed Referendum

RESOLVED, by the Electors of West Bend Joint School District No. 1, West Bend, Wisconsin, that there be and hereby is levied on the taxable properties within the confines of the District taxes in the amount of \$47,324,350 including \$1,875,000 to be applied to the capital projects fund, \$8,250,000 to be applied towards possible long term debt obligations, \$650,000 to be applied to the Community Services Fund and the balance of \$36,549,350 to be applied to the General Fund for the 2024-2025 school year in accordance with the recommendation of the School Board.

Administrator Notes: A reminder to the community that this is an advisory resolution that is non-binding except for the recommended \$1,875,000 towards the capital projects fund. Several of these amounts remain estimated for the Annual Meeting and a final levy recommendation will be brought forward for formal Board approval on Monday, October 21, 2024, with concrete Department of Public Instruction and Department of Revenue information that will become available on October 15, 2024. Please note that this initial resolution includes a levy for the repayment of debt in the event the referendum passes.

Resolution No. 1 - Tax Levy

RESOLVED, by the Electors of West Bend Joint School District No. 1, West Bend, Wisconsin, that there be and hereby is levied on the taxable properties within the confines of the District taxes in the amount of \$39,074,350 including \$1,875,000 to be applied to the capital projects fund, \$650,000 to be applied to the Community Services Fund and the balance of \$36,549,350 to be applied to the General Fund for the 2024-2025 school year in accordance with the recommendation of the School Board.

Administrator Notes: A reminder to the community that this is an advisory resolution that is non-binding except for the recommended \$1,875,000 towards the capital projects fund. Several of these amounts remain estimated for the Annual Meeting and a final levy recommendation will be brought forward for formal Board approval on Monday, October 21, 2024, with concrete Department of Public Instruction and Department of Revenue information that will become available on October 15, 2024. No levy for debt has been included in this alternate option.

BUDGET PUBLICATION 2024-2025 Fiscal & School Year
West Bend Joint School District #1 per Section 65.90(5)

Notice is hereby given to the qualified electors of the West Bend Joint School District #1 that the budget hearing will be held in the High Schools Auditorium located at 1305 East Decorah Road, West Bend WI on the 23rd day of September, 2024 at 6:30 p.m. The summary of the budget is printed below. Supplemental information will be available at the District's Education Service Center.

Dated this 13th day of September, 2024
Melanie Elhrgott, School Board Clerk

	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
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Notes & Talking Points:

GENERAL FUND			
Beginning Fund Balance	17,875,539	18,062,598	20,117,048
Ending Fund Balance	18,062,598	20,117,048	20,117,048
REVENUES & OTHER FINANCING SOURCES			
Transfers in (Source 100)	0	32,333	40,053
Local Sources (Source 200)	35,296,198	38,996,739	37,697,825
Inter-District Payments (Source 300+400)	1,212,581	1,187,493	1,354,546
Intermediate Sources (Source 500)	6,163	119,200	0
State Sources (Source 600)	36,660,982	38,261,614	39,911,671
Federal Sources (Source 700)	4,260,161	5,180,886	2,904,853
All Other Sources (Source 800+900)	708,875	374,684	600,900
TOTAL REVENUES & OTHER FINANCING SOURCES	78,144,960	84,152,949	82,509,848
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	36,559,632	36,461,299	36,500,000
Support Services (Function 200000)	23,532,336	25,149,221	25,225,000
Non-Program Transactions (Function 400000)	17,865,933	20,487,979	20,784,848
TOTAL EXPENDITURES & OTHER FINANCING USES	77,957,901	82,098,499	82,509,848
SPECIAL PROJECTS FUNDS			
Beginning Fund Balance	904,845	961,327	1,076,834
Ending Fund Balance	961,327	1,076,834	1,076,834
REVENUES & OTHER FINANCING SOURCES	17,296,571	18,588,689	19,420,443
EXPENDITURES & OTHER FINANCING USES	17,240,089	18,473,182	19,420,443
DEBT SERVICE FUNDS			
Beginning Fund Balance	5,997,570	8,939,545	5,058,488
Ending Fund Balance	8,939,545	5,058,488	979,913
REVENUES & OTHER FINANCING SOURCES	7,153,977	361,968	225,000
EXPENDITURES & OTHER FINANCING USES	4,212,002	4,243,025	4,303,575
CAPITAL PROJECTS TRUST FUNDS			
Beginning Fund Balance	6,409,932	4,935,938	4,824,698
Ending Fund Balance	4,935,938	4,824,698	5,019,698
REVENUES & OTHER FINANCING SOURCES	1,887,861	2,027,275	2,090,000
EXPENDITURES & OTHER FINANCING USES	3,361,855	2,138,515	1,895,000
NUTRITION SERVICES FUND			
Beginning Fund Balance	1,704,243	1,596,793	1,258,952
Ending Fund Balance	1,596,793	1,258,952	852,135
REVENUES & OTHER FINANCING SOURCES	2,875,697	2,809,018	3,017,500
EXPENDITURES & OTHER FINANCING USES	2,983,147	3,146,859	3,424,317

- 1) A balanced General Fund budget is being proposed.
- 2) Fund balance designations will be brought forward for School Board discussion in Nov.
- 3) Final approval of the 2024-2025 budget, levy and mill rate will be on October 21, 2024.
- 4) Property taxes are estimated in this line item and dependent on final numbers provided by the Department of Public Instruction on October 15, 2024.
- 5) The State has infused more aids through the funding formula to offset taxes.
- 6) Decrease due to remainder of ESSER funding through September 30, 2024.
- 7) Reflects all anticipated revenues to balance the 2024-2025 budget.
- 8) Instructional cost estimated to be flat with final amounts brought forward on October 21.
- 9) Support cost estimated to be flat with final amounts brought forward on October 21.
- 10) Increase due to estimated voucher and open enrollment activity.
- 11) All anticipated expenditures have been captured reflecting expected activity.
- 12) Includes activity related to Special Education and Washington County Head Start with balanced budgets.
- 13) Also includes student fundraising and donations for clubs and groups reflecting balanced financials that will be dependent upon actual activity as the year progresses.
- 14) Fund balance reflects levied dollars to be used for the last two years debt payments.
- 15) Sole revenue source reflects interest income projected for the fiscal year.
- 16) Reflects principal & interest payment per the debt schedule.
- 17) Fund balance has been established to be proactive in addressing facilities needs to be used at a strategic time for the upkeep of buildings and grounds.
- 18) The proposed revenue reflects the School Board's directive of a 4% annual increase for this facilities-related fund and is included in the Annual Meeting Resolution #1 with expenditures reflecting approved projects and allowable costs.
- 19) Fund balance has been used as an investment in the program towards equipment, staff and product quality to market the program for participation growth.
- 20) Revenues and expenditures reflect anticipated activity.
- 21) Families are continually encouraged to fill out the free & reduced application.

Audited
2022-2023

Unaudited
2023-2024

Proposed
2024-2025

Notes & Talking Points:

OTHER POST-EMPLOYMENT BENEFIT TRUST

Beginning Fund Balance	6,113,704	5,237,750	5,359,716
Ending Fund Balance	5,237,750	5,359,716	4,759,716
REVENUES & OTHER FINANCING SOURCES	329,206	1,946,954	1,050,000
EXPENDITURES & OTHER FINANCING USES	1,205,160	1,824,988	1,650,000

- 21) Fund balance has fluctuated due to variations in revenues and expenditures to ensure the actuarially-determined contribution requirement is met for this retirement liability.
- 22) Revenues and expenditures are estimates at this point in time as the final contribution amount will reflect a new actuarial study in the summer of 2025.

COMMUNITY SERVICE FUND

Beginning Fund Balance	62,976	314,780	227,509
Ending Fund Balance	314,780	227,509	117,939
REVENUES & OTHER FINANCING SOURCES	764,633	572,383	675,000
EXPENDITURES & OTHER FINANCING USES	512,829	659,654	784,570

- 23) Fund balance has strategically been reduced to be responsive to the programs offered within this fund.
- 24) Activities include School Liaison Officers, Middle School sports, Community Partnerships and Engagement, non-school related pool activity, and other community programs offered to students outside of the typical school day.

COOPERATIVE FUNDS

Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	90,420	133,965	155,000
EXPENDITURES & OTHER FINANCING USES	90,420	133,965	155,000

- 25) No fund balance exists for this fund as all activity is reconciled at year end.
- 26) Revenues and expenditures reflect cooperative sports where the district is the fiscal agent and is inclusive of all anticipated activity with participating districts.

Total Expenditures and Other Financing Uses

ALL FUNDS

GROSS TOTAL EXPENDITURES ~ ALL FUNDS	107,563,403	112,718,687	114,142,753
Interfund Transfers (Source 100) ~ ALL FUNDS	7,485,720	7,963,812	9,605,151
NET TOTAL EXPENDITURES ~ ALL FUNDS	100,077,683	104,754,875	104,537,602
PERCENTAGE INCREASE (decrease) ~ NET TOTAL FUND		4.67%	(-0.21%)

- 27) Expenditures the last two years reflect conservative spending that was balanced with one-time federal ESSER monies. The 2024-2025 proposed budget reflects a preliminary but comprehensive spend plan that will be finalized as a part of the October 21, 2024 regularly-scheduled School Board meeting.

Property Tax

FUND

General Fund	33,993,530	37,494,655	36,548,501
Property Tax Chargebacks	10,321	2,180	849
Referendum Debt Service Fund	6,070,289	0	0
Non-Referendum Debt Service Fund	831,900	0	0
Capital Expansion Fund(s)	1,725,000	1,800,000	1,875,000
Community Service Fund	750,000	557,953	650,000

Total School Levy: 43,381,040 39,854,788 39,074,350

Percentage Increase (Decrease) from Prior Year: (-8.13%) (-1.96%)

- 28) This preliminary activity displays the anticipated levy by Fund and reflects the district's property value-to-student ratio that is impacted by aid from the State.
- 29) Legislation infused more funding into public schools during the current WI biennial budget, but a 2.95% increase in the revenue limits funding for the 2024-25 school year.
- 30) If the referendum were to pass, a debt levy of \$8,250,000 is proposed for 2024-25.

Mill Rate

2022-2023 Approved	6.37	2023-2024 Approved	5.20	Proposed 2024-2025	4.85
Mill (Taxation) Rate:					
Percentage Increase (Decrease) from Prior Year:					
(-18.37%) (-6.73%)					

- 31) This is an estimated taxation rate per \$1,000 of assessed value. If the referendum were to pass on November 5, 2024, the mill rate is projected to be \$5.87. Final information will be available from the DOR and DPI on 10/15/24.

DEPARTMENT OF PUBLIC INSTRUCTION 2024-25 REVENUE LIMIT WORKSHEET

DISTRICT:

West Bend

6307

DATA AS OF 6/25/24

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10) of Final 23-24 Revenue Limit

2023-24 General Aid Certification (23-24 Line 12A, src 621)

2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)

2023-24 Computer Aid Received (23-24 Line 12C, Src 691)

2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)

2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)

2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)

2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)

2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)

2023-24 Total Levy for All Levied Non-Recurring Exemptions*

NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)

32,019,702

0

127,112

133,850

37,494,655

0

1,800,000

0

5,753,360

65,821,959

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

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

September & Summer FTE Membership Averages

2021

2022

2023

Summer FTE:

Sept FTE:

New ICS - Independent Charter Schools FTE

Total FTE

105

42

6,105

0.00

6,147

129

52

5,912

0.00

5,964

119

48

5,770

0.00

5,818

Line 2: Base Avg: ((21+ 4ss)+(22+ 4ss)+(23+ 4ss)) / 3 =

5,976

Line 6: Curr Avg: ((22+ 4ss)+(23+ 4ss)+(24+ 4ss)) / 3 =

5,840

Summer FTE:

% (40,40,40)

Sept FTE:

New ICS - Independent Charter Schools FTE

Total FTE

129

52

5,912

0.00

5,964

119

48

5,770

0.00

5,818

119

48

5,689

0.00

5,737

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:

5,840

Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =

1,542,156

X (Line 5, Maximum 2024-25 Revenue per Memb) = Non-Recurring Exemption Amount:

11,339,388

Fall 2024 Property Values

2024 TIF-Out Tax Apportionment Equalized Valuation

8,062,592,657

CELL COLOR KEY: Auto-Calc

DPI Data

District-Entered

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

For WBSD 2024-2025 Budget Publication and Budget Hearing on Monday - September 23, 2024

1. 2024-25 Base Revenue (Funds 10, 38, 41)

2. Base Sept Membership Avg (2021+ 4ss, 2022+ 4ss, 2023+ 4ss)/3

3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)

4. 2024-25 Per Member Change (A+B)

5. 2024-25 Low Revenue Ceiling per s.121.905(1):

6. Allowed Per-Member Change for 2024-25

7. Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT<0

8. Value of the CCDEB (2024-25 DPI Computed-CCDEB Distis only)

9. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)

10. Current Membership Avg (2022+ 4ss, 2023+ 4ss, 2024+ 4ss)/3

11. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)

12. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)

13. Hold Harmless Non-Recurring Exemption

14. Prior Year Carryover

15. Transfer of Service

16. Transfer of Territory/Other Reorg (if negative, include sign)

17. Federal Impact Aid Loss (2022-23 to 2023-24)

18. Recurring Referenda to Exceed (If 2024-25 is first year)

19. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)

20. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)

21. Non-Recurring Referenda to Exceed 2024-25 Limit

22. Declining Enrollment Exemption for 2024-25 (from left)

23. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)

24. Adjustment for Refunded or Rescinded Taxes, 2024-25

25. Prior Year Open Enrollment (uncounted pupil[s])

26. Reduction for Ineligible Fund 80 Expenditures (enter as negative)

27. Other Adjustments (Fund 39 Bal Transfer)

28. WPCP and RPCP Private School Voucher Aid Deduction

29. SNSP Private School Voucher Aid Deduction

30. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)

31. Total Aid to be Used in Computation (42A + 12B + 12C + 12D)

32. 2024-25 OCT 15 CERT OF GENERAL AID

33. State Aid to High Poverty Districts (60 per 2023 Act 10)

34. State Aid for Exempt Computers (Source 691)

35. State Aid for Exempt Personal Property (Source 691)

36. Allowable Limited Revenue: (Line 11 - Line 12)

37. Total Limited Revenue To Be Used (A+B+C)

38. Entries Required Below: Enter amnts needed by purpose and fund:

39. A. Gen Operations: Fnd 10 Src 211

40. B. Non-Referendum Debt (inside limit) Fund 38 Src 211

41. C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211

42. Total Revenue from Other Levies (A+B+C+D)

43. A. Referendum Approved Debt (Fund 39 Debt-Src 211)

44. B. Community Services (Fund 80 Src 211)

45. C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)

46. Other Levy Revenue - Milwaukee & Kenosha Only

47. Total Fall, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)

48. Line 16 is the total levy to be apportioned in the PI-401.

49. Levy Mill / Taxation Rate per \$1,000 of Property Value on Average Across the District =

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

Scenario including debt in the levy under the assumption that the 11/5/2024 referendum passes.

DEPARTMENT OF PUBLIC INSTRUCTION 2024-25 REVENUE LIMIT WORKSHEET

DISTRICT:

West Bend

6307

DATA AS OF 6/25/24

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10) of Final 23-24 Revenue Limit

2023-24 General Aid Certification (23-24 Line 12A, src 621)

32,019,702

+

2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)

0

+

2023-24 Computer Aid Received (23-24 Line 12C, Src 691)

127,112

+

2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)

133,850

+

2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)

37,494,655

+

2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)

0

+

2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)

1,800,000

+

2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)

0

-

2023-24 Total Levy for All Levied Non-Recurring Exemptions*

5,753,360

=

NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)

65,821,959

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

September & Summer FTE Membership Averages

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

	2021	2022	2023
Line 2: Base Avg: ((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =			5,976
Summer FTE:	105	129	119
% (40,40,40)	42	52	48
Sept FTE:	6,105	5,912	5,770
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	6,147	5,964	5,818

Line 6: Curr Avg: ((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =

	2022	2023	2024
Summer FTE:	129	119	119
% (40,40,40)	52	48	48
Sept FTE:	5,912	5,770	5,689
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	5,964	5,818	5,737

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:

5,840

Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =

Line 5, Maximum 2024-25 Revenue per Memb) = Non-Recurring Exemption Amount:

8,062,592,657

Fall 2024 Property Values.

2024 TIF-Out Tax Apportionment Equalized Valuation

For WBSD 2024-2025 Budget Publication and Budget Hearing on Monday - September 23, 2024

1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	65,821,959
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	5,976
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,014.38
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2024-25	11,000.00	
B. Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT<0	325.00	
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Distis only)	0.00	
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,339.38
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	5,840
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	66,221,979
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	66,221,979	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2022-23 to 2023-24)	0	
E. Recurring Referenda to Exceed (If 2024-25 is first year)	0	
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)	0	
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	0	66,221,979
A. Non-Recurring Referenda to Exceed 2024-25 Limit	0	6,526,897
B. Declining Enrollment Exemption for 2024-25 (from left)	1,542,156	
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2024-25	849	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	4,129,615	
I. SNSP Private School Voucher Aid Deduction	854,277	
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		72,748,876
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		34,325,375
A. 2024-25 OCT 15 CERT OF GENERAL AID	34,064,413	
B. State Aid to High Poverty Districts (60 per 2023 Act 10)	0	
C. State Aid for Exempt Computers (Source 691)	127,112	
D. State Aid for Exempt Personal Property (Source 691)	133,850	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		38,423,501
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	38,423,501
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	36,548,501	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	1,875,000	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		650,849
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		Entry Required
B. Community Services (Fund 80 Src 211)	650,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	849	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		39,074,350
Line 16 is the total levy to be apportioned in the PI-401.		
Levy Mill / Taxation Rate per \$1,000 of Property Value on Average Across the District =		4.85
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

Scenario without debt in the levy under the assumption that the 11/5/2024 referendum fails.

OUR MISSION

Preparing all
students for
College
Readiness and
Career Success



WEST BEND
— SCHOOL DISTRICT —
EXCELLENCE FOR ALL

WEST BEND SCHOOL DISTRICT

VANTAGE POINT

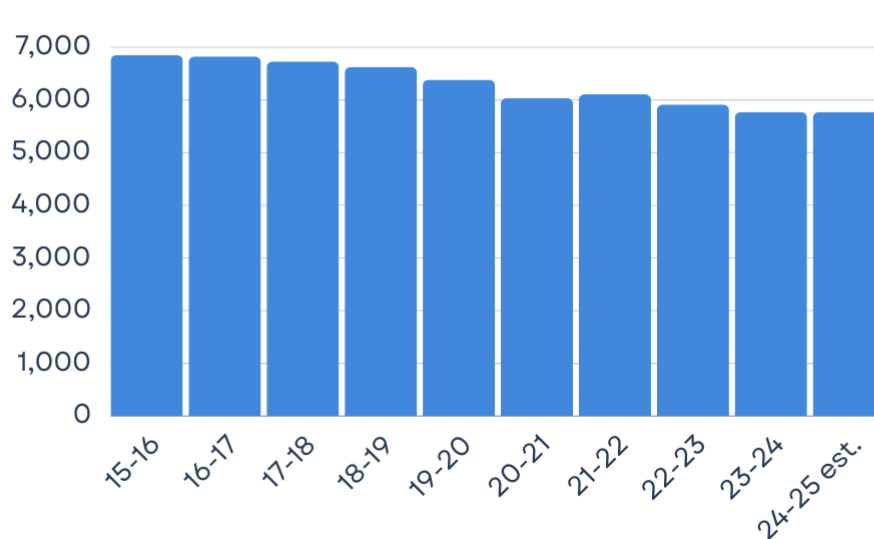
2023-2024



VANTAGE POINT

Go to the West Bend School District website at **west-bend.k12.wi.us** to read Vantage Point 2023-2024, a yearbook of news from the schools and achievements of our students and staff.

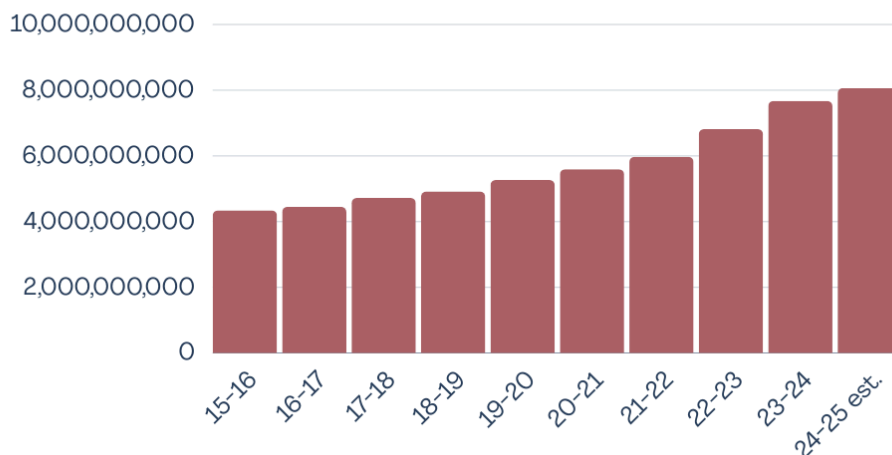
September Membership* History and Estimate



15-16	6,854
16-17	6,825
17-18	6,728
18-19	6,623
19-20	6,384
20-21	6,034
21-22	6,105
22-23	5,912
23-24	5,770
24-25 est.	5,689

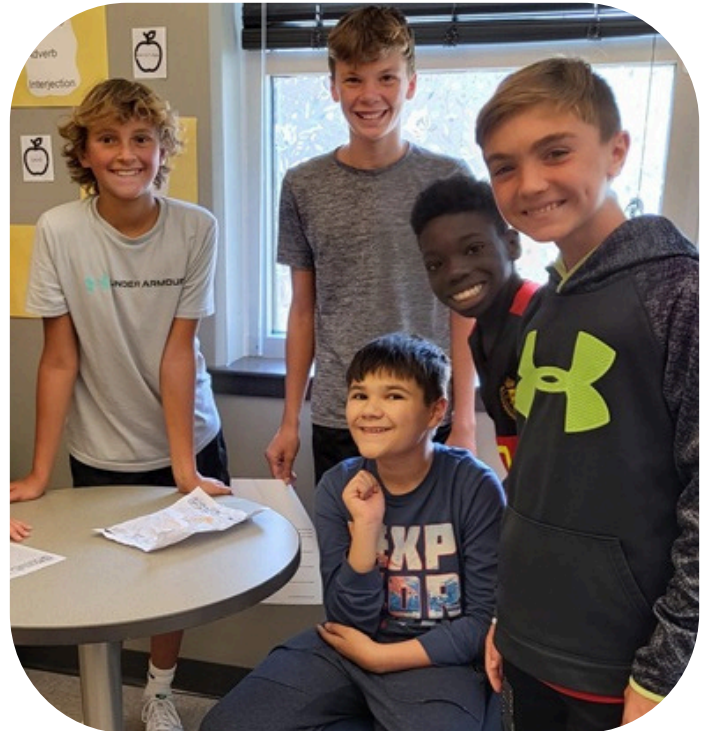
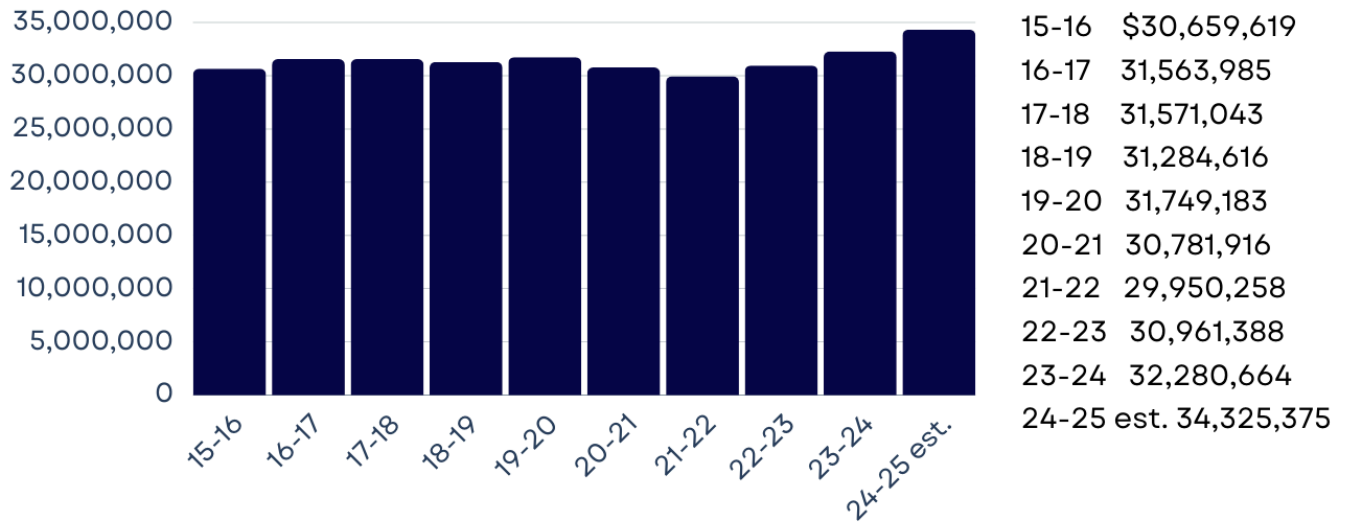
* membership is students residing in the district and count for state aid

Property Value History and Estimate

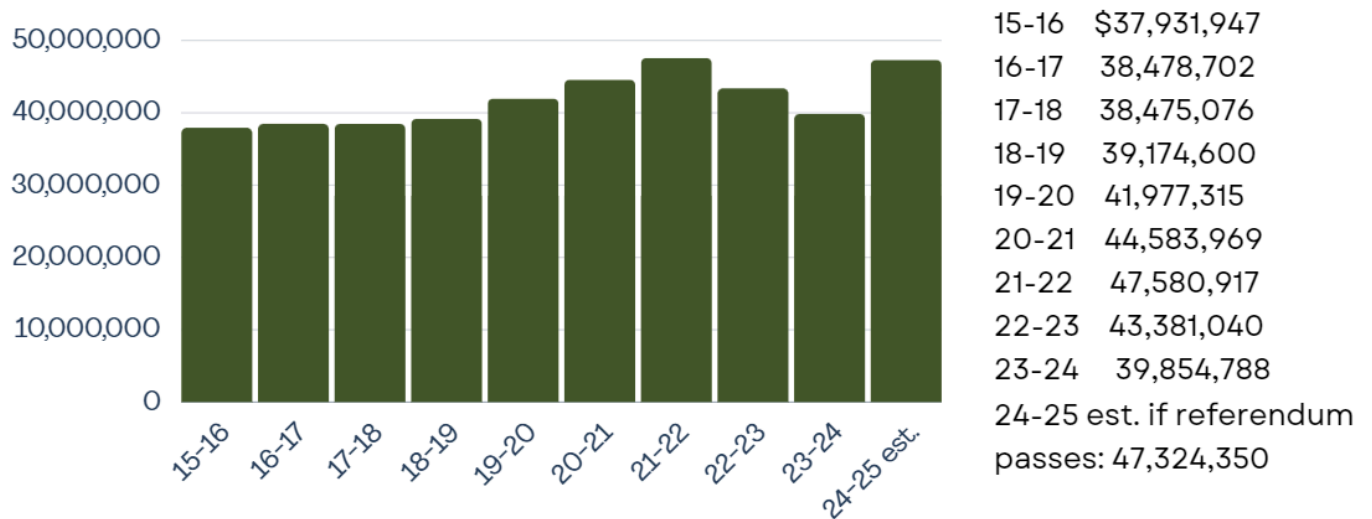


15-16	\$4,342,707,701
16-17	\$4,448,041,893
17-18	\$4,720,140,099
18-19	\$4,914,474,473
19-20	\$5,264,605,159
20-21	\$5,592,121,959
21-22	\$5,969,875,166
22-23	\$6,812,790,161
23-24	\$7,671,694,978
24-25 est.	\$8,062,592,657 (+5.1%)

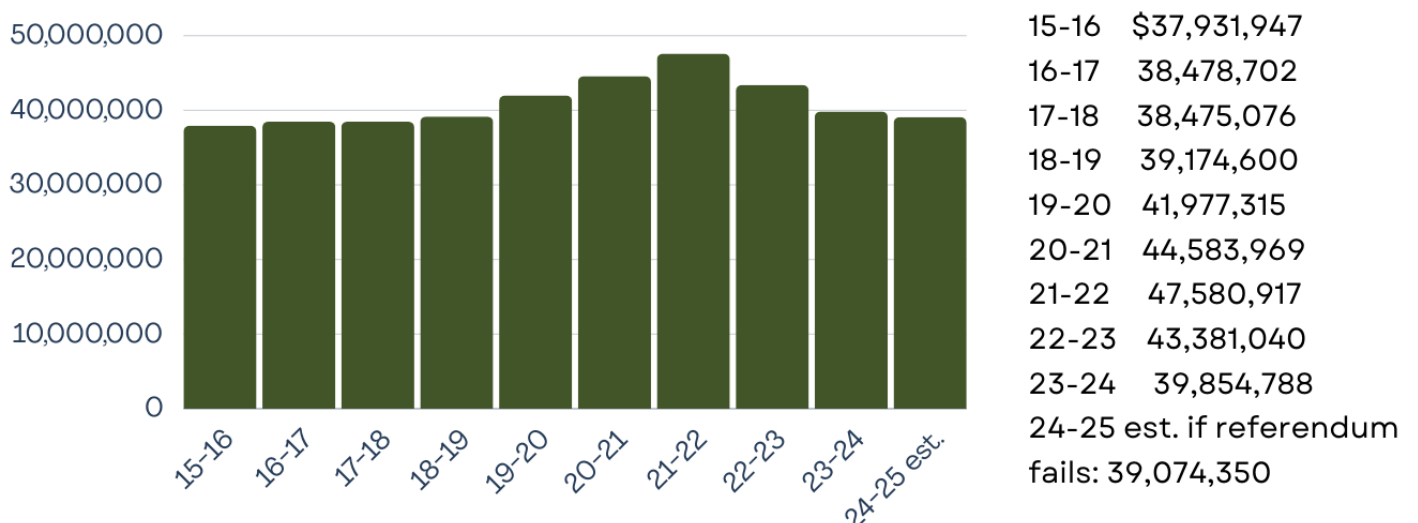
General State Aid History and Estimate



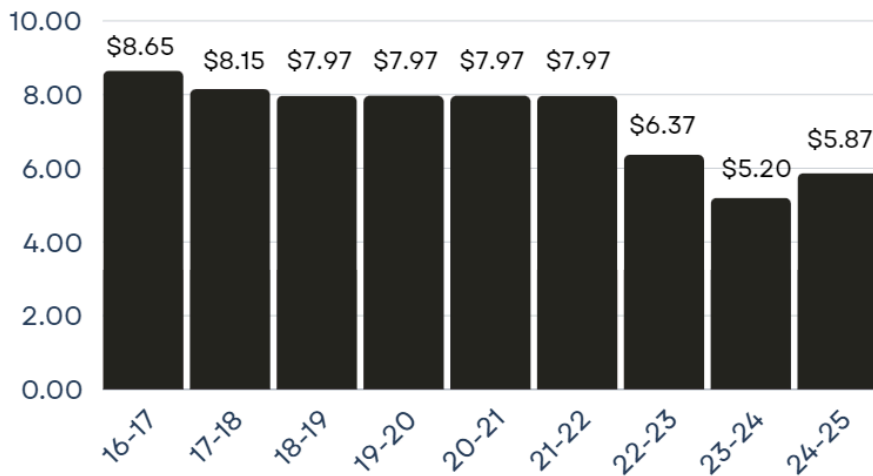
Property Tax Levy History and Estimate if Referendum Passes



Property Tax Levy History and Estimate if Referendum Fails



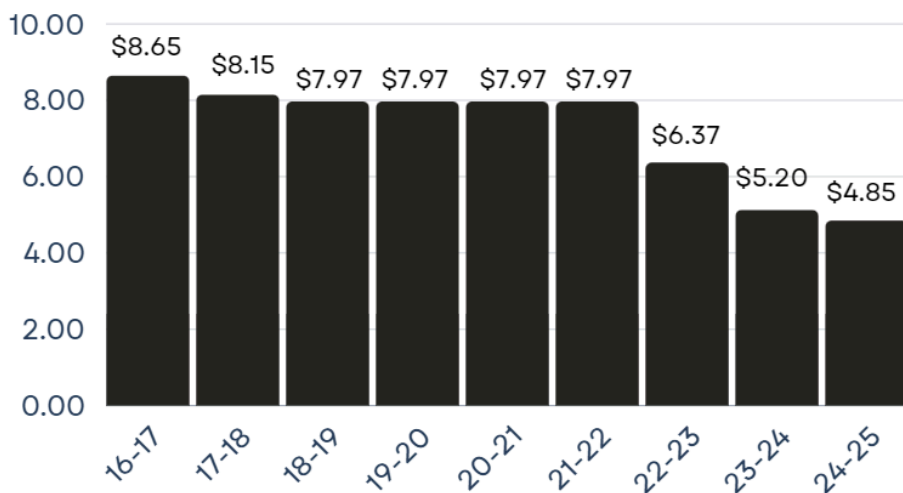
Mill Rate History and Estimate if Referendum Passes



To determine the mill rate, the total tax levy is divided by the total equalized property values across all municipalities within the school district. The quotient is multiplied by \$1,000 to determine the mill rate.

The estimated 24-25 mill rate is \$5.87 if the referendum passes.

Mill Rate History and Estimate if Referendum Fails



The estimated 24-25 mill rate is \$4.85 if the referendum fails.



Get more information about the budget including details on the different funds, revenue limit, revenues and expenditures, and more on the West Bend School District website. Scan the QR code below to go to the website.

ADMINISTRATION

Jennifer Wimmer
Superintendent

Emily Melstrand
Director of Student Services

Lenny Hanson
Director of Human Resources

Andrew Sarnow
Assistant Superintendent of
Business

Tim Harder
Director of Facilities and
Technology

Quynh Trueblood
Director of Curriculum and
Instruction



SCHOOL BOARD

Chris Zwygart
President

Kelly Lang
Vice President

Melanie Ehroggt
Secretary

June Kruger
Treasurer

John Donaldson

Chris Jenkins

Chad Tamez



SEPTEMBER 2024

