



EDUCATIONAL EXCELLENCE
For a Changing Tomorrow

Annual Report-Budget 2024

CHIPPEWA FALLS AREA UNIFIED SCHOOL DISTRICT

Table of Contents

Superintendent's Message	3-4
Fund Definitions	5
District Budget Summary	9
Schools/Students/Staff	11
4K Cardinal Sites	12
Information about School Buildings	13
Board of Education	17
Administrative Team	18
Strategic Plan	19
Mega Result	20
Coherent Governance Visual	21
Leadership Visual	22
Student Success Pillar	23
Caring Culture Pillar	24
Our People Pillar	25

Finance, Facilities, & Operations Pillar	26
Annual Scorecard	27
Budget Development Process	29
Key Dates	30
2024-2025 Proposed Budget	31
Budget Adoption Format	34
Summary of Revenues	42
Fund Allocations	43
Strategic Priorities to Budget	44
Fiscal Points of Pride	45
Financial Quick Facts	46
Property Valuations	47
Certified Valuation	48
Property Tax Levies	49
District Equalized Mill Rates	50

Per Pupil Revenues	51
Tax Levies	52
Statistical Information	53
Glossary of Terms	59
Contact Information	61





Superintendent's Message

WELCOME!

The Chippewa Falls Area Unified School District continues to be a unique and vibrant educational community. As a large, Division I school district serving approximately 4,900 students across 12 municipalities and covering about 230 square miles, we maintain our commitment to providing a personalized, small-town feel in our approach to education.

We are immensely grateful to our constituents for their support in passing last year's referendum. This demonstration of community trust has allowed us to maintain and enhance the quality education services we provide. Your support reinforces our dedication to continuous improvement and our unwavering focus on achieving the Mega Result as outlined in our Strategic Plan.

GOAL SETTING AND BUDGET DEVELOPMENT

As we navigate the 2024-25 school year, we face both opportunities and challenges. The successful passage of the referendum has provided crucial support, but we continue to address ongoing fiscal pressures:

- We are diligently working to implement the unfunded mandate of Wisconsin State Act 20 legislation. This requires careful allocation of resources to meet new requirements without compromising our existing programs.
- The impact of declining enrollment continues to be felt across our district. This trend affects our state aid and necessitates strategic planning to maintain the high-quality education our community expects.
- Utility and fuel costs remain a significant concern this year. We are actively exploring efficiency measures and sustainable practices to mitigate these rising expenses.

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Superintendent's Message

Despite these challenges, we remain committed to our core mission of inspiring, supporting, and fostering learning among all our students. Our budget reflects this commitment, balancing fiscal responsibility with investments in key areas such as:

- **Continuing our exemplary fine arts programming**
- **Strengthening partnerships with local businesses and post-secondary institutions**
- **Enhancing support for personal and mental health needs**
- **Increasing participation in co-curricular activities**
- **Advancing the use of technology and instructional best practices in the classroom**
- **Expanding opportunities in technical education**

As we present this budget, we do so with a clear understanding of our responsibility to both our students and our community. We strive to make the most effective use of every dollar, ensuring that our resources directly contribute to educational excellence and student success.

Thank you for your ongoing support and trust in the Chippewa Falls Area Unified School District. Together, we continue to pursue our vision of Educational Excellence for a Changing Tomorrow, where we "INSPIRE, SUPPORT, LEARN!"

We welcome your engagement and feedback as we work together to provide the best possible education for our students and contribute to the vitality of our community.

Fund Definitions

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding.

Instructional Funds

Fund 10 General Fund

This fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Fund

This fund is used to account for the proceeds of non-trust revenues of which the expenditures are limited to specified purposes related to district operations. The most common source of such funds is gifts and donations. There may be a fund balance in this fund.

Fund 27 Special Education Fund

This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Food and Community Service Funds

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, including salaries, benefits, travel, purchased services, etc. are to be included in this fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Wis. Stats. s. 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The school board must establish a Community Service Fund pursuant to Wis. Stats. s. 120.13(19). A budget for the Community Service Fund must be adopted as required by Wis. Stats. s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to Wis. Stats. s. 120.10(8) and Wis. Stats. s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Revenue Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extracurricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Custodial Fund (Fund 60).

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per Wis. Stats. s.67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per Wis. Stats. s. 120.10(10m) or projects funded with a Tax Incremental Fund (TIF) capital improvement levy (Kenosha School District only). As permitted, a capital project fund may also be used to record capital lease transactions involving a “letter of credit” or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund. Expenditures are financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of sub-funds is required for audit reporting and legal compliance purposes. Sub-funds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized by Wis. Stats. s. 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

Any balance remaining in a sub-fund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason a separate checking and/or investment account for these funds is highly recommended.

Fund 49 Other Capital Project Fund

Used to report Capital Project Fund activities not required to be reported in Funds 41 or 48. The district may account for such projects in Funds 42, 43, 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as interscholastic athletics and other extracurricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under Wis. Stats. s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds pursuant to GASB 84.

Fund 73 Pension and Other Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

District Budget Summary

The following displays a table showing a summary of revenues and expenses for all funds. It also provides a comparison of the current year to the previous four years.

GOVERNMENTAL AND PROPRIETARY FUNDS

Combined Statement of Revenues, Expenses, and Change in Net Position - Historical

Governmental Funds		Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
General Fund	Total Revenues	62,926,875.01	64,803,522.40	66,705,008.37	68,539,473.72	70,327,380.57
	Total Expenditures	62,846,939.03	63,604,634.80	66,363,648.77	67,952,387.67	70,327,380.57
	Excess Rev over (under) Exp	79,935.98	1,198,887.60	341,359.60	587,086.05	0.00
	Fund Balance Beginning	6,608,678.88	6,688,614.86	7,887,502.46	8,228,862.06	8,815,948.11
	Fund Balance Ending	6,688,614.86	7,887,502.46	8,228,862.06	8,815,948.11	8,815,948.11
Special Revenue Fund	Total Revenues	1,069,280.34	896,569.05	1,127,006.33	1,037,868.97	0.00
	Total Expenditures	769,664.85	742,723.14	1,165,029.70	999,286.56	0.00
	Excess Rev over (under) Exp	299,615.49	153,845.91	(38,023.37)	38,582.41	0.00
	Fund Balance Beginning	341,880.10	641,495.59	795,341.50	757,318.13	795,900.54
	Fund Balance Ending	641,495.59	795,341.50	757,318.13	795,900.54	795,900.54
Special Education Fund	Total Revenues	9,136,777.73	9,839,613.85	10,835,054.59	10,623,151.41	10,829,591.74
	Total Expenditures	9,136,777.73	9,839,613.85	10,835,054.59	10,623,151.41	10,829,591.74
	Excess Rev over (under) Exp	0.00	0.00	0.00	0.00	0.00
	Fund Balance Beginning	0.00	0.00	0.00	0.00	0.00
	Fund Balance Ending	0.00	0.00	0.00	0.00	0.00
Referendum Debt Service	Total Revenues	4,458,271.45	4,268,605.28	4,266,042.90	4,279,547.81	4,276,725.00
	Total Expenditures	14,390,169.04	4,320,475.00	4,291,725.00	4,332,975.00	4,276,726.00
	Excess Rev over (under) Exp	(9,931,897.59)	(51,869.72)	(25,682.10)	(53,427.19)	(1.00)
	Fund Balance Beginning	11,504,684.28	1,572,786.69	1,520,916.97	1,495,234.87	1,441,807.68
	Fund Balance Ending	1,572,786.69	1,520,916.97	1,495,234.87	1,441,807.68	1,441,806.68
Capital Expansion Fund	Total Revenues	17,182.60	1,473.20	14,811.98	0.00	0.00
	Total Expenditures	10,731,411.84	847,161.27	700,604.67	5,422.75	0.00
	Excess Rev over (under) Exp	(10,714,229.24)	(845,688.07)	(685,792.69)	(5,422.75)	0.00
	Fund Balance Beginning	12,251,132.75	1,536,903.51	691,215.44	5,422.75	0.00
	Fund Balance Ending	1,536,903.51	691,215.44	5,422.75	0.00	0.00

District Budget Summary



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GOVERNMENTAL AND PROPRIETARY FUNDS

Combined Statement of Revenues, Expenses, and Change in Net Position - Historical

Governmental Funds		Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Proprietary Funds						
Food Service Fund	Total Revenues	2,994,172.22	4,282,363.13	3,107,373.68	2,902,156.18	3,228,129.02
	Total Expenditures	2,246,588.34	3,207,796.17	3,332,647.04	3,373,506.67	3,228,129.02
	Excess Rev over (under) Exp	747,583.88	1,074,566.96	(225,273.36)	(471,350.49)	0.00
	Fund Balance Beginning	1,346,504.57	2,094,088.45	3,168,655.41	2,943,382.05	2,472,031.56
	Fund Balance Ending	2,094,088.45	3,168,655.41	2,943,382.05	2,472,031.56	2,472,031.56
Community Service Fund	Total Revenues	372,504.45	418,686.00	447,000.00	462,476.00	595,000.00
	Total Expenditures	286,472.01	366,885.91	322,484.51	469,370.91	627,887.89
	Excess Rev over (under) Exp	86,032.44	51,800.09	124,515.49	(6,894.91)	(32,887.89)
	Fund Balance Beginning	278,207.42	364,239.86	416,039.95	540,555.44	533,660.53
	Fund Balance Ending	364,239.86	416,039.95	540,555.44	533,660.53	500,772.64
Fiduciary Funds						
Post Employment Benefit Trust	Total Revenues	3,032,462.06	1,203,623.55	1,379,808.65	1,078,023.23	1,297,693.00
	Total Expenditures	1,820,929.80	1,970,053.20	1,203,354.57	1,886,923.16	1,193,531.00
	Excess Rev over (under) Exp	1,211,532.26	(766,429.65)	176,454.08	(808,899.93)	104,162.00
	Fund Balance Beginning	8,443,647.22	9,655,179.48	8,888,749.83	9,065,203.91	8,256,303.98
	Fund Balance Ending	9,655,179.48	8,888,749.83	9,065,203.91	8,256,303.98	8,360,465.98
Total All Funds						
	Total Revenues	84,007,525.86	85,714,456.46	87,882,106.50	88,922,697.32	90,554,519.33
	Total Expenditures	102,228,952.64	84,899,343.34	88,214,548.85	89,643,024.13	90,483,246.22
	Excess Rev over (under) Exp	(18,221,426.78)	815,113.12	(332,442.35)	(720,326.81)	71,273.11
	Fund Balance Beginning	40,774,735.22	22,553,308.44	23,368,421.56	23,035,979.21	22,315,652.40
	Fund Balance Ending	22,553,308.44	23,368,421.56	23,035,979.21	22,315,652.40	22,386,925.51

SCHOOLS in the Chippewa Falls Area Unified School District 2024-25

8	6	1	1	1
				
4K Cardinal Partner Sites	Elementary Schools	Middle School	High School	Chippewa Valley High School

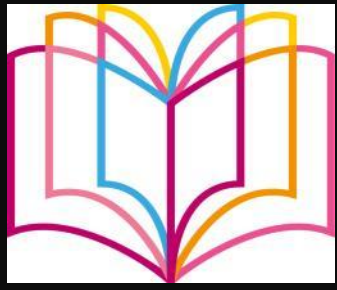
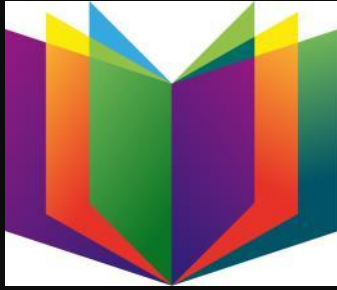
STUDENTS

in the Chippewa Falls Area Unified School District 2024-25

Grade/Level	Students
Pre-K	305
Kindergarten-Grade 5	1821
Grades 6-8	999
Grades 9-12	1441
Total Students	4566

TEACHING STAFF

in the Chippewa Falls Area Unified School District 2024-25

350 Total Teachers	189	161
		
	Bachelor Degrees	Master/PHD Degrees

Chippewa Falls 4K Cardinals

Kathleen Coppenbarger

Director of Curriculum, Assessment and 4K

715-726-2785 ext 3004

coppenkm@chipfalls.org

cfsd.chipfalls.k12.wi.us

What is Chippewa Falls 4K Cardinals?

4K Cardinals is the Chippewa Falls Area Unified School District's 4-year-old educational program. Designed specifically for 4-year-olds, 4K is based on the Wisconsin Model Early Learning Standards that are aligned with the state's kindergarten through grade 12 academic standards. Participation in 4K is an opportunity that can benefit ALL 4-year-olds within the community. Its purpose is to better prepare them for kindergarten and the future by ensuring school readiness, encouraging positive social interaction, building comfort levels with routine and processes, and enabling children to engage with their peers.

Chippewa Falls 4K Cardinals COLLABORATIVE PARTNERS

CESA 11 Head Start
2820 E Park Avenue
715-723-1211

Rhymes-N-Rainbows
5051 171st Street
715-723-8000

**Kids USA Learning
Center 656 Lakeland
Drive**
715-726-1507

**Circle of Friends Early
Learning Center**
1750 Hallie Road
715-552-9696

**Milestones Early
Educational Community**
1300 Lowater Road
715-723-7444



**YMCA Early Learning
Community**
630 Miller Street
715-723-5135

Elementary Schools

Halmstad Elementary

565 E South Ave Chippewa Falls, WI 54729 (715)726-2415

Ryan Lowe, Principal - lowerj@chipfalls.org

Heidi Olson, Administrative Assistant - olsonhj@chipfalls.org

Halmstad Elementary is a three section K-5 school that was constructed in 1971. Building additions were made in 2001 and 2005 to accommodate the expanding needs of the student population.

Hillcrest Elementary

1200 Miles St. Chippewa Falls, WI 54729 (715)726-2405

Doug Dieckman, Principal - dieckmdd@chipfalls.org

Nicole Pierson-Francis, Administrative Assistant - piersonm@chipfalls.org

Hillcrest Elementary is a three section K-5 school that was constructed in 1964. Building additions were made in 1969, 1991 and 2001. These construction projects included the addition of the district administration offices, classrooms and a gymnasium.

Jim Falls Elementary

13643 198th Street Jim Falls, WI 54748 (715)720-3260

Kari Koenig, Principal - koenigkn@chipfalls.org

Sara Wilson, Administrative Assistant - wilsonsm@chipfalls.org

Jim Falls Elementary is a single section K-5 school that was constructed in 1964. Building additions were made in 1992 and 2010 to accommodate the expanding needs of the student population.



Elementary Schools

Parkview Elementary

501 Jefferson Avenue Chippewa Falls, WI 54729 (715)720-3750

Melissa Olson, Principal - olsonml@chipfalls.org

Stacey Perret-Bowe, Administrative Assistant - bowesa@chipfalls.org

Parkview Elementary is a four section K-5 school that was constructed in 1995.



Southview Elementary

615 A Street Chippewa Falls, WI 54729 (715)726-2411

Janet Goodman, Principal - goodmaje@chipfalls.org

Debbie Tilton, Administrative Assistant - tiltondk@chipfalls.org

Southview Elementary is a three section K-5 school that was constructed in 1952.

Building additions were made in 1988, 1991, 2001, 2011 and 2014 to accommodate the expanding needs of the student population.



Stillson Elementary

16556 50th Ave Chippewa Falls, WI 54729 (715)726-2412

Jennifer Sarauer, Principal - sarauejl@chipfalls.org

Mallory Prince, Administrative Assistant - princemn@chipfalls.org

Stillson Elementary is a three section K-5 school that was constructed in 2020.



Secondary Schools

Chippewa Falls Middle School

750 Tropicana Boulevard Chippewa Falls, WI 54729 (715)-726-2400

Derrick Kunsman, Principal - kunsmadw@chipfalls.org

Sarah Ahmad, Administrative Assistant - ahmadse@chipfalls.org

The Middle School houses students grades 6 through 8. It was constructed as an open-concept school in 1977. Renovations and additions will be completed in the fall of 2021. These additions and renovations include a classroom addition, renovating learning spaces, and infrastructure upgrades.



Chippewa Falls High School

735 Terrill Street Chippewa Falls, WI 54729 (715)726-2406

Donna Goodman, Principal - goodmadk@chipfalls.org

Karen Cauble, Administrative Assistant - caubleks@chipfalls.org

Chi-Hi was built in 1958 to serve the needs of grades 9 through 12. Building additions were made in 1964, 1971, 1974, and 1997 to accommodate the expanding needs of the student population and community. A STEAM Addition (Science, Technology, Engineering, Arts, and Math) was completed in December 2019. Other infrastructure upgrades completed in 2021.



Chippewa Valley High School

2820 E. Park Avenue, Chippewa Falls, WI 54729 (715) 723-5542 Ext. 6401

Jamie Ganske, Principal - ganskejl@chipfalls.org

Kristy Rubenzer, Administrative Assistant - rubenzkj@chipfalls.org

The Chippewa Valley High School provides alternative instructional programming for students in grades 9 through 12. The facility is leased from the State of Wisconsin.



Administrative Offices

Chippewa Falls Area Unified School District- Central Office

1130 Miles Street Chippewa Falls, WI 54729 (715) 726-2417

The Central Office building houses the Office of the Superintendent and the Department of Finance and Operations. It also serves as the home of the Board of Education.



Pupil Services Center

1345 Ridgewood Drive, Chippewa Falls, WI 54729 (715) 726-2414

The Pupil Services Center houses the departments of instructional programs, special education, assessment, and 4K Cardinals.



Korger-Chestnut

140 W. Elm St Chippewa Falls, WI 54729 (715) 720-3753

Korger-Chestnut was constructed in 1925 for use as an elementary school. It currently is the home base for the Cardinal Healthy Clinic, Department of Human Resources and Public Relations, Department of Educational Technology, Cardinal Community Learning Center, and staff training. In 2009 an elevator was added to the building.



Board of Education

The Board of Education of the Chippewa Falls Area Unified School District represents, leads and serves the district's owners and holds itself accountable to them by committing to act in their best interests and by ensuring that all Board and district action is consistent with law and the Board's policies.

The Board's purpose is to assure that the district achieves the results described in the Board's Results policies and that it operates according to the values expressed in the Board's Operational Expectations policies.

The Chippewa Falls Area Unified School District School Board members are committed to maintaining an open line of communication with residents of the Chippewa Falls Area Unified School District. Anyone having specific questions relating to board policies or actions should call the Board of Education office at (715)726-2417 or by mail at:

Secretary of the Board of Education
1130 Miles Street
Chippewa Falls, WI 54729

Board of Education



Dave Czech
President



Sharon McIlquham
Vice President



Sherry Jasper
Clerk



Dennis Fehr
Treasurer



David Martineau
Board Member



Peggy McKillip
Board Member



Steve Olson
Board Member

Administrative Team

District Administration

Superintendent of Schools

Jeff Holmes - holmesje@chipfalls.org
715-726-2417 ext. 1805

Business Services & Finance

Chad Trowbridge- trowbrcm@chipfalls.org
715-726-2417 ext.1806

Human Resources

Sara Denure - denurese@chipfalls.org
715-726-2417 ext.1910

Student Services

Christine McMasters- mcmastcl@chipfalls.org
715-726-2414 ext.3003

Instructional Programs

Susan Kern - kernsl@chipfalls.org
715-726-2414 ext. 3033

Educational Technology

Scott Marty- martysa@chipfalls.org
715-726-2413 ext. 3753

Assessment, Quality and 4K

Kathleen Copenbarger -coppenkm@chipfalls.org
715-726-2414 ext. 3004

Food Service

Susan Lang - langsr@chipfalls.org
715-726-2588 ext. 2790.

ATOD and Voyagers After School Programming

Ann Zenner-zennerak@chipfalls.org
715-726-2588 ext.2588

Buildings, Grounds and Safety

Randy Knowlton- knowltrc@chipfalls.org
715-726-2417 ext.1904

Administrative Team



Jeff Holmes
Superintendent of
Schools



Chad Trowbridge
Business Services
and Finance



Sue Kern
Curriculum and
Instruction



Sara Denure
Human Resources



Chris McMasters
Student Services

Strategic Plan



MEGA RESULT

All students will graduate prepared with the knowledge, skills, attitudes and behaviors necessary to achieve their personal goals and make a positive impact in the world.

MISSION

Together with students, families, and our community; we inspire, support, and learn.



Our Commitments to Our Community

Student Success

Providing students with the resources and support they need to succeed.

Caring Culture

Cultivating an environment where everyone is treated with dignity and respect.

Our People

Empowering a dedicated and talented team of employees who are passionate about serving our students and community.

Finance, Facilities, & Operations

Advancing a strong financial foundation and the facilities to support our community.

To view our complete 2023-2026 Strategic Plan, including action plans and measurable goals, please visit:

<https://cfsd.chipfalls.k12.wi.us>



INSPIRE • SUPPORT • LEARN

Chippewa Falls Area Unified School District • Administrative Office • 1130 Miles Street • Chippewa Falls, WI 54729

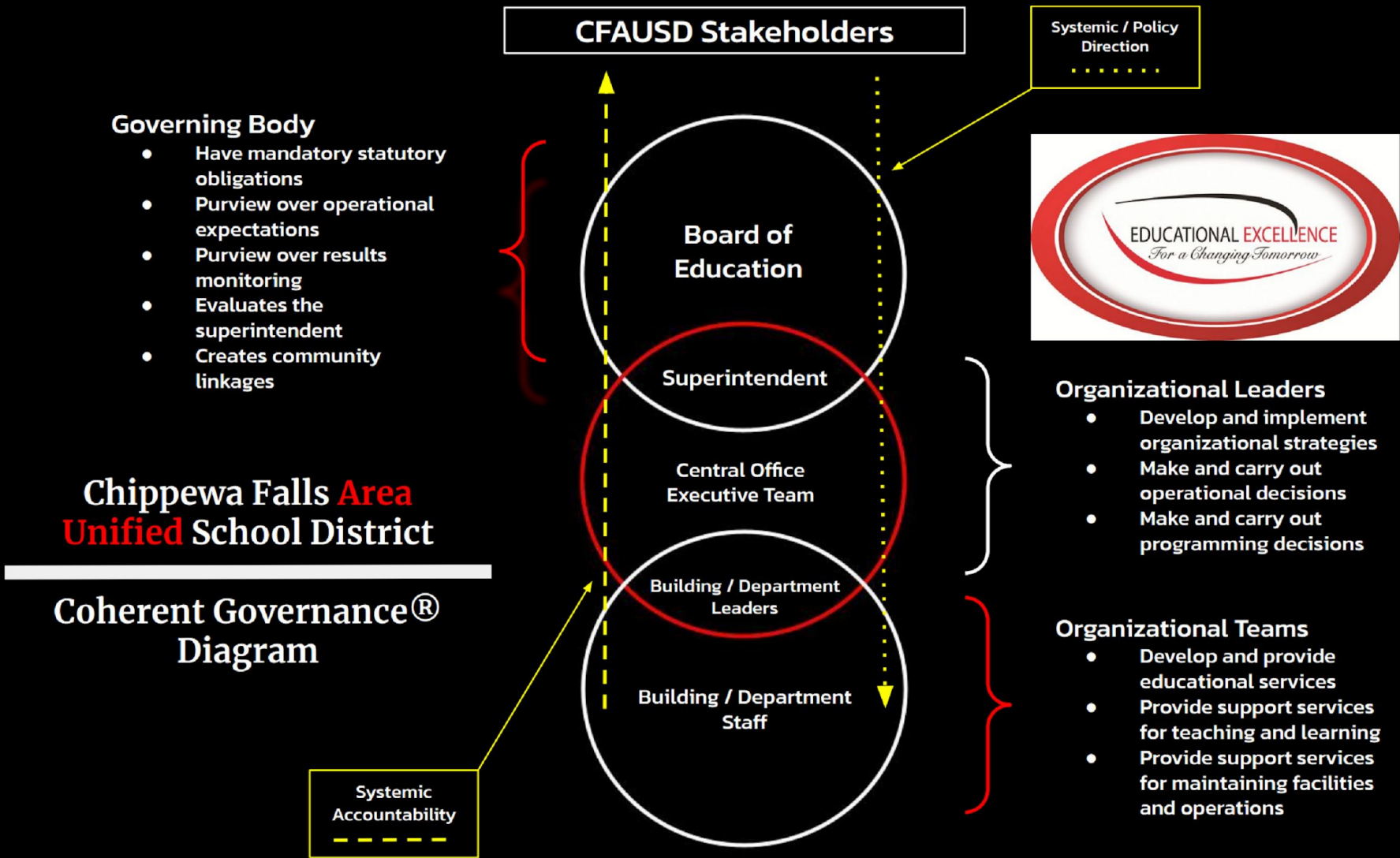




**ONE TEAM
ONE VISION
ONE GOAL**

Mega Result:

All students will graduate prepared with the knowledge, skills, attitudes, and behaviors necessary to achieve their personal goals and make a positive impact in the world.



Leadership

Community
Conversation

Governance
Policies

Strategic
Plan

District
Goals

Building
Goals

Our Community
articulated
themes
representing
their values in
the school
system.

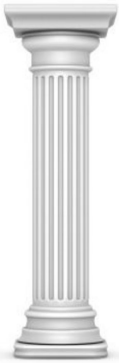
Board of Education
articulation
of outcomes:
both
learning results
and
system expectations.

District Leadership Teams
articulate
three-year
aspirations
and broad
action plans to
pursue the expected
outcomes defined
by the Board
in policy.

District Leadership Teams
develop one-year
measurable goals
and actions.
These goals
and actions
are derived from
the three-year aspirations
and broad actions
that are articulated
in the
Strategic Plan.

**Building and
Department
Leadership Teams**
develop one-year
measurable goals
and actions.
These goals
and actions
are derived from
the district goals
and actions.

STUDENT SUCCESS PILLAR



COMMITMENT: Providing students with the resources and support they need to succeed.

MEASURE OF SUCCESS: Graduates are college or career ready as indicated by our College and Career Ready Scorecard

STRATEGIES FOR SUCCESS:

- We will increase the use of the College and Career Ready Scorecard indicators to monitor progress toward our 3 year measure of success
- We will build connections to our community through curriculum connected learning and/or volunteer experiences
- We will provide educational staff with the necessary resources, training, and coaching to deliver high quality instruction aligned to research supported educational practices.

CARING CULTURE PILLAR

COMMITMENT: Cultivating an environment where everyone is treated with dignity and respect.

MEASURES OF SUCCESS:

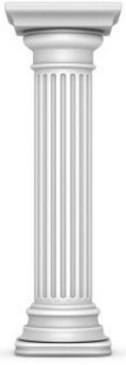
- Increase the percent of students engaged in activities, teams or clubs (
- Increase the percent of students who answer “How connected do you the adults in your school?” (6-12)
- Increase the percent of staff who answer “How connected do you feel to your colleagues?”
- Increase the number of parents who answer “I receive positive phone calls, emails or notes about my child from the school”

STRATEGIES FOR SUCCESS:

- Schools and departments will create regular opportunities for staff to gather informally.
- All CO admin will visit each school 1-2 times per year.
- Staff will support connections among students through school activities, clubs and extracurriculars.
- Staff will make positive emails, phone calls or notes to home for each student.



OUR PEOPLE PILLAR



COMMITMENT: Empowering a dedicated and talented team of employees who are passionate about serving our students and community.

MEASURES OF SUCCESS:

- Survey results on items about feedback, coaching, and cultural awareness
- Percentage of staff engaging in duties and responsibilities outside the classroom
- Staff Attendance
- Staff Retention

STRATEGIES FOR SUCCESS:

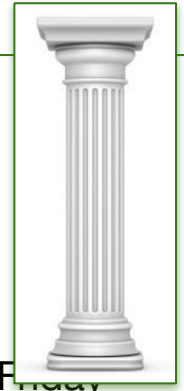
- Develop, support, and inspire next level leaders and leadership team members
- Recognize staff for achievement in specific areas of focus
- Develop, implement, and reinforce protocols to engage staff in problem-solving around pressing issues
- Create, enhance, and sustain community relationships / partnerships

FINANCE, FACILITIES, & OPERATIONS PILLAR

COMMITMENT: Advancing a strong financial foundation and the facilities to support our community.

MEASURES OF SUCCESS:

- Develop a long range plan to maximize use of district facilities
- Increase parent experience survey results in the are of “my child has the necessary classroom supplies and equipment for effective learning”
- Research & Develop a long term population projection for all levels
- Maintain pupil count numbers from the 3rd Friday September count to the 2nd Friday January count



STRATEGIES FOR SUCCESS:

- All schools will engage with ATS&R to assess facility conditions and educational adequacy
- The Board will engage Applied Population Laboratories for a long range enrollment projection
- ATS&R will priorities the facilities master plan to determine recommendations for future actions
- A District Committee will conduct an elementary attendance boundary study
- ATS&R will create a 2025-2050 Master Facility Plan
- Buildings and Departments will inform the community about the successes and results of resource allocation and facility satisfaction (Parent/Caregiver) Experience Survey



Chippewa Falls Area Unified School District

Student Success	Caring Culture	Our People	Finance, Facilities, & Operations
PROVIDING STUDENTS WITH THE RESOURCES AND SUPPORT THEY NEED TO SUCCEED.	CULTIVATING AN ENVIRONMENT WHERE EVERYONE IS TREATED WITH DIGNITY AND RESPECT.	EMPOWERING A DEDICATED AND TALENTED TEAM OF EMPLOYEES WHO ARE PASSIONATE ABOUT SERVING THE COMMUNITY.	ADVANCING A STRONG FINANCIAL FOUNDATION AND ADEQUATE FACILITIES TO SUPPORT THE COMMUNITY.

2024-2025 Annual Result Measures

<p>90% of 2025 Graduates will be college or career ready as indicated by our High School District Student Success Dashboard</p>	<p>Increase the percent of students engaged in activities, teams or clubs (6-12) (MS 502, HS 841)</p>	<p>Increase our Employee Retention Rate: Classified Staff</p>	<p>Develop a long range plan to maximize use of district facilities</p>
From: 80% To: 90%	From: 502/841 To: 517/866	From: 61.16% To: 63%	From: To:
<p>69% of 8th grade students will be on track to be college or career ready as indicated by our Middle School District Student Success Dashboard</p>	<p>Increase the percent of students who answer "How connected do you feel to the adults in your school" (Panorama 6-12)</p>	<p>Increase our Employee Retention Rate: Certified Staff</p>	<p>Increase parent experience survey results in the area of "my child has the necessary classroom supplies and equipment for effective learning".</p>
From: 66% To: 69%	From: 28.00% To: 31.00%	From: 83.80% To: 85%	From: 4.16 To: 4.21
<p>95% of 5th grade students will be on track to be college or career ready as indicated by our Elementary School Student Success Dashboard</p>	<p>Increase the percent of staff who answer "How connected do you feel to your colleagues" (Cardinal Care Survey)</p>	<p>Link to Data for Buildings/Department</p>	<p>Research & Develop a long term population projection for all levels</p>
From: 92% To: 95%	From: 59% To: 62%		From: To:
<p>Increase the number of parents who answer "I receive positive phone calls, emails or notes about my child from the school" (Studer Parent Experience Survey)</p>	<p></p>		<p>Maintain pupil count numbers from the 3rd Friday September count to the 2nd Friday January Count</p>
From: To:	From: 3.41 To: 3.71	From: To:	From: To:

Chippewa Falls Area Unified School District

Student Success	Caring Culture	Our People	Finance, Facilities, & Operations
PROVIDING STUDENTS WITH THE RESOURCES AND SUPPORT THEY NEED TO SUCCEED.	CULTIVATING AN ENVIRONMENT WHERE EVERYONE IS TREATED WITH DIGNITY AND RESPECT.	EMPOWERING A DEDICATED AND TALENTED TEAM OF EMPLOYEES WHO ARE PASSIONATE ABOUT SERVING THE COMMUNITY.	ADVANCING A STRONG FINANCIAL FOUNDATION AND ADEQUATE FACILITIES TO SUPPORT THE COMMUNITY.

2024-2025 Progress Monitors

ELA & Math Proficiency (state tests proficiency percentages, benchmark assessments, classroom Community Involvement, Co-Curricular, and Career Pathway Surveys)	# of Students involved in clubs, activities, extracurriculars	Staff Attendance Rates	Completion of a Master Facility Plan
Attendance Reports	Tracking visits of CO admin	Sub Fill Rates	Pupil Count report
	Informal check in on staff connectedness by CO admin during visits	ODRs	Parent experience survey
	Panorama mid year survey or google form 2X		Open Enrollment Data
	# of informal gatherings scheduled for staff		

2024-2025 Strategic Actions

Level Student Success Pillar Teams will define and refine student success dashboards at their respective levels in collaboration with administrators (K-5, 6-8, 9-12)	Schools and departments will create regular opportunities for staff to gather informally.	Our People District Pillar Team will Develop/Adopt a problem solving protocol to be used in the facilitation of problem solving with staff members.	All schools will engage with ATS&R to assess facility conditions and educational adequacy
District Student Success Pillar Teams will establish a district definition of "community connected learning" to provide clarity and a vision for this component at each level that will inform the development of our student success dashboards.	All CO admin will visit each school 1-2 times per year.	Director of Human Resources, Building/Department Level Leaders, Leadership Team Members will recruit staff members for each of the areas of concern: Sub Shortage, Compensation, and Student Behavior.	The Board will engage with Applied Population Laboratories for a long range enrollment projection
District Instructional Leaders will work collaboratively with Building Leaders to plan targeted professional development opportunities and will support teachers in the CFAUSD curriculum cycle through training, modeling, and/or coaching to impact student success dashboard indicators..	Staff will support connections among students through school activities, clubs or extra curriculars.	Our People District Pillar Team will develop & share guidelines for how to review and take action on Progress Monitoring Tools *Staff Attendance Rates *Sub Fill Rates *ODR Data	ATS&R will prioritize the facilities master plan to determine recommendations for future actions
All schools will align actions to achieve the measure(s) of 1 or more metric on the Student Success dashboard for their level.	Staff will make positive emails, phone calls or notes to home for each student.	Staff Members will provide productive feedback to members of the problem solving teams specific to the area of focus.	A District Committee will conduct an elementary attendance boundary study
		Building/Department Leaders will communicate out the data, celebrate desired outcomes from progress monitoring, and share any next steps on a monthly basis at a staff meeting or in written communication.	ATS&R will create a 2025-2050 Master Facility Plan
		Supervisors will add new rounding question: "Why do you stay in our school? In our district?" and staff members will respond to the questions so that trends can be identified by All Admin across the district and action plans can be made around that feedback/data/	Buildings & Departments will inform the community about the successes and results of resource allocation and facility satisfaction (Parent/Caregiver Experience Survey)

Budget Development Process

Strategic
Priorities

Continuous
Improvement
Plans (SLOs)

Reflective
Budget

November – December	5 Year Enrollment Projection	5 Year Budget Forecast	
January – February	Zero Based Budgeting Process	Begin Staffing Plan Development	Review Current Budget Status
March-April	Develop Strategic Priorities	Align Staffing and Budget Around Strategic Priorities	Present Preliminary Budget and Staffing
May-June	Realign Strategic Priorities With Needs	Adjust Preliminary Budget & Staffing	Align Current Year Budget With Remaining Priorities
July – August	Develop New School Year Plans	Monitor State Budget Process	
September – October	Realign Staffing Needs with Enrollment Numbers	Realign Strategic Priorities	Budget Hearing and Levy Adoption

Key Dates in Budgeting Process

JULY 1, 2024	STATE AID ESTIMATE
SEPTEMBER 20, 2024	THIRD FRIDAY IN SEPTEMBER PUPIL COUNT
OCTOBER 1, 2024	CERTIFICATION OF EQUALIZED VALUATION OF PROPERTY TO SCHOOL DISTRICTS FOR USE IN CALCULATING STATE AID
OCTOBER 15, 2024	CERTIFICATION OF STATE EQUALIZATION AID
OCTOBER 22, 2024	BOARD ANNUAL BUDGET HEARING
NOVEMBER 4, 2024	CERTIFY TAX LEVY TO MUNICIPAL CLERKS
JANUARY 10, 2025	SECOND FRIDAY IN JANUARY PUPIL COUNT

2024-25 Budget Proposal

GENERAL FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	7,887,502.46	8,228,862.06	8,815,948.11
Ending Fund Balance	8,228,862.06	8,815,948.11	8,815,948.11
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	22,145,750.92	25,057,256.38	27,866,797.00
Inter-district Payments (Source 300 + 400)	1,623,600.65	1,604,448.36	1,600,000.00
Intermediate Sources (Source 500)	65,612.28	79,273.30	31,161.00
State Sources (Source 600)	37,037,435.13	36,761,501.15	38,000,753.00
Federal Sources (Source 700)	5,487,818.60	4,682,600.66	2,568,669.57
All Other Sources (Source 800 + 900)	344,790.79	354,393.87	260,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	66,705,008.37	68,539,473.72	70,327,380.57
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	30,195,362.56	29,074,211.57	30,938,612.71
Support Services (Function 200 000)	24,811,689.47	26,951,856.47	26,492,533.62
Non-Program Transactions (Function 400 000)	11,356,596.74	11,926,319.63	12,896,234.24
TOTAL EXPENDITURES & OTHER FINANCING USES	66,363,648.77	67,952,387.67	70,327,380.57

SPECIAL PROJECTS FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	795,341.50	757,318.13	795,900.54
Ending Fund Balance	757,318.13	795,900.54	795,900.54
REVENUES & OTHER FINANCING SOURCES	11,962,060.92	11,661,020.38	10,829,591.74
EXPENDITURES & OTHER FINANCING USES	12,000,084.29	11,622,437.97	10,829,591.74

DEBT SERVICE FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	1,520,916.97	1,495,234.87	1,441,807.68
Ending Fund Balance	1,495,234.87	1,441,807.68	1,441,806.68
REVENUES & OTHER FINANCING SOURCES	4,266,042.90	4,279,547.81	4,276,725.00
EXPENDITURES & OTHER FINANCING USES	4,291,725.00	4,332,975.00	4,276,726.00

2024-25 Budget Proposal -Cont.

CAPITAL PROJECTS FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	691,215.44	5,422.75	(0.00)
Ending Fund Balance	5,422.75	(0.00)	(0.00)
REVENUES & OTHER FINANCING SOURCES	14,811.98	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	700,604.67	5,422.75	0.00

FOOD SERVICE FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	3,168,655.41	2,943,382.05	2,472,031.56
Ending Fund Balance	2,943,382.05	2,472,031.56	2,472,031.56
REVENUES & OTHER FINANCING SOURCES	3,107,373.68	2,902,156.18	3,228,129.02
EXPENDITURES & OTHER FINANCING USES	3,332,647.04	3,373,506.67	3,228,129.02

EMPLOYEE BENEFIT TRUST FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	8,888,749.83	9,065,203.91	8,256,303.98
Ending Fund Balance	9,065,203.91	8,256,303.98	8,360,465.98
REVENUES & OTHER FINANCING SOURCES	1,379,808.65	1,078,023.23	1,297,693.00
EXPENDITURES & OTHER FINANCING USES	1,203,354.57	1,886,923.16	1,193,531.00

2024-25 Budget Proposal - Cont.

COMMUNITY SERVICE FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance	416,039.95	540,555.44	533,660.53
Ending Fund Balance	540,555.44	533,660.53	500,772.64
REVENUES & OTHER FINANCING SOURCES	447,000.00	462,476.00	595,000.00
EXPENDITURES & OTHER FINANCING USES	322,484.51	469,370.91	627,887.89

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
GROSS TOTAL EXPENDITURES -- ALL FUNDS	88,214,548.85	89,643,024.13	90,483,246.22
Interfund Transfers (Source 100) - ALL FUNDS	6,025,555.99	5,645,289.46	7,029,434.24
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	82,188,992.86	83,997,734.67	83,453,811.98
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		2.20%	-0.65%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
General Fund	21,509,220.00	24,225,659.00	26,900,797.00
Referendum Debt Service Fund	4,264,850.00	4,276,850.00	4,276,725.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	361,780.00	361,780.00	495,000.00
TOTAL SCHOOL LEVY	26,135,850.00	28,864,289.00	31,672,522.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		10.44%	9.73%

Budget Adoption 2024-25

BUDGET ADOPTION 2024-25*			
GENERAL FUND (FUND 10)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance (Account 930 000)	7,887,502.46	8,228,862.06	8,815,948.11
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	177,754.95	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	8,051,107.11	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,228,862.06	8,815,948.11	8,815,948.11
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	21,510,915.76	24,247,758.60	26,910,797.00
240 Payments for Services	0.00	16,194.51	0.00
260 Non-Capital Sales	137,182.19	139,354.36	210,000.00
270 School Activity Income	58,926.55	58,586.58	65,000.00
280 Interest on Investments	357,381.01	508,733.64	525,000.00
290 Other Revenue, Local Sources	81,345.41	86,628.69	156,000.00
Subtotal Local Sources	22,145,750.92	25,057,256.38	27,866,797.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,600,998.00	1,596,824.00	1,600,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	22,602.65	7,624.36	0.00
Subtotal Other School Districts within Wisconsin	1,623,600.65	1,604,448.36	1,600,000.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	65,612.28	79,273.30	31,161.00
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	65,612.28	79,273.30	31,161.00

Budget Adoption 2024-25

BUDGET ADOPTION 2024-25*			
GENERAL FUND (FUND 10)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
State Sources			
610 State Aid -- Categorical	601,146.92	707,961.22	625,000.00
620 State Aid -- General	32,293,244.00	31,758,183.00	32,703,886.00
630 DPI Special Project Grants	76,309.26	216,724.64	381,030.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	10,492.99	10,889.99	15,000.00
690 Other Revenue	4,056,241.96	4,067,742.30	4,275,837.00
Subtotal State Sources	37,037,435.13	36,761,501.15	38,000,753.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	3,662,260.97	3,653,465.79	1,374,283.55
750 IASA Grants	766,277.46	695,630.81	794,386.02
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	772,964.99	333,504.06	150,000.00
790 Other Federal Revenue - Direct	286,315.18	0.00	250,000.00
Subtotal Federal Sources	5,487,818.60	4,682,600.66	2,568,669.57
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	30,000.00
870 Long-Term Obligations	68,934.67	0.00	0.00
Subtotal Other Financing Sources	68,934.67	0.00	30,000.00
Other Revenues			
960 Adjustments	88,757.87	187,880.20	50,000.00
970 Refund of Disbursement	162,797.32	141,208.26	150,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	24,300.93	25,305.41	30,000.00
Subtotal Other Revenues	275,856.12	354,393.87	230,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	66,705,008.37	68,539,473.72	70,327,380.57

Budget Adoption 2024-25 - Cont.

BUDGET ADOPTION 2024-25*			
GENERAL FUND (FUND 10)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	14,202,203.92	14,370,922.10	15,957,884.53
120 000 Regular Curriculum	10,974,647.31	9,682,229.80	9,361,905.48
130 000 Vocational Curriculum	1,931,623.65	1,921,255.95	1,988,380.65
140 000 Physical Curriculum	1,729,016.24	1,675,680.55	1,467,838.69
160 000 Co-Curricular Activities	846,876.75	958,072.63	984,026.69
170 000 Other Special Needs	510,994.69	466,050.54	1,178,576.67
Subtotal Instruction	30,195,362.56	29,074,211.57	30,938,612.71
<i>Support Sources</i>			
210 000 Pupil Services	2,423,719.25	2,505,964.09	2,418,302.53
220 000 Instructional Staff Services	3,848,511.13	4,536,800.71	3,974,694.22
230 000 General Administration	1,979,161.47	1,902,158.30	1,993,777.12
240 000 School Building Administration	3,481,979.84	3,632,098.45	3,478,133.23
250 000 Business Administration	10,939,748.15	11,994,656.99	11,986,780.44
260 000 Central Services	173,755.20	349,845.15	373,853.34
270 000 Insurance & Judgments	408,613.47	537,270.50	568,300.00
280 000 Debt Services	361,623.23	383,586.34	250,000.00
290 000 Other Support Services	1,194,577.73	1,109,475.94	1,448,692.74
Subtotal Support Sources	24,811,689.47	26,951,856.47	26,492,533.62
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	6,025,555.99	5,645,289.46	7,029,434.24
430 000 Instructional Service Payments	5,331,040.75	6,281,030.17	5,866,800.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	11,356,596.74	11,926,319.63	12,896,234.24
TOTAL EXPENDITURES & OTHER FINANCING USES	66,363,648.77	67,952,387.67	70,327,380.57

Budget Adoption 2024-25 - Cont.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	795,341.50	757,318.13	795,900.54
900 000 Ending Fund Balance	757,318.13	795,900.54	795,900.54
REVENUES & OTHER FINANCING SOURCES	1,127,006.33	1,037,868.97	0.00
100 000 Instruction	904,044.27	798,406.56	0.00
200 000 Support Services	260,985.43	200,780.00	0.00
400 000 Non-Program Transactions	0.00	100.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	1,165,029.70	999,286.56	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	6,025,555.99	5,645,289.46	7,029,434.24
<i>Local Sources</i>			
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	34,125.40	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	2,000.00
Subtotal Other School Districts within Wisconsin	0.00	34,125.40	2,000.00
<i>Other School Districts Outside Wisconsin</i>			
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

Budget Adoption 2024-25 - Cont.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Intermediate Sources			
510 Transit of Aids	14,136.00	15,901.00	25,000.00
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	14,136.00	15,901.00	25,000.00
State Sources			
610 State Aid -- Categorical	2,692,800.75	2,945,743.00	2,233,941.00
620 State Aid -- General	0.00	0.00	0.00
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	42,038.04	36,844.73	32,000.00
Subtotal State Sources	2,734,838.79	2,982,587.73	2,265,941.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	1,649,065.52	1,568,373.03	1,107,216.50
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	408,695.34	376,874.79	400,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	2,057,760.86	1,945,247.82	1,507,216.50
Other Financing Sources		0.00	0.00
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	2,762.95	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	2,762.95	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,835,054.59	10,623,151.41	10,829,591.74

Budget Adoption 2024-25 - Cont.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
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	7,851,137.61	7,882,847.01	8,119,745.95
160 000 Co-Curricular Activities	2,052.32	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	7,853,189.93	7,882,847.01	8,119,745.95
<i>Support Sources</i>			
210 000 Pupil Services	1,090,534.51	1,173,726.85	1,200,379.53
220 000 Instructional Staff Services	296,621.28	341,389.53	312,024.16
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	1,193,827.52	692,639.12	695,788.61
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	32,480.40	32,480.40	47,967.84
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	2,613,463.71	2,240,235.90	2,256,160.14
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	368,400.95	500,068.50	453,685.65
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	368,400.95	500,068.50	453,685.65
TOTAL EXPENDITURES & OTHER FINANCING USES	10,835,054.59	10,623,151.41	10,829,591.74

Budget Adoption 2024-25 - Cont.

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	1,520,916.97	1,495,234.87	1,441,807.68
900 000 ENDING FUND BALANCES	1,495,234.87	1,441,807.68	1,441,806.68
TOTAL REVENUES & OTHER FINANCING SOURCES	4,266,042.90	4,279,547.81	4,276,725.00
281 000 Long-Term Capital Debt	4,291,725.00	4,332,975.00	4,276,726.00
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	4,291,725.00	4,332,975.00	4,276,726.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	691,215.44	5,422.75	(0.00)
900 000 Ending Fund Balance	5,422.75	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	14,811.98	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	700,604.67	5,422.75	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	700,604.67	5,422.75	0.00

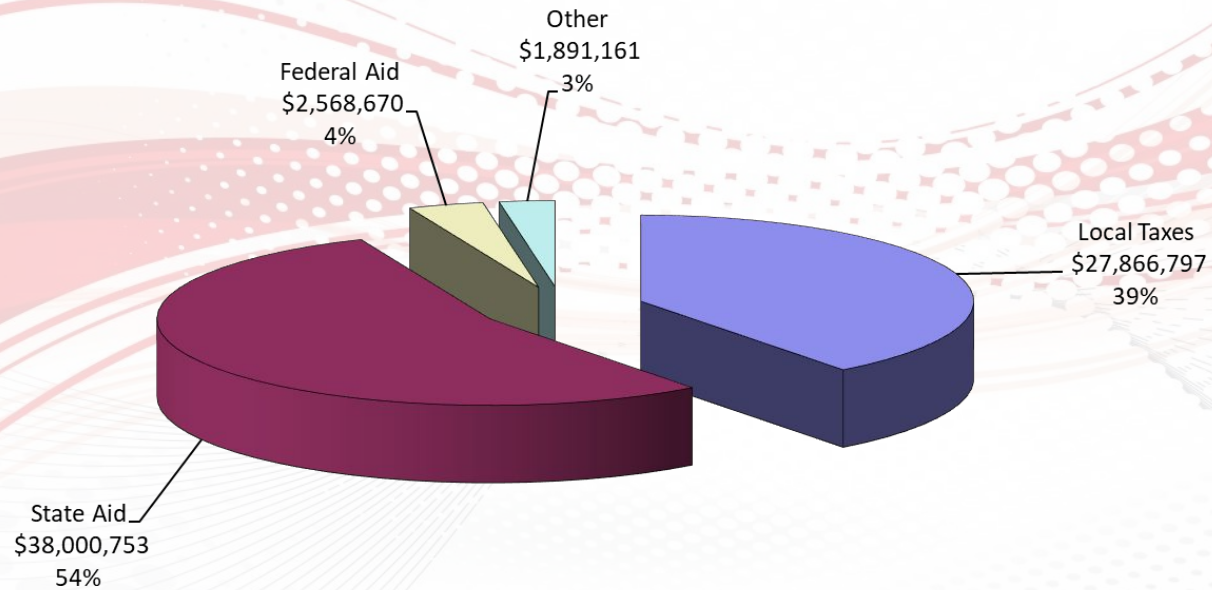
FOOD SERVICE FUND (FUND 50)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	3,168,655.41	2,943,382.05	2,472,031.56
900 000 ENDING FUND BALANCE	2,943,382.05	2,472,031.56	2,472,031.56
TOTAL REVENUES & OTHER FINANCING SOURCES	3,107,373.68	2,902,156.18	3,228,129.02
200 000 Support Services	3,332,647.04	3,373,506.67	3,228,129.02
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,332,647.04	3,373,506.67	3,228,129.02

Budget Adoption 2024-25

EMPLOYEE BENEFIT TRUST FUND (FUND 73)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	8,888,749.83	9,065,203.91	8,256,303.98
900 000 ENDING FUND BALANCE	9,065,203.91	8,256,303.98	8,360,465.98
TOTAL REVENUES & OTHER FINANCING SOURCES	1,379,808.65	1,078,023.23	1,297,693.00
400 000 Non-Program Transactions	1,203,354.57	1,886,923.16	1,193,531.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,203,354.57	1,886,923.16	1,193,531.00
COMMUNITY SERVICE FUND (FUND 80)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	416,039.95	540,555.44	533,660.53
900 000 ENDING FUND BALANCE	540,555.44	533,660.53	500,772.64
TOTAL REVENUES & OTHER FINANCING SOURCES	447,000.00	462,476.00	595,000.00
200 000 Support Services	153,563.40	286,541.48	401,187.00
300 000 Community Services	125,661.11	139,569.43	183,440.89
400 000 Non-Program Transactions	43,260.00	43,260.00	43,260.00
TOTAL EXPENDITURES & OTHER FINANCING USES	322,484.51	469,370.91	627,887.89

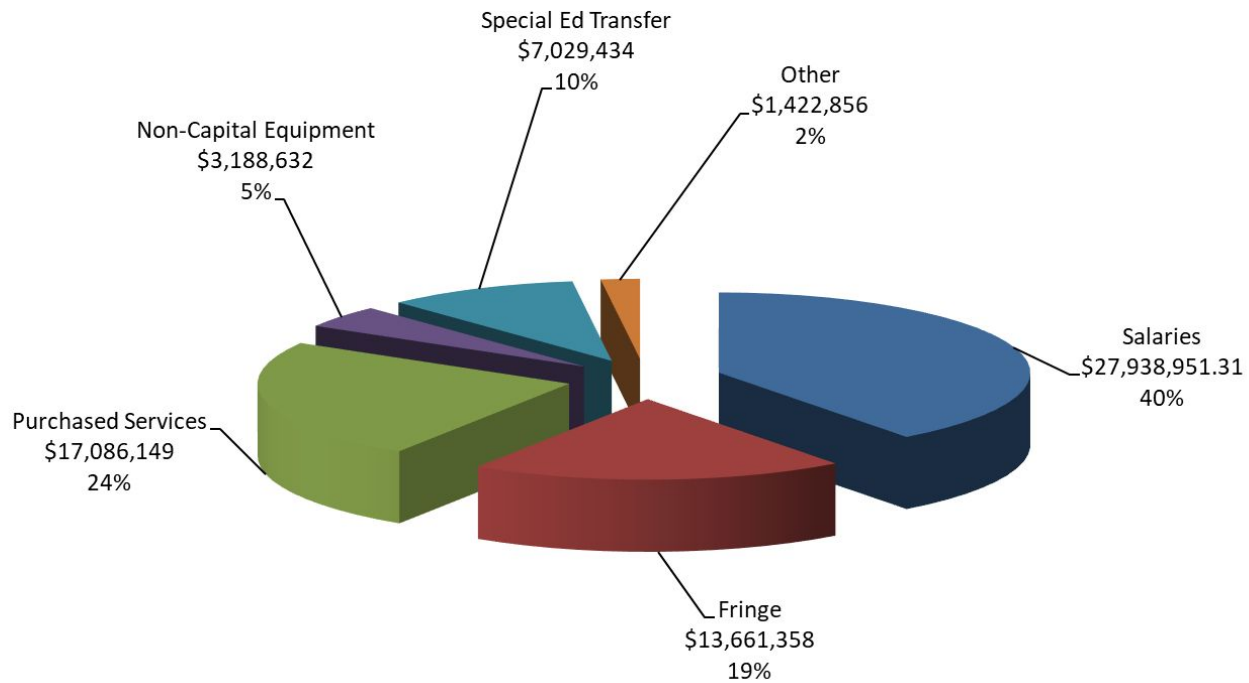
Summary of Revenues

District Revenues

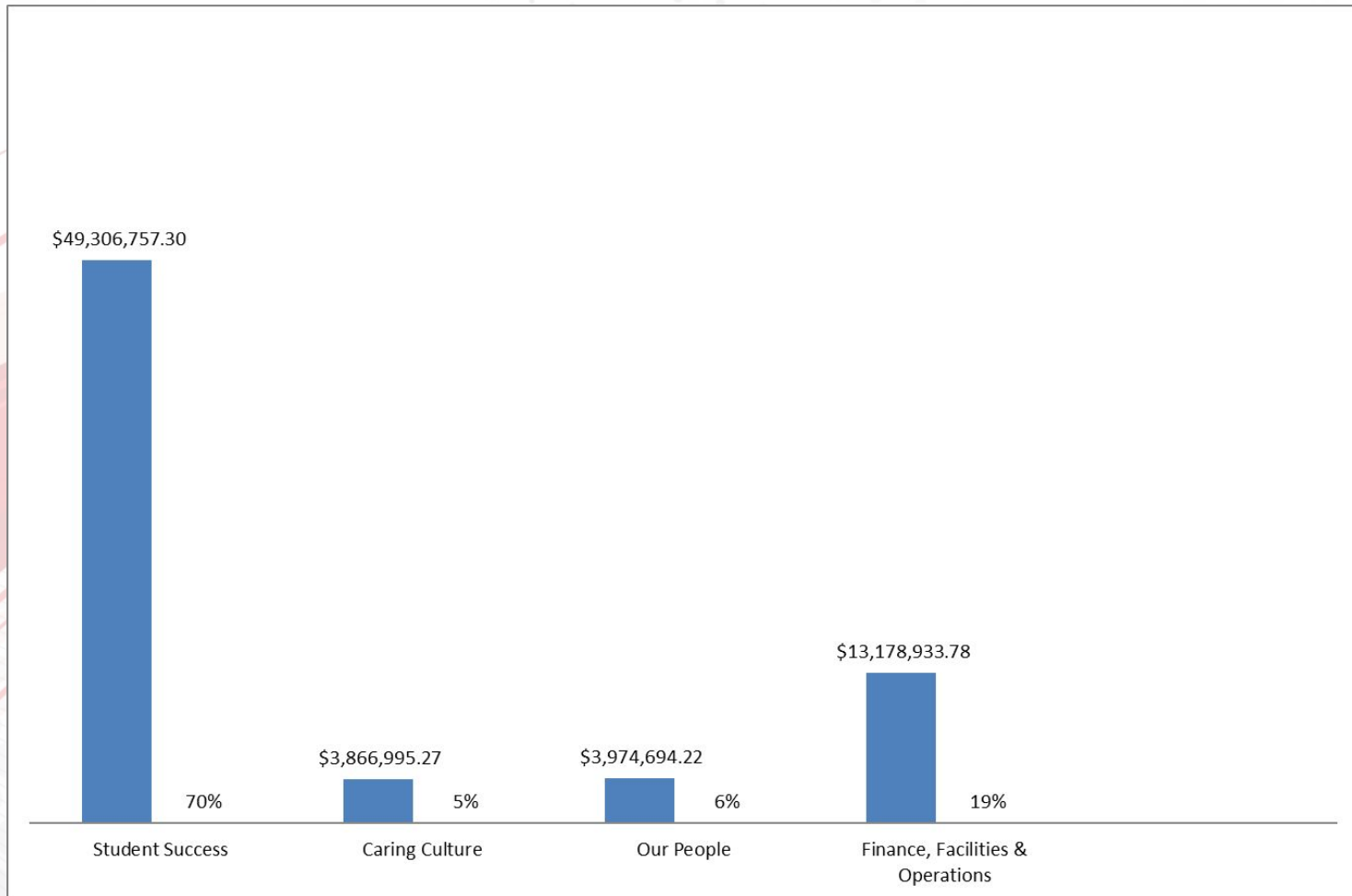


Fund Allocations

How General Fund Dollars Are Spent



Strategic Priorities to Budget



Fiscal Points of Pride

- The Chippewa Falls Area Unified School District (CFAUSD) hold an Aa2 Bond Rating of Excellent.
- CFAUSD has a stable enrollment and are projected to remain stable.
- CFAUSD has the ability to put resources where needed based on our Strategic Priorities. Past examples are Student Success, Compensation Studies, Staffing, Health Care.
- CFAUSD has a reduced OPEB Liability – 44% Funded (8.3M of \$18.5M)
- Debt Issued (2018) - \$65 Million
- Debt Capacity - \$431M

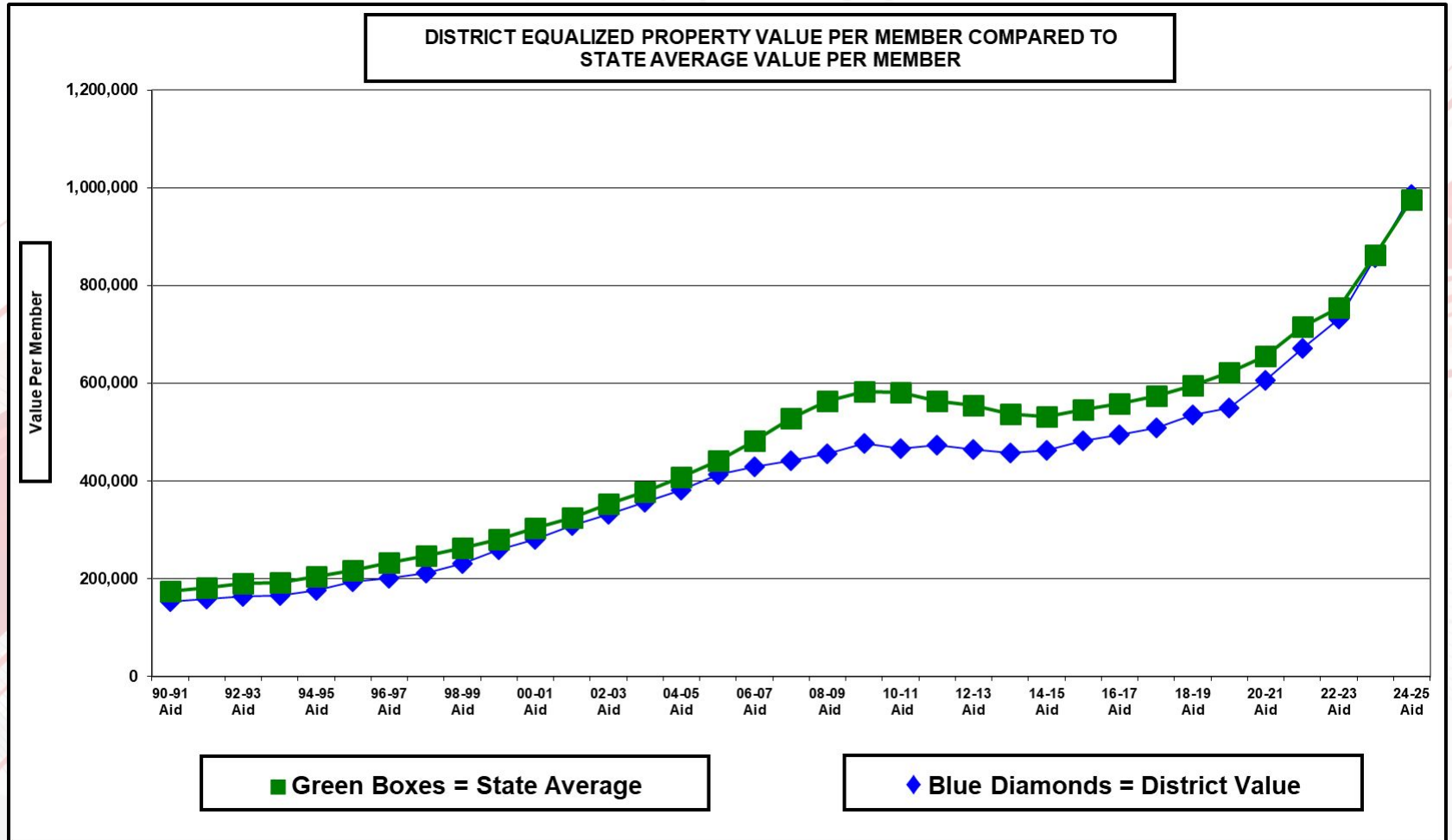


Financial Quick Facts

CFAUSD Financial Quick Facts

	<u>2023-2024</u>	<u>2024-2025</u>	<u>\$ Change</u>	<u>% Change</u>
Enrollment	4720	4686	-34	-0.72%
Expenditures	\$ 67,952,387.67	\$ 70,327,380.57	\$ 2,374,992.90	3.50%
Revenues	\$ 68,539,473.72	\$ 70,327,380.57	\$ 1,787,906.85	2.61%
State Aid	\$ 31,758,183.00	\$ 32,703,866.00	\$ 945,683.00	2.98%
Tax Levy	\$ 28,864,249.00	\$ 31,672,522.00	\$ 2,808,273.00	9.73%
Revenue Cap	\$ 56,459,679.00	\$ 60,080,520.00	\$ 3,620,841.00	6.41%
Equalized Value	\$ 4,861,854,844.00	\$ 5,258,653,877.00	\$ 396,799,033.00	8.16%
Mill Rate	\$ 5.9368900	\$ 6.0229300	\$ 0.0860400	1.45%

Property Valuation



Certified Valuation

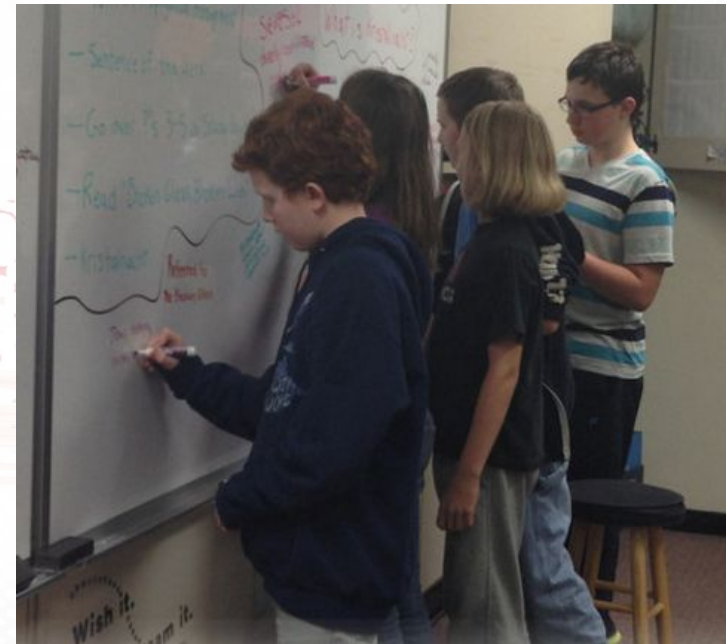
October 2024

Chippewa Falls Area Unified School District

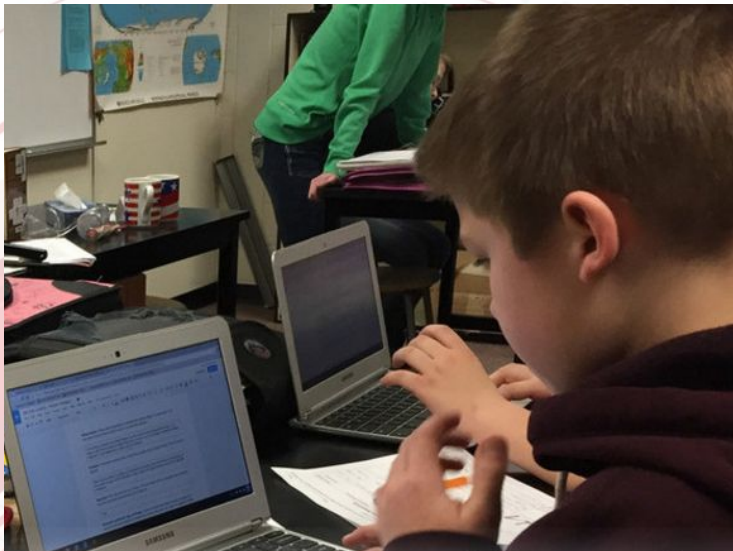
MUNICIPALITY	FULL VALUE	PERCENT
City of Chippewa Falls	\$1,809,947,900.00	30.073380698%
Township of Anson	\$391,733,032.00	7.449302448%
Township of Eagle Point	\$644,013,948.00	12.246745328%
Township of Hallie	\$26,184,100.00	0.497924005%
Township of Howard	\$41,619,250.00	0.791443038%
Township of Lafayette	\$1,188,360,703.00	22.598192062%
Township of Tilden	\$206,865,805.00	3.933816711%
Township of Wheaton	\$274,043,207.00	5.211280556%
Township of Woodmohr	\$413,755.00	0.007868078%
Village of Lake Hallie	\$1,059,345,805.00	16.852014332%
City of Eau Claire	\$7,147,908.00	0.135926573%
Township of Seymour	\$10,628,064.00	0.202106171%
TOTALS	\$5,660,303,477.00	1.00

Property Tax Levies

		% Change
2003-04	15,819,712.92	4.27%
2004-05	15,845,957.00	0.17%
2005-06	16,321,819.00	3.00%
2006-07	16,998,689.00	4.15%
2007-08	16,776,071.69	-1.31%
2008-09	18,004,872.00	7.32%
2009-10	19,802,999.00	9.99%
2010-11	20,429,411.00	3.16%
2011-12	21,204,516.00	3.79%
2012-13	22,117,917.00	4.31%
2013-14	22,290,665.00	0.78%
2014-15	22,600,597.00	1.39%
2015-16	23,046,610.00	1.97%
2016-17	22,896,356.00	-0.65%
2017-18	22,759,386.00	-0.60%
2018-19	26,543,397.00	16.63%
2019-20	26,698,805.00	0.59%
2020-21	27,778,676.00	4.04%
2021-22	26,854,210.00	-3.33%
2022-23	26,135,850.00	-2.68%
2023-24	28,864,289.00	10.44%
2024-25	31,672,522.00	9.73%



District Equalized Mill Rates



		% Change
2003-04	0.0090241100	-2.87%
2004-05	0.0085296100	-5.48%
2005-06	0.0081749400	-4.16%
2006-07	0.0078713600	-3.71%
2007-08	0.0073800800	-6.24%
2008-09	0.0075637300	2.49%
2009-10	0.0084376600	11.55%
2010-11	0.0086312000	2.29%
2011-12	0.0091352600	5.84%
2012-13	0.0095942100	5.02%
2013-14	0.0094708400	-1.29%
2014-15	0.0092432300	-2.40%
2015-16	0.0090620200	-1.96%
2016-17	0.0086150200	-4.93%
2017-18	0.0082087100	-4.72%
2018-19	0.0092932100	13.21%
2019-20	0.0085405400	-8.10%
2020-21	0.0082330600	-3.60%
2021-22	0.0072037500	-12.50%
2022-23	0.0060795500	-15.61%
2023-24	0.0059368900	-2.35%
2024-25	0.0060229300	1.45%

Comparative Cost Per Member 2022-23

Total Current Educational Cost

K-12	
State Average	13,920.00
<u>Surrounding Communities</u>	
<i>Chippewa Falls</i>	12,998.00
Eau Claire	13,332.00
Bloomer	12,404.00
Cornell	14,129.00
Cadott	15,006.00
Colfax	12,771.00
Elk Mound	11,874.00
Hudson	14,335.00
Menomonie	11,630.00
New Richmond	11,846.00
Rice Lake	14,101.00
Superior	13,160.00



This measure attempts to identify overall instructional and instructional support service costs attributable to district resident students. It can generally be described as the cost of the district's General and Special Project funds, excluding transportation and facility acquisition expenditures, less interfund transfers and revenues for instructional services the district provides to nonresident pupils such as tuition receipts, CESA and cooperative agreements and state Inter-district integration aid.

Tax Levies (Mill Rate) 2023-24

State Average	7.18
<u>Surrounding Districts</u>	
<i>Chippewa Falls</i>	5.94
Eau Claire	6.32
Bloomer	6.69
Cadott	8.30
Colfax	5.46
Cornell	6.14
Elk Mound	5.32
Hudson	8.24
Menomonie	5.69
New Richmond	8.06
Rice Lake	8.24
Superior	6.24



Longitudinal Survey of Levies, Equalized Values and Equalized Tax Rates

	Fall 1984	Fall 1985	Fall 1986	Fall 1987	Fall 1988	Fall 1989	Fall 1990	Fall 1991
Total Levy	\$ 5,483,321	\$ 6,884,755	\$ 8,385,096	\$ 8,151,503	\$ 8,883,338	\$ 9,537,639	\$ 10,728,066	\$ 11,622,114
Total Equalized Value	\$ 524,432,953	\$ 537,093,351	\$ 530,940,398	\$ 543,886,318	\$ 566,214,405	\$ 586,725,639	\$ 625,188,343	\$ 693,319,665
Equalized Rate	\$ 10.46	\$ 12.82	\$ 15.79	\$ 14.99	\$ 15.69	\$ 16.26	\$ 17.16	\$ 16.76
K-12 Average	\$ 12.98	\$ 14.35	\$ 16.13	\$ 15.38	\$ 16.09	\$ 16.62	\$ 17.11	\$ 17.51

	Fall 1992	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999
Total Levy	\$ 12,886,050	\$ 12,972,201	\$ 12,529,228	\$ 12,813,714	\$ 9,221,854	\$ 10,800,154	\$ 11,275,528	\$ 12,424,822
Total Equalized Value	\$ 710,410,837	\$ 755,992,196	\$ 831,530,582	\$ 901,997,749	\$ 959,750,075	\$ 1,048,942,129	\$ 1,170,936,222	\$ 1,254,633,050
Equalized Rate	\$ 18.14	\$ 17.16	\$ 15.07	\$ 14.21	\$ 9.61	\$ 10.30	\$ 9.63	\$ 9.90
K-12 Average	\$ 18.37	\$ 17.91	\$ 16.60	\$ 15.26	\$ 11.90	\$ 11.30	\$ 11.20	\$ 10.68

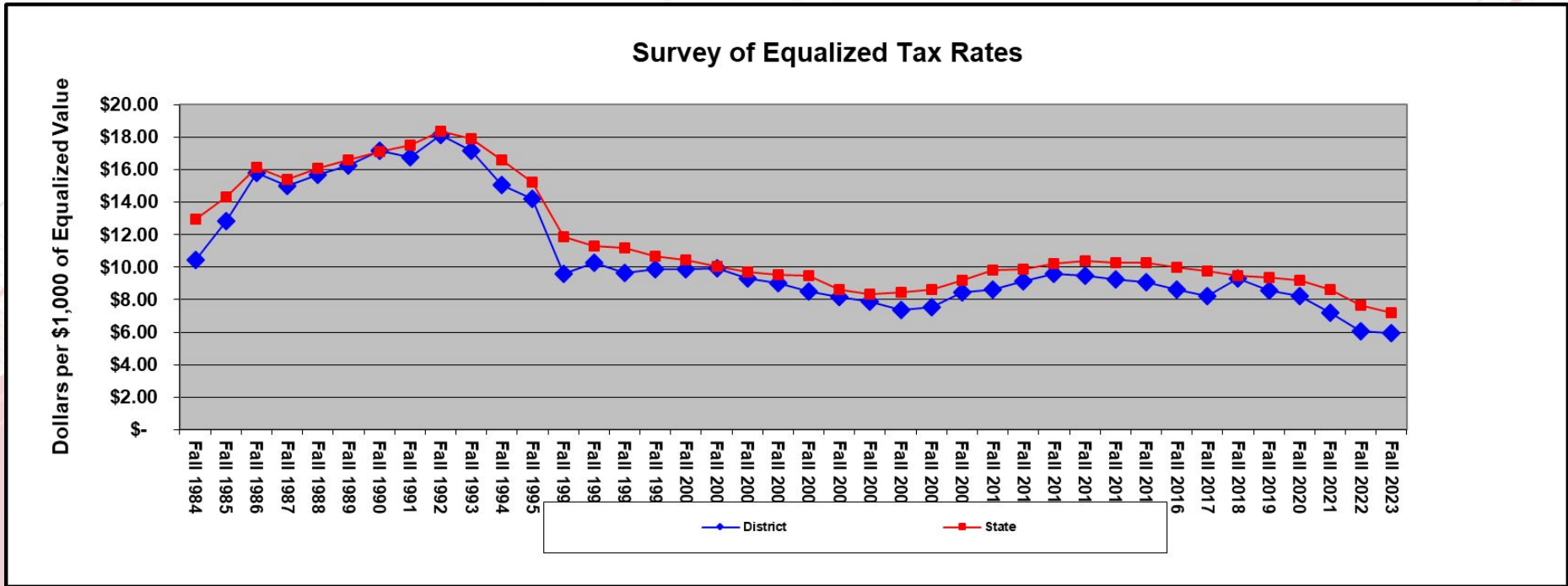
	Fall 2000	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007
Total Levy	\$ 13,585,168	\$ 14,973,404	\$ 14,943,241	\$ 15,520,489	\$ 15,845,957	\$ 16,321,819	\$ 16,998,689	\$ 16,776,072
Total Equalized Value	\$ 1,374,053,591	\$ 1,502,764,845	\$ 1,608,481,310	\$ 1,719,892,015	\$ 1,857,758,461	\$ 1,996,568,062	\$ 2,159,562,458	\$ 2,272,317,655
Equalized Rate	\$ 9.89	\$ 9.96	\$ 9.29	\$ 9.02	\$ 8.53	\$ 8.17	\$ 7.87	\$ 7.38
K-12 Average	\$ 10.43	\$ 10.04	\$ 9.73	\$ 9.56	\$ 9.46	\$ 8.63	\$ 8.31	\$ 8.45

	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Total Levy	\$ 18,004,872	\$ 19,802,999	\$ 20,429,412	\$ 21,204,516	\$ 22,117,917	\$ 22,290,665	\$ 22,600,597	\$ 23,046,610
Total Equalized Value	\$ 2,380,421,404	\$ 2,346,475,626	\$ 2,366,926,705	\$ 2,321,172,378	\$ 2,305,339,754	\$ 2,353,610,431	\$ 2,445,097,529	\$ 2,543,209,998
Equalized Rate	\$ 7.56	\$ 8.44	\$ 8.63	\$ 9.14	\$ 9.59	\$ 9.47	\$ 9.24	\$ 9.06
K-12 Average	\$ 8.61	\$ 9.18	\$ 9.80	\$ 9.88	\$ 10.21	\$ 10.37	\$ 10.26	\$ 10.25

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
Total Levy	\$ 22,896,356	\$ 22,759,386	\$ 26,543,397	\$ 26,698,805	\$ 27,778,676	\$ 26,854,210	\$ 26,135,850	\$ 28,864,289
Total Equalized Value	\$ 2,657,725,146	\$ 2,772,590,002	\$ 2,856,213,211	\$ 3,126,125,630	\$ 3,374,041,486	\$ 3,727,808,392	\$ 4,298,980,989	\$ 4,861,854,844
Equalized Rate	\$ 8.62	\$ 8.21	\$ 9.29	\$ 8.54	\$ 8.23	\$ 7.20	\$ 6.08	\$ 5.94
K-12 Average	\$ 9.97	\$ 9.79	\$ 9.46	\$ 9.37	\$ 9.22	\$ 8.64	\$ 7.68	\$ 7.18

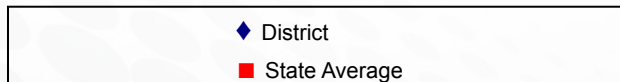
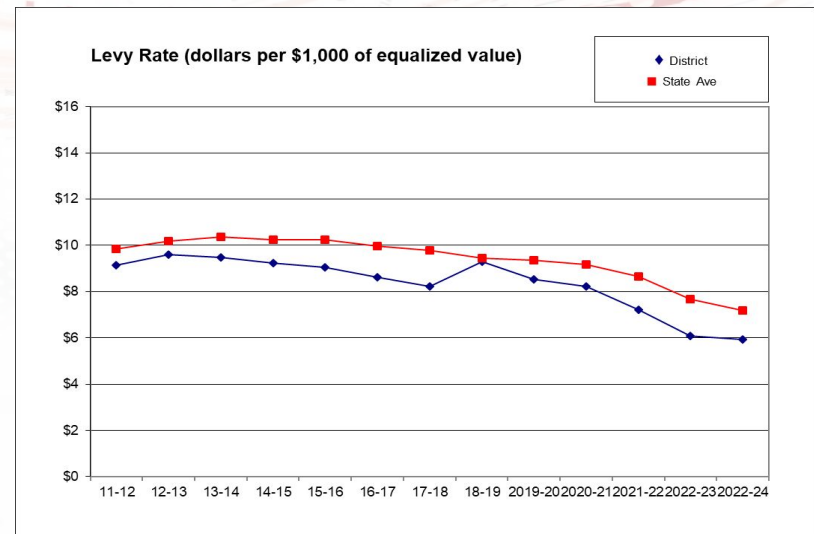
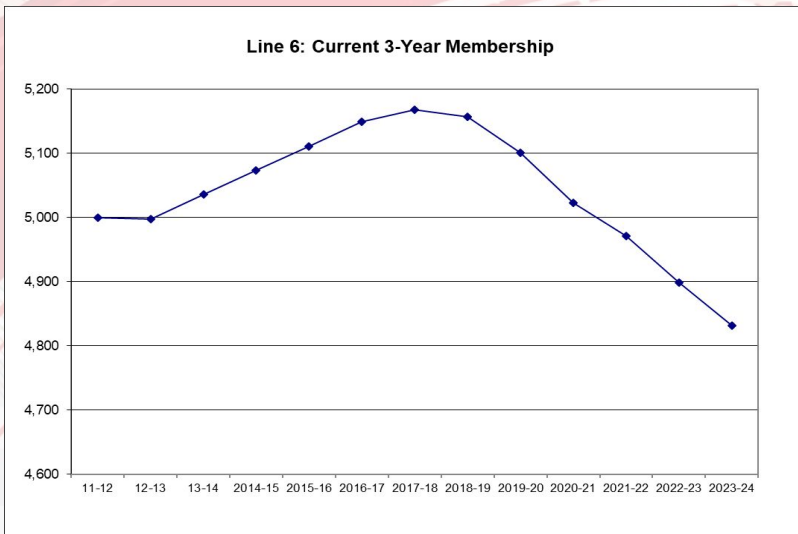
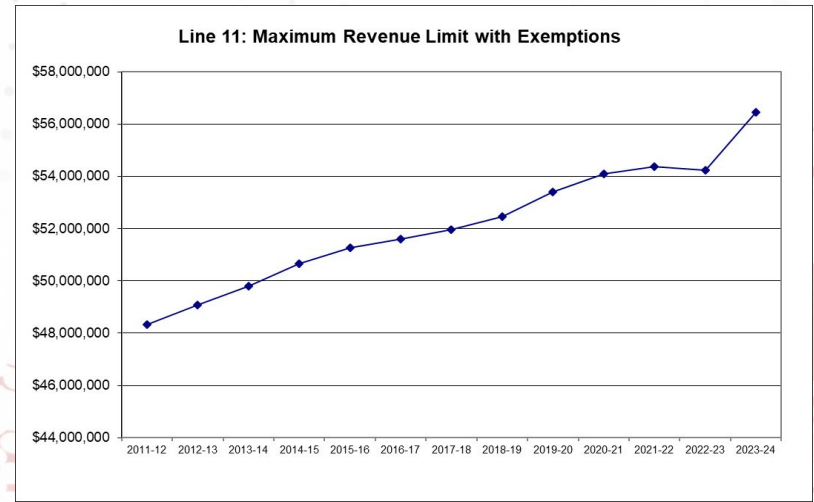
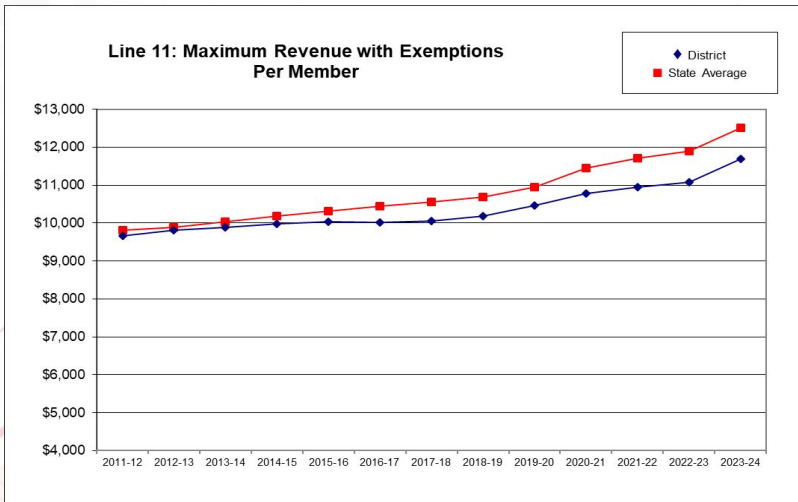


Longitudinal Survey of Equalized Tax Rates* (Chippewa Falls Area)



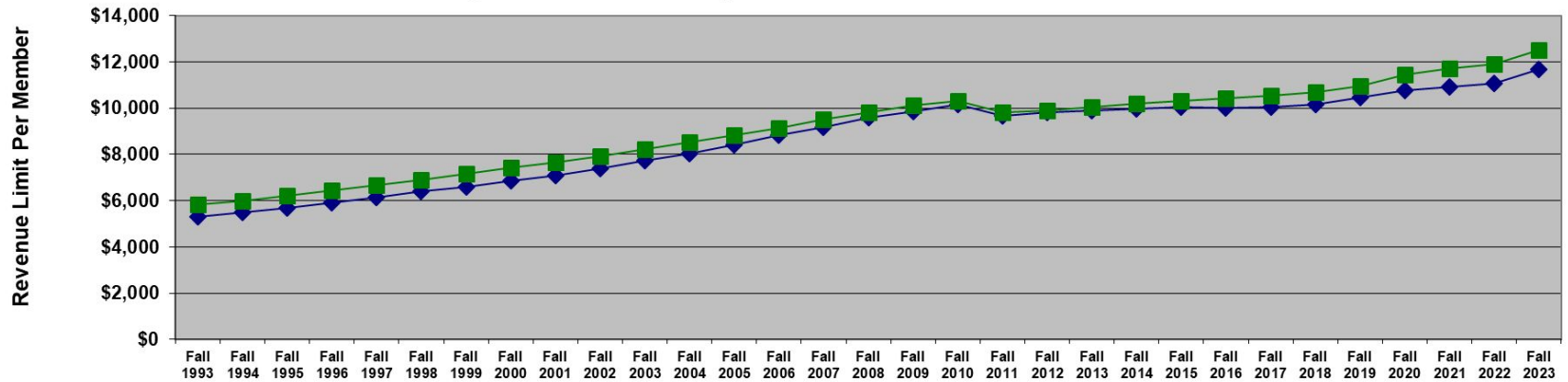
*Using Fall Property Values, Tax Apportionment TIF increments excluded. Averages rates were computed by type of district: K-12, K-8, UHS (Union High School).

Revenue Limit Formula Components



Longitudinal History- Revenue Limit Per Member

Longitudinal History of Revenue Limit Per Member



Green Boxes = State Average

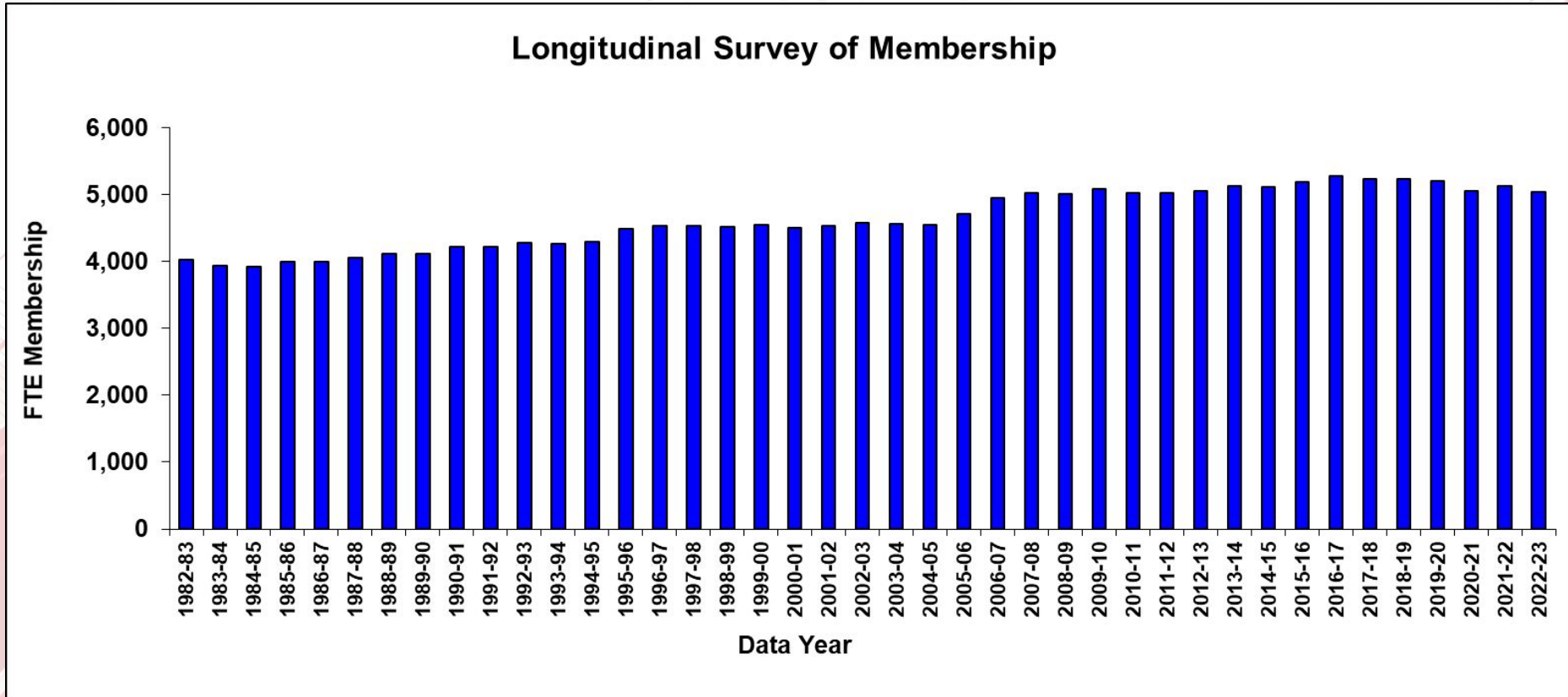
Blue Diamonds = District Value



Longitudinal History- Equalization Aid Membership

Data Year:	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>
Aid Year:	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>	<u>1991-92</u>
	4,019	3,929	3,921	3,993	3,998	4,056	4,118	4,108	4,222
Data Year:	<u>1991-92</u>	<u>1992-93</u>	<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>
Aid Year:	<u>1992-93</u>	<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>
	4,213	4,276	4,269	4,299	4,487	4,535	4,535	4,521	4,542
Data Year:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Aid Year:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
	4,496	4,527	4,569	4,558	4,552	4,715	4,951	5,025	5,015
Data Year:	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Aid Year:	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
	5,085	5,030	5,026	5,055	5,131	5,117	5,186	5,274	5,230
Data Year:	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>				
Aid Year:	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>				
	5,236	5,196	5,058	5,130	5,039				

Longitudinal History- Equalization Aid Membership



School Finance Terms

Aid Membership: An average of *prior-year* resident, full-time equivalency pupils enrolled on the third Friday of September and 2nd Friday of January (including part-time attendance hours of home-based or private school students), plus 100% summer school FTE and foster group home FTE.

Aid Percent (Equalization Aid/Shared Cost) : Derived from dividing the Equalization Aid *eligibility* amount (Line H1) by Total Shared Cost (Line E4) from the October 15 Aid Certification for the selected year.

Aid Value: Equalized valuation issued in May of each year by the Department of Revenue. Referred to as the School Aid Value Certification, this set of values will be used in the FOLLOWING year's Equalization Aid formula.

Aid Value Per Member: Derived from dividing the *prior-year* property value by *prior-year* membership. Data is taken from the October 15 Aid Certification for the selected year.

Assessed Valuation: Value placed on each parcel of real property and on each individual's taxable personal property by the local assessor.

CCDEB: County Children with Disabilities Education Board. (Formerly known as CHCEB.) CCDEBs provide educational services to children with disabilities.

CESA: Cooperative Educational Service Agency.

Categorical Aid: Categorical aid is funding from the state and federal governments targeted to particular programs, such as Student Achievement Guarantee in Education (SAGE) or to students with special needs (Special Education). In addition to targeting certain programs or populations, categorical aid usually restricts how the funding can be spent.

Choice/Charter Deductions: General Aid deductions associated with the Milwaukee and Racine Parental Choice Programs and the Milwaukee-Racine Charter School Program.

Common School Fund Aid: State financial assistance supporting the purchase of library books and other instructional materials for school libraries

Comparative Cost Per Member: Numeric measure for Inter-District comparisons of district expenditures.

Comparative Revenue Per Member: Numeric measure for inter-district comparisons of district revenues from federal, state and local sources

Current-year Membership: An average of *current-year* resident, full-time equivalency pupils enrolled on the third Friday of September and 2nd Friday of January (including part-time attendance hours of home-based or private school students), plus 100% summer school FTE.

Equalization Aid: State financial assistance to public school district for use in funding a broad range of school district operational expenditures.

Equalization Aid Per Member: Computed by dividing the Equalization Aid Certification amount by Aid membership from the October 15 Aid Certification for the selected year.

Equalization Aid/Shared Cost (Aid Percent): Derived from dividing the Equalization aid *eligibility* amount (Line H1) by Total Shared Cost (Line E4) from the October 15 Aid Certification for the selected year.

Equalized Valuation: Assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue (DOR) for each type of property in a taxing district, designed to cause each type of property to have comparable value regardless of local assessment practices, reflecting its fair market value. Fair Market Value is the value that would be agreed upon between a willing buyer and a willing seller in an "arm's length" transaction where neither is required to act.

Full-time Equivalency (FTE): Resident student count adjusted to a full-time program. For example, a student in a half time kindergarten program State financial assistance supporting the costs of providing a uniform and effective state-approved driver education program is 0.5 FTE. Used in aid and revenue limit memberships.

School Finance Terms

General Aid: State financial assistance used by school district for any purpose to fund general operational expenditures. General Aid includes Equalization, Special Adjustment, Inter-district, and Intra-District. Prior to 1996, General Aid also included Minimum Aid. General Aid amounts were taken from the October 15 Aid Certification files at the Department of Public Instruction for the selected year. Actual vouchered amounts may differ due to Open Enrollment and Revenue Limit Penalty adjustments.

Group Averages: Calculated by taking the sum of the primary column for the group and dividing it by the sum of the secondary column for the group, resulting in the weighted average.

Intergration Transfer Aid: State financial assistance supporting the reduction of racial imbalance. Inter-District Transfer Aid is distributed to Milwaukee and its suburban districts to assist in the cost of transferring student BETWEEN the districts

Intragratiion Transfer Aid: State financial assistance supporting the reduction of racial imbalance. Intra-District Transfer Aid is distributed to large urban districts to assist in the cost of transferring student WITHIN the districts.

Members: Resident students for whom the district is legally required to provide a K-12 education.

Membership: Statistic derived from converting resident enrollment to full-time equivalency (FTE). The 3rd Friday in September and the 2nd Friday in January resident enrollments are adjusted by the ratio of specific students' programs of enrollment as compared to full-time enrollment.

Mill Rate: Amount of property tax dollars levied for each \$1,000 of tax property value. Note that the state average mill rate is computed as the total statewide levy divided by the total statewide taxable property value.

Per-Pupil Aid: Established in 2013 Wisconsin Act 20 to provide school districts with an additional amount of state aid outside the Revenue Limit. Aid amount is equal to the average of the number of pupils enrolled in the school district in the current and 2 preceding school years (Line 6: 3-year average) multiplied by \$75 in the 2013-14 school year and by \$150 in each school year thereafter.

Property Value: Dollar value placed on land and buildings for the purposes of administering property taxes. Two commonly-used methods of valuing property valuation are assessed and equalized.

Revenue Limit: A district-specific limit on the revenue a school district is entitled to receive from general state aid (equalization, special adjustment, and integration aids), local levies, and State Computer Aid.

Revenue Limit Membership: An average of the sum of the district's most recent three September FTE membership counts and the most recent three summer school FTE membership numbers (prorated at 40%). Two (2) three-year membership rolling averages are computed for use in the Revenue Limit computation - the base 3-year average (Line 2) and the current 3-year average (Line 6). Revenue Limit Membership refers to the Current 3-year Average (Line 6). Line references are from the actual Revenue Limit computation.

September Adjusted Head Count: Head count resulting from removing from the number of students in attendance non-resident students educated in the district and resident students ineligible to be counted, and adding to the number of students in attendance resident students educated elsewhere. The result is the Adjusted Head Count and represents resident students eligible to be counted in state formulas. Students are counted in this manner on the 3rd Friday in September and the 2nd Friday in January.

Shared Cost Per Member: Sum of the net cost of the general fund and the net cost of the debt service fund. In general, shared costs are costs that have no specific corresponding revenue except for Property Tax or State General Aid. Shared Cost Per Member is Shared Cost divided by Aid

Special Education Aid: State financial assistance supporting the costs of providing special education and related services to students. This includes reimbursement for teachers and teacher aides, physical and occupational therapists, speech/language therapists, special education directors, school psychologists, social workers, and special transportation.

State Aid: Financial assistance distributed from the General Fund of the State of Wisconsin.

Tax Levy Per Member: School district property taxes include levies for general operations, debt service, capital expansion, and community services. Tax Levy/Member is total levied amount divided by Current-Year Membership.

Tax Value: Equalized valuation issued in October of each year by the Department of Revenue.

Transportation Aid: State financial assistance supporting the costs of transporting public and non-public students to and from school.



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