



EDUCATIONAL EXCELLENCE
For a Changing Tomorrow

Annual Report-Budget 2025

CHIPPEWA FALLS AREA UNIFIED SCHOOL DISTRICT

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Superintendent's Message

Welcome!

The Chippewa Falls Area Unified School District continues to serve our community with distinction. As we move through the 2025-26 school year, I want to share important information about our current financial status and the planning that will shape our district's future.

Where We Stand Today

The operational referendum that our community approved in 2024 with 53% support has been instrumental in maintaining the quality education our students deserve. This \$2.5 million in annual funding has allowed us to address critical needs while avoiding the \$7.5 million deficit we faced. We are grateful for the community's demonstrated commitment to our schools and have worked diligently to allocate these resources in alignment with our strategic priorities.

Looking Ahead: The Fiscal Reality

While we are managing well in the current fiscal year, we must be transparent about the challenges ahead. The operational referendum provides funding through the 2026-27 school year—giving us one more year of this critical support before the funding expires. Beginning in 2027-28, unless circumstances change, we will face the loss of \$2.5 million in annual operating revenue.

This timeline requires thoughtful planning. We are evaluating multiple scenarios: the possibility of improvements in state funding that could reduce our reliance on local referendums, the potential need for another community referendum, and the operational adjustments that might be necessary if additional funding is not secured. We will continue to engage with stakeholders to discuss these possibilities and gather community input on the path forward.

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Superintendent's Message

Leadership Transition and Continuity

As many of you know, I have announced my retirement, and the Board of Education has begun the superintendent search process. The 13-month advance notice allows for a thoughtful transition that will serve our district well. Our next leader will inherit a strong administrative team, a community that has shown its support for public education, and one remaining year of referendum funding that provides time for strategic planning.

The district needs a leader who understands Wisconsin's unique school finance system, can build and maintain relationships around funding issues, and has the vision to sustain educational excellence within fiscal constraints. I am confident that the search process will identify such a leader.

Our Commitment

Despite the fiscal challenges ahead, I remain optimistic about this district's future. We have demonstrated our ability to plan strategically, communicate transparently, and work collaboratively with our community. The foundation we have built—in our programs, our people, and our partnerships—positions us well for continued success.

Thank you for your ongoing support as we navigate these important transitions and continue our work to INSPIRE, SUPPORT, and LEARN.

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. 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 2021-2022	Audited 2022-2023	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	Total Revenues	64,803,522.40	66,705,008.37	68,539,473.72	70,842,420.41	70,360,987.82
	Total Expenditures	63,604,634.80	66,363,648.77	67,952,387.67	70,602,410.58	70,360,987.82
	Excess Rev over (under) Exp	1,198,887.60	341,359.60	587,086.05	240,009.83	0.00
	Fund Balance Beginning	6,688,614.86	7,887,502.46	8,228,862.06	8,815,948.11	9,055,957.94
	Fund Balance Ending	7,887,502.46	8,228,862.06	8,815,948.11	9,055,957.94	9,055,957.94
Special Revenue Fund	Total Revenues	896,569.05	1,127,006.33	1,037,868.97	1,238,320.68	0.00
	Total Expenditures	742,723.14	1,165,029.70	999,286.56	1,092,070.75	0.00
	Excess Rev over (under) Exp	153,845.91	(38,023.37)	38,582.41	146,249.93	0.00
	Fund Balance Beginning	641,495.59	795,341.50	757,318.13	795,900.54	942,150.47
	Fund Balance Ending	795,341.50	757,318.13	795,900.54	942,150.47	942,150.47
Special Education Fund	Total Revenues	9,839,613.85	10,835,054.59	10,623,151.41	10,914,702.99	11,119,510.01
	Total Expenditures	9,839,613.85	10,835,054.59	10,623,151.41	10,914,702.99	11,119,510.01
	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	4,268,605.28	4,266,042.90	4,279,547.81	4,278,507.59	4,276,425.00
	Total Expenditures	4,320,475.00	4,291,725.00	4,332,975.00	4,335,725.00	4,275,726.00
	Excess Rev over (under) Exp	(51,869.72)	(25,682.10)	(53,427.19)	(57,217.41)	699.00
	Fund Balance Beginning	1,572,786.69	1,520,916.97	1,495,234.87	1,441,807.68	1,384,590.27
	Fund Balance Ending	1,520,916.97	1,495,234.87	1,441,807.68	1,384,590.27	1,385,289.27
Capital Expansion Fund	Total Revenues	1,473.20	14,811.98	0.00	0.00	0.00
	Total Expenditures	847,161.27	700,604.67	5,422.75	0.00	0.00
	Excess Rev over (under) Exp	(845,688.07)	(685,792.69)	(5,422.75)	0.00	0.00
	Fund Balance Beginning	1,536,903.51	691,215.44	5,422.75	0.00	0.00
	Fund Balance Ending	691,215.44	5,422.75	0.00	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

Proprietary Funds		Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Food Service Fund	Total Revenues	4,282,363.13	3,107,373.68	2,902,156.18	2,754,995.57	3,253,458.87
	Total Expenditures	3,207,796.17	3,332,647.04	3,373,506.67	3,143,651.64	3,253,458.87
	Excess Rev over (under) Exp	1,074,566.96	(225,273.36)	(471,350.49)	(388,656.07)	0.00
	Fund Balance Beginning	2,094,088.45	3,168,655.41	2,943,382.05	2,472,031.56	2,083,375.49
	Fund Balance Ending	3,168,655.41	2,943,382.05	2,472,031.56	2,083,375.49	2,083,375.49
Community Service Fund	Total Revenues	418,686.00	447,000.00	462,476.00	575,142.00	600,000.00
	Total Expenditures	366,885.91	322,484.51	469,370.91	727,889.67	629,571.89
	Excess Rev over (under) Exp	51,800.09	124,515.49	(6,894.91)	(152,747.67)	(29,571.89)
	Fund Balance Beginning	364,239.86	416,039.95	540,555.44	533,660.53	380,912.86
	Fund Balance Ending	416,039.95	540,555.44	533,660.53	380,912.86	351,340.97
Fiduciary Funds						
Post Employment Benefit Trust	Total Revenues	1,203,623.55	1,379,808.65	1,078,023.23	2,383,740.71	1,241,693.00
	Total Expenditures	1,970,053.20	1,203,354.57	1,886,923.16	1,834,222.95	1,824,000.00
	Excess Rev over (under) Exp	(766,429.65)	176,454.08	(808,899.93)	549,517.76	(582,307.00)
	Fund Balance Beginning	9,655,179.48	8,888,749.83	9,065,203.91	8,256,303.98	8,805,821.74
	Fund Balance Ending	8,888,749.83	9,065,203.91	8,256,303.98	8,805,821.74	8,223,514.74
Total All Funds						
	Total Revenues	85,714,456.46	87,882,106.50	88,922,697.32	92,987,829.95	90,852,074.70
	Total Expenditures	84,899,343.34	88,214,548.85	89,643,024.13	92,650,673.58	91,463,254.59
	Excess Rev over (under) Exp	815,113.12	(332,442.35)	(720,326.81)	337,156.37	(611,179.89)
	Fund Balance Beginning	22,553,308.44	23,368,421.56	23,035,979.21	22,315,652.40	22,652,808.77
	Fund Balance Ending	23,368,421.56	23,035,979.21	22,315,652.40	22,652,808.77	22,041,628.88

SCHOOLS in the Chippewa Falls Area Unified School District 2025-26

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

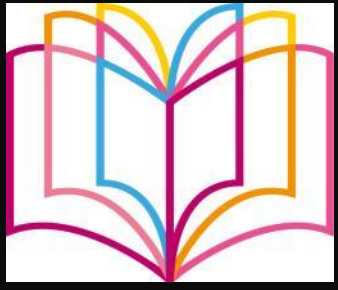

STUDENTS

in the Chippewa Falls Area Unified School District 2025-26

Grade/Level	Students
Pre-K	280
Kindergarten-Grade 5	1728
Grades 6-8	972
Grades 9-12	1406
Total Students	4386

TEACHING STAFF

in the Chippewa Falls Area Unified School District 2025-26

351 Total Teachers	158	193
		
	Bachelor Degrees	Master/PHD Degrees

Chippewa Falls 4K Cardinals

Melissa Olson

Assistant Director of Teaching & Learning and 4K

715-726-2785 ext 3004

olsonml@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
421 Frenette Drive
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



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

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

Elementary Schools

Halmstad Elementary

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

Ryan Lowe, Principal - lowerj@chipfalls.org

Lindsay Alowairdi, Administrative Assistant - alowai@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

Jill Alexander, Principal - alexanjm@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-Prater, 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 were 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
Heidi Solin, Administrative Assistant - solinhm@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
Melissa Cheah, Administrative Assistant - cheahm@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, Department of Public Relations, 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, 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



Peggy McKillip
Vice President



Sherry Jasper
Clerk



Dennis Fehr
Treasurer



David Martineau
Board Member



Sharon McIlquham
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

Teaching & Learning

Kathleen Coppenbarger - copenkm@chipfalls.org
715-726-2414 ext. 3033

Educational Technology

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

Teaching & Learning and 4K

Melissa Olson - olsonml@chipfalls.org
715-726-2414 ext. 3004

Food Service

Susan Lang - langsr@chipfalls.org
715-726-2400 ext. 2790.

Cardinal Community Learning Center

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

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
& Finance



Kathleen Coppenbarger
Teaching & Learning



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.chippfalls.k12.wi.us>



INSPIRE • SUPPORT • LEARN

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

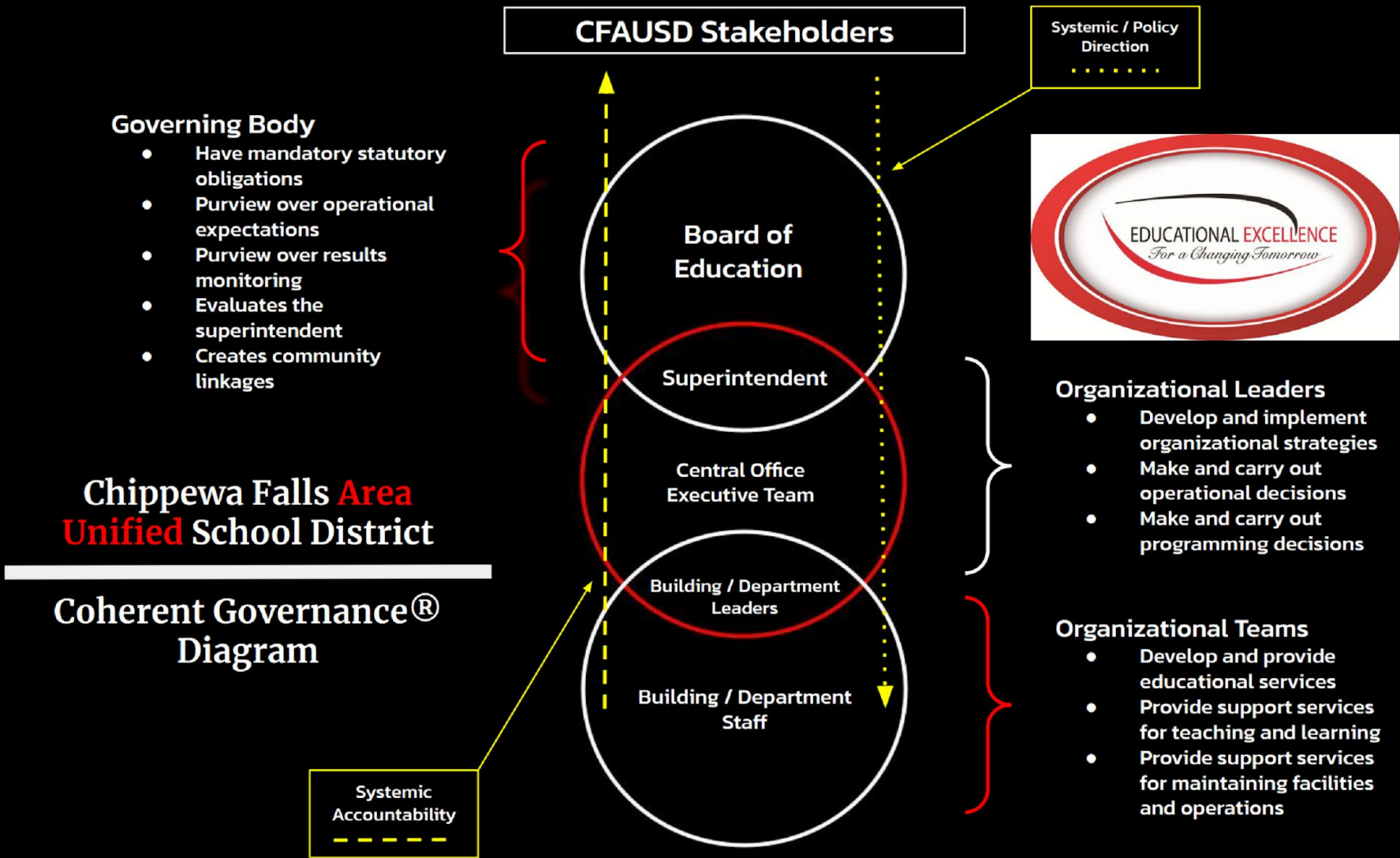




**ONE TEAM
ONE VISION
ONE GOAL**

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 Dashboards.

STRATEGIES FOR SUCCESS:

- Buildings will select Readiness Indicator data from their dashboards to set building goals and identify progress monitoring data to target, monitor, and improve % of students College and Career Ready.
- Increase Community Service at the Secondary Level and create a system to articulate what it is and how to collect the data quarterly
- As a system we will develop understanding of our Portrait of a Graduate Attributes: Continuous Learning, Resilient Thinker, Effective Communicator, Problem Solver, and Engaged Citizen. Elementary and Middle School levels will revise Lifelong Learner Attributes to align with the Profile of a Graduate at each level and on the K-12 continuum.
- Support and refine practices related to Setting Instructional Outcomes, Communicating about Purpose and Content, and Using Assessment for Learning

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 (6-12)
- Increase the percent of students who answer “How connected do you feel to the adults in your school?” (6-12)
- Increase the percent of students with disabilities that are in general education at least 80% of the day.

STRATEGIES FOR SUCCESS:

- MS/HS will use disaggregated data from Athletics, clubs and activities to create at least 1 action around increasing student participation.
- MS/HS will use disaggregated data in Panorama to create at least 1 action around students feeling connected to adults in their school
- Elementary will implement phase 1 of Conscious Discipline with a focus on adults first through training and coaching
- All schools will create an action plan to support increasing the number of students with disabilities who are educated with their general education peers.



OUR PEOPLE PILLAR



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

MEASURES OF SUCCESS:

- Increase staff response of “I receive feedback concerning areas for improving my performance” from 3.82 to 3.92.
- Increase staff response of “I see progress being made to create a culture of success for employees across the organization and for those we serve” from 3.69 to 3.84.

STRATEGIES FOR SUCCESS:

- Evaluation Platform Review for All Staff
- Refinement of Mentor Program for All Staff
- Initial Development of an Acknowledgement & Recognition System
- Define “Culture of Success”
- Adjust Action Steps Mid-Year

FINANCE, FACILITIES, & OPERATIONS PILLAR

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

MEASURES OF SUCCESS:

- Develop a long range plan to maximize use of district facilities
- Maintain pupil count numbers from the 3rd Friday September count to the 2nd Friday January count
- Increase parent/caregiver satisfaction in the area of I believe this school provides a safe environment for my child to learn.



STRATEGIES FOR SUCCESS:

- A District Committee will conduct an elementary attendance boundary study
- Buildings & Departments will inform the community about the successes and results of resource allocation and facility satisfaction (Parent/Caregiver Experience Survey)
- Attend train the trainer models at the leadership level
- Train all staff in building specific standard reunification method protocols
- Develop consistent safety signage at all buildings



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.

2025-2026 Annual Result Measures

90% of 2026 Graduates will be College or Career ready as indicated by our High School Student Success Dashboard	Increase the number of students that engage in clubs, activities or athletics (MS 559 HS 886)	Increase staff response of "I receive feedback concerning areas for improving my performance." from	Maintain pupil count numbers from the 3rd Friday September count to the 2nd Friday January Count
From: 83% To: 90%	From: 559/886 To:	From: 3.82 To: 3.92	From: To:
90% of 8th Grade students will be on track to be College or Career ready as indicated by our Middle School Student Success Dashboard.	Increase the percent of 6-12 students who answer "How connected do you feel to the adults in your school?" (Panorama)	Increase staff response of "I see progress being made to create a culture of success for employees across the organization and for those we serve." from	Develop a long range plan to maximize use of district facilities
From: 82% To: 90%	From: 44.00% To: 47.00%	From: 3.69 To: 3.84	From: To:
90% of 5th Grade students will be on track to be College or Career Ready as indicated by our Elementary School Student Success Dashboard.	Increase the percent of students with disabilities that are in regular education at least 80% of the day		Increase parent/caregiver satisfaction in the area of I believe this school provides a safe environment for my child to learn
From: To: 90%	From: 62.00% To: 65%	From: To:	From: 3.9% To: 4.0%
50% of 5th Grade students will be on track to be College Ready as indicated by our Elementary School Student Success Dashboard.			
From: To:	From: To:	From: To:	From: To:

2025-2026 Progress Monitors

Overall College or Career Dashboard Data	mid year athletic, activity, clubs count	Google Form Survey Completed by All Staff for the Annual Results Measures by November 15, 2025.	Pupil Count Report
Benchmark Assessments	Mid year check on positive notes, emails, phone calls home	Google Form Survey Completed by All Staff for the Annual Results Measures by February 15, 2025.	Open Enrollment Data
	Mid year check on SWD environment code A	Completion Rate of Rounding Question - What does a "Culture of Success" mean to you? - by supervisors by January 15, 2026.	Parent/Caregiver Satisfaction Survey
	February	% of certified staff members who have been given feedback by supervisor in a written form (electronic or paper) including evaluation feedback by February 15, 2026.	
		% of classified (hourly) staff members who have been given feedback by supervisor in a written form (electronic or paper) including evaluation feedback by February 15, 2026.	

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.
2025-2026 Strategic Actions			
Buildings will select Readiness Indicator data from their dashboards to set building goals and identify progress monitoring data to target, monitor, and improve % of students College Ready.	MS/HS will use disaggregated data from Athletics clubs , Activities to create at least 1 action around increasing student participation.	Evaluation Platform Review for Certified and Classified Staff.	A District Committee will conduct an elementary attendance boundary study
Buildings will select Readiness Indicator data from their dashboards to set building goals and identify progress monitoring data to target, monitor, and improve % of students Career Ready.	MS and HS Buildings will use disaggregated data in Panorama to create at least 1 action around students feeling connected to adults in their school	Further Refinement of Mentor Program for Certified and Classified Staff.	Buildings & Departments will inform the community about the successes and results of resource allocation and facility satisfaction (Parent/Caregiver Experience Survey)
Increase Community Service at the Secondary Level and create a system to articulate what it is and how to collect the data quarterly (i.e. increase the frequency of collection)	Elementary Buildings will implement phase 1 of Conscious Discipline with a focus on adults first through district training and coaching CO LINK	Initial Development of an Acknowledgement and Recognition System.	Attend train the trainer models at the leadership level
As a system we will develop understanding of our Portrait of a Graduate Attributes: Continuous Learning, Resilient Thinker, Effective Communicator, Problem Solver, and Engaged Citizen. Elementary and Middle School levels will revise Lifelong Learner Attributes to align with the Profile of a Graduate at each level and on the K-12 continuum.	Buildings will create an action plan to support increasing the number of students with disabilities who are educated with their general education peers. Building Data	Define a "Culture of Success" for Our District - through the use of the following questions during Rounding: "What does a culture of success for employees across the organization? What does a culture of success look like for those we serve in our district?"	Train all staff in building specific standard reunification method protocols.
Support and refine practices related to Danielson 1C: Setting Instructional Outcomes, 3a: Communicating about Purpose and Content, 3D Using Assessment for Learning		Option to use the district rounding questions form to collect responses to our 25-26 rounding questions and submit response to the above rounding questions to HR for theme analyzing after the first round of Rounding.	
		Add an action step mid-year for a next step on moving toward a culture of success as defined by the district in January.	
		Our People Data	Developing consistent safety signage all buildings.

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, 2025	STATE AID ESTIMATE
SEPTEMBER 19, 2025	THIRD FRIDAY IN SEPTEMBER PUPIL COUNT
OCTOBER 1, 2025	CERTIFICATION OF EQUALIZED VALUATION OF PROPERTY TO SCHOOL DISTRICTS FOR USE IN CALCULATING STATE AID
OCTOBER 15, 2025	CERTIFICATION OF STATE EQUALIZATION AID
OCTOBER 28, 2025	BOARD ANNUAL BUDGET HEARING
NOVEMBER 10, 2025	CERTIFY TAX LEVY TO MUNICIPAL CLERKS
JANUARY 9, 2026	SECOND FRIDAY IN JANUARY PUPIL COUNT

2025-26 Budget Proposal

GENERAL FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	8,228,862.06	8,815,948.11	9,055,957.94
Ending Fund Balance	8,815,948.11	9,055,957.94	9,055,957.94
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	25,057,256.38	27,594,700.89	29,846,406.00
Inter-district Payments (Source 300 + 400)	1,604,448.36	1,779,862.87	1,600,000.00
Intermediate Sources (Source 500)	79,273.30	54,429.68	30,934.00
State Sources (Source 600)	36,761,501.15	38,104,164.56	37,355,028.00
Federal Sources (Source 700)	4,682,600.66	2,542,289.83	1,243,619.82
All Other Sources (Source 800 + 900)	354,393.87	766,972.58	285,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	68,539,473.72	70,842,420.41	70,360,987.82
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	29,074,211.57	28,836,719.04	30,270,625.49
Support Services (Function 200 000)	26,951,856.47	28,281,167.97	27,531,681.23
Non-Program Transactions (Function 400 000)	11,926,319.63	13,484,523.57	12,558,681.10
TOTAL EXPENDITURES & OTHER FINANCING USES	67,952,387.67	70,602,410.58	70,360,987.82

SPECIAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	757,318.13	795,900.54	942,150.47
Ending Fund Balance	795,900.54	942,150.47	942,150.47
REVENUES & OTHER FINANCING SOURCES	11,661,020.38	12,153,023.67	11,119,510.01
EXPENDITURES & OTHER FINANCING USES	11,622,437.97	12,006,773.74	11,119,510.01

2025-26 Budget Proposal - Cont.

DEBT SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	1,495,234.87	1,441,807.68	1,384,590.27
Ending Fund Balance	1,441,807.68	1,384,590.27	1,385,289.27
REVENUES & OTHER FINANCING SOURCES	4,279,547.81	4,278,507.59	4,276,425.00
EXPENDITURES & OTHER FINANCING USES	4,332,975.00	4,335,725.00	4,275,726.00

CAPITAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	5,422.75	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	5,422.75	0.00	0.00

FOOD SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	2,943,382.05	2,472,031.56	2,083,375.49
Ending Fund Balance	2,472,031.56	2,083,375.49	2,083,375.49
REVENUES & OTHER FINANCING SOURCES	2,902,156.18	2,754,995.57	3,253,458.87
EXPENDITURES & OTHER FINANCING USES	3,373,506.67	3,143,651.64	3,253,458.87

EMPLOYEE BENEFIT TRUST FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	9,065,203.91	8,256,303.98	8,805,821.74
Ending Fund Balance	8,256,303.98	8,805,821.74	8,223,514.74
REVENUES & OTHER FINANCING SOURCES	1,078,023.23	2,383,740.71	1,241,693.00
EXPENDITURES & OTHER FINANCING USES	1,886,923.16	1,834,222.95	1,824,000.00

2025-26 Budget Proposal - Cont.

COMMUNITY SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	540,555.44	533,660.53	380,912.86
Ending Fund Balance	533,660.53	380,912.86	351,340.97
REVENUES & OTHER FINANCING SOURCES	462,476.00	575,142.00	600,000.00
EXPENDITURES & OTHER FINANCING USES	469,370.91	727,889.67	629,571.89

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	89,643,024.13	92,650,673.58	91,463,254.59
Interfund Transfers (Source 100) - ALL FUNDS	5,645,289.46	6,585,115.45	5,633,881.10
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	83,997,734.67	86,065,558.13	85,829,373.49
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		2.46%	-0.27%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	24,225,659.00	26,900,797.00	28,383,406.00
Referendum Debt Service Fund	4,276,850.00	4,276,725.00	4,276,425.00
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	495,000.00	495,000.00
TOTAL SCHOOL LEVY	28,864,289.00	31,672,522.00	33,154,831.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		9.73%	4.68%

Budget Adoption 2025-26

GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	8,228,862.06	8,815,948.11	9,055,957.94
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	303,798.52	329,682.32	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)	8,512,149.59	8,726,275.62	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,815,948.11	9,055,957.94	9,055,957.94
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	24,247,758.60	26,902,853.32	28,393,406.00
240 Payments for Services	16,194.51	0.00	0.00
260 Non-Capital Sales	139,354.36	106,155.36	720,000.00
270 School Activity Income	58,586.58	56,284.19	65,000.00
280 Interest on Investments	508,733.64	447,358.05	525,000.00
290 Other Revenue, Local Sources	86,628.69	82,049.97	143,000.00
Subtotal Local Sources	25,057,256.38	27,594,700.89	29,846,406.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,596,824.00	1,768,542.21	1,600,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	7,624.36	11,320.66	0.00
Subtotal Other School Districts within Wisconsin	1,604,448.36	1,779,862.87	1,600,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	79,273.30	54,429.68	30,934.00
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	79,273.30	54,429.68	30,934.00

Budget Adoption 2025-26 - Cont.

GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
State Sources			
610 State Aid -- Categorical	707,961.22	767,084.60	625,000.00
620 State Aid -- General	31,758,183.00	32,703,886.00	31,841,728.00
630 DPI Special Project Grants	216,724.64	198,787.58	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	10,889.99	9,596.00	15,000.00
690 Other Revenue	4,067,742.30	4,424,810.38	4,492,270.00
Subtotal State Sources	36,761,501.15	38,104,164.56	37,355,028.00
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	3,653,465.79	1,530,970.56	133,456.33
750 IASA Grants	695,630.81	797,905.52	760,163.49
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	333,504.06	213,413.75	350,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	4,682,600.66	2,542,289.83	1,243,619.82
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	0.00	457,322.02	0.00
Subtotal Other Financing Sources	0.00	457,322.02	30,000.00
Other Revenues			
960 Adjustments	187,880.20	127,424.00	75,000.00
970 Refund of Disbursement	141,208.26	161,503.53	150,000.00
980 Medical Service Reimbursement	0.00	0.00	30,000.00
990 Miscellaneous	25,305.41	20,723.03	0.00
Subtotal Other Revenues	354,393.87	309,650.56	255,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	68,539,473.72	70,842,420.41	70,360,987.82

Budget Adoption 2025-26 - Cont.

GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	14,370,922.10	14,228,494.19	14,555,054.57
120 000 Regular Curriculum	9,682,229.80	9,305,115.49	10,186,852.77
130 000 Vocational Curriculum	1,921,255.95	1,867,815.04	1,995,776.67
140 000 Physical Curriculum	1,675,680.55	1,459,580.47	1,487,431.95
160 000 Co-Curricular Activities	958,072.63	981,730.63	1,062,022.75
170 000 Other Special Needs	466,050.54	993,983.22	983,486.78
Subtotal Instruction	29,074,211.57	28,836,719.04	30,270,625.49
<i>Support Sources</i>			
210 000 Pupil Services	2,505,964.09	2,412,096.92	2,466,949.03
220 000 Instructional Staff Services	4,536,800.71	4,161,905.73	3,748,686.92
230 000 General Administration	1,902,158.30	2,033,817.14	2,279,294.42
240 000 School Building Administration	3,632,098.45	3,412,797.47	3,341,729.28
250 000 Business Administration	11,994,656.99	12,494,532.02	12,424,042.24
260 000 Central Services	349,845.15	288,486.05	350,451.36
270 000 Insurance & Judgments	537,270.50	711,188.75	728,600.00
280 000 Debt Services	383,586.34	430,263.34	200,000.00
290 000 Other Support Services	1,109,475.94	2,336,080.55	1,991,927.98
Subtotal Support Sources	26,951,856.47	28,281,167.97	27,531,681.23
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	5,645,289.46	6,585,115.45	5,633,881.10
430 000 Instructional Service Payments	6,281,030.17	6,899,408.12	6,924,800.00
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	11,926,319.63	13,484,523.57	12,558,681.10
TOTAL EXPENDITURES & OTHER FINANCING USES	67,952,387.67	70,602,410.58	70,360,987.82

Budget Adoption 2025-26 - Cont.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	757,318.13	795,900.54	942,150.47
900 000 Ending Fund Balance	795,900.54	942,150.47	942,150.47
REVENUES & OTHER FINANCING SOURCES	1,037,868.97	1,238,320.68	0.00
100 000 Instruction	798,406.56	916,733.76	0.00
200 000 Support Services	200,780.00	175,336.99	0.00
400 000 Non-Program Transactions	100.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	999,286.56	1,092,070.75	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	5,645,289.46	6,585,115.45	5,633,881.10
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	34,125.40	50,000.00	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	588.48	2,000.00
Subtotal Other School Districts within Wisconsin	34,125.40	50,588.48	2,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00

Budget Adoption 2025-26 - Cont.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Intermediate Sources			
510 Transit of Aids	15,901.00	15,379.00	25,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	750.00	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	15,901.00	16,129.00	25,000.00
State Sources			
610 State Aid -- Categorical	2,945,743.00	2,716,052.00	4,075,848.00
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	36,844.73	49,865.07	0.00
Subtotal State Sources	2,982,587.73	2,765,917.07	4,075,848.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	1,568,373.03	1,092,078.92	982,780.91
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	376,874.79	404,874.07	400,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,945,247.82	1,496,952.99	1,382,780.91
Other Financing Sources	0.00	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	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,623,151.41	10,914,702.99	11,119,510.01

Budget Adoption 2025-26 - Cont.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
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	7,882,847.01	8,200,301.14	8,391,487.63
160 000 Co-Curricular Activities	0.00	3,298.66	3,365.14
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	7,882,847.01	8,203,599.80	8,394,852.77
<i>Support Sources</i>			
210 000 Pupil Services	1,173,726.85	1,177,284.72	1,311,523.30
220 000 Instructional Staff Services	341,389.53	369,267.70	348,585.23
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	692,639.12	617,594.23	777,239.95
260 000 Central Services	0.00	3,850.00	2,100.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	32,480.40	35,632.64	37,208.76
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	2,240,235.90	2,203,629.29	2,476,657.24
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	500,068.50	507,473.90	248,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	500,068.50	507,473.90	248,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,623,151.41	10,914,702.99	11,119,510.01

Budget Adoption 2025-26 - Cont.

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	1,495,234.87	1,441,807.68	1,384,590.27
900 000 ENDING FUND BALANCES	1,441,807.68	1,384,590.27	1,385,289.27
TOTAL REVENUES & OTHER FINANCING SOURCES	4,279,547.81	4,278,507.59	4,276,425.00
281 000 Long-Term Capital Debt	4,332,975.00	4,335,725.00	4,275,726.00
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	4,332,975.00	4,335,725.00	4,275,726.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	5,422.75	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	5,422.75	0.00	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	5,422.75	0.00	0.00

Budget Adoption 2025-26 - Cont.

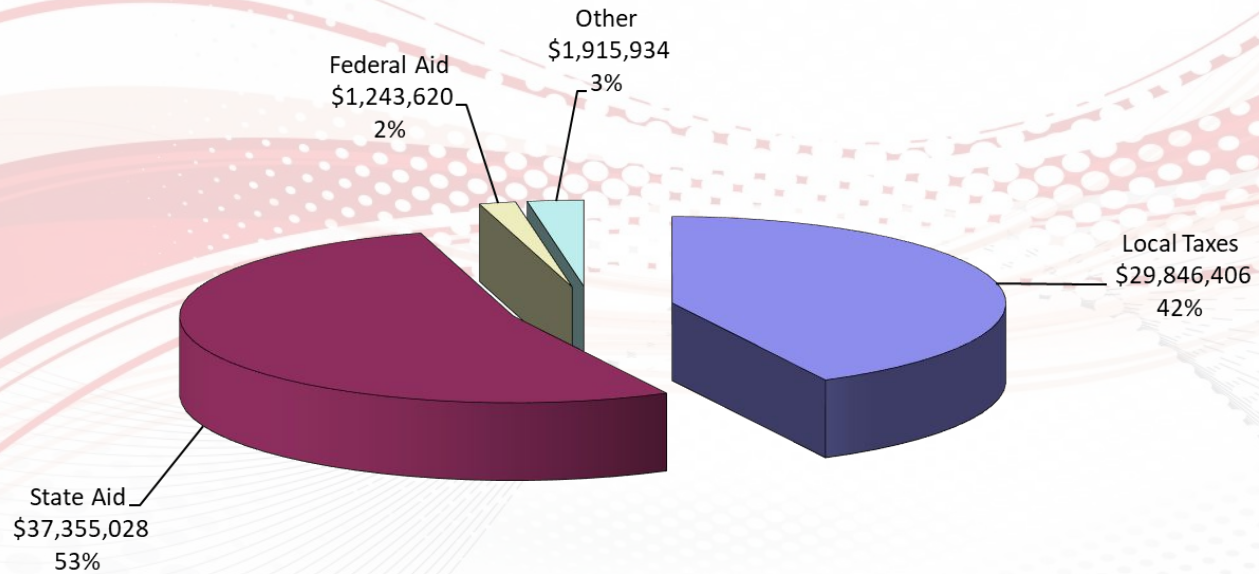
FOOD SERVICE FUND (FUND 50)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	2,943,382.05	2,472,031.56	2,083,375.49
900 000 ENDING FUND BALANCE	2,472,031.56	2,083,375.49	2,083,375.49
TOTAL REVENUES & OTHER FINANCING SOURCES	2,902,156.18	2,754,995.57	3,253,458.87
200 000 Support Services	3,373,506.67	3,143,651.64	3,253,458.87
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,373,506.67	3,143,651.64	3,253,458.87

EMPLOYEE BENEFIT TRUST FUND (FUND 73)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	9,065,203.91	8,256,303.98	8,805,821.74
900 000 ENDING FUND BALANCE	8,256,303.98	8,805,821.74	8,223,514.74
TOTAL REVENUES & OTHER FINANCING SOURCES	1,078,023.23	2,383,740.71	1,241,693.00
400 000 Non-Program Transactions	1,886,923.16	1,834,222.95	1,824,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,886,923.16	1,834,222.95	1,824,000.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	540,555.44	533,660.53	380,912.86
900 000 ENDING FUND BALANCE	533,660.53	380,912.86	351,340.97
TOTAL REVENUES & OTHER FINANCING SOURCES	462,476.00	575,142.00	600,000.00
200 000 Support Services	286,541.48	557,604.02	405,904.00
300 000 Community Services	139,569.43	127,025.65	180,407.89
400 000 Non-Program Transactions	43,260.00	43,260.00	43,260.00
TOTAL EXPENDITURES & OTHER FINANCING USES	469,370.91	727,889.67	629,571.89

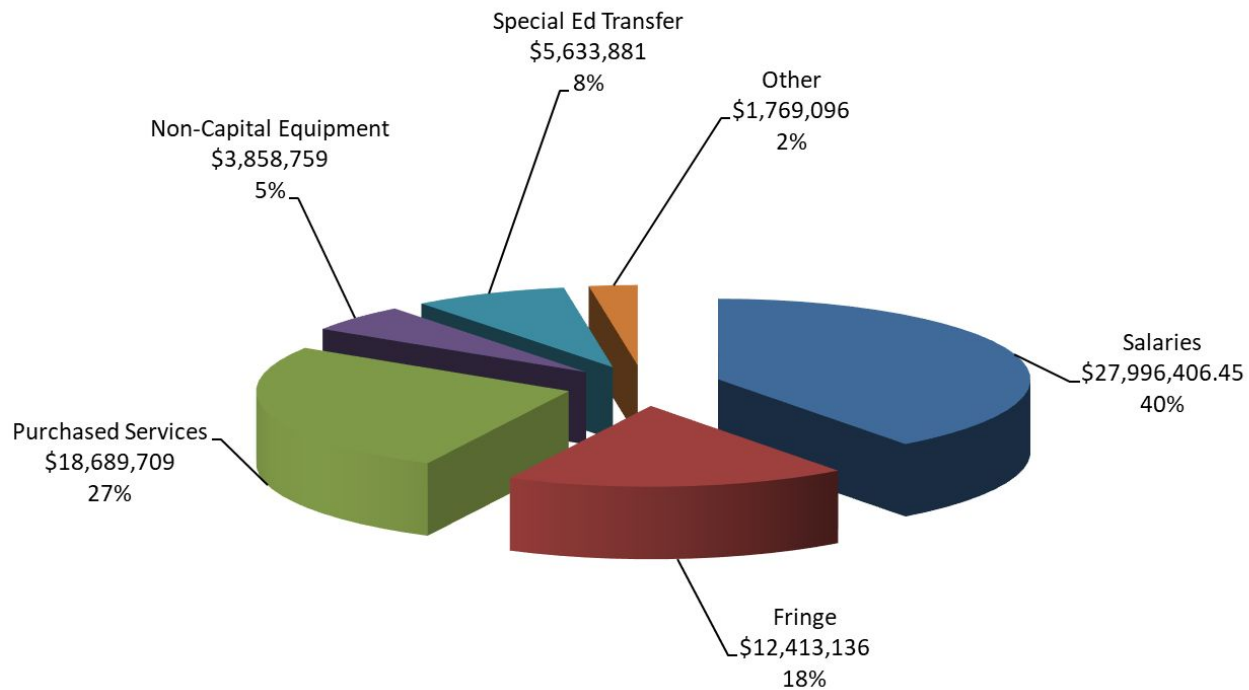
Summary of Revenues

District Revenues

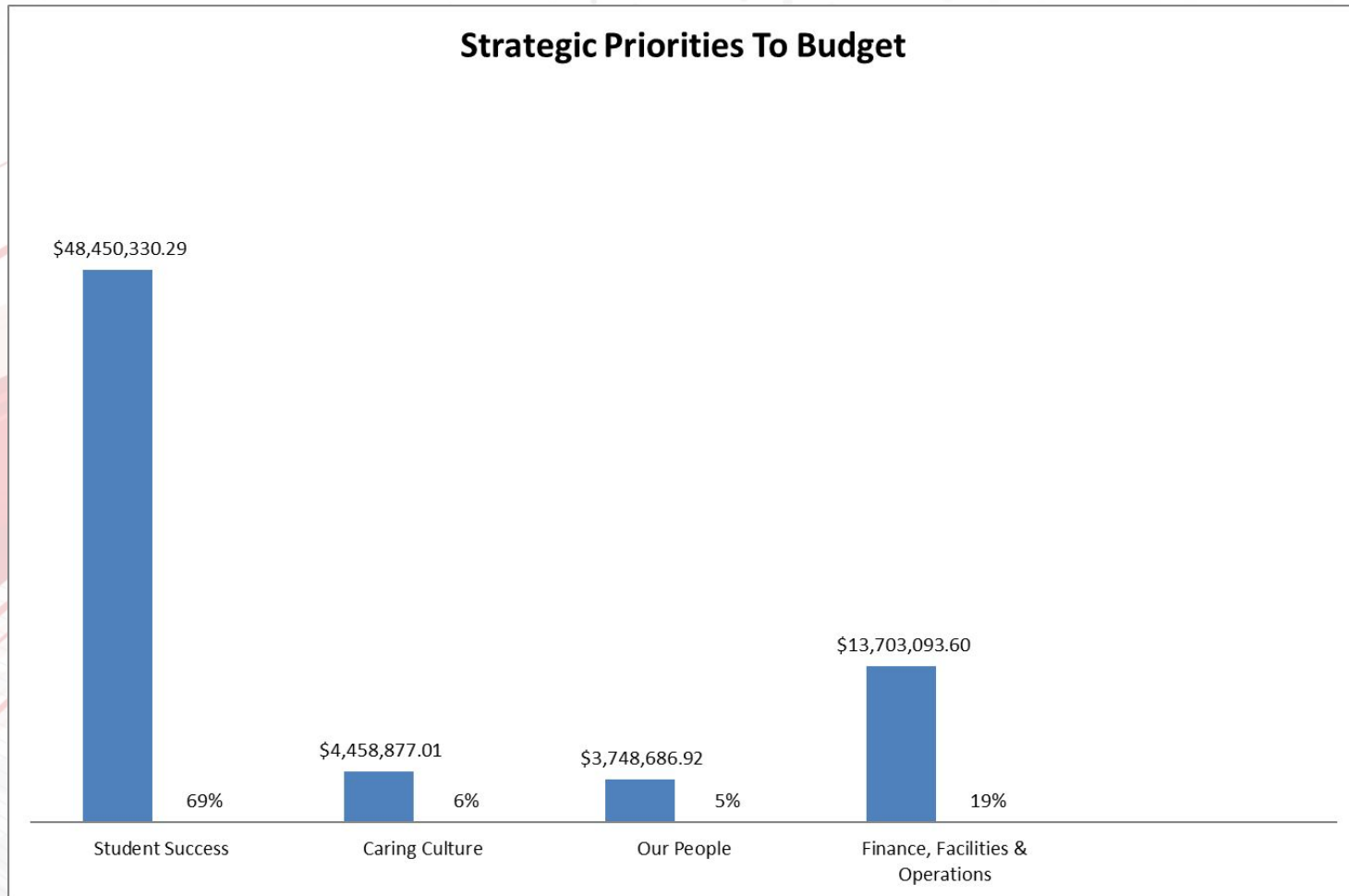


Fund Allocations

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 Academic Success, Compensation Studies, Staffing, Health Care.
- CFAUSD has a reduced OPEB Liability – 49% Funded (9.1M of \$18.5M)
- Debt Issued (2018) - \$65 Million
- Debt Capacity - \$513M

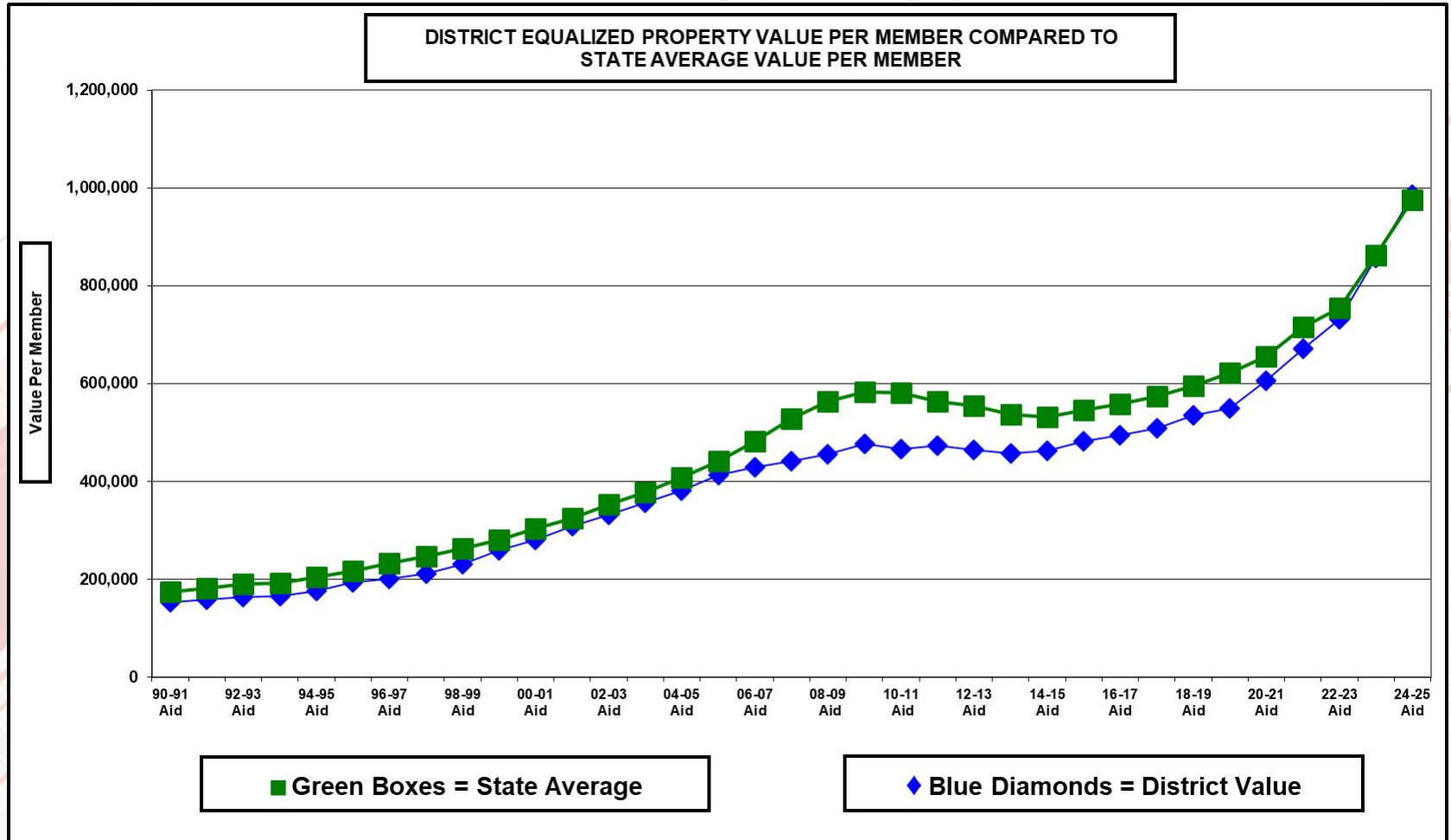


Financial Quick Facts

CFAUSD Financial Quick Facts

	<u>2024-2025</u>	<u>2025-2026</u>	<u>\$ Change</u>	<u>% Change</u>
Enrollment	4686	4516	-170	-3.63%
Expenditures	\$ 70,327,380.57	\$ 70,360,987.82	\$ 33,607.25	0.05%
Revenues	\$ 70,327,380.57	\$ 70,360,987.82	\$ 33,607.25	0.05%
State Aid	\$ 32,703,866.00	\$ 31,841,728.00	\$ (862,138.00)	-2.64%
Tax Levy	\$ 31,672,522.00	\$ 33,154,831.00	\$ 1,482,309.00	4.68%
Revenue Cap	\$ 60,080,520.00	\$ 60,917,404.00	\$ 836,884.00	1.39%
Equalized Value	\$ 5,258,653,877.00	\$ 5,761,139,422.00	\$ 502,485,545.00	9.56%
Mill Rate	\$ 6.0229300	\$ 5.7549100	\$ (0.2680200)	-4.45%

Property Valuation



Certified Valuation

October 2025

Chippewa Falls Area Unified School District

MUNICIPALITY	FULL VALUE	PERCENT
City of Chippewa Falls	\$1,706,168,200.00	29.615117341%
Township of Anson	\$455,890,976.97	7.913208544%
Township of Eagle Point	\$731,678,280.01	12.700235603%
Township of Hallie	\$29,633,199.98	0.514363528%
Township of Howard	\$46,568,355.01	0.808318487%
Township of Lafayette	\$1,256,797,118.97	21.815079048%
Township of Tilden	\$237,531,768.98	4.122999837%
Township of Wheaton	\$289,550,928.98	5.025931639%
Township of Woodmohr	\$443,888.01	0.007704865%
Village of Lake Hallie	\$987,889,699.04	17.147470781%
City of Eau Claire	\$8,028,852.03	0.139362224%
Township of Seymour	\$10,958,154.01	0.190208103%
TOTALS	\$5,761,139,422.00	1.00

Property Tax Levies

		% Change
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%
2025-26	33,154,831.00	4.68%



District Equalized Mill Rates



		% Change
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%
2025-26	0.0057549100	-4.45%

Comparative Cost Per Member 2023-24

Total Current Educational Cost

K-12	
State Average	14,781.00
<u>Surrounding Communities</u>	
<i>Chippewa Falls</i>	13,530.00
Eau Claire	14,444.00
Bloomer	12,884.00
Cornell	13,712.00
Cadott	15,402.00
Colfax	13,553.00
Elk Mound	12,353.00
Hudson	14,463.00
Menomonie	11,793.00
New Richmond	12,151.00
Rice Lake	14,627.00
Superior	14,163.00



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) 2024-25

State Average	7.05
<u>Surrounding Districts</u>	
<i>Chippewa Falls</i>	6.02
Eau Claire	7.03
Bloomer	6.59
Cadott	8.03
Colfax	5.80
Cornell	5.04
Elk Mound	5.33
Hudson	8.21
Menomonie	5.60
New Richmond	8.41
Rice Lake	7.86
Superior	6.85



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

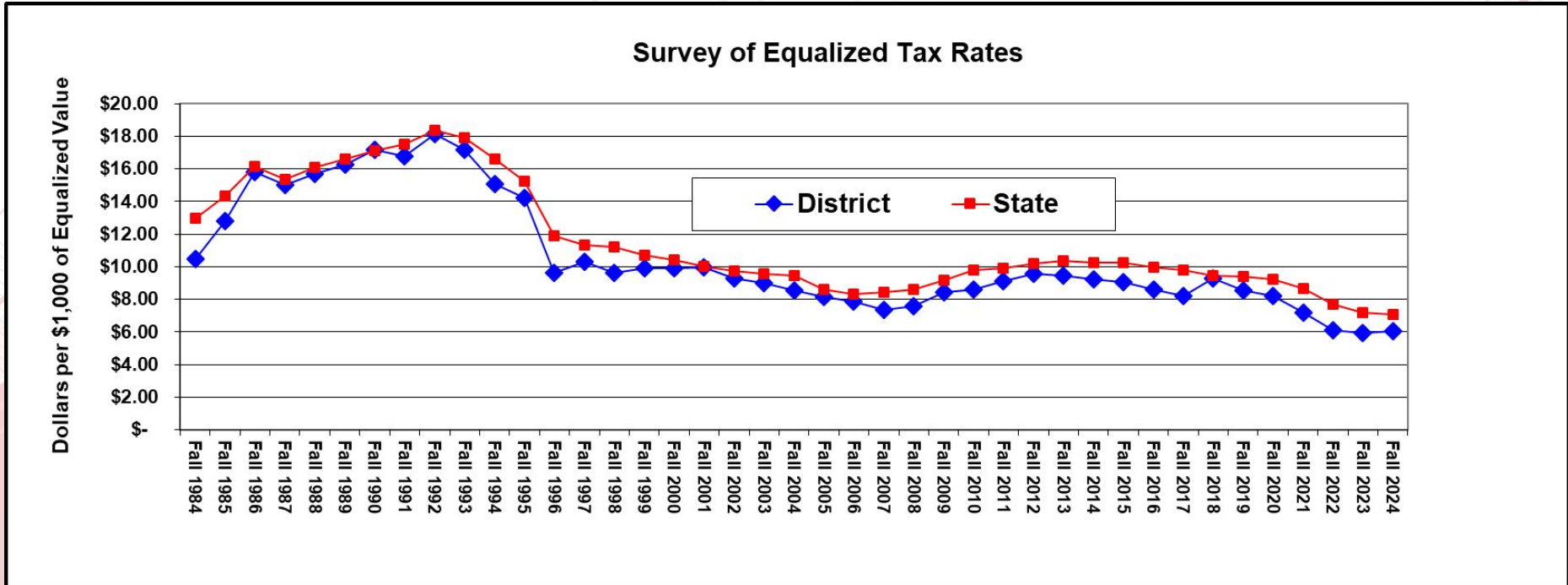
	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Total Levy	\$ 18,004,872	\$ 19,802,999	\$ 20,429,412	\$ 21,204,516	\$ 22,117,917	\$ 22,290,665	\$ 22,600,597	\$ 23,046,610
Total Equalized Value	\$ 2,380,421,404	\$ 2,346,475,626	\$ 2,366,926,705	\$ 2,321,172,378	\$ 2,305,339,754	\$ 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

	Fall 2024	Fall 2025	Fall 2026	Fall 2027	Fall 2028	Fall 2029	Fall 2030	Fall 2031
Total Levy	\$ 31,672,522							
Total Equalized Value	\$ 5,258,653,877							
Equalized Rate	\$ 6.02							
K-12 Average	\$ 7.09							

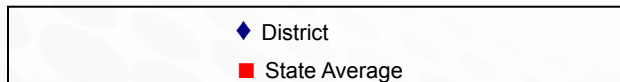
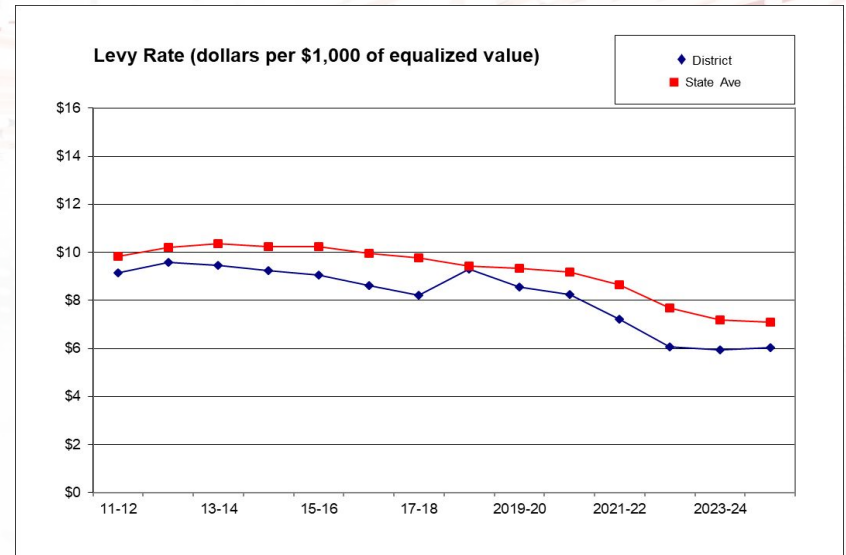
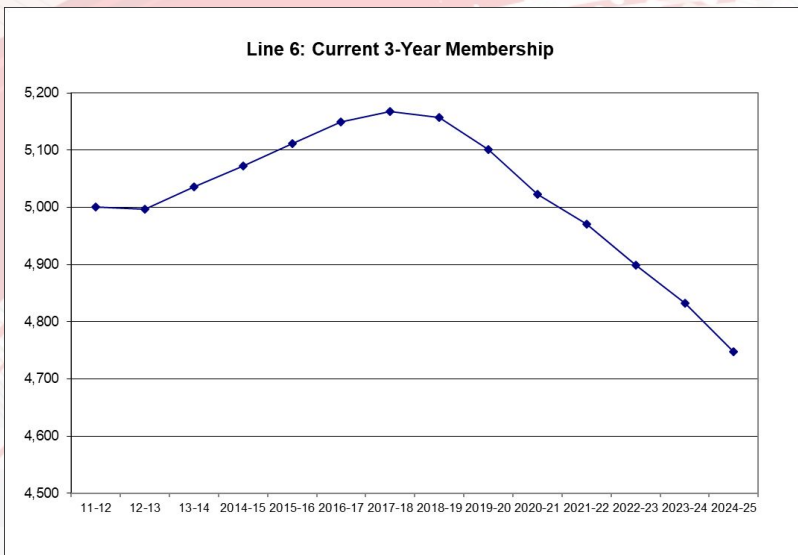
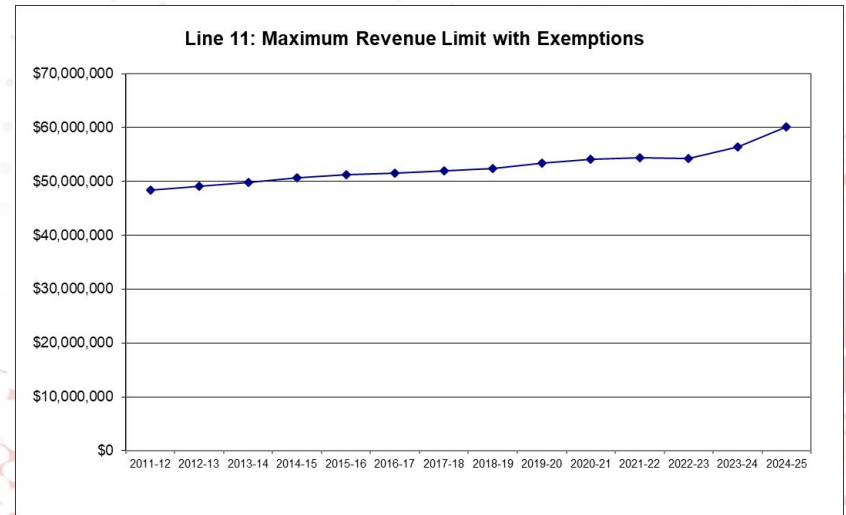
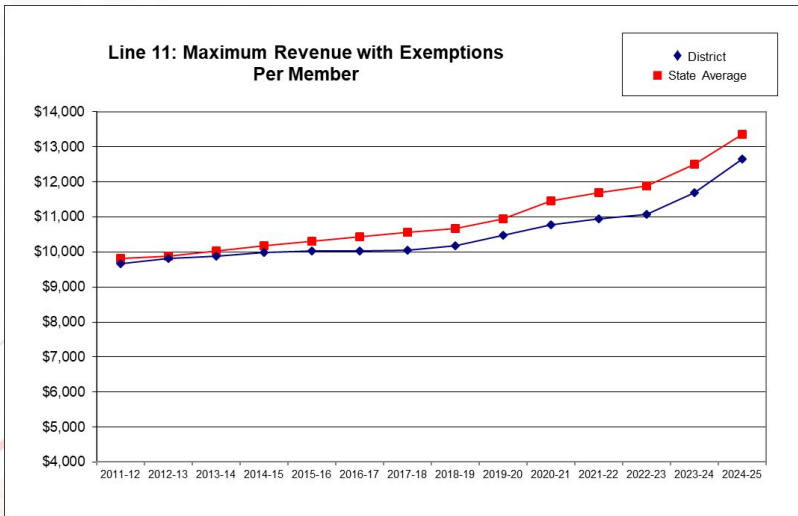


Longitudinal Survey of Equalized Tax Rates* (Chippewa Falls Area)



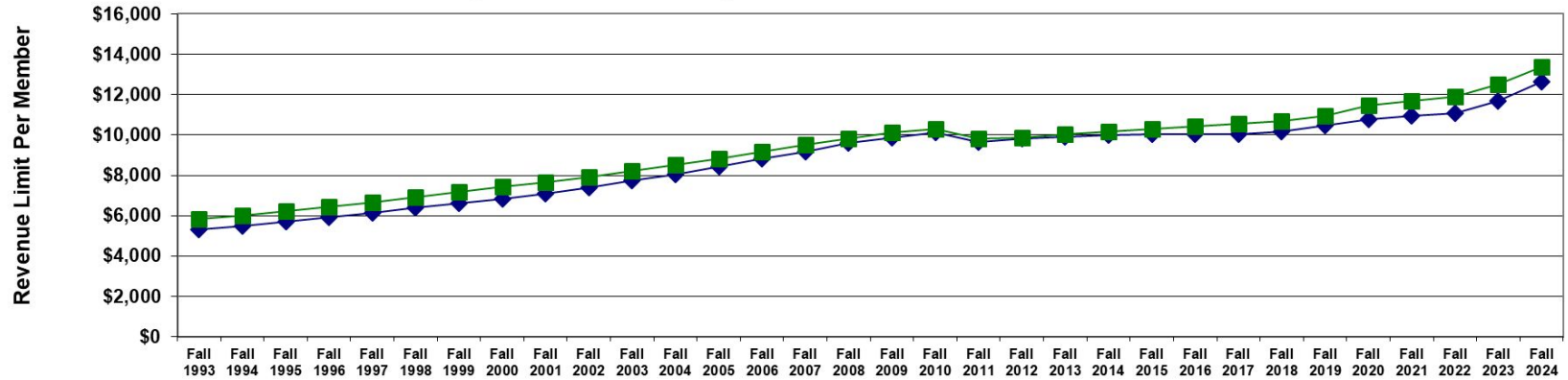
*Using Fall Property Values, Tax Apportionment TIF increments excluded. Averages rates were computed by type of district: K-12, K-8, UHS (Union High School).

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

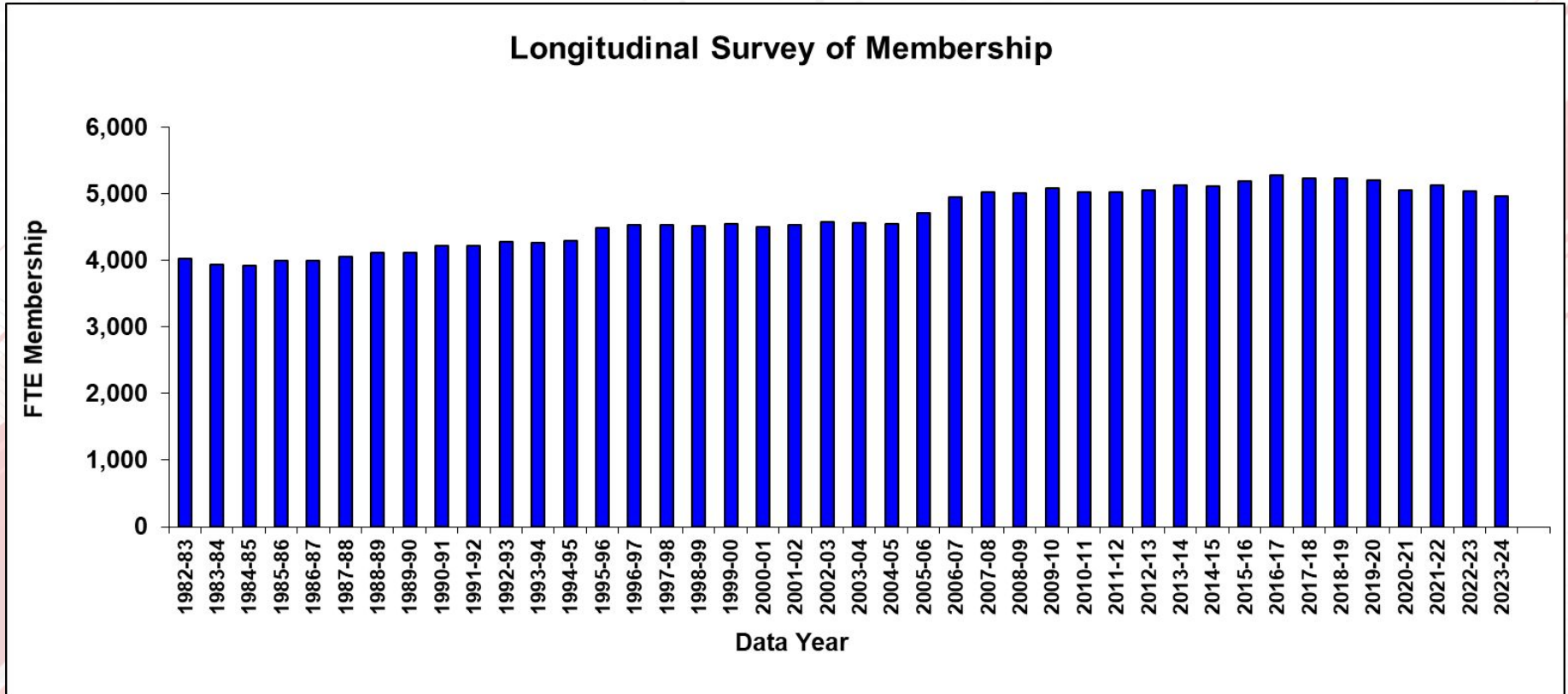
Data Year:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Aid Year:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
	4,496	4,527	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>	<u>2023-24</u>
Aid Year:	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
	5,236	5,196	5,058	5,130	5,039	4,958



Longitudinal History- Equalization Aid Membership



School Finance Terms

Aid Membership: An average of *prior-year* resident, full-time equivalency pupils enrolled on the 3rd 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 3rd 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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