

SCHOOL DISTRICT OF LA CROSSE

2023-24

BUDGET PLAN

INFORMATION ITEM SEPTEMBER 18, 2023
ACTION ITEM OCTOBER 2, 2023
BUDGET HEARING OCTOBER 16, 2023
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LA CROSSE, WI 54601

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Proposed Budget 2023-24 ***School District of La Crosse***

The School District of La Crosse believes that it is important to seek opportunities to inform citizens about fiscal matters and more importantly, how those matters impact the educational services and programs available for area youth. This budget document is one mechanism to provide information to La Crosse area citizens. The goal for the Budget Plan document is to translate the District's educational priorities into financial terms. The Board's ***Results Policies*** and ***Strategic Plan for Educational Equity*** are the foundation for this process. Regular re-evaluation of Administrative Goals leads to a collaborative goal setting process in an effort to best serve La Crosse students. Principals work to develop site plans for each school that further define goals. The ultimate objective is to provide programs and services that will accomplish the District's mission: ***Students will discover their talents and abilities and will be prepared to pursue their dreams and aspirations while contributing effectively to their local, national, and global communities.***

Student Enrollment vs. Student Membership

With 314 of Wisconsin's school districts experiencing declining enrollment, La Crosse is not alone. It is important to note that declining enrollment affects school districts in two, but different ways. However, both ways impact the financial well-being of a district.

Student enrollment reflects the "students in the seats" that are educated in the School District of La Crosse, regardless of their district residency. When student enrollment declines or grows, it dictates staffing and facility space needs. Do we need fewer or more staff to serve our students? Do we need less or more classroom space or even buildings?

The most recent UW-Extension Applied Population Study provides an unfavorable projection for La Crosse's 2023-24 enrollment. Depending on the projection model used the change is projected to range from a decrease of 65-103 students in 2023-24. The impact of large senior classes graduating compared to smaller kindergarten classes coming into the District, has been a contributing factor to declining enrollment during the past few years. In 2022-23 the district experienced a severe enrollment decline as of the 3rd Friday count in September of 156 students. However, when the 2023-24 school year ended, there were 6,004 students in the seats, an increase of 44 students since September 2022. Based on year end numbers and a modified co-hort survival method, our 2023-24 staffing and facility needs were based on an estimated decline of 50 students in our seats. We will not know our actual students in the seats for the 2023-24 school year until the official September 3rd Friday count is completed.

Student membership consists of the students who reside within the School District of La Crosse boundaries that attend La Crosse public schools or another Wisconsin public school through open enrollment. The full-time equivalency (FTE) of these La Crosse resident students is what is used in the Revenue Limit calculation defined in the next section. A 3-year average of student membership is used to determine the "per pupil revenue" each year within the revenue limit calculation. The estimated 3-year student membership average used in the preliminary 2023-24 revenue limit calculation reflects an average decline in student membership of 93 student FTE since 2021 or over \$1 million in future revenue limit authority for the District.

The Basics of School Funding: Revenue Limit, State Aid, and Local Taxes

The mechanism for funding Wisconsin's public schools is the revenue limit. The revenue limit provides the funding framework for programs and services offered. The simplified funding formula is:

$$\text{Revenue Limit} - \text{Equalized Aid} = \text{Local Taxes}$$

State imposed revenue limits have been in effect since 1993. By controlling revenue, in practical terms, expenses are controlled. Both the revenue limit and state aid are controlled at the state level. Local taxes are the mathematical "remainder" of the equation. Ultimately, the state controlled revenue limit formula controls local taxes. The revenue limit is discussed in more detail on pages 19-20.

A main component of the revenue limit is student membership. The revenue limit formula is most favorable for districts experiencing slow enrollment growth. When there is a loss, it does not come from one grade at one school. Rather, the loss is spread over the district's 19 schools and 14 grades, making it very difficult to

reduce staff to offset the corresponding revenue loss. Conversely, the reverse is true, slow growth does not necessarily require an immediate addition of staff. The revenue limit formula averages pupil enrollment over three years to help with yearly enrollment variation. Additional information about enrollment can be found on pages 23-30.

The 2023-25 state biennial budget increased the revenue limit per member adjustment to \$325 for the 2023-24 and 2024-25 fiscal years. The revenue authority produced by this increase will become part of the District's revenue base in subsequent years. State funding is now supporting two education systems—both the public and private schools (through vouchers). It is unknown at this time how voucher school funding will financially impact the School District of La Crosse for 2023-24. The 2023-25 state budget substantially increased the per pupil voucher amounts so it is expected that the amount levied and passed through to local voucher schools will increase. For 2022-23 the transfer amount was \$1,763,027. This is an increase of \$220,960 from 2021-22. There are three different voucher funding amounts based on the student's age and special education status. The voucher amount will be known and included in October's initial budget adoption.

The 2023-24 budget was developed with an estimated revenue limit increase of \$11.8 million dollars from 2022-23. This increase is attributable to the combination of the 2023-25 state budget increases for per member funding for public schools, an increase in voucher amounts and the District's successful April 2023 operating referendum. All of these increases fall within the revenue limit authority for the District. The District appreciates the community's support for the operating referendum which will allow the district to address operational and maintenance needs, including student support and mental health services, technology improvements, attracting and retaining staff, maintaining instructional programs and safety and security improvements.

After many years of one-time declining enrollment exemptions to help the district gradually be held harmless for one year, the impact of lost revenue through the years continues to make a major impact on the district's operating budget. There is only so much a district can cut in operating expenses when 80% of the operating budget is personnel serving our students. Despite the temporary relief provided by the operating referendum, rising costs of education and continuing declining enrollment have not gone away. This is the dilemma that has led the District to long-term planning in order to "right-size" our facilities to still meet the needs of our students but at the same time reduce facility operating costs impacting the operating budget. More information on state funding can be found on page 18.

Funding Priorities

In the School District of La Crosse, the limited resources available have been prioritized toward student instruction primarily through low class sizes in the younger elementary grades.

Operating Referendum Supplements the Revenue Limit

La Crosse citizens have been very supportive to sustain the community's excellent school system. Since 2004, the District has relied on an operating referendum to supplement funding. An operating referendum allows a district to seek supplemental funds for specified operational purposes. Many districts, including La Crosse, have pursued operating referenda to help fill some of the structural deficit inherent with the revenue limit. Most districts still need to make expenditure reductions even with a successful referendum. Given today's funding environment, referenda are crucial to maintaining the quality program offerings and services that the School District of La Crosse is known for throughout the state. More information on the District's referendum history can be found on pages 21-22.

As stated above, the District is very appreciative of the community support of public education with the successful April 2023 operating referendum. This operating referendum will help the District's effort to maintain programs and services that benefit our students. The current referendum expires in June 2029.

Long-range Facility Planning / Capital Referendum

The District concluded a long-range facility assessment in fall 2020 which identified \$81 million in District-wide maintenance needs.

With the conclusion of the facility assessment, the School Board was able to review the facility assessment along with enrollment projections, facility conditions, and potential options to consider. This process led to

the development of a long-range facility plan that explored master plan options to address the needs associated with declining enrollment and aging facilities. The two year process initiated in the fall of 2020 included community listening sessions and community surveys from the spring of 2021 through the spring of 2022. From community feedback, numerous options were narrowed down to a 6-12 grade solution to address the needs and challenges the District is facing.

In the fall of 2014, the District opened its first new school since the early 1990s. Citizens passed a capital referendum in November 2012 for a new Northside Elementary school. The school houses the former Franklin and Roosevelt boundary students. The beautiful, award winning school has been a catalyst to spur additional redevelopment and reinvestment on the community's north side.

Ten years after the Northside capital referendum, the District again reached out for the community's support in November 2022. The 6-12 grade solution proposed building a new consolidated high school and renovating the current Logan High School and Central High School buildings to serve as 6th – 8th grade middle schools. Although the proposed long-term solution not only prioritized education options and opportunities for our students well into the future and also addressed the current needs and challenges of declining enrollment, budget deficits and aging school buildings at a minimal tax impact, a majority of La Crosse voters could not support the November 2022 capital referendum.

Regardless of a successful or failed capital referendum for a consolidated high school, the School Board of La Crosse knew it was inevitable that due to declining enrollment and the age of the facility, Lincoln Middle School would need to close. The last year of operation for Lincoln Middle School was the 2022-23 school year.

Currently, in a collaborative effort to make a community recommendation to the School Board, a Facility Advisory Committee (FAC) made up of various community members is meeting monthly to gather information regarding the District's aging facilities and right sizing the District at an elementary level. The decision to close schools is ultimately a decision of the School Board.

More information on the district's facility infrastructure can be found on pages 51-58.

The Budget Development Process

Budget planning is challenging in that school districts have a fiscal year that spans July through June. Yet to prepare for school each fall, staffing decisions must be made by early spring. Conversely, by state law, the funding target (the revenue limit) cannot be finalized until late September when the student count is tabulated. This is two months after the fiscal year has begun and almost a half-year after decisions must be made regarding how nearly 82% of the operating budget will be spent. Furthermore, it is mid-October before state equalization aid is certified and the District knows what portion of the revenue limit is funded by the state and what portion will be local responsibility. In December, (five months after the fiscal year has begun) levy credits are calculated. At that point, the tax impact of the certified levy for an average property owner can be calculated. More information on the levy impact can be found on pages 64-65.

In La Crosse, the budget process begins with estimating the financial resources available (the revenue limit), then budget priorities are determined, and funds are allocated to budget managers (principals, instructional and business supervisors). Because of budget cycle timing, adaptations are made in the subsequent year for inaccurate projections or other unforeseen circumstances. Each year as this budget book goes to print, the most critical factors in determining the coming year's budget capacity (revenue limit) and levy impact (state aid and levy credits) are still unknown.

In closing, all planning pieces come together in this document—The Proposed Budget Plan. The document consolidates and summarizes the past year's budget planning activities. Additionally, the document serves as a historical repository of past factors that impact the district's financial status.

The outstanding staff in the School District of La Crosse continually works to best serve the needs of La Crosse's youth—our future. District staff are proud that in spite of continued reductions, limited resources are maximized to focus on innovation that will continue to make La Crosse the school district of choice for local families. On behalf of past, current, and future students, thank you for your interest, involvement, and voice to make a better future for OUR children.

Budget Development Timeline

Date		Board	Task	Who
Begin	End	Presentation		
Oct 2022	Mar 2023	Mar 2023	Update Employee Handbooks (Board, Administrators, Staff)	Dir. of Human Resources
Oct 2022	Mar 2023		Identify Capital Improvement & Maintenance Needs With Principals	Dir. of Facilities
Jan 2023	May 2023		Establish Budget Commitments & Instructional Priorities	Superintendent, District Leadership Team
Jan 2023	Oct 2023		Preliminary/Original Budget Balancing and Updating	Superintendent, District Leadership Team
		Mar 2023	Present Proposed Budget Development Timeline	Exec. Director of Business Services
		Mar 2023	Approve Employee Handbooks	Superintendent Consent Board of Education
Jan 2023	Sept 2023		Work on Enrollment and Staffing Options with Administrators	Dir. of Human Resources
		May 2023	Present Proposed Capital Maintenance & Improvements Projects -OE 12	Dir. of Facilities
Mar 2023	May 2023	May 2023	Discuss Base Salary Options	Board of Education
		May 2023	Administrative Goals	Superintendent
April 2023	May 2023		Non-Personnel Budget Allocations to District Leadership Team	Exec. Director of Business Services
		July 2023	State Budget Impact	Board of Education
		July 2023	Instructional Priorities	Assoc. Supt. of Instruction
		August 2023	Present Proposed Community Service Fund	Exec. Director of Business Services
		Sept 2023	Present Proposed 2023-24 Budget Plan Document	Exec. Director of Business Services
		Oct 2023	Board Action on Proposed 2023-24 Budget Plan	Exec. Director of Business Services
Oct 2023			Publish Information for Budget Hearing	Exec. Director of Business Services
		Oct 2023	Budget Hearing	Exec. Director of Business Services
		Oct 2023	Budget Approval and Levy Certification	Exec. Director of Business Services
Nov 2023	June 2024		Update Budget as Additional Information is Received	Supervisor of Finance

SCHOOL DISTRICT OF LA CROSSE
BOARD OF EDUCATION
Results Policies

R-1 – Mega Results

Students will discover & develop their talents and abilities and will be prepared to pursue their dreams and aspirations while contributing effectively to their local, state, national, and global communities.

R-2 – Academic Performance

Students will demonstrate a high level of individual success using multiple measures of performance.

Students will:

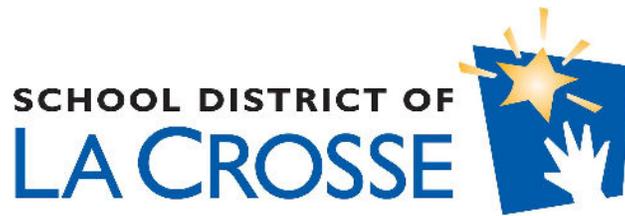
1. Demonstrate continuous improvement in core academic areas.
2. Apply critical thinking and problem-solving skills.
3. Develop skills necessary for life-long learning.

R-3 – Involved Citizenship

Students will demonstrate the educational, social, and cultural competency necessary to participate as contributing citizens in diverse, global communities.

Students will:

1. Understand and exercise the rights and responsibilities of citizenship in our democratic society.
2. Demonstrate effective skills in team as well as individual endeavors.
3. Demonstrate effective communication skills.
4. Practice good stewardship towards the environment.
5. Recognize the impact of social location or positionality on how individuals see, understand, and experience the world around them (e.g. race/ethnicity, gender identity/gender expression, sexuality, social class, disability status).
6. Demonstrate awareness of the ways historical and current systems of oppression work together to produce injustice and identify strategies for addressing these systems of oppression (e.g. racism, sexism, homophobia, transphobia, and ableism).



Strategic Plan for Educational Equity

The School Board through its policies creates the imperative to work towards educational equity. The mission statement of the School Board states in part that the Board policies will: Ensure quality, equitable, and innovative educational opportunities for all students. Elements of the School Board's Operational Expectations and Results policies fulfill this expectation. In addition, Administrative Policy 4110.5 - Equity in Education demonstrates the School District's commitment to educational equity stating:

The School District of La Crosse is committed to the success of each and every student in our schools. We believe every student has the potential to achieve, and it is the responsibility of school district personnel to give each student the opportunity and support to meet their highest potential. Every School District of La Crosse employee is responsible for the success and achievement of each and every student. Closing the achievement gap – while raising the achievement for each and every student – is a top priority for our Superintendent and all district personnel.

In combination, School Board policy and Administrative policy create an imperative for the school district to work towards educational equity.

This strategic plan for educational equity will result in a school system that is fair for all students and yields equal results through equitable practices. Educational equity is the differential application of resources and support to ensure that each student gets what they need to succeed. We will know equal results are achieved when outcomes by any measure are proportional to the makeup of the student body by the same measure. The result is social justice for all students.

This strategic plan for educational equity is aligned with the theory of action for student achievement (see Figure 1). Equity for social justice is embedded in each element of the theory of action and the supporting components. To achieve rigor, relevance and relationships leading to instructional quality and students ready to learn, five areas must be addressed:

1. Educators' knowledge, skills and dispositions;
2. Curriculum;
3. Systems of support;
4. District and building leadership; and
5. Community collaboration.

These five areas are interconnected and are described in more detail in the rest of this document.

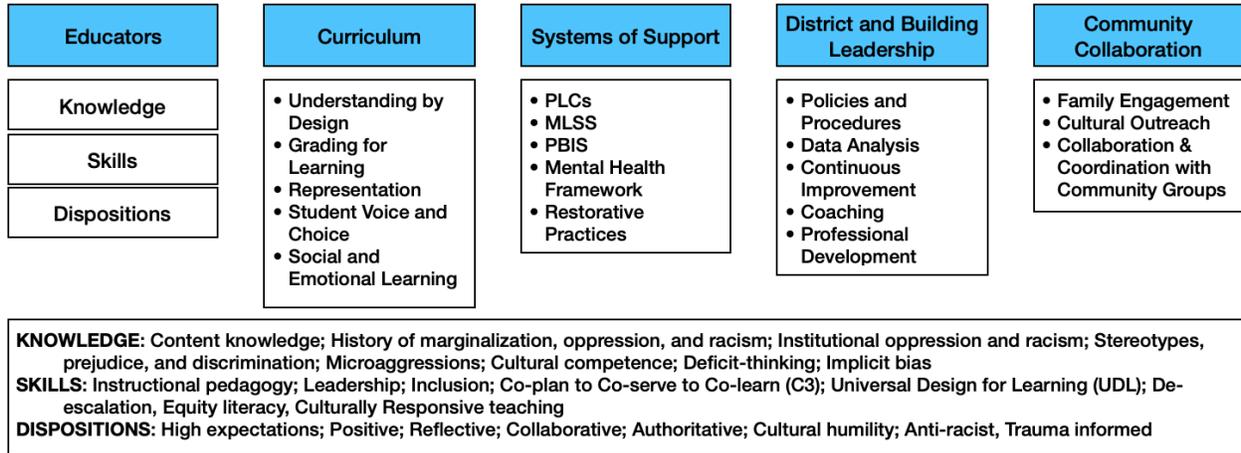


Figure 1. Educational Equity Strategy.

Educators

Educators are all school personnel that work directly with students or provide instructional support. Educators are teachers, administrators, teaching assistants, administrative assistants, district office staff in the Instructional Department and the Superintendent. Educators must have the knowledge, skills and disposition necessary to provide rigor, relevance and relationships to successfully serve all students equitably.

Knowledge. To effectively provide instructional quality and ensure students are ready to learn, educators must have knowledge. Acquiring knowledge is a continual process that involves assessing our own understanding and seeking to learn more.

Educators must have knowledge of general educational systems and content knowledge in the areas they work in to be successful. Educators must also have knowledge related to social justice to understand the historical and cultural context of educational practices and their students. These areas include knowledge of:

- History of marginalization, oppression, and racism
- Institutional oppression and racism
- Stereotypes, prejudice, and discrimination
- Microaggressions
- Cultural competence
- Deficit-thinking
- Implicit bias

Skills. To effectively provide instructional quality and ensure students are ready to learn educators must be skilled in a wide range of areas. Ongoing professional development and support is necessary to build and reinforce skills.

Educators must be skilled in pedagogy and classroom management to educate students effectively. Educational leaders must have the necessary skills for effectively leading others.

Educators must also have skills related to social justice to effectively implement equitable practices. These skills include:

- Inclusion
- Co-plan to Co-serve to Co-learn (C3)
- Universal Design for Learning (UDL)
- De-escalation
- Equity literacy
- Culturally responsive teaching

Inclusion of students in general education is a process that is critical to ensuring all students have access to grade-level, universal instruction and for establishing high expectations for all students. C3 is a strategy¹ for collaboratively planning for diverse learners in the general education setting. UDL is a framework for designing learning environments that provide integrated options for diverse learner needs². UDL guidelines are organized around three principles that provide multiple means of engagement, representation, and action and expression.

Equity literacy is a series of skills and principles³ that allow educators to recognize, respond to and redress equity issues and to actively cultivate and sustain equity efforts. Culturally responsive teaching⁴ is an approach that uses the cultural knowledge, prior experiences, frames of reference, and performance styles of ethnically diverse students to make learning encounters more relevant to and effective for students. Culturally responsive teaching is rooted in culturally relevant pedagogy⁵ which strives for teaching that yields academic success, helps students develop positive ethnic and cultural identities and supports students ability to recognize, understand, and critique current and social inequalities.

Dispositions. To effectively provide instructional quality and ensure students are ready to learn, educators must develop conducive dispositions about students and learning. Educators must be actively involved in self-reflection and self-exploration to identify and develop productive dispositions. The right dispositions lead to impactful relationships with students and relevant curriculum and instruction.

General dispositions that educators must embody to be successful are: positive; reflective; collaborative; authoritative; and having high expectations. Educators must also have dispositions related to social justice to effectively implement equitable practices. These include:

- Cultural humility
- Anti-oppression
- Trauma informed

These dispositions are augmented by the other general dispositions and take active, ongoing effort to cultivate and maintain.

Cultural humility allows an individual to engage effectively with individuals from any background through self-evaluation and critique, addressing power imbalances, developing partnerships with the community and through institutional change and accountability⁶. Cultural humility

requires knowledge and skills, district and building leadership, and community collaboration to be fully employed.

Anti-oppression is recognizing power imbalances and implementing change to redress the balance of power. Anti-oppression includes an understanding of systems of oppression and the ways oppression manifests (e.g. racism, sexism, homophobia, transphobia, and ableism). Anti-racism is an element of anti-oppression and involves rejecting false notions of human difference, acknowledging lived experiences shaped along racial lines, learning from diverse forms of knowledge and experience and challenging systems of racial inequality⁷. Anti-oppression is not just a disposition but also intersects with knowledge and skills, curriculum, and district and building leadership resulting in an understanding of implicit bias and the disruption of institutional oppression and racism.

Trauma informed practices require educators to understand the causes of trauma, how trauma affects students, and best practices for approaching all students to both accommodate and alleviate trauma. Trauma sensitive practices view behavior through an alternative lens to help understand the reasons behind students' behavior. Many students experience the impacts of family or community violence which can lead to a basic mistrust in human relationship and over-protective responses. Trauma sensitive practices are based upon relationships with adults that build trust and safety. Classroom instruction includes choices in learning. Interventions with students are collaborative and empower youth to take responsibility for their behavior by building the skills they need to regulate their emotions.⁸

Curriculum

Curriculum is the content of school, in all its forms, written and unwritten⁹. Curriculum is influenced by the instructional practices of educators, the activities students engage in to acquire skills and knowledge, and the assessments given to determine if learning is accomplished. Equitable curriculum is rigorous and relevant leading to instructional quality and engaged students ready to learn.

Well designed curriculum is intentionally crafted with the learning outcomes in mind from the beginning¹⁰. High quality grading practices¹¹ support curriculum and instructional practices leading to increased student engagement. In combination these strategies lead to rigorous and relevant curriculum and assessment practices.

For students to find curriculum relevant they must be represented in the curriculum. This representation must occur not only in textbooks but also in hallways, in language, in learning strategies, and in the opportunity to explore one's own identity. This curricular representation intersects with the skills of culturally responsive teaching.

A critical element of curriculum that leads to relevance and engagement is student voice and choice.¹² Student voice and choice leads to more democratic classrooms resulting in students who are more engaged, learn more, and perform at higher levels.

To support the development of well-rounded students who graduate college and career ready as citizens in our community, social and emotional learning is crucial. Social and emotional learning (SEL)¹³ is the process through which students acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.¹⁴ Curriculum that integrates SEL ensures students are ready to learn and have the skills they need to be successful.

Systems of Support

Systems of support are the structures and frameworks that support students and guide educators. Systems of support lead to rigorous and relevant instruction and ensure students are ready to learn.

Professional Learning Communities (PLCs) are “an ongoing process in which educators work collaboratively in recurring cycles of collective inquiry and action research to achieve better results for the students they serve.”¹⁵ PLCs lead to focused, collaborative work on student learning. PLCs are equity focused in that they actively address how to help all students achieve at high levels.

An equitable multi-level system of support (MLSS) systematically provides differing levels of intensity of supports (interventions/additional challenges, collaborative structures, monitoring of learner progress) based upon learner responsiveness to instruction and intervention.¹⁶ A MLSS leads to rigorous curriculum and instruction for all students focused on ensuring each student gets what they need to succeed.

Positive Behavioral Interventions and Supports (PBIS) is a proactive approach to establishing the positive behavioral systems of support and social culture needed for all learners to reach college and career readiness. PBIS is incorporated into a comprehensive MLSS. PBIS must be culturally responsive to be effective for all students. Effective implementation of culturally responsive PBIS leads to more productive learning time for students, positive relationships and students who are ready to learn.

The DPI Mental Health Framework is a comprehensive system that integrates social-emotional development and mental health support into the daily academic and social life of schools to reduce barriers to learning.¹⁷ It integrates mental health and wellness into an MLSS, intersects with PBIS, and connects Social and Emotional Learning. A robust mental health framework supports students so that they are ready to learn.

Restorative practices are non-punitive practices that seek to “build community and cultivate relationships among a group of stakeholders. It is about equity, understanding context, and true accountability, in which everyone acknowledges their responsibility to humanity and makes a commitment to putting things right when they have caused harm.”¹⁸ Restorative practices are equitable, democratic in nature, and build relationships leading to students that are ready to learn.

District and Building Leadership

District and building leadership is crucial to leading and accomplishing equity work. District and building leadership provide direction, evaluation and accountability to shared commitments. Leadership also ensures educators have the knowledge, skills, and disposition they need, that curriculum is in place, and that systems of support are developed. Elements of leadership that provide district direction and accountability are: policies and procedures; data analysis, and; continuous improvement. Leadership to support educators includes coaching and professional development.

District and building leadership must be applied to equity work. Policies and procedures support equity work through the direction the school district takes and how daily activities are carried out. Procedures can support students and families by ensuring access to programs and processes to report instances of inequity or hate and bias. Data analysis is used to conduct an ongoing equity audit. As student data is gathered, it must be disaggregated by various student characteristics to identify where inequities may exist. Continuous improvement processes are ongoing to identify and redress inequities. A focus on reducing opportunity and achievement gaps is essential to providing social justice for historically marginalized groups.

Community Collaboration

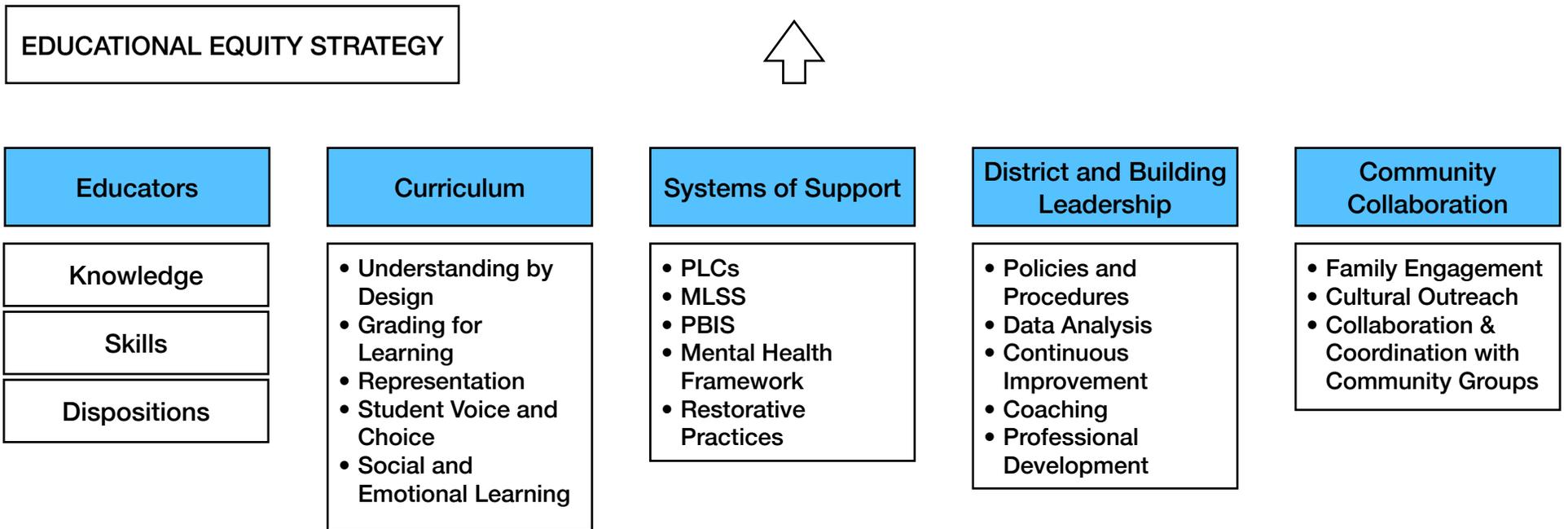
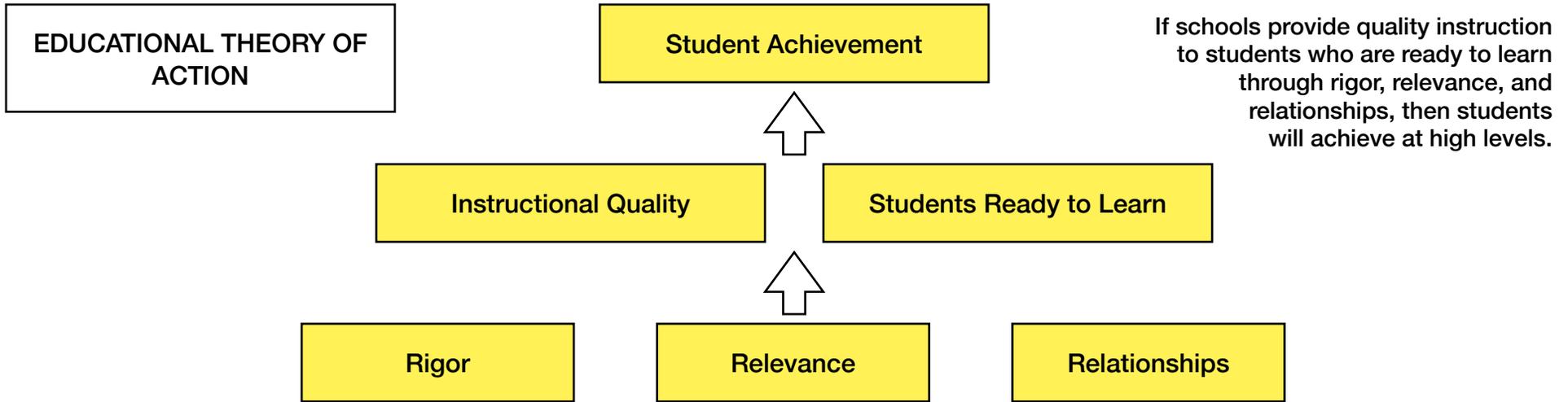
Community collaboration involves collaborating with families, with local government, and with community organizations. Effective community collaboration leads to support for families and students coming to school ready to learn.

Family engagement through meaningful partnerships helps students both academically and socially. Engaged families are involved in their children's success and become partners and advocates in collaboration with the school district.¹⁹ ²⁰ Family engagement yields better relationships with students and students ready to learn.

Further collaboration and coordination is necessary with community groups to align common interests for the benefit of students. This involves governmental agencies like the City and the County, as well as advocacy groups in the community. If our interests and efforts are aligned we will all be more effective and successful in building up our community to ensure students are ready to learn. Along with general community group collaboration we must expand our cultural outreach to ensure that families that come from unique cultural backgrounds have the culturally responsive supports they need for their children to be successful in school.

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KNOWLEDGE: Content knowledge; History of marginalization, oppression, and racism; Institutional oppression and racism; Stereotypes, prejudice, and discrimination; Microaggressions; Cultural competence; Deficit-thinking; Implicit bias

SKILLS: Instructional pedagogy; Leadership; Inclusion; Co-plan to Co-serve to Co-learn (C3); Universal Design for Learning (UDL); De-escalation, Equity literacy, Culturally Responsive teaching

DISPOSITIONS: High expectations; Positive; Reflective; Collaborative; Authoritative; Cultural humility; Anti-racist, Trauma informed

ADMINISTRATIVE GOALS 2023

School Board Results Policy 1 - Mega Results

Students will discover & develop their talents and abilities and will be prepared to pursue their dreams and aspirations while contributing effectively to their local, state, national, and global communities.

Administrative Goal:

1. All students graduate, college and career ready.
 2. Student outcomes are not correlated with student demographics.
-

School Board Results Policy 2 - Academic Performance

Students will demonstrate a high level of individual success using multiple measures of performance.

Administrative Goal:

3. All students read proficiently.
-

School Board Results Policy 3 - Involved Citizenship

Students will demonstrate the educational, social, and cultural competency necessary to participate as contributing citizens in diverse, global communities.

Administrative Goals:

4. All students feel like they belong.
 5. All students are engaged.
-

OVERVIEW:

The following information highlights the overarching instructional priorities for the 2023 - 2024 academic school year. Intentional effort is placed on alignment between the Board's articulated Mission Statement, Operational Expectations, Results, the [2023 - 2024 Administrative Goals](#) (reviewed by the Board May 1, 2023) and the instructional priorities.

The instructional priorities below represent time and resource focus areas for our district. The complete (9 page) [Instructional Priorities](#) document is one of the evidentiary pieces embedded within the OE-11 Instructional Program Report, which in accordance with the annual work plan (GC-6-E) comes before the Board of Education annually in September.

PRIORITIES:

Continue Implementation of the [Strategic Plan for Educational Equity](#), which is represented in our professional development efforts, curriculum development, and associated resources. As we plan for the 2023 - 2024 school year, equitable approaches frame our decisions. Within the larger instructional priorities document, you will see JEDI (Justice, Equity, Diversity and Inclusion) examples developed from our Strategic Plan for Educational Equity. As Aiko Bethea (author, speaker, educator, professional developer) stated, "Transformational culture work is always relational; it's not transactional. Diversity, equity, inclusion, and belonging work is not about a checklist. It's about relationships." Our district-wide efforts will continue toward transformational improvement.

Early Literacy and Numeracy. A focus continues to be placed on Orton Gillingham (OG) training (the *Science of Reading*), including phonics and phonemic awareness for our youngest learners. The foundational literacy training will continue to take place for our kindergarten through third grade educators. Additionally at the elementary level (K-5), opportunities will be provided for learning and implementing the EnVision Mathematics Curriculum.

Standards-based Learning. This ongoing effort includes instruction, assessment and learning. Our secondary school educators have identified essential standards and "I can" statements for their content areas. They will be continuing the standards-based learning effort with the creation of assessment rubrics, checklists, etc. (i.e. proficiency indicators). The aforementioned guides us toward our grading-for-learning goals.

Engage in Schooling. It may seem like a blinding flash of the obvious, but to fully engage in all that school has to offer we need students to attend school; and school attendance has been a concern. Thus, we will have an emphasis on attendance and continue to strengthen our [Whole Child Framework](#) (shared with the Board on November 1, 2021). The focus will include the integration of Social and Emotional Learning (SEL), resilient trauma informed teaching, and mental health support for our students. Additionally, we will have continued support provided by our Student Success Coaches (both academic and behavioral coaches).

Our conscientious program supervisors, content area coordinators and professional educators recognize and embrace the challenges and opportunities that are inherent within the proposed instructional priorities as we embark on the 2023 - 2024 academic school year.

State Funding for K-12 Education
(\$ in Millions)

State Biennial Budget	2011-2013		2013-2015		2015-2017		2017-2019		2019-2021		2021-2023		2023-2025	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General School Aids	4,285	4,311	4,398	4,493	4,493	4,601	4,601	4,674	4,757	4,920	5,030	5,218	5,356	5,581
Categorical Aids	609	654	681	749	752	844	1,030	1,226	1,316	1,375	1,405	1,456	1,505	1,520
School Levy & First Dollar Credits	897	897	897	897	1,003	1,003	1,090	1,090	1,090	1,090	1,090	1,090	1,345	1,425
State Resident Schools	11	11	11	11	11	11	11	11	12	12	13	13	13	13
Total State Funding	5,802	5,873	5,987	6,150	6,259	6,459	6,732	7,001	7,175	7,397	7,538	7,777	8,219	8,539

Composition of School Levy Credits
(\$ in Millions)

State Biennial Budget	2011-2013		2013-2015		2015-2017		2017-2019		2019-2021		2021-2023		2023-2025	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
School Levy Credit	747	747	747	747	853	853	940	940	940	940	940	940	1,195	1,275
First Dollar Credit	147	150	150	150	150	150	150	150	150	150	150	150	150	150

Statewide Voucher Program
(Funding Per Student)

State Biennial Budget	2011-2013		2013-2015		2015-2017		2017-2019		2019-2021		2021-2023		2023-2025	
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Grades K-8	-	-	-	-	7,210	7,323	7,530	7,754	8,046	8,300	8,336	8,399	9,893	10,237
Grades 9-12	-	-	-	-	7,856	7,969	8,176	8,400	8,692	8,946	8,982	9,045	12,387	12,731
Special Education	-	-	-	-	-	12,000	12,207	12,431	12,723	12,977	13,013	13,076	15,065	15,409

Revenue Limit and Equalized Aid Change

Simplified Funding Formula:

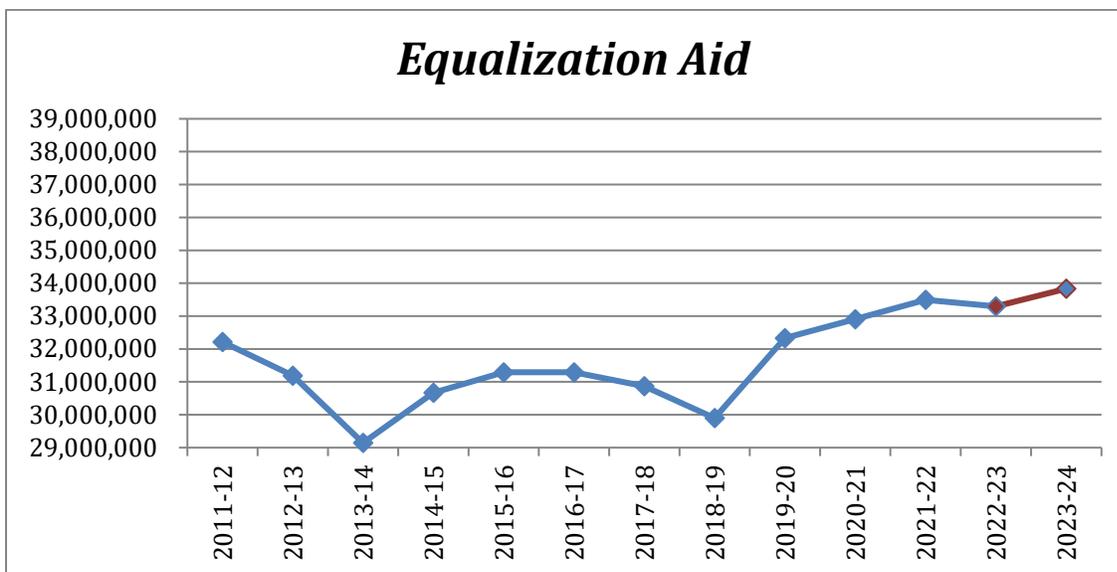
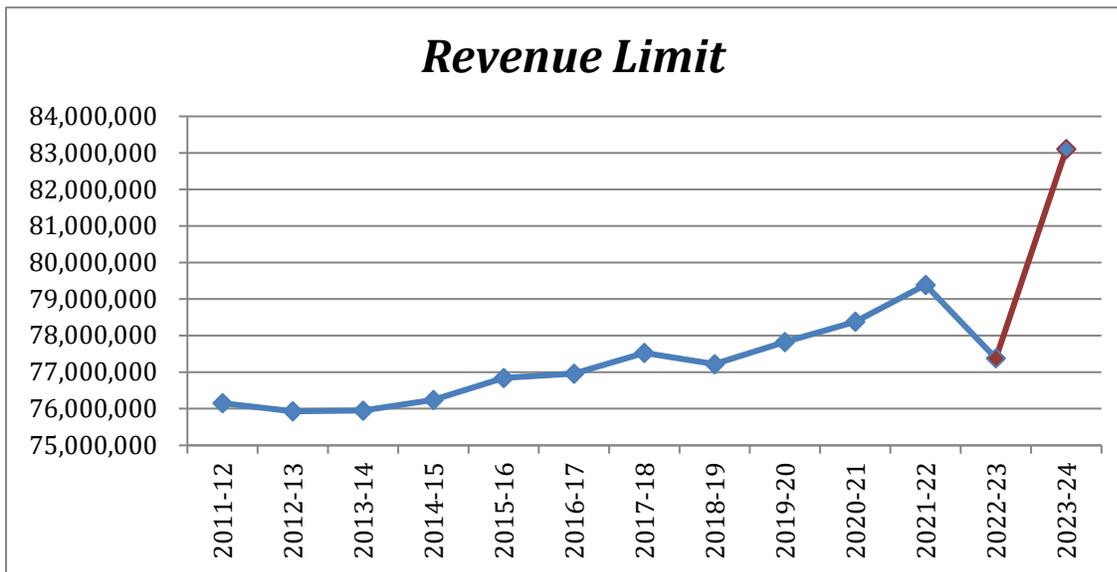
$$\text{Revenue Limit} - \text{Equalized Aid} = \text{Local Taxes}$$

Major Revenue Limit Factors:

- Student membership*
- State per student amount allowed (base amount + yearly increment)
- Prior year revenue limit base (also referred to as state shared costs)

Major Equalized Aid (also referred to as General Aid) Factors:

- Per student spending
- Per student property wealth
- State allocation for equalization aid



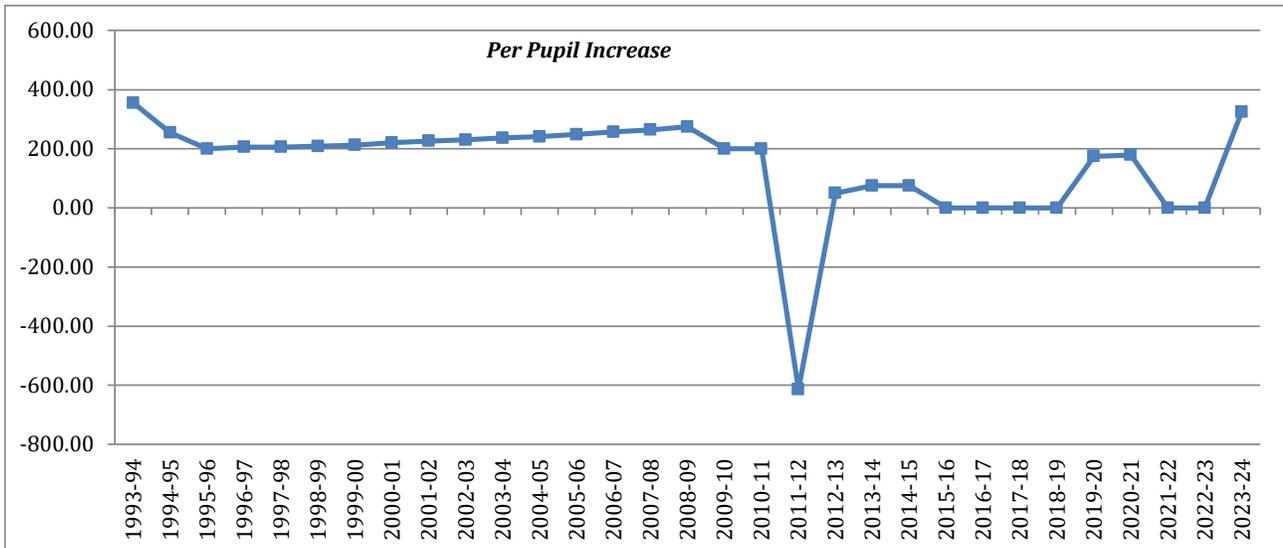
Definitions

* *Student membership*: Students who reside within the School District of La Crosse boundaries that attend La Crosse or another Wisconsin public school (through open enrollment).

Student enrollment: Students who are educated in the School District of La Crosse (regardless of their district of residency).

Revenue Limit Increase History

Year	Per Pupil Increase	La Crosse Amount	Actual Change
2023-24	325.00	11,672.14	340.85
2022-23	0.00	11,331.29	13.90
2021-22	0.00	11,317.39	8.79
2020-21	179.00	11,308.60	192.77
2019-20	175.00	11,115.83	190.30
2018-19	0.00	10,925.53	14.68
2017-18	0.00	10,910.85	11.55
2016-17	0.00	10,899.30	21.08
2015-16	0.00	10,878.22	11.97
2014-15	75.00	10,866.25	111.57
2013-14	75.00	10,754.68	116.02
2012-13	50.00	10,638.66	87.72
2011-12	-614.08	10,550.94	-588.26
2010-11	200.00	11,139.20	250.10
2009-10	200.00	10,889.10	243.05
2008-09	274.68	10,646.05	371.59
2007-08	264.12	10,274.46	393.46
2006-07	256.93	9,881.00	397.99
2005-06	248.48	9,483.01	429.71
2004-05	241.01	9,053.30	366.12
2003-04	236.98	8,687.18	361.15
2002-03	230.08	8,326.03	310.30
2001-02	226.68	8,015.73	272.58
2000-01	220.29	7,743.15	245.48
1999-00	212.43	7,497.67	236.76
1998-99	208.88	7,260.91	240.84
1997-98	206.00	7,020.07	
1996-97	206.00		
1995-96	200.00		
1994-95	255.00		
1993-94	355.00		



Referenda History

April 2023 Operating Referendum: Passed

Results: Yes: 12,392 No: 6,912 Passed: 64%

6 year Operating: (2023-24 through 2028-29)

\$6,250,000 (2023-24 additional to 2018 referendum) and \$10,750,000 (2024-25 through 2028-29) per year for operational and maintenance expenses, including student support and mental health services, technology improvements, attracting and retaining staff, maintaining instructional programs, and safety and security improvements.

November 2022 Capital Referendum: Failed

Results: Yes: 8,535 No: 19,173 Failed: 69%

\$194,700,000...acquisition of land for and construction of a consolidated high school & renovations and improvements for conversion of current high schools into middle schools.

April 2018 Operating Referendum: Passed

Results: Yes: 7,393 No: 2,408 Passed: 75%

5 year Operating: (2019-20 through 2023-24)

\$4,175,000 per year for maintaining educational programs, maintaining district facilities and maintaining and replacing technology.

April 2014 Operating Referendum: Passed

Results: Yes: 4,185 No: 2,019 Passed: 67%

5 year Operating: (2014-15 through 2018-19)

Program Maintenance	\$3,350,000
Building Maintenance & Security	412,500
<u>Technology</u>	<u>412,500</u>
Total	\$4,175,000

November 2012 Capital Referendum: Passed

Results: Yes: 21,779 No: 10,639 Passed: 67%

\$15,700,000...constructing and equipping an elementary school...(Northside Elementary)

November 2008 Capital Referendum: Passed

Results: Yes: 21,527 No: 10,295 Passed: 68%

\$18,500,000...adding to, renovation and upgrading existing school facilities including HVAC, safety, and security systems. (The Board allowed \$2 million of this authority to lapse when the new Northside Elementary School referendum passed).

April 2008 Capital Referendum: Failed

Results: Yes: 5,144 No: 5,417 Failed: 51%

\$35,000,000...adding to, renovating and upgrading existing school facilities including HVAC, safety, and security systems; closing and demolishing the Franklin Elementary School; closing the Roosevelt Elementary School; constructing and equipping a new replacement elementary school on the Franklin Elementary School site.

April 2008 Operating Referendum: Passed

Results: Yes: 5,701 No: 4,993 Passed: 53%

5 year Operating: (2009-10 through 2013-14)

Maintaining Educational Programs	\$2,900,000
Maintaining District Facilities	775,000
<u>Replacing Technology</u>	<u>500,000</u>
Total	\$4,175,000

November 2004 Capital Referendum: Failed

Results: Yes: 15,873 No: 16,431 Failed: 51%

\$38,100,000...adding to, remodeling, renovating, repairing, improving, and equipping, existing school facilities; and constructing and equipping two new elementary schools and related demolition.

(would have closed and consolidated five elementary buildings and replaced them with two new buildings)

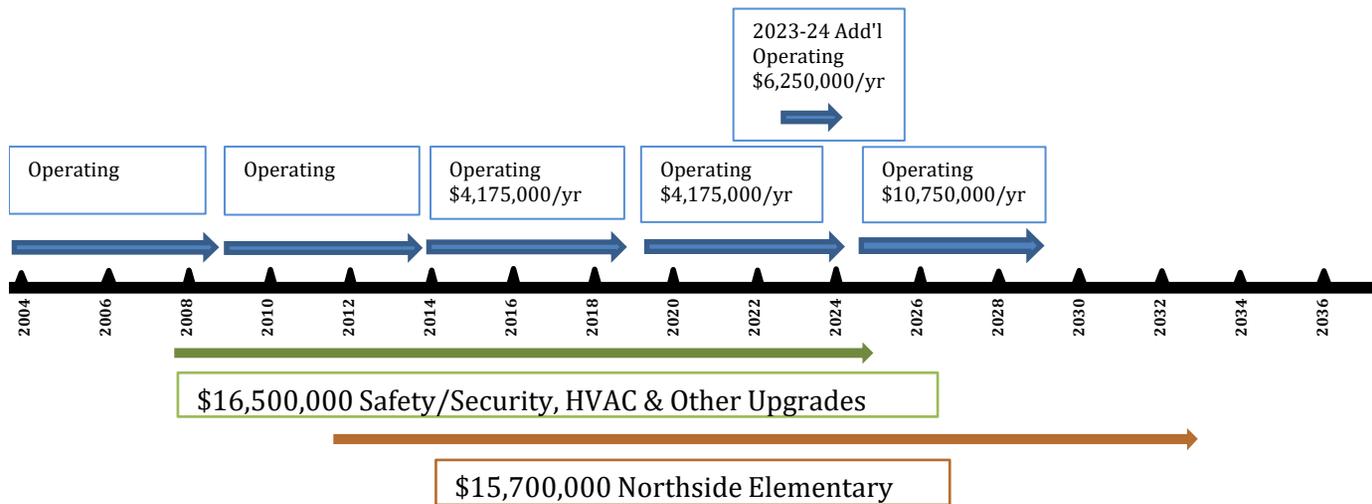
September 2004 Operating Referendum: Passed

Results: Yes: 5,716 No: 5,134 Passed: 53%

5 year Operating: 2004-05 through 2008-09

Program Maintenance	\$2,525,000
Building Maintenance	600,000
<u>Technology Replacement</u>	<u>400,000</u>
Total	\$3,525,000

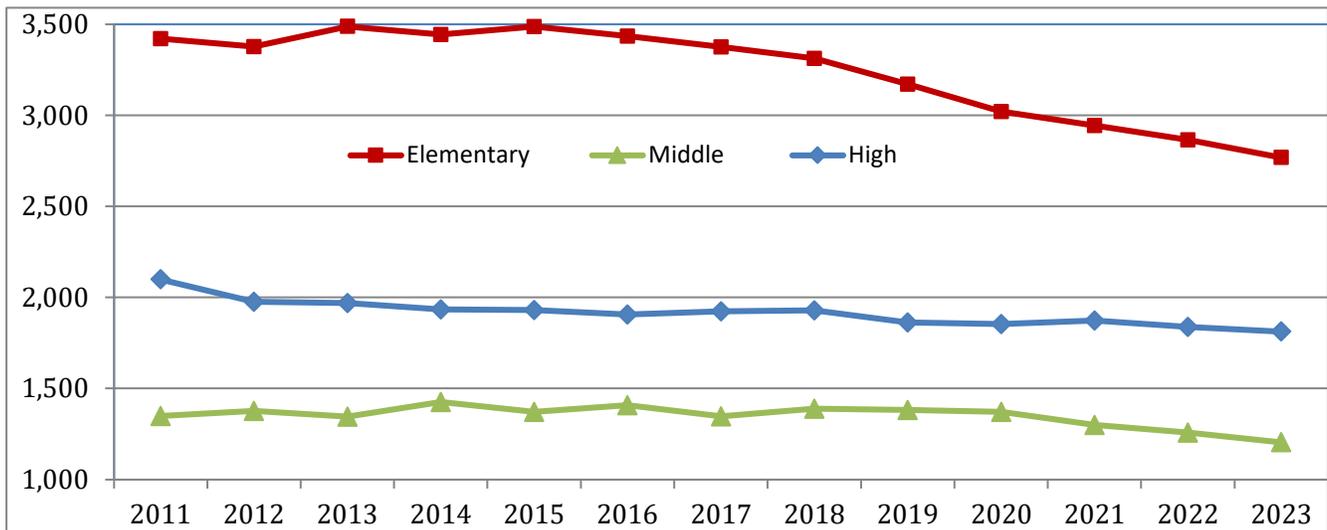
Referenda History And Amortization of Associated Debt



An Operating Referendum has no associated debt (it is "pay-as-you-go")
 A Capital Referendum has associated debt

Enrollment History by Level
(Students in the Seats)
3rd Friday Count

Year	Elementary	Middle	High	Total
2023	2,768	1,205	1,813	5,786
2022	2,865	1,257	1,838	5,960
2021	2,944	1,300	1,872	6,116
2020	3,021	1,372	1,853	6,246
2019	3,171	1,381	1,862	6,414
2018	3,311	1,388	1,929	6,628
2017	3,374	1,347	1,923	6,644
2016	3,435	1,407	1,905	6,747
2015	3,487	1,371	1,931	6,789
2014	3,443	1,426	1,934	6,803
2013	3,488	1,345	1,968	6,801
2012	3,376	1,376	1,975	6,727
2011	3,421	1,348	2,099	6,868



Enrollment History 3rd Friday September Count

School	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Offsite Preschool	137	129	144	138	144	136	126	123	108	110	104	102	95	93	90
Emerson	365	354	360	369	360	360	388	385	354	357	338	306	320	311	323
Franklin	206	185	193	178	-	-	-	-	-	-	-	-	-	-	-
Roosevelt	176	151	152	158	-	-	-	-	-	-	-	-	-	-	-
Northside	-	-	-	-	328	395	393	396	380	393	337	311	272	256	253
Hamilton	127	121	119	121	127	180	207	200	188	175	161	177	174	154	145
Hintgen	354	381	386	379	375	358	349	328	340	339	300	282	266	246	215
Spence	417	385	386	395	413	379	392	385	391	377	370	358	332	335	316
State Road	287	286	293	266	298	290	300	318	315	309	284	303	302	309	296
Summit	303	324	347	315	372	356	348	349	340	339	338	303	279	285	301
Southern Bluffs	382	377	374	375	383	336	328	317	334	332	328	315	295	315	319
North Woods	390	408	417	426	426	410	400	385	365	343	342	327	317	294	260
SOTA I	118	119	126	128	138	122	128	120	130	119	121	114	118	116	122
Coulee Montessori	109	117	124	128	124	121	128	129	129	118	148	123	124	123	110
CRVA Elementary	-	-	-	-	-	-	-	-	-	-	-	-	50	28	18
Elementary	3371	3337	3421	3376	3488	3443	3487	3435	3374	3311	3171	3021	2944	2865	2768
La Crosse Design Institute	-	-	39	40	69	62	55	61	53	61	52	-	-	-	-
Lincoln	340	356	352	374	351	358	301	326	313	303	309	319	292	276	-
Montessori Middle	16	16	20	34	37	34	31	36	40	39	24	27	25	24	4
Logan Middle	448	453	408	394	389	434	418	432	420	440	451	415	381	368	462
Longfellow	561	550	505	496	463	504	521	510	482	502	511	522	487	485	627
SOTA II	46	28	24	38	36	34	45	42	39	43	34	30	26	23	33
Polytechnics MS	-	-	-	-	-	-	-	-	-	-	-	59	58	61	59
CRVA Middle School	-	-	-	-	-	-	-	-	-	-	-	-	31	20	20
Middle	1411	1403	1348	1376	1345	1426	1371	1407	1347	1388	1381	1372	1300	1257	1205
Central	1203	1181	1136	1085	1113	1040	1069	1070	1054	1076	1025	1027	1019	986	1011
Logan High	953	928	893	840	807	801	781	747	791	770	752	778	759	752	717
LaCrossroads - Central	33	34	36	20	16	22	19	21	11	23	20	-	-	-	-
LaCrossroads - Logan	41	35	34	30	32	31	31	27	26	29	22	-	-	-	-
7 Rivers High	-	-	-	-	-	40	31	40	41	31	43	5	-	-	-
Polytechnics HS	-	-	-	-	-	-	-	-	-	-	-	43	57	59	46
CRVA High School	-	-	-	-	-	-	-	-	-	-	-	-	37	41	39
High	2230	2178	2099	1975	1968	1934	1931	1905	1923	1929	1862	1853	1872	1838	1813
District	7012	6918	6868	6727	6801	6803	6789	6747	6644	6628	6414	6246	6116	5960	5786

2005- In 2005-06 there was an elementary boundary change:

Closed Jefferson (students moved to Franklin, Roosevelt, Summit, Coulee Montessori moved to Roosevelt) SOTA I moved from Roosevelt to Hamilton,

Hamilton became an early learning center (grades K-2), moved Hamilton grades 3-5 to Spence & Emerson, North Woods became an international choice school

2008- Began Global Village choice at Logan Middle, consolidated Franklin (3-5) & Roosevelt (PK-2) into Northside

2010- Began Summit Environmental School

2011- Began La Crosse Design Institute, moved SOTA II & Montessori Middle to Lincoln, started Spanish Immersion at North Woods

2013- Merged Northside into one building while new school being built, for one year 5th grade moved to Logan Middle, PK moved to Summit, Hamilton became year round & expanded to 3rd grade

2014- Began 7 Rivers High School

2019- Northside became a year round school.

2020- COVID Pandemic - Started year all virtual learning, started CRVA program, drop in 4K enrollment state-wide since only virtual offered. La Crosse Design Institute (LDI) and 7 Rivers High School combined to form La Crosse Polytechnics School (except for 12th grade which remained as 7 Rivers HS for the 2020-21 School year only.)

La Crosse Charter School ceased to be a Charter School and became a program within each High School. International Baccalaureate program started at Northwoods ES.

2021- CRVA became a virtual charter school. La Crosse Polytechnics School Charter School- all grades MS & HS. 7 Rivers Charter School ceased to be a Charter School. Started mobile 4-K classroom.

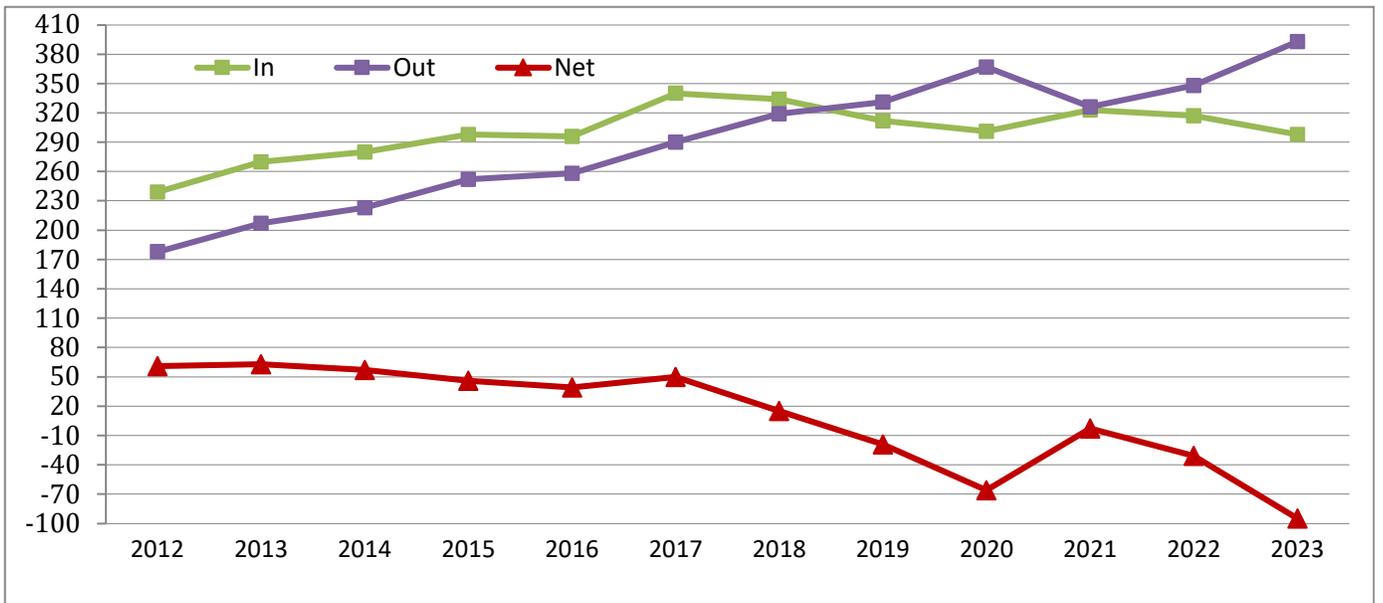
2023- Closed Lincoln Middle School. Grades 6,7, & 8 moved to Longfellow Middle School and Logan Middle School.

Coulee Montessori Adolescent Charter at Lincoln dissolved. 6th Grade Coulee Montessori moved to Northside Elementary Coulee Montessori.

Hamilton Elementary School resumed traditional school year calendar.

Open Enrollment History
3rd Friday Count

Year	In	Out	Net
2023	298	393	-95
2022	317	348	-31
2021	323	326	-3
2020	301	367	-66
2019	312	331	-19
2018	334	319	15
2017	340	290	50
2016	296	257	39
2015	298	252	46
2014	280	223	57
2013	270	207	63
2012	239	178	61



Open Enrollment History (by District) 3rd Friday September Count

Incoming Students	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Onalaska	52	72	85	80	88	86	87	88	82	78	92	87	77
Holmen	32	35	34	50	51	61	75	78	61	60	61	64	64
West Salem	50	49	63	58	64	59	72	70	74	70	84	72	70
Westby	32	34	35	27	29	33	44	39	34	32	20	25	24
DeSoto	23	27	31	34	37	31	34	33	37	32	38	43	34
Sparta	-	-	-	3	2	4	7	8	4	-	-	-	3
GET	2	1	1	-	1	2	5	5	2	5	4	3	8
Bangor	7	9	9	8	10	9	5	3	7	11	9	11	6
Cashton	3	3	4	4	6	4	3	4	2	5	4	-	1
Melrose-Mindoro	-	-	1	6	3	4	3	4	4	6	6	7	7
Viroqua	7	8	5	8	4	3	2	2	3	2	2	1	-
Black River Falls	-	-	-	-	-	-	-	-	-	-	2	2	2
Cochrane- Fountain City	-	-	-	-	-	-	-	-	-	-	-	1	-
La Farge	-	-	-	-	-	-	-	-	-	-	-	1	1
Barron	-	-	-	-	-	-	-	-	-	-	1	-	-
Ontario-Wilton	-	-	-	-	-	-	2	-	-	-	-	-	-
Blair-Taylor	-	-	-	-	-	-	1	-	-	-	-	-	-
North Crawford	-	-	-	-	2	-	-	-	-	-	-	-	-
Tomah	-	-	1	1	1	-	-	-	-	-	-	-	1
Royal	-	1	1	1	-	-	-	-	-	-	-	-	-
Total Incoming	208	239	270	280	298	296	340	334	310	301	323	317	298

Outgoing Students	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Onalaska	61	78	88	107	132	121	123	138	135	158	158	171	200
West Salem	34	37	42	50	48	51	55	67	66	68	70	77	83
Holmen	7	15	20	18	25	23	24	28	35	36	30	41	39
DeSoto	5	4	6	8	7	9	11	6	4	8	6	6	9
Bangor	6	7	9	5	5	6	9	11	13	12	7	7	6
Sparta	2	2	2	2	3	2	2	3	2	4	3	2	5
Westby	1	3	-	1	3	1	2	1	4	11	5	7	7
Blair-Taylor	-	-	-	-	-	-	-	-	-	-	2	-	-
GET	-	-	-	-	-	1	1	1	-	-	-	1	1
Melrose Mindoro	-	-	-	-	-	1	-	-	-	1	-	1	3
Cashton	-	-	-	-	-	-	1	1	-	-	-	2	-
Cochrane Fountain City	-	-	-	-	-	-	-	1	-	-	-	-	-
Viroqua	-	-	-	-	-	-	-	-	-	1	1	-	-
McFarland - Wisconsin Virtual Academy	4	18	20	16	17	22	22	15	27	27	18	14	13
Cameron Academy of Virtual Education	-	4	11	11	2	5	6	9	1	1	3	1	1
Medford - Rural Virtual Academy	-	-	-	-	2	4	15	17	18	15	15	11	14
Barron Area - Advanced Learning Academy	-	-	-	-	-	3	2	2	1	-	-	-	-
Grantsburg - iForward	6	1	1	-	4	3	8	12	14	13	4	4	4
Prairie du Chien - Mighty River Academy	-	-	-	-	3	3	2	2	5	-	-	-	2
Waukesha - eAchieve	4	2	5	4	-	2	2	1	4	8	3	1	-
Appleton - Wisconsin Connections Academy	-	2	2	-	1	-	3	3	-	4	1	1	-
Kickapoo - Virtual	-	-	-	-	-	-	-	-	-	-	-	-	-
Middleton-Cross Plains - 21st Century eSchool	1	1	1	-	-	-	-	-	-	-	-	-	-
Lake Mills Area - JEDI Virtual	-	-	-	-	-	-	1	1	-	-	-	-	-
Monroe - Monroe Virtual Charter School	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Ozaukee - Wisc Virtual Learning	6	4	-	1	-	-	1	-	1	-	-	1	6
Total Outgoing	137	178	207	223	252	257	290	319	330	367	326	348	393
Net Gain (Loss)	71	61	63	57	46	39	50	15	(20)	(66)	(3)	(31)	(95)

Virtual	21	32	40	32	29	42	43	62	71	68	44	33	40
OE Student Transfer Amount	\$6,665	\$6,867	\$6,335	\$6,485	\$6,635	\$6,639	\$6,748	\$7,055	\$7,771	\$8,125	\$8,161	\$8,224	\$8,618
OE Student Transfer Amount (Spec. Ed)	N/A	N/A	N/A	N/A	N/A	N/A	\$12,000	\$12,207	\$12,723	\$12,977	\$13,013	\$13,076	\$13,470

3rd Friday Class Size Counts and Averages

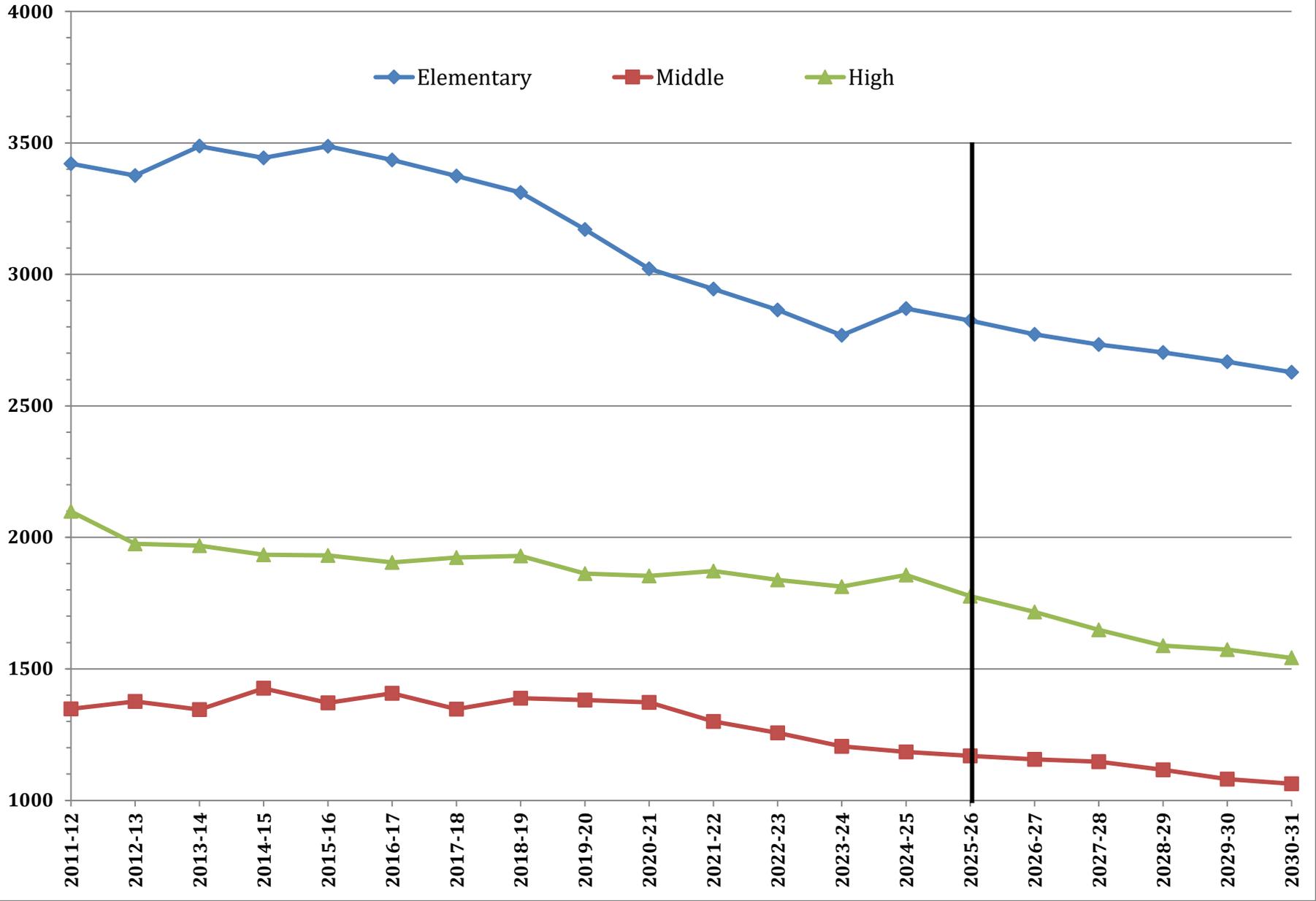
	PK	4K	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Average	Elem Avg	MS Avg	HS Avg
2023-24	33	324	376	418	415	398	405	399	374	409	422	424	460	488	441	5786	418	402	402	453
2022-23	42	336	410	429	414	428	408	398	413	430	414	452	479	448	459	5960	429	415	419	460
2021-22	24	373	428	421	432	412	421	433	435	427	438	485	451	464	472	6116	440	425	433	468
2020-21	35	369	421	440	419	432	433	472	439	455	478	444	450	447	512	6246	449	436	457	463
2019-20	35	408	454	433	456	437	494	454	460	486	435	450	445	508	459	6414	459	455	460	466
2018-19	24	428	449	483	458	509	466	494	482	446	460	445	511	440	533	6628	475	477	463	482
2017-18	27	417	480	470	508	481	486	505	444	463	440	499	429	514	481	6644	477	488	449	481
2016-17	26	430	486	524	506	497	510	456	466	448	493	429	493	474	509	6747	484	497	469	476
2015-16	38	431	529	507	514	524	467	477	452	495	424	489	449	504	489	6789	486	503	457	483
2014-15	30	443	510	517	528	473	475	467	500	431	495	455	503	469	507	6803	487	495	475	484
2013-14	34	463	515	545	476	474	476	505	431	485	429	481	451	485	551	6801	485	499	448	492
2012-13	23	448	547	473	483	468	504	430	484	427	465	457	493	522	503	6727	481	484	459	494
2011-12	40	478	498	483	491	496	442	493	427	472	449	493	541	475	590	6868	488	484	449	525
2010-11	46	429	485	502	496	452	503	424	470	441	492	548	494	542	594	6918	496	477	468	545
2009-10	41	422	533	506	452	510	432	475	432	477	502	485	557	588	600	7012	504	485	470	558

Largest Class

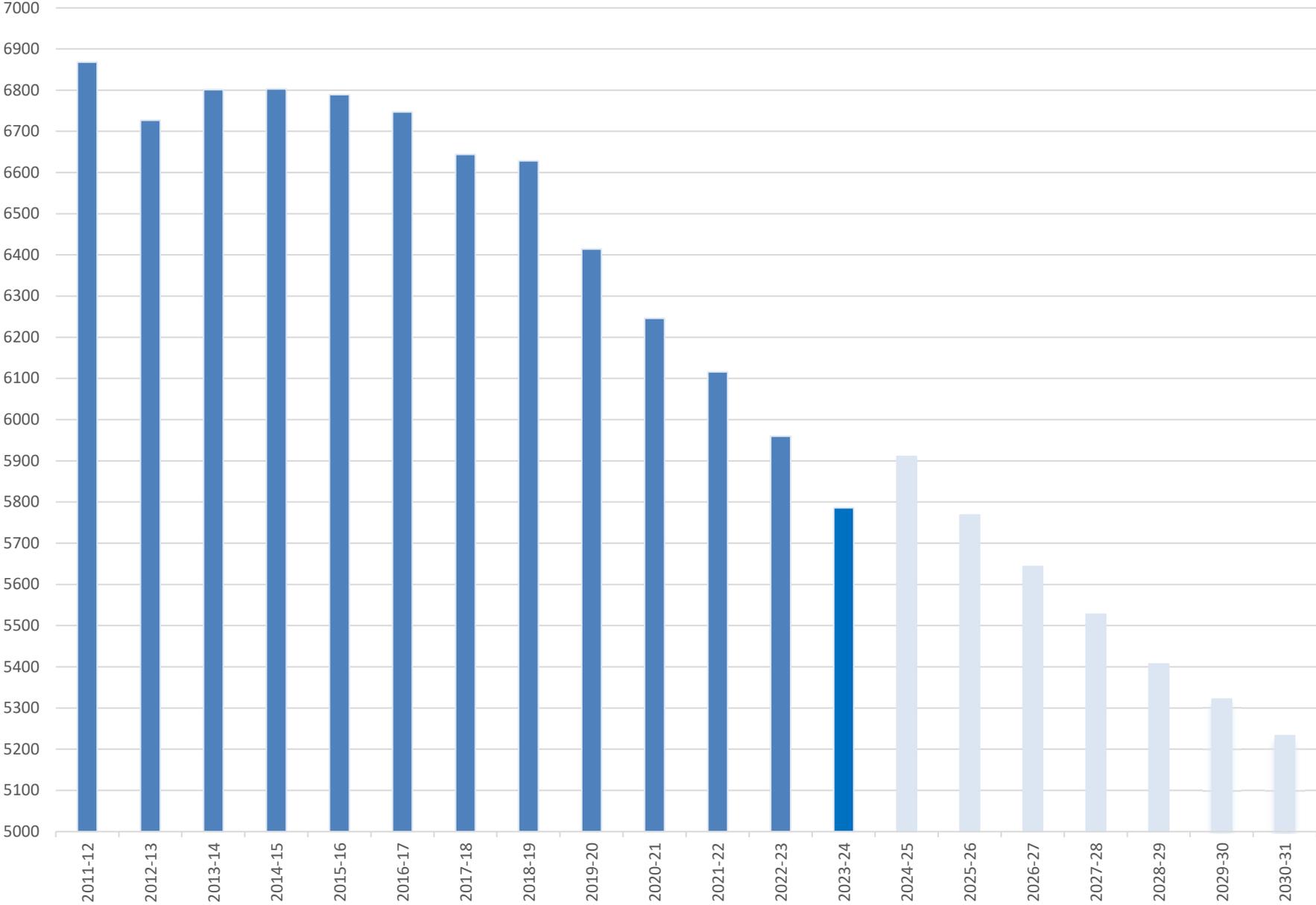
Smallest Class

PK & 4K are included in Total but are not included in averages or large/small classes (i.e. elementary average is K-5 data)

School Level Enrollment History and Projections



District-wide Enrollment History and Projections



UW- Extension Applied Population Laboratory
Projected Year-Over-Year Enrollment Changes

Projection 1: Baseline Projections										
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Elementary	-206	-38	-38	-11	-26	-30	-24	-13	-12	-16
Middle	-57	-47	-33	-65	-3	-7	7	-25	-30	-19
High	-48	27	6	22	-72	-46	-56	-52	-3	-19
Total	-311	-58	-65	-54	-101	-83	-73	-90	-45	-54

Projection 2: 3 Yr Trend Projections										
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Elementary	-98	-56	-55	-33	-46	-52	-39	-30	-35	-40
Middle	-42	-58	-46	-66	-15	-13	-9	-31	-35	-18
High	-66	16	-2	2	-81	-60	-68	-60	-15	-31
Total	-206	-98	-103	-97	-142	-125	-116	-121	-85	-89

Projection 3: 5 Yr Trend Projections										
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Elementary	-185	-49	-51	-29	-45	-52	-40	-32	-33	-40
Middle	-69	-51	-39	-64	-12	-10	-4	-32	-34	-18
High	-70	25	0	9	-75	-54	-60	-56	-11	-27
Total	-324	-75	-90	-84	-132	-116	-104	-120	-78	-85

Year-over-Year Variance based upon Actual 3rd Friday Counts										
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Elementary	-77	-79	-97							
Middle	-72	-43	-52							
High	19	-34	-25							
Total	-130	-156	-174							

Represents closest projection match two ways: by level and by aggregate

Staffing to Enrollment
As of Third Friday Enrollment Count

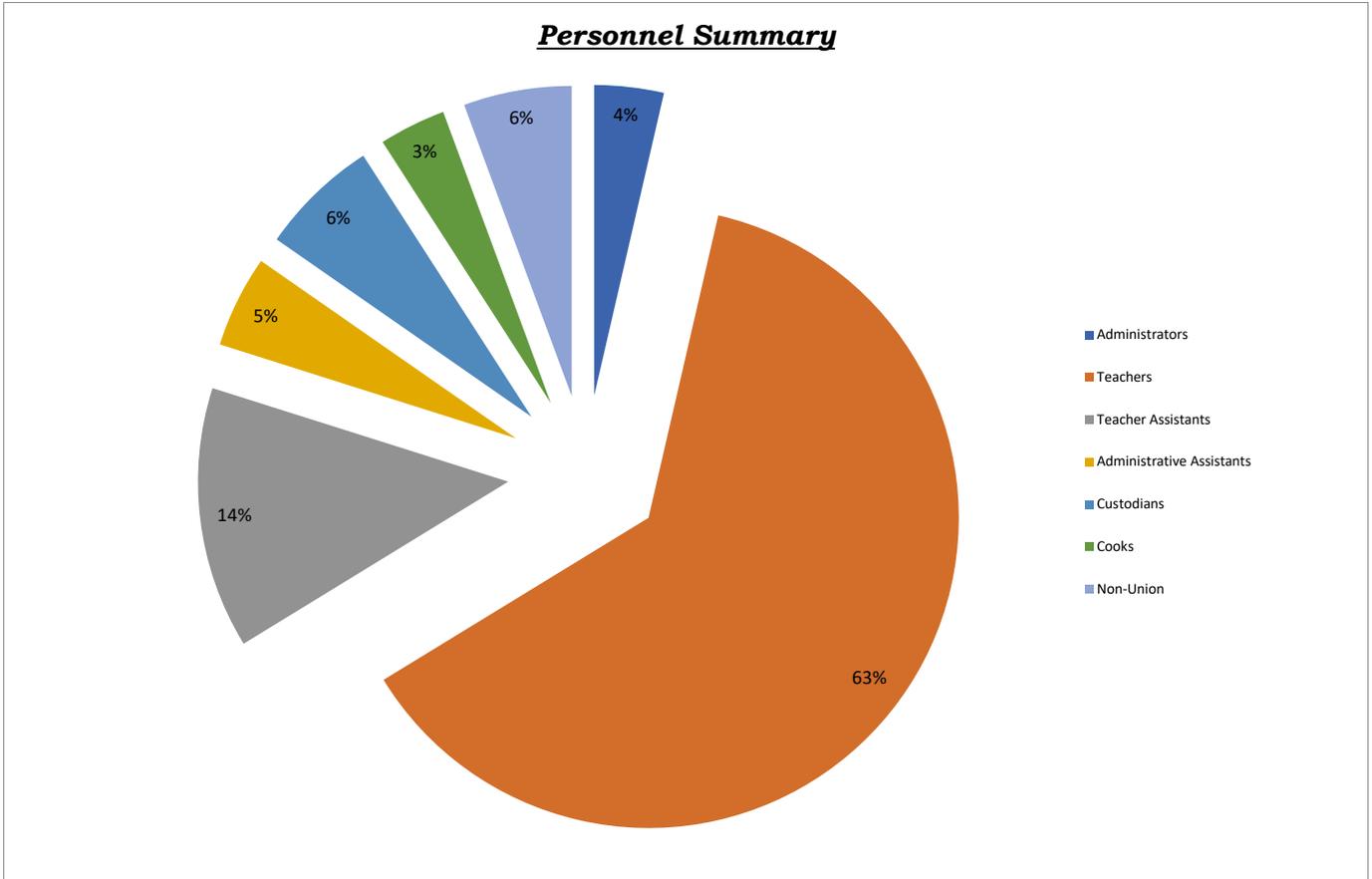
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Administrators	30.00	31.00	31.00	32.00	32.00	33.00	33.00	33.00	34.50	36.00	36.00	36.00
Teachers	580.48	586.35	587.90	599.74	619.32	624.02	626.37	632.40	624.81	637.44	635.66	624.72
Teacher Assistants	124.54	123.46	125.60	129.96	144.64	152.64	154.64	149.50	139.00	134.50	134.50	135.93
Administrative Assistants	50.50	49.00	49.00	48.00	49.25	49.25	49.75	49.75	51.75	51.75	51.25	47.75
Custodians	68.00	67.00	67.00	67.00	67.00	67.00	67.00	67.00	67.00	67.00	65.00	62.00
School Nutrition	43.14	44.50	44.50	44.50	39.94	39.45	39.90	39.90	40.60	39.00	37.51	34.61
Other Support Staff	37.92	35.92	36.42	37.79	44.59	42.87	43.00	46.00	46.00	48.00	47.00	56.20
Total	934.58	937.23	941.42	958.99	996.74	1,008.23	1,013.66	1,017.55	1,003.66	1,013.69	1,006.92	997.21
Yearly % Change	-1.8%	0.3%	0.4%	1.9%	3.9%	1.2%	0.5%	0.4%	-1.4%	1.0%	-0.7%	-0.96%
Yearly # Change	(17.01)	2.65	4.19	17.57	37.75	11.49	5.43	3.89	(13.89)	10.03	(6.77)	(9.71)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Student Enrollment												
Students in Seats	6,727	6,801	6,803	6,789	6,747	6,644	6,628	6,414	6,246	6,116	5,960	5,786
Yearly % Change	-2.1%	1.1%	0.0%	-0.2%	-0.6%	-1.5%	-0.2%	-3.2%	-2.6%	-2.1%	-2.6%	-2.9%
Yearly # Change	(141)	74	2	(14)	(42)	(103)	(16)	(214)	(168)	(130)	(156)	(174)

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Student / Teacher	11.59	11.60	11.57	11.32	10.89	10.65	10.58	10.14	10.00	9.59	9.38	9.26
Student / Support Staff	20.76	21.26	21.09	20.75	19.53	18.92	18.71	18.21	18.14	17.98	17.78	17.20
Student / Admin	224.23	219.39	219.45	212.16	210.84	201.33	200.85	194.36	181.04	169.89	165.56	160.72
Student / Staff	7.20	7.26	7.23	7.08	6.77	6.59	6.54	6.30	6.22	6.03	5.92	5.80
Student & Staff / Admin	254.39	248.62	248.82	241.12	240.99	230.89	230.57	224.20	209.14	197.05	192.53	187.42

Personnel Summary
Full Time Equivalency

	2021-22	2022-23	2023-24
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>
Administrators	36.00	36.00	36.00
Teachers	637.44	635.66	624.72
Teacher Assistants	134.50	134.50	135.93
Administrative Assistants	51.75	51.25	47.75
Custodians	67.00	65.00	62.00
Cooks	39.00	37.51	34.61
Non-Union	48.00	47.00	56.20
TOTALS	1013.69	1006.92	997.21



Program and Teaching Staff Comparisons

I Elementary Schools	2021-22	2022-23	2023-24	FTE
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>	<u>Change</u>
Core Curriculum	132.00	133.00	134.00	1.00
Coulee Montessori	7.00	7.00	8.00	1.00
SOTA I Regular	6.50	6.50	6.50	0.00
SOTA I Drama Specialist	0.50	0.50	0.50	0.00
4 Year Old Program	9.00	9.00	7.50	-1.50
Title I Basic	11.50	11.50	9.50	-2.00
Academic Interventionist/Bldg Supp	2.00	1.00	0.00	-1.00
Reading Specialists/Student Success Coach	19.00	19.00	20.00	1.00
Instructional Coaches	1.00	1.00	1.00	0.00
Art	9.00	8.83	8.83	0.00
English Language Learners	8.00	6.65	6.50	-0.15
Music	11.67	11.67	11.67	0.00
Physical Education	9.00	8.68	8.85	0.17
Early Childhood/Special Education	6.00	6.00	4.00	-2.00
Cross Categorical	11.00	11.00	23.00	12.00
Intellectual Disabilities	5.00	5.00	3.00	-2.00
Emotional Behavioral Disabilities	3.00	3.00	3.00	0.00
Hearing Impaired	0.90	0.50	0.00	-0.50
Specific Learning Disabilities	6.00	5.00	5.00	0.00
School Counselor/Social Worker	10.00	10.00	11.00	1.00
Library Media Center	9.00	9.00	9.00	0.00
Totals	277.07	273.83	280.85	7.02

II Middle Schools	2021-22	2022-23	2023-24	FTE
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>	<u>Change</u>
Core Curriculum	51.33	53.33	49.16	-4.17
School Of Technology & Arts II	2.00	2.00	2.00	0.00
Coulee Montessori Middle School	1.00	1.00	0.00	-1.00
Art	5.00	5.00	4.00	-1.00
English Language Learners	3.00	3.10	3.00	-0.10
World Language	5.84	4.66	4.50	-0.16
Music	12.84	12.76	10.67	-2.09
Student Success Coaches	6.00	5.00	3.00	-2.00
Computers	2.00	2.00	1.00	-1.00
Family & Consumer Education	3.00	3.00	3.00	0.00
Technology Education	3.00	3.00	3.00	0.00
Health	3.50	3.50	2.17	-1.33
Physical Education	5.50	5.50	6.83	1.33
Intellectual Disabilities	4.00	4.00	1.00	-3.00
Cross Categorical	7.00	7.00	13.00	6.00
Emotional Behavioral Disabilities	3.00	3.00	2.00	-1.00
Hearing Impaired	0.80	0.80	0.00	-0.80
Specific Learning Disabilities	5.00	5.00	3.00	-2.00
School Counselor	6.00	6.00	5.00	-1.00
Middle School Social Worker	0.00	0.00	2.00	2.00
Library Media Center	3.00	3.00	2.00	-1.00
Totals	132.81	132.65	120.33	-12.32

III High Schools

	2021-22	2022-23	2023-24	FTE
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>	<u>Change</u>
Art	2.35	2.51	2.60	0.09
English	17.34	16.10	16.43	0.33
English Language Learners	2.00	2.75	2.00	-0.75
World Language	9.72	9.20	8.90	-0.30
Math	20.34	19.17	18.35	-0.82
Music	6.99	6.99	7.50	0.51
Science	16.60	16.09	16.43	0.34
Social Studies	16.02	16.26	16.17	-0.09
LaCrossroads-Program	4.00	4.18	4.00	-0.18
Business Education	4.59	4.59	5.10	0.51
Youth Apprenticeship	0.00	0.00	1.00	1.00
Family and Consumer Education	2.91	4.00	4.53	0.53
Technology Education	6.01	7.64	9.72	2.08
Health	2.06	2.32	2.00	-0.32
Physical Education	6.76	6.93	7.74	0.81
Intellectual Disabilities	5.00	5.00	2.00	-3.00
Cross Categorical	2.00	2.00	16.00	14.00
Emotional Behavioral Disabilities	6.00	6.00	2.00	-4.00
Specific Learning Disabilities	7.00	7.00	1.00	-6.00
School Counselor	7.00	7.00	7.00	0.00
High School Social Workers	1.50	1.50	2.00	0.50
Library Media Center	2.00	2.00	2.00	0.00
Student Success Coaches	5.00	5.00	1.00	-4.00
Teacher Learning Specialist	0.50	0.00	0.00	0.00
Totals	153.69	154.23	155.47	1.24

IV Other District Teaching Staff

	2021-22	2022-23	2023-24	FTE
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>	<u>Change</u>
Hearing Impaired Program	0.30	0.70	2.00	1.30
Special Designed Physical Education	5.00	5.00	5.00	0.00
Physical Therapists	2.83	2.60	2.60	0.00
Occupational Therapists	7.80	7.80	7.80	0.00
Speech/Language Pathologists	15.47	15.60	17.00	1.40
Psychologists	8.50	9.08	2.00	-7.08
CRVA Teachers	4.50	4.50	5.00	0.50
Homebound/JDC	6.00	5.54	4.97	-0.57
High Performance Learning Coordinator	1.00	1.00	1.00	0.00
Title I Basic Outside District	0.50	0.50	0.50	0.00
EBD Program Support Teacher	1.00	1.00	0.00	-1.00
SPED Inclusion Coach	3.00	3.00	2.00	-1.00
ID Autism Program Support Teacher	1.00	1.00	0.00	-1.00
EC/Special Education Program Support	1.00	1.00	1.00	0.00
Transition Program Support Teacher	1.00	1.00	1.00	0.00
Integrated Support Teacher	4.00	4.00	3.00	-1.00
Cross Categorical Teacher- DI	1.00	1.00	1.50	0.50
Engineering Academy	0.97	0.97	1.14	0.17
Polytechnic	6.50	7.00	7.90	0.90
Health Science Academy	2.50	2.66	2.66	0.00
Totals	73.87	74.95	68.07	-6.88
Grand Totals	637.44	635.66	624.72	-10.94

V Program

	2021-22	2022-23	2023-24	FTE
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>	<u>Change</u>
Four-Year-Old Program	9.00	9.00	7.50	-1.50
Kindergarten	25.00	23.00	26.00	3.00
Kindergarten/Grade 1 Combination	1.00	3.00	2.00	-1.00
Grade 1	22.00	23.00	22.00	-1.00
Grades 1/2 Combination	1.00	1.00	2.00	1.00
Grade 2	24.00	23.00	21.00	-2.00
Grades 2/ 3 Combination	2.00	0.00	3.00	3.00
Grade 3	22.00	22.00	21.00	-1.00
Grades 3/ 4 Combination	0.00	0.00	0.00	0.00
Grade 4	15.00	16.00	18.00	2.00
Grades 4/5 Combination	3.00	2.00	3.00	1.00
Grade 5	17.00	18.00	16.00	-2.00
Grade 6	19.50	19.00	17.33	-1.67
Grade 7	15.50	17.50	15.83	-1.67
Grade 8	16.33	16.83	16.00	-0.83
SOTA I Kindergarten - Grade 5	6.50	6.50	6.50	0.00
SOTA I Drama Specialist	0.50	0.50	0.50	0.00
SOTA II	2.00	2.00	2.00	0.00
Coulee Montessori - Childrens House	2.00	2.00	2.00	0.00
Coulee Montessori - Elementary I	3.00	3.00	4.00	1.00
Coulee Montessori - Elementary II	2.00	3.00	2.00	-1.00
Coulee Montessori - Middle School	1.00	2.00	0.00	-2.00
LaCrossroads	4.00	4.18	4.00	-0.18
Title I Basic at Elementary Schools	11.50	11.50	12.50	1.00
Title I Basic for Outside of District	0.50	0.50	0.50	0.00
Computers at Middle School	2.00	2.00	1.00	-1.00
Business Education	4.59	4.59	5.10	0.51
Youth Apprenticeship	0.00	0.00	1.00	1.00
Technology Education	9.01	10.64	12.72	2.08
Family and Consumer Education (F/CE)	5.91	7.00	7.53	0.53
Health	5.56	5.82	4.17	-1.65
Physical Education	21.26	21.11	23.42	2.31
Mathematics	20.34	19.17	18.35	-0.82
Art	16.35	16.34	15.43	-0.91
Music	31.50	31.42	29.84	-1.58
Science	16.60	16.09	16.43	0.34
Social Studies	16.02	16.26	16.17	-0.09
English	17.34	16.10	16.43	0.33
English Language Learners	13.00	12.50	11.50	-1.00
World Language	15.56	13.86	13.40	-0.46
Reading Specialists/Student Success Coaches	33.00	32.00	26.00	-6.00
Instructional Coaches	1.00	1.00	1.00	0.00
Library Media Specialists	14.00	14.00	13.00	-1.00
High Performance Learning Specialists	1.00	1.00	1.00	0.00
Teacher Learning Specialist	0.50	0.00	0.00	0.00
Homebound	6.00	5.54	4.97	-0.57
Specially Designed Physical Education	5.00	5.00	5.00	0.00
Special Education (EC:SP ED, ID, HI, LD, EBD, Cross Cat)	71.00	70.00	73.50	3.50
Speech/Language Pathologists	15.47	15.60	17.00	1.40
Counselors/Social Workers	24.50	24.50	27.00	2.50
School Psychologists	8.50	9.08	2.00	-7.08
Occupational Therapists	7.80	7.80	7.80	0.00
Physical Therapists	2.83	2.60	2.60	0.00
Program Support Teachers	8.00	8.00	7.00	-1.00
CRVA Teachers	4.50	4.50	5.00	0.50
Polytechnic	6.50	7.00	7.90	0.90
Engineering Academy	0.97	0.97	1.14	0.17
Health Science Academy	2.50	2.66	2.66	0.00
Hearing Impaired Program	2.00	2.00	2.00	0.00
Academic Interventionist/Bldg Supp	2.00	1.00	0.00	-1.00
High School Literacy Specialist	0.00	0.00	1.00	1.00
Grand Totals	637.44	635.66	624.72	-10.94

Teacher Assistant Staff Comparisons

	2021-22	2022-23	2023-24	FTE
	<u>as of June 2022</u>	<u>as of June 2023</u>	<u>as of Sept 2023</u>	<u>Change</u>
Regular Education	14.00	14.00	14.00	0.00
Health Assistants	14.00	15.00	13.00	-2.00
Juvenile Detention Center	1.00	1.00	1.00	0.00
Charter Schools	1.00	1.00	1.00	0.00
English Language Learners	12.00	10.75	12.30	1.55
Special Education	74.00	76.25	78.63	2.38
Four Year Old Program	8.50	6.50	7.00	0.50
Library Media Center	2.00	2.00	2.00	0.00
Media Copy Center	1.00	1.00	1.00	0.00
Parent Program Assistant	1.00	1.00	0.00	-1.00
Peer Assistance	2.00	2.00	2.00	0.00
Integrated Support	4.00	4.00	4.00	0.00
Totals	134.50	134.50	135.93	1.43

Introduction to Financial Detail

Wisconsin school districts categorize revenues and expenditures by utilizing the Department of Public Instruction's (DPI) required format known as Wisconsin Uniform Financial Accounting Requirements (WUFAR). The format facilitates district to district comparisons. The individual Funds used to account for financial transactions are:

- Fund 10 General Fund**
General on-going operations
- Fund 11 Grants and Projects**
Segregates state and federal grants
- Fund 21 Special Revenue**
Segregates gifts and donations given for specified purpose
Includes non-trust revenue – Scholarships (previously in Fund 72)
- Fund 27 Special Education**
Accounts for all special education services
- Fund 29 Other Special Projects Funds**
Funds for K-12 instructional programs not required to be discretely reported in Fund 21 or 27
- Fund 38 Non-Referendum Debt Service**
Funds to pay back the refinancing of the Wisconsin Retirement Prior Service Liability
- Fund 39 Referendum Approved Debt Service**
Funds to pay back the district's two capital referendums
- Fund 41 Capital Expansion**
Capital projects that are funded within the revenue limit plus projects that are part of the current operating referendum
- Fund 49 Other Capital Projects**
Funds for referendum and non-referendum approved building investments that have been funded by the issuance of debt, sale of capital assets, or gifts
- Fund 50 Food Service**
Used to account for costs associated with providing school meals. As a self-supporting fund, there are no local taxpayer funds allocated to this fund
- Fund 60 Custodial Fund**
Custodial activity related to parent organizations
- Fund 72 Trust Fund**
District controlled private purpose trust funds
- Fund 73 Post Employment Benefit Trust**
Pre-funding and payment of retiree benefits
- Fund 80 Community Service**
Local community programs
- Fund 99 Cooperative Programs**
Cooperative inter-district educational programs

Funds 10–29 are commonly referred to as the operating funds. These funds encompass the general day-to-day operational expenditures that all school districts incur (basic instruction, instructional support, and non-instructional support). The operating budget summary can be found on pages 39-40. Depending on each district's unique program offerings and financial position, the remaining Funds 30-99 may or may not be used. Further information is contained on pages 62-63.

The operating budget information is presented in a manner that is based upon the DPI format but is grouped and named in a manner that is intended to aid readers to better understand the data. In addition,

expenditure data is presented in two ways (program and type) in order to provide alternative ways to analyze the same information.

Finally, the data has been summarized in a consolidated format. This eliminates interfund transfers. If interfund transfers were included, some amounts would be literally double counted. This double counting of the same revenue or expense dollar is misleading when trying to analyze the total amount of resources that will be expended. For example, because there is not a tax levy directly attributed to the Special Education Fund, yet special education expenses are required to be recorded in Fund 27, a transfer of dollars from Fund 10 to Fund 27 is required to “fund” the expenses recorded in Fund 27. This operating transfer pays for costs above and beyond grants and state aids allocated for the special education program. If the interfund transfer was not eliminated, over ten million dollars in both revenues and expenses would be counted twice. In short, the receipt of funds must be coded to Fund 10 but the associated expenditures must be coded to Fund 27. An operating transfer is required to transfer funds out of Fund 10 and into Fund 27.

Operating Budget (Funds 10 – 29) Summary **Estimated Revenues**

Local Taxes

Given current estimates, the total certified school levy projection for 2023-24 is \$49.8 million. The operating budget is estimated to account for \$44.7 million of that amount. The operating portion of the tax levy is projected to increase compared to last year due to an increase in the 2023-25 State Biennial Budget for both “per member” funding for both years and an increase to private school funding in both years. These state budget increases are within the revenue limit calculation. Also within the revenue limit increase is the April 2023 voter approved operating referendum.

When considering the entire levy, the gross levy rate estimate is \$7.94 per thousand dollars of equalized property value. For 2022-23, levy credits reduced the amount collected from the certified levy by close to \$8.8 million dollars. An equivalent reduction or even higher is expected this year but will not be known until December. Even though school levy credits are designated within the state budget for public education, School Levy Credit funding does not go directly to schools. The 2023-25 State Biennial Budget increased the School Levy Tax Credits in both years of the budget. The collected levy is further reduced by the First Dollar and the Lottery and Gaming Credit. These amounts are impossible to project because the credits are apportioned to all taxing entities listed on the property tax bill. When taking levy credits into consideration, the projected estimated average net levy rate is \$6.46.

The levy estimate is preliminary. The estimate is based upon a projected student count, projected state equalization aid, projected property value change, projected private school voucher cost and projected exempt computer and personal property state aid. None of these factors can be accurately calculated at this time. These factors, combined with uncalculated levy credits, make the projected tax impact calculation at this time truly an estimate.

The equalized property value will be certified in October. The certification will determine the property base over which the District’s levy is distributed. As municipalities update property assessments, it is important to understand that changes in value do NOT affect the AMOUNT that the District levies. School spending is based on the District’s revenue limit. **Spending is not in any way tied to property value.** A change in property valuation will only change an owner’s share of the school levy. If a property owner’s assessment value changes above the average for the municipality, the proportionate share increases and vice versa.

At this time, it is estimated that local taxes will account for 41% of operating funds revenue. The 2023-25 State Biennial Budget increased funding for general equalization aid which helps to even out school funding between the state and local property owner.

State Equalization Aid (also referred to as General Aid)

There is a designated allocation of aid for all Wisconsin schools to share. The aid is prorated to individual districts based upon a complex formula that takes into consideration the major factors of student count, prior year spending, and property values. Although the State Biennial Budget increased the State-wide Equalization aid in the 2023-25 State Biennial Budget, the increase does not translate into more funds for the district to spend (the revenue limit does that); more state aid (all other things equal) translates into lower local taxes. Equalization aid is the largest share of state aid received. La Crosse receives about 31% of operating budget revenues as equalization aid. For the coming year, the aid is estimated to be \$33.5 million.

Like General Equalization Aid, High Poverty Aid was received under school district revenue limits. The School District of La Crosse received \$337 thousand in High Poverty Aid in each of the two fiscal years of the 2021-23 state budget. However, funding for High Poverty Aid was eliminated under Act 19 of the 2023-25 State Biennial Budget.

State Categorical Aids

Categorical aids are reimbursements for specific spending activities such as AGR (Achievement Gap Reduction—a program to support small class size in grades K – 3), transportation, special education, bilingual and bicultural education, and library support.

The 2023-25 State Biennial Budget did not increase the per pupil categorical aid. The aid is allocated based upon a per pupil average membership in the amount of \$742 per pupil in 2023-24 and 2024-25. In the state budget, Special Education Categorical Aid was estimated to increase from about 31% in 2022-23 to an estimated 33.3% for 2023-24 and 2024-25. Since categorical aids are outside the revenue limit, any increase does translate to additional resources. Overall, approximately \$12.5 million of categorical aid is anticipated for the 2023-24 school year.

State Grants, Tuition, and Open Enrollment

Tuition is received for non-resident students educated at La Crosse County detention facilities and for non-resident students temporarily placed in foster or group homes on tax exempt property.

Since 1998-99, Wisconsin has had an open enrollment program that allows students to choose to attend a district different from the one they live in provided the desired district has space available. La Crosse mirrors the rest of the state in that this program grows each year for both students attending La Crosse's schools and students attending an alternative district. State aid follows the students so there is an associated financial impact of this program. In 2023-24, \$8,618 will follow students either in or out of a district. A different open enrollment transfer rate for pupils with disabilities applies and for 2023-24, that amount is \$13,470. In the past few years, there has been a trend of students choosing to attend virtual schools offered by other districts instead of brick and mortar schools. Due to the COVID pandemic and the need for virtual learning for all grades, the Coulee Region Virtual Academy (CRVA) Charter School was established in 2021-22. At this time, the impact of the CRVA program on open enrollment for 2023-24 is unknown until 3rd Friday pupil counts have been tabulated.

Also, the state provides exempt computer aid and exempt personal property aid to reduce the local tax levy. These aids take the place of personal property taxes on business technology and non-manufacturing machines, tools and patterns, respectively.

In total, state grants, tuition, open enrollment, and computer aid comprise \$4.7 million of the proposed operating budget.

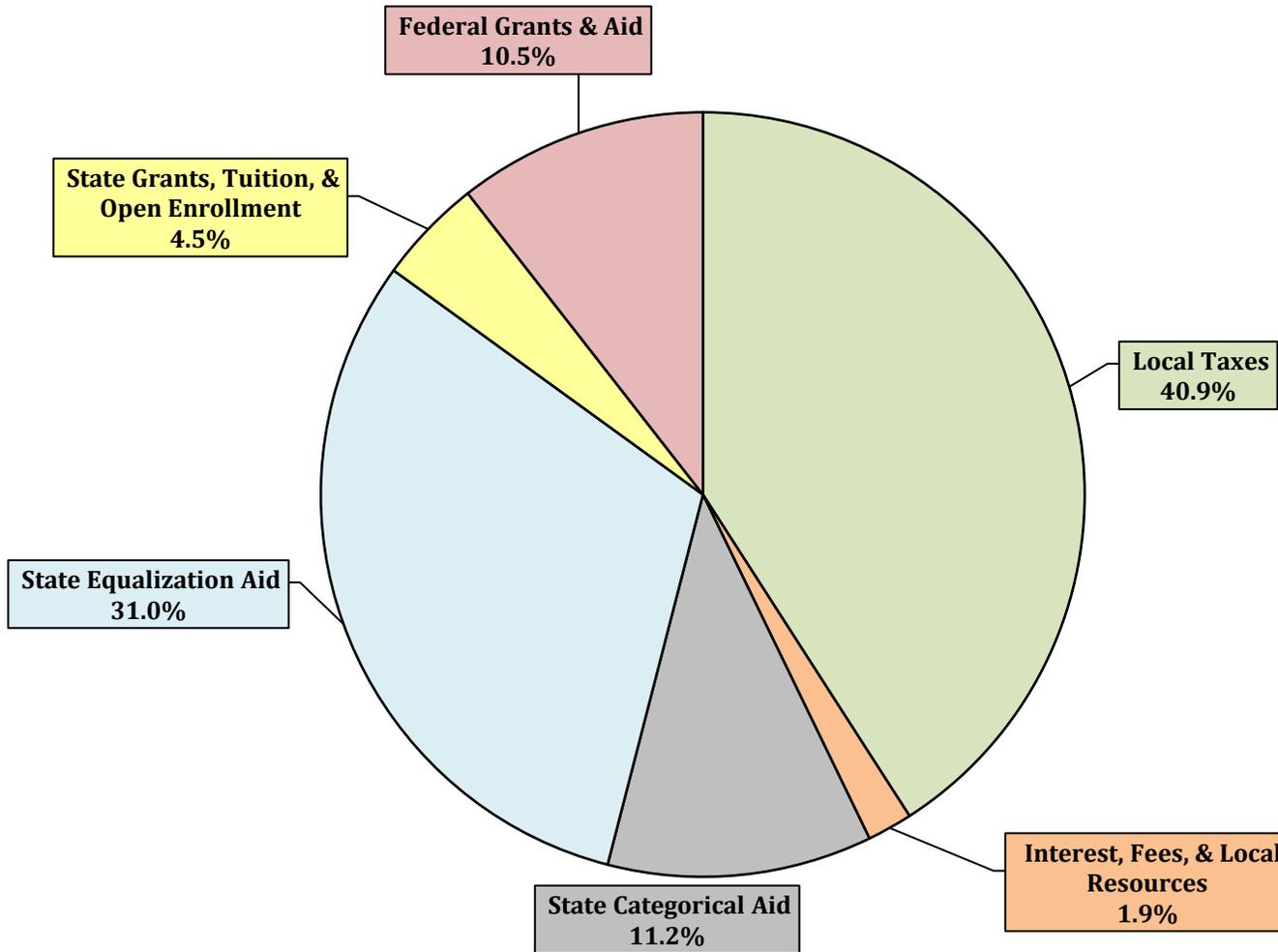
Federal Grants and Aids

Federal grants such as ESSA programs (Every Student Succeeds Act—the old No Child Left Behind), special education grants, and other federal aid total \$11.5 million budgeted for the upcoming year. \$4.6 million of this funding for 2023-24 can be attributed to the American Rescue Plan Act (ARPA) ESSER III (Elementary and Secondary School Emergency grant). The ESSER III grant is intended to help public schools address the unanticipated expenses as schools respond to providing education and services to students and families while addressing the impact on learning loss during the pandemic. The 2023-24 school year is the last year of ESSER funding.

Interest, Fees, and Local Grants

The La Crosse community is very supportive of its schools. Donations and grants from individuals, businesses, and other organizations develop important partnerships between the District and the local community. Community members also pay admission to some school events. Buildings are generally accessible to organizations when school is not in session and sometimes there is a rental fee associated with that use. Non-capital surplus sale proceeds are also included in this category. About \$2 million is projected in other local revenue this year.

Operating Revenues
2023-24 Budget



Graph Labels	<i>Operating Revenues</i>		2021-22		2022-23		2023-24	
	Funds 10 - 29		Actual	Budget	Unaudited	Proposed Budget	% of Budget	
	Interfund Transfers Eliminated							
Local Taxes	Local Taxes	42,937,924	41,418,677	41,424,654	44,677,015	40.9%		
Interest, Fees, & Local Resources	Fees, Admissions, Rentals, Sales	300,475	364,143	303,981	390,104	0.4%		
	Interest, Local Grants, Misc Local Revenue	1,114,418	1,165,000	2,168,366	1,702,113	1.6%		
State Categorical Aid	State Categorical Aid	5,306,504	5,341,900	5,825,805	5,473,179	5.0%		
	Other State Categorical (Per Pupil)	4,563,300	4,457,194	4,457,194	4,374,090	4.0%		
	Achievement Gap Reduction	2,310,134	2,387,598	2,387,598	2,387,598	2.2%		
State Equalization Aid	State Equalization Aid	33,494,632	33,296,782	33,296,782	33,836,438	31.0%		
State Grants, Tuition, & Open Enrollment	Open Enrollment	2,629,506	2,593,863	2,529,163	2,670,056	2.4%		
	State/Local Tuition Received	496,192	799,452	470,509	525,164	0.5%		
	State/CESA Flow-Through Grants	573,320	666,804	709,923	702,146	0.6%		
	Other State Aid (Exempt PP & Computer Aid)	977,767	976,782	976,782	976,782	0.9%		
Federal Grants & Aid	Federal Aids/Grants	9,929,005	16,147,074	10,128,331	11,369,322	10.4%		
	Other Revenue Sources (ERATE, etc)	272,621	58,000	735,958	159,000	0.1%		
Total		\$ 104,905,799	\$ 109,673,269	\$ 105,415,046	\$ 109,243,007	100%		

Operating Budget (Funds 10 - 29) Summary **Estimated Expenditures by Program**

Instruction

Instruction is the largest program expenditure and the District's highest financial priority. Instruction accounts for \$57.2 million (52.3%) of projected operating expenditures in 2023-24. The instruction category includes both on-site as well as off-site contracted instruction. Expenditures by program include not only the direct cost of services, but in addition, all fringe benefits also associated with the direct costs.

Other Post-Employment Benefits (OPEB) consists of health insurance and retirement stipends for retirees. As of July 1, 2012, retiree plan design changes were implemented to reduce this benefit and make it sustainable. The revised retiree benefit plan is being phased in. Health insurance changes have also been implemented to reduce future post-employment benefits. Changes in DPI coding now require funds set aside for this future obligation to be coded directly to the employee's regular program function (similar to other benefit costs). The only separately identified OPEB amount are "catch-up" contributions that help the district move toward full funding for OPEB prior service liability.

Instructional Support

Social work and guidance counselors, psychologists, nurses, occupational therapists, physical therapists, behavior and academic success coaches, and library media support are all examples of important support services that help students succeed in school.

Additionally, all costs for contracted education and open enrollment out are included in this category. Contracted education includes alternative student placements at organizations that have specialized resources to meet the respective student needs. Contracted education also includes course options for students who have exhausted the curriculum available at the district or for courses that students choose to take at local universities. Open enrollment is a state program where students residing in one district, may choose to be educated in a different Wisconsin public school district. Open enrollment is different than the voucher program in that open enrollment entails a resident student's education being obtained in another Wisconsin public school district. Whereby, the voucher program entails a qualifying resident student obtaining his/her education at an approved voucher school. The 2023-25 State Biennial Budget includes increases for the per pupil funding for both the Private School Choice Program and Special Needs Scholarship Program. At this point, the district does not know the 2023-24 financial impact of the expanded voucher program.

The instructional support category accounts for \$28.9 million (26.5%) of the operating budget. Combined instruction and instructional support account for \$86.1 million (78.8%) of the operating budget.

District and Business Services

District and Business Services include all business operations, building operational costs, and student transportation. Providing safe and adequate buildings, and the means to get to school, provides foundational support so that students are prepared for learning. This budget comprises \$15.8 million (14.4%) of the operating budget. Capital Maintenance and Improvement projects are not included in the operational budget. Details on capital maintenance and improvements projects can be found on pages 55-58.

Building Administration

This category includes the cost of principals, their support staff, and associated operational budgets of the schools. This is projected at \$5.9 million for the coming year.

General Administration

General administration accounts for .6% (\$716,789) of the operating budget. This area includes legal costs and overall district administration.

Non-employee Insurance

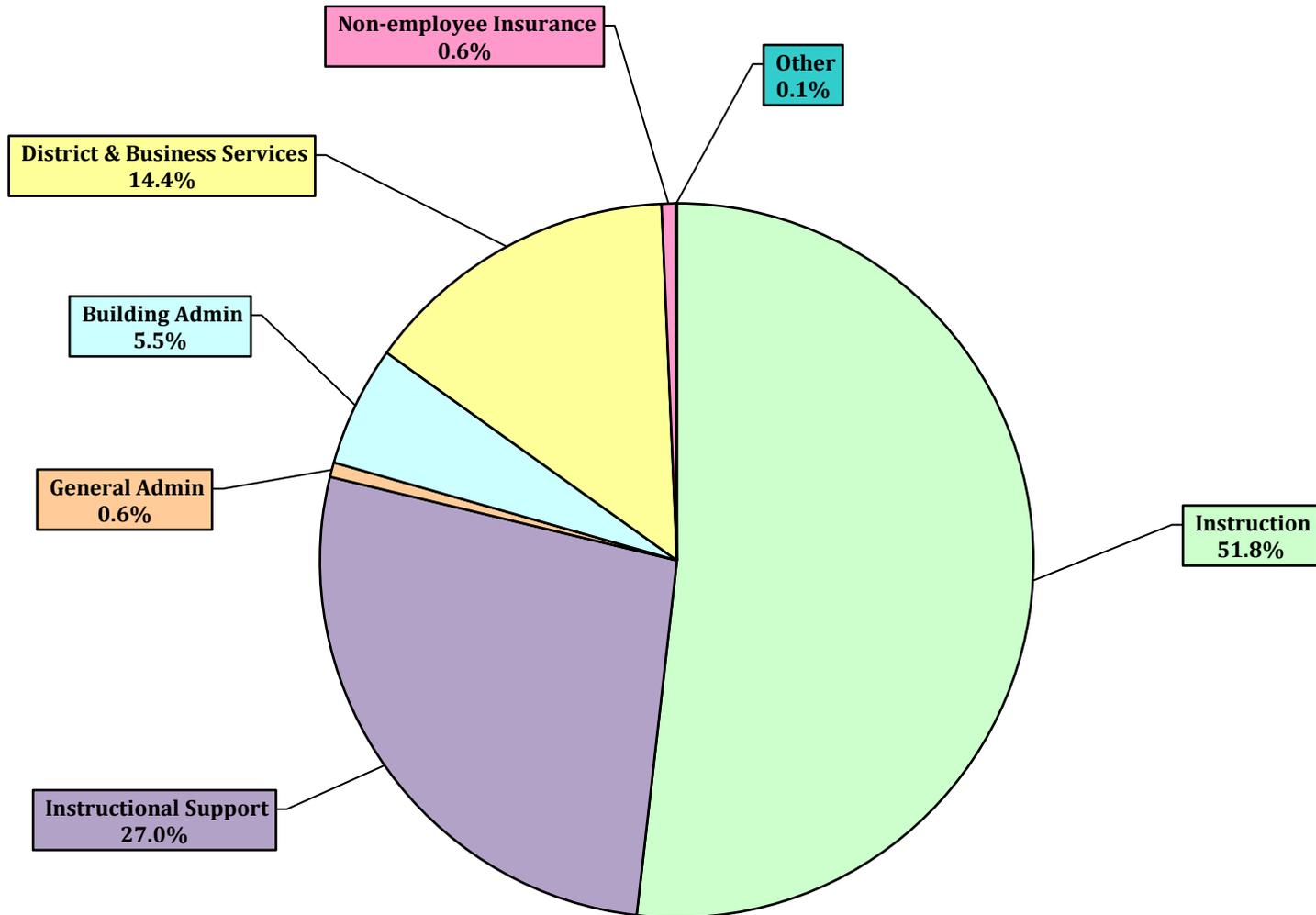
The non-employee insurance budget of approximately \$704 thousand includes insurance consulting, liability, property, workers compensation, and unemployment insurances.

Other

The other category consists of payments of special education categorical aid to districts that have contracted with La Crosse to provide special education services.

In addition, uncollected property taxes must be paid back to the county. The other category accounts for \$50 thousand in the 2023-24 proposed budget.

Operating Expenditures by Program
2023-24 Budget



Graph Labels	<i>Operating Expenditures by Program</i>		2022-23		2023-24	
	Funds 10 - 29		Budget	Unaudited	Proposed Budget	% of Budget
	Interfund Transfers Eliminated	Actual				
Instruction	Preschool Education (4K)	1,463,685	1,667,223	1,396,000	1,385,963	1.3%
	Elementary Education	12,658,746	12,990,477	13,028,208	13,249,170	12.1%
	Secondary General Education	17,116,983	17,415,250	16,355,926	17,302,036	15.8%
	Fine Arts	4,037,430	4,166,157	4,057,747	4,269,682	3.9%
	Vocational Education	2,158,258	2,240,021	2,342,475	2,524,394	2.3%
	Physical/Health Education	2,474,922	2,548,920	2,470,722	2,634,135	2.4%
	Special Education	11,061,520	11,421,115	10,836,356	11,632,506	10.6%
	Co-Curricular Activities	1,482,250	2,646,071	1,930,614	2,412,517	2.2%
	Other Special Education (HPL, Homebound)	568,358	595,796	522,750	550,802	0.5%
	Summer School	613,356	856,056	668,530	711,711	0.7%
Instructional Support	Contracted Educ/Open Enroll Out/Vouchers	5,859,841	6,346,333	6,881,214	8,302,663	7.6%
	Student Services	6,042,716	7,580,479	6,696,209	6,933,899	6.3%
	Staff Development/Site Plans/Assessment	3,346,120	6,746,142	3,214,651	4,288,686	3.9%
	Instructional Technology Support	3,530,961	3,663,756	3,665,981	3,806,264	3.5%
	Library Media	1,561,022	1,719,753	1,606,751	1,854,969	1.7%
	Instructional Supervision & Other Instructional Support	4,156,655	5,021,652	3,909,934	4,330,663	4.0%
General Admin	General Administration/Legal/BOE	637,773	654,032	618,970	716,789	0.7%
Building Admin	Building Administration	5,327,432	5,479,784	5,633,984	5,976,511	5.5%
District & Business Services	General Business/Personnel Administration	1,731,982	1,859,097	1,747,541	1,912,302	1.7%
	Building Operations & Maintenance	9,963,415	11,369,089	10,410,828	9,793,204	8.9%
	Transportation	3,422,513	4,053,791	3,745,773	4,083,102	3.7%
Non-employee Insurance	Non-employee Insurance and Consulting	738,540	673,326	670,543	703,646	0.6%
Other	OPEB Payments	102	-	197	-	0.0%
	Municipality Chargebacks & Other Misc	243,332	51,326	113,329	50,000	0.0%
Total		100,197,912	\$ 111,765,646	\$ 102,525,234	\$ 109,425,614	100%

Operating Budget (Funds 10 – 29) Summary ***Estimated Expenditures by Type***

Operating Budget by Type expenditures are the same expenditures that are outlined in the Operating Budget by Program section of the Budget Plan. However, examining the same expenditures through an alternative method provides an additional way to analyze the proposed budget. This section simply re-categorizes the expenditures already outlined in the previous section.

Compensation

Public schools are a service business. A little over 75 percent (\$82.4 million) of La Crosse’s operating budget pays for salaries and benefits for the teachers, teacher assistants, custodians, secretaries, administrators and other personnel who make the district’s mission possible. (Nutrition services are not considered part of the operating funds and are summarized separately on page 63).

Purchased Services

Utilities such as electricity, gas, water, and telephones are summarized in the purchased service category. Additional category items include student transportation, staff professional development, data processing, postage, telephones, printing, contracted personal and property services, contracted offsite educational services, and open enrollment out (La Crosse students participating in the statewide open enrollment program who are educated in another public school district). This operating budget totals \$20.8 million for 2023-24.

Consumables (Non-Capital Outlay)

Non-capital items include materials and supplies—things such as paper, library books, textbooks, computer software, educational supplies, and cleaning supplies are all examples of consumables. These items are typically “used up.” Small equipment is also classified in this category, because it is less permanent and less costly than the items that would be contained in the Capital Outlay category which are depreciated. Non-capital outlay is projected at \$2.5 million for the upcoming year.

Building Components, Equipment and Rentals (Capital Outlay)

When equipment is purchased that requires a larger outlay of funds and that equipment is of a more permanent nature, it is classified in the Equipment section. Rentals are also included in this category.

The 2023-24 budget for building component replacement, equipment and rentals is approximately \$2.6 million. Computer equipment acquisition and replacement of \$412.5 thousand a year is part of the current operating referendum. Other district funds supplement the operating referendum to meet the ever changing technology needs of today’s students. In 2013-14, the District began a one-to-one technology initiative at the middle school level. In Phase I of the technology replacement and sustainability plan, the one-to-one initiative expanded to the high school level in 2016-17. Technology expansions continued district-wide through Phase II (2017-18). The expansion is being funded by an Apple lease program. In 2020-21, Phase I & Phase II Apple leases ended. With the changing learning environment brought on by the COVID-19 pandemic Phase III in 2020-21 brought a timely technology refresh funded by a new Apple lease. Also, in 2020-21, ESSER I federal funding provided the 1:1 devices for grades K5 through 3rd grade to assist in the virtual learning environment throughout the pandemic. Plans for further technology expansion are on-going.

Other rental items include copier leases, rent to use athletic facilities at the University of La Crosse, and rent for use of soccer fields.

Other

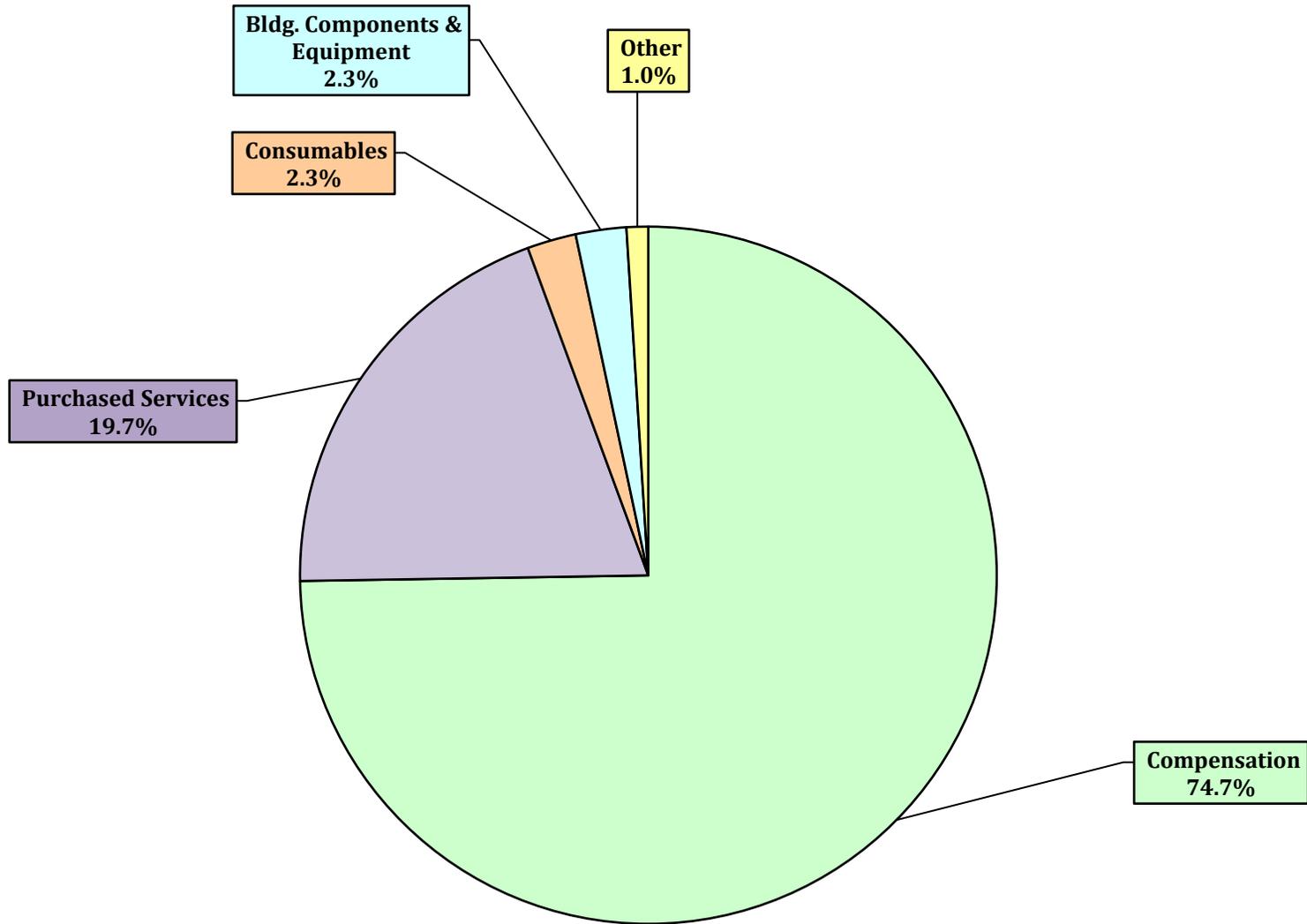
The non-employee insurance budget of \$696 thousand includes liability, property, workers compensation, and unemployment insurances. This category does not include consulting services associated with insurances. Consulting expenses are classified as purchased services.

The Other category also includes organizational dues, fees, student admissions (for field trips) and other miscellaneous items that do not easily align within another category. This year approximately \$406 thousand is projected for this category.

With the passed November 2008 and 2012 referenda, the District still has outstanding long-term debt. Debt retirement is not included in the operational budget. (Fund 39 is found on page 63). Qualified School Construction Bond (QSCB) interest reimbursements held in reserve for debt payments will be used to make the debt payments due in 2023-24 and no debt payment levy will be included in the total levy for 2023-24. Districts levy on a calendar year but budget for debt payments due in the current fiscal year.

In addition, in January 2014, the district refinanced its Wisconsin Retirement Prior Service Liability. Repayment of this debt was within the revenue limit and decreased operating funds. The final Fund 38 Non-Referendum debt payment was made during the 2022-23 fiscal year. At this time, The District has no outstanding non-referendum debt. (Fund 38 is found on page 63).

Operating Expenditures by Type
2023-24 Budget



Graph Labels	<i>Operating Expenditures by Type</i>		2022-23		2023-24	
	Funds 10 - 29		Budget	Unaudited	Proposed Budget	% of Budget
	Interfund Transfers Eliminated	Actual				
Compensation	Base Salaries	53,886,316	56,544,802	53,297,429	56,531,189	51.7%
	Extended/Overtime/Substitutes	3,600,356	4,760,190	4,240,037	4,133,540	3.8%
	Retirement	6,231,486	7,123,148	6,280,787	6,816,238	6.2%
	Social Security	4,226,488	5,103,639	4,238,193	4,536,324	4.1%
	Life, LTD, & Long Term Care Insurance	306,007	289,988	300,949	314,728	0.3%
	Dental Insurance	918,740	891,858	981,877	980,340	0.9%
	Health Insurance	9,208,520	8,981,216	8,351,756	8,466,440	7.7%
Purchased Services	Contracted Personal & Property Services	3,638,405	6,669,001	4,940,490	6,262,832	5.7%
	Utilities/Fuel	1,974,926	1,972,000	1,982,601	1,972,000	1.8%
	Pupil Transportation	3,297,644	3,935,344	3,678,593	3,969,451	3.6%
	Professional Development	498,628	1,168,165	457,415	582,777	0.5%
	Postage/Printing/Binding/Telephones/Media	287,030	317,510	355,346	240,734	0.2%
	Open Enrollment Out	2,657,241	2,960,123	2,988,161	3,561,546	3.3%
	Contracted Education	3,350,259	3,569,655	3,900,046	4,908,516	4.5%
Consumables	General Supplies	1,351,215	1,606,928	1,524,592	1,657,956	1.5%
	Instructional Media	507,705	720,786	485,663	824,568	0.8%
Bldg. Components & Equipment	Bldg Components-Add/Replacement	2,444,316	2,981,513	2,642,672	1,852,248	1.7%
	Equipment	522,561	730,832	726,732	712,147	0.7%
Other	Non-employee Insurance	731,264	665,800	663,416	696,454	0.6%
	Dues/Fees/Other	558,805	773,148	488,481	405,586	0.4%
Totals		100,197,912	\$ 111,765,646	\$ 102,525,234	\$ 109,425,614	100%

Board of Education Operational Expectations - Facilities – Long Range Planning

OE-12 Facilities: The Superintendent will:

Develop and execute a facility plan that establishes priorities for construction, renovation and maintenance projects that: Assigns highest priority to the correction of unsafe conditions; Includes maintenance costs as necessary to enable facilities to reach their intended life cycles; Plans for and schedules system replacement when new schools open, schools are renovated, or systems replaced; Discloses assumptions on which the plan is based, including growth patterns and the financial and human impact individual projects will have on other parts of the organization.

Plan Values: Careful prudent planning is essential to the efficient operation of the schools and that planning must be grounded on accurate data. Data is to include: Annual resident enrollment, enrollment trends, community development initiatives, state of current District facilities, including maintenance needs and schedules, sufficiency of space and additional space requirements. To the extent space needs are identified, possible solutions including building additions, renovations, new construction, availability of suitable space for lease, or other options are to be provided to the Board of Education. *(APR 9100 Facilities Development)* In addressing facility needs, the following is to be considered:

**Focus 1:
Innovation and Best Practices for Teaching and Learning**

- Designed to support the students' educational needs and provide a quality workforce for the community
- Flexible and adaptable to changes in technology and educational trends
- Accommodates holistic and interdisciplinary learning
- Facilitates critical thinking
- Supports creativity
- Maximizes virtual learning
- Enhances age appropriate learning environments
- Promotes high levels of acoustic, thermal, and visual comfort
- Provides a high-quality visual environment that stimulates learning

**Focus 2:
Diverse Learning Needs Accommodations**

- Appropriate facility standards for students with special needs
- Accommodates extended calendar/day
- Prepares students to be an asset to their community (i.e., life skills, building relationships, effective communication)
- Supports hands-on learning
- Supports individualized learning plans
- Adapts to future academies, alternative learning, programs, etc.
- Provides effective space for the social, emotional, and behavioral needs of students

**Focus 3:
Collaborative Alignment with Community Resources**

- Works with local community, business, and government agencies regarding space or program needs
- Supports career academies that utilize community resources and internships
- Creates space that fosters parent/school relationships
- Aligns with regional and city population and economic growth trends
- Conducts periodic community needs assessment
- Encourages lifelong learning
- Asset to the community

**Focus 4:
Building and Site Design Standards**

- Provides safe, secure, healthy, and accessible buildings and grounds
- Provides adequate indoor and outdoor space for delivery of student services
- Promotes sustainable, durable, environmentally sound, and energy efficient buildings and furnishings
- Pursues facility designs that promote equity of programming
- Requires structural flexibility for multiple purposes
- Provides a physical layout, appropriate spaces, and furnishings that maximize instructional effectiveness and time for learning
- Maintains a sound and reliable infrastructure
- Incorporates maintenance efficacies
- Provides adequate parking
- Incorporates renewable energy strategies
- Designed to have the longest possible lifespan and to reduce operations and maintenance costs over the long term
- Conserves existing natural areas and restores damaged ones, minimizes storm water runoff and controls erosion
- Maximizes the use of renewable systems to meet its energy needs
- Consideration to maximize safety for pickup and drop off of students
- Opportunities for natural surveillance and access are controlled

**Focus 5:
Financial Considerations**

- Commits to a capital referendum cycle that allows the District to meet the mission of the Board's facility plan
- Establishes a building replacement and renovation plan based on age/cost/adequacy/historical value
- Considers the community's ability to fund capital needs
- Establishes optimal building standards/ benchmarks to use as a guideline in facility investment decisions
- Has a life cycle cost approach that reduces the total costs of ownership

Building Statistics Background

La Crosse has 15 school buildings, an administrative center, and a warehouse. When considering both the number of buildings in the District's inventory and the very large expense of building or renovating a school building, developing a facilities renovation or replacement plan is important. Systematically planning an investment cycle will minimize the amount of overlapping payment of debt bonds. This is especially important given that debt is customarily amortized over a 20 year period. In short, when it comes to building investment, if the District does not "keep up," it will be necessary to "catch up."

From the 1950's through the early 1990's there were many additions and/or major renovations to adapt to changing educational delivery methods and to address aging buildings. The School Board issued promissory notes to meet these needs. The Board exercised that right on a yearly basis. When revenue limits were implemented in 1993, the Board could no longer authorize this funding without going to referendum—a time consuming and expensive process.

During the 2022-23 school year, the Board of Education authorized a capital referendum for the November 2022 election and an operational referendum for the April 2023 election. The capital referendum sought to address not only the District's aging high school and middle school facilities but also improve and modernize the learning environments for secondary school students districtwide. The capital referendum which would have allowed the District to acquire land for and construction of a consolidated high school and renovations and improvements for conversion of the current high schools into middle schools did not result in voter approval.

However, the La Crosse community did approve the April 2023 operating referendum which in addition to supporting students, staff, technology and instructional program needs, will help to continue the District's ability to sustain and improve operations, maintenance, safety and security for the District's many aging facilities through the 2028-29 school year.

Please refer to pages 21-22 for details on referenda history. The passed referenda have been critical to help meet building needs. The Building Statistics chart summarizes information about La Crosse's building inventory.

In 2019, the Board authorized the purchase of a downtown building to provide educational space for the 7 Rivers High School and La Crosse Design Institute (LDI) project based learning programs. The La Crosse Polytechnic School renovation was completed in 2020 and began serving the students in the 2020-21 school year.

The building inventory can be summarized as follows:

- 4 buildings have an average square foot age of between 70 or older
- 3 buildings have an average square foot age of between 60 – 69 years
- 3 buildings have an average square foot age of between 50 – 59 years
- 2 buildings have an average square foot age of between 40 – 49 years
- 3 building has an average square foot age of between 30 – 39 years
- 1 building is 7 years old

The warehouse is not included in this summary.

In the fall of 2020, the District concluded a facility assessment which has been the catalyst for the Long-Range Facility Plan 2022 and the right-sizing strategy needed to address aging buildings and excess capacity due to declining enrollment in the District.

In an effort to address the District's aging buildings along with declining enrollment concerns, at the January 23, 2023 meeting, the La Crosse Board of Education approved the closure of Lincoln Middle School as of August 31, 2023. The process for sale and redevelopment of the Lincoln Middle School and site has been initiated. Board of Education action regarding the future of the Lincoln Middle School site is anticipated sometime during the 2023-24 school year.

It is the responsibility of the Board of Education and Administration to meet current and anticipated student educational needs while providing a level future tax impact for the needed facility renovations, replacements, and/or additions.

Building Statistics

<u>Building</u>	<u>Date of Construction and Additions</u>	<u>Site Acreage</u>	<u>Building Sq Ft</u>	<u>Sq Ft Avg Age</u>
<u>Elementary Schools</u>				
Emerson Elementary	1939, 1956, 1972, 1984, 1992	3.5	57,600	61
Spence Elementary	1953, 1955, 1962, 1973, 1992, 1994, 1996	7.7	62,660	60
Summit Environmental Elementary	1954, 1972	9.5	58,000	58
Hamilton Elementary/SOTA I	1961, 1984, 2021	2.5	46,200	57
Hintgen Elementary	1968, 1971	8.5	61,476	53
State Road Elementary	1957, 1959, 1969, 1989, 2013	10.5	63,286	46
North Woods International Elementary	1992	10.9	68,800	30
Southern Bluffs Elementary	1992	8.5	70,400	30
Northside/Coulee Montessori Elementary	2014	3.6	86,767	8
<u>Middle Schools</u>				
Lincoln Middle/SOTA II/Coulee Montessori	1924, 1958, 1973, 1991, 1997	2.5	98,480	80
Longfellow Middle	1939, 1946, 1965, 1973, 1988, 1997	4.1	122,220	70
Logan Middle	1939, 1957, 1962, 1971, 1979, 1986, 1998	6.1	164,170	64
<u>Middle/High Schools</u>				
La Crosse Polytechnic School	1905, 1979, 2019 (SD Purchase), 2020	0.2	17,000	90
<u>High Schools</u>				
Central High	1967, 1988, 1995, 1996	18.0	286,550	48
Logan High	1979, 1987, 1994, 1996, 1997	34.1	210,920	39
<u>District</u>				
Hogan Admin Center	1921, 1948, 1983	4.2	53,000	78
Warehouse	1961		9,960	62

Capital Maintenance and Improvements Program Development Guidelines

Goals:

- Audit all facilities
- Minimize facility deterioration
- Annually plan for maintenance, repair, renovation
- Continue safety and security upgrades
- Plan for short and long term improvements

Decision Making Criteria

- Safety and security
- Regulatory compliance
- Board initiatives
- Improve/maintain learning environment
- Consider priorities provided by individual building teams
- Consider operating costs
- Consider level of community support

Process

- Meet with Principals and Building Engineer
 - Evaluate current projects identified in Capital Maintenance and Improvements book
 - Discuss any potential new projects identified
 - Prioritize the projects for their school
- Estimate any new projects identified
- Add projects to Capital Maintenance and Improvements database
- Bring recommendations to Board of Education
- Design, specifications, bid and manage the project

Capital Maintenance and Improvements
Historical Projects Summary (Does Not Include Capital Referendum or Revenue Limit Energy Exemptions)

Building	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Proposed 2023-24	Total
Emerson Elementary	293,947	31,860	30,000	7,663	39,680	26,040	81,322	-	-	-	-	510,512
Hamilton Elementary/SOTA I	172,000	12,000	74,680	110,360	6,200	122,584	39,680	6,200	37,200	-	-	580,904
Hintgen Elementary	-	150,040	40,586	-	29,920	82,444	31,620	62,000	16,120	-	60,000	472,730
North Woods International	35,338	-	210,800	18,600	-	30,000	-	-	187,860	-	-	482,598
Northside Elementary (Coulee Mont)	248,000	-	-	-	-	-	-	-	-	-	-	248,000
Southern Bluffs Elementary	108,825	-	20,826	10,540	12,400	42,184	27,358	37,200	25,420	-	-	284,753
Spence Elementary	-	352,207	20,000	30,000	44,020	20,088	14,880	24,573	-	-	-	505,768
State Road Elementary	-	-	9,888	-	-	94,279	62,000	6,200	19,468	-	223,200	415,035
Summit Environmental	105,628	-	61,380	-	-	17,978	-	14,262	55,800	-	-	255,048
Lincoln Middle	61,600	24,800	108,720	30,405	33,553	19,840	-	62,000	-	-	-	340,918
Logan Middle	-	15,000	85,960	53,940	51,435	74,400	26,682	111,600	54,560	-	1,104,760	1,578,337
Longfellow Middle	-	81,889	81,034	14,357	500,000	26,515	29,075	86,800	76,880	-	810,310	1,706,860
Central High	175,648	105,338	193,691	589,707	334,180	12,400	272,800	80,600	328,082	1,212,500	619,768	3,924,714
Logan High	98,618	256,302	136,400	104,364	-	241,180	129,768	24,800	62,900	-	608,433	1,662,765
Polytechnic School	-	-	-	-	-	-	300,000	-	24,800	-	24,800	349,600
Hogan Administrative Center	13,000	19,960	-	-	38,017	282,100	-	-	-	-	49,600	402,677
District Shop/Warehouse	-	-	-	-	-	-	56,344	50,000	-	-	-	106,344
Districtwide	219,998	114,999	110,000	215,000	110,000	100,000	124,999	626,999	310,998	-	93,000	2,025,993
Sub Total	1,532,602	1,164,395	1,183,965	1,184,936	1,199,405	1,192,032	1,196,528	1,193,234	1,200,088	1,212,500	3,593,871	15,853,556
Bid & Project Contingency	42,398	48,105	28,535	27,564	13,095	20,468	15,972	19,266	12,412	-	118,629	346,444
Total	\$ 1,575,000	\$ 1,212,500	\$ 3,712,500	16,200,000								

Capital Maintenance and Improvements
Projected Needs Summary

Building	Proposed 2023-24*	2024-25	2025-26	2026-27	2027-28	No Time Frame	Total
Emerson Elementary	-	105,400	299,260	414,000	130,600	1,963,995	2,913,255
Hamilton Elementary/SOTA I	-	290,519	20,000	170,839	403,000	168,717	1,053,075
Hintgen Elementary	60,000	323,685	26,000	260,400	117,367	117,527	904,979
North Woods International	-	124,000	53,375	223,200	207,797	142,719	751,091
Northside Elementary/CM	-	62,000	19,840	31,000	18,600	74,400	205,840
Southern Bluffs Elementary	-	151,280	8,859	366,200	125,949	404,339	1,056,627
Spence Elementary	-	399,149	78,792	35,730	267,120	2,629,546	3,410,337
State Road Elementary	223,200	273,196	277,760	121,700	131,322	2,804,016	3,831,194
Summit Environmental	-	456,320	53,148	179,834	1,054,967	239,883	1,984,152
Lincoln Middle	-	-	-	-	-	5,422,822	5,422,822
Logan Middle/SOTA II	1,104,760	25,544	330,827	538,480	166,665	3,712,320	5,878,596
Longfellow Middle	810,310	1,482,517	194,109	40,628	1,196,880	3,052,689	6,777,133
Central High	619,768	175,865	45,880	1,001,143	99,397	38,382,395	40,324,448
Logan High	608,433	276,122	416,112	67,086	2,275,400	34,253,279	37,896,432
La Crosse Polytechnic School	24,800	310,000				-	334,800
Hogan Administrative Center	49,600	270,000	2,498,960	193,197		2,539,575	5,551,332
Districtwide	93,000	93,000	93,000	93,000	93,000		465,000
District Shop	-					54,916	54,916
Total	\$ 3,593,871	\$ 4,818,597	\$ 4,415,922	\$ 3,736,437	\$ 6,288,064	\$ 95,963,138	\$ 118,816,029

* Bid/project contingency is not included

Capital Maintenance & Improvements Funding Source History

Year	Tax Levy	Capital & Operating Referendum	Energy Exemption	Fund Balance	Total Investment
2023-24	800,000	2,912,500			3,712,500
2022-23	800,000	412,500			1,212,500
2021-22	800,000	412,500			1,212,500
2020-21	800,000	412,500			1,212,500
2019-20	800,000	412,500			1,212,500
2018-19	800,000	412,500			1,212,500
2017-18	800,000	412,500			1,212,500
2016-17	800,000	412,500			1,212,500
2015-16	800,000	412,500	60,000		1,272,500
2014-15	800,000	412,500	106,000		1,318,500
2013-14	407,435	775,000	153,618	149,015	1,485,068
2012-13	800,000	17,635,000	53,000		18,488,000
2011-12	800,000	775,000	51,233		1,626,233
2010-11	800,000	6,115,000	47,200		6,962,200
2009-10	800,000	10,775,000	57,600	3,000,000	14,632,600
2008-09	800,000	600,000		2,847,903	4,247,903
2007-08	800,000	600,000		151,000	1,551,000
2006-07	800,000	600,000		26,000	1,426,000
2005-06	800,000	600,000		213,605	1,613,605
2004-05	800,000	600,000		26,000	1,426,000

Referenda History Supporting Facilities

In September 2004, a 5 year operating referendum that provided funding of \$600,000 per year.

In April 2008, a 5 year operating referendum that provided funding of \$775,000 per year.

In April 2014, a 5 year operating referendum that provides funding of \$412,500 per year.

In April 2018, a 5 year operating referendum was passed that continues to support funding for maintaining district facilities.

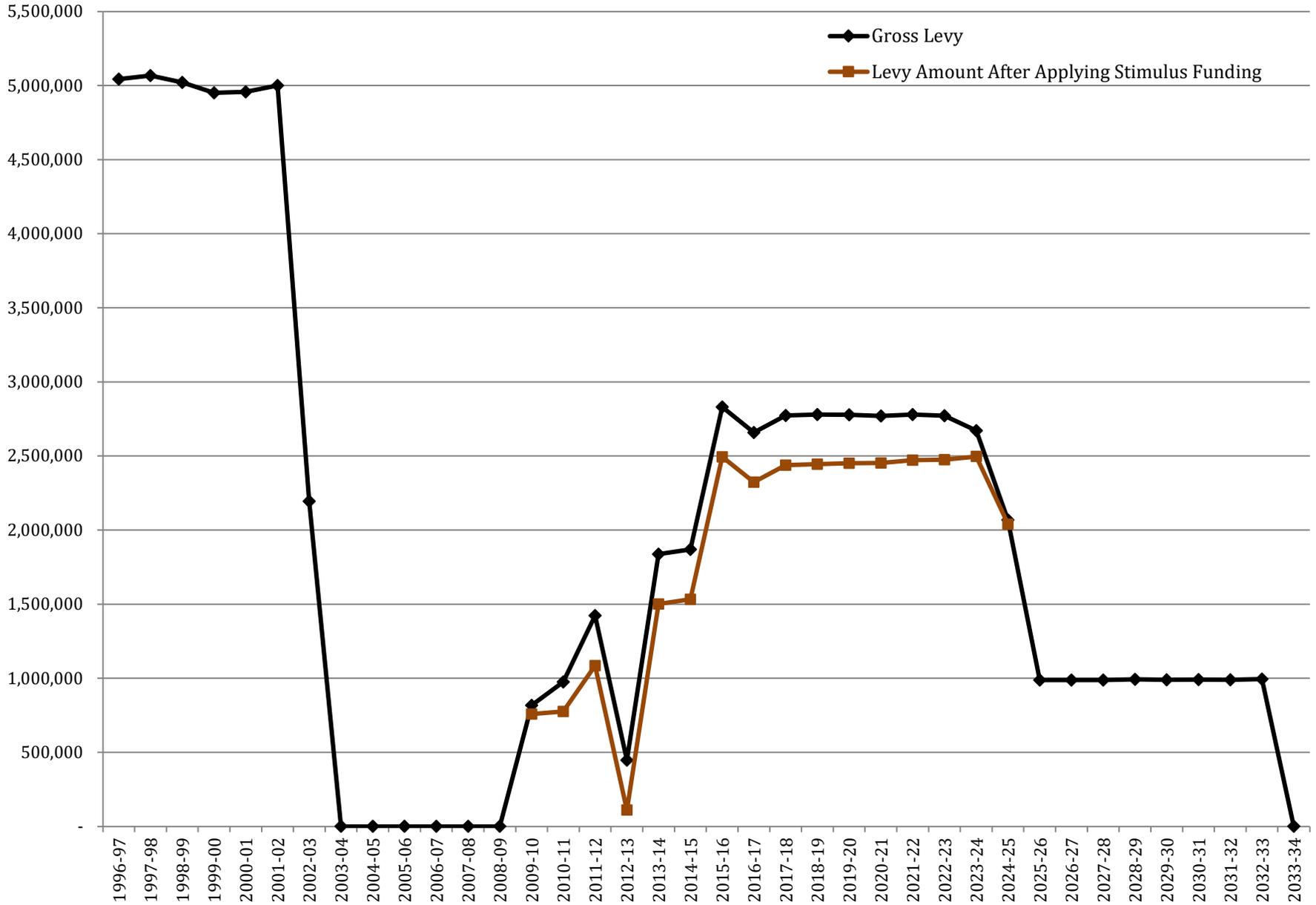
In April 2023, a 6 year operating referendum was passed that continues to support funding for maintaining district facilities.

[Operating referendums are "pay as you go" -- there is no associated debt](#)

In November 2008, a \$18,500,000 referendum was passed to upgrade HVAC and address safety and other urgent needs. The board allowed \$2 million of this bonding authority to lapse.

In November 2012, a \$15,700,000 referendum was passed for a new Northside Elementary School.

General Obligation Debt Service Levy History



Community Service Fund Levy

The Community Service Fund Levy is used to fund programs and services that are not regular educational programs but rather serve a broader, more community oriented purpose outside the regular curricular and extracurricular programs of public and private school pupils. Activities in the Community Service Fund are not limited to pupils enrolled in the District's PK-12 educational programs. The state does not share in the cost of these programs or services. The community service budget preliminary proposal is estimated to increase to \$1,395,000. The unused funds during COVID which allowed the District to lower the Fund 80 Levy in 2020-21 have now been depleted. A slight increase from the 2022-23 levy is needed to sustain the numerous community service partnerships benefiting the community as a whole. Please keep in mind that any levied dollars remaining at the end of a fiscal year can only be used in the next year for the category they were previously levied for.

After School Programming

After school programming is an important component to strengthen and supplement the instructional day. This levy partially covers costs which allow staff to coordinate and implement a portion of the after school academic tutoring and evening neighborhood family enrichment programs. As grant funding has decreased, this levy has increased to meet the required progress toward self-sufficiency required in the grant award. The after school program includes numerous community partnerships.

Building Community Use

This levy assists to make facilities available at no cost, or at low cost, to partnering service organizations (e.g., Parks and Recreation Department, YMCA surround care, Boy's and Girl's Club) and other organizations that rent District facilities. School facilities serve as the hub of student and community activities well after the instructional day ends. The District supports having facilities available for community use as much as practical, however, given Revenue Limit restraints, that opportunity cannot be at the cost of regular educational programming. This levy helps to keep facilities accessible without diverting resources from instructional programs to accomplish the goal – it funds the additional costs to staff and operate and schedule facilities for community use.

Community Liaisons

The community liaison programs provide an essential link between school, parents, and community business/service organizations. These services include student programs that focus on building positive life and career skills.

The program includes parent initiatives that focus on strengthening parenting skills and accessing school/community resources which ultimately lead to student success in school. Additionally, the program provides community service organizations with professional development and strategies to better meet student needs. An African-American and a Southeast Asian liaison staff the program. The second component of the liaison program focuses on strengthening business/school partnerships so that all students, public and private, graduate career and college ready.

Community Partnership Programs

Community Partnership Programs are collaborative efforts of government entities, community agencies and community stakeholders to improve and foster strong neighborhoods, strong youth and families and strong community relationships. Currently, the La Crosse System of Care program, the Hintgen-Huber Neighborhood & Schuh-Mellen community partnerships lead by the Community Impact Coordinator, the YWCA Restorative Justice program and La Crosse Promise are programs in this category.

Community School Coordinators

Community School Coordinators are the key to a community school. The position at each community school (Northside Elementary) and (Hamilton Elementary) are responsible for facilitating and providing leadership for the collaborative process and development of a variety of services for children, families, and community members within the school neighborhood. The position serves to create, strengthen, and maintain the bridge between the school and community.

Early Childhood Community Partnerships

Early childhood community partnerships support parents and other entities to strengthen community relationships, collaborate on preschool curriculum city-wide, and develop future preschool initiatives.

Logan Pool

The Logan pool is a La Crosse community resource. The admissions and fees do not cover the operating or personnel costs for the pool’s community recreational programming. This levy offsets some personnel costs for the program.

School Resource Officers (SRO)

For the 2023-24 school year, the SRO program will continue to serve the public and private schools and other stakeholders within the City of La Crosse. Three officers are assigned to City of La Crosse schools by geographic region within the City of La Crosse – Northside, Mid-town, and Southside. An additional officer is assigned to elementary schools to teach DARE. The SROs are specially trained to work effectively within school settings and with youth. Services may include staff safety training, safety assessments and consultations, threat assessment assistance, emergency preparedness and service calls. In addition to supporting schools in the district, SROs are also a resource for the community at large. These services include supporting youth-serving organizations in their programs, responding to calls for service, and participating in community-based projects and planning.

Community Service Fund Levy and History						
	2018-19	2019-20	2020-21	2021-22	2022-23	<i>Proposed</i> 2023-24
After School Program	125,000	225,000	-	100,000	205,000	220,000
Building Community Use	137,035	139,721	135,400	61,200	125,000	135,000
Community Liaisons	185,000	265,000	-	115,000	180,000	214,000
Community Partnership Programs	90,000	240,000	119,600	275,000	360,000	400,000
Community School Coordinators	160,000	226,814	240,000	275,000	270,000	276,000
Daycare Services	-	-	120,000	-	-	-
Early Childhood Community Partnerships	7,000	7,000	10,000	7,730	-	-
Logan Pool	22,000	22,000	25,000	-	-	-
School Resource Officers	225,000	250,000	244,400	150,000	150,000	150,000
	951,035	1,375,535	894,400	983,930	1,290,000	1,395,000

Fund Summary

Funds Held in Trust for Others (Students and Staff) are Excluded

Fund 10 – General Fund

Used to account for all financial transactions relating to the general operations, except for those required to be accounted for in other funds

Fund 11 – Grants and Projects (Local Dimension)

Used to segregate local grants and special project expenditures. Expenditures may span fiscal years

Fund 21 – Special Revenue

Used to account for gifts and donations given for specified general operations that may span fiscal years, including scholarships

Fund 27 – Special Education

Used to account for all special education services

Fund 29 – Other Special Projects

Used to account for the Indian Education Grant

Fund 38 – Non-Referendum Debt

Used to account for repayment of non-referendum debt (the refinancing of the Wisconsin Retirement Prior Service Liability)

Fund 39 – Debt Service

Used to account for the repayment of capital referendum approved debt (November 2008 referendum to upgrade safety and security, heating and ventilating systems and urgent facility needs as well as the November 2012 referendum for the new Northside school)

Fund 41 – Capital Expansion Fund

Used to account for tax levy and operating referendum funds which finance larger building maintenance or improvement projects that because of their size and scope may cross fiscal years

Fund 50 – School Nutrition

Used to account for costs associated with providing school meals. As a self-supporting fund, there are no local taxpayer funds allocated to this fund.

Fund 80 – Community Service

Used to account for programs and services that are not regular educational programs but rather serve a broader, more community oriented purpose

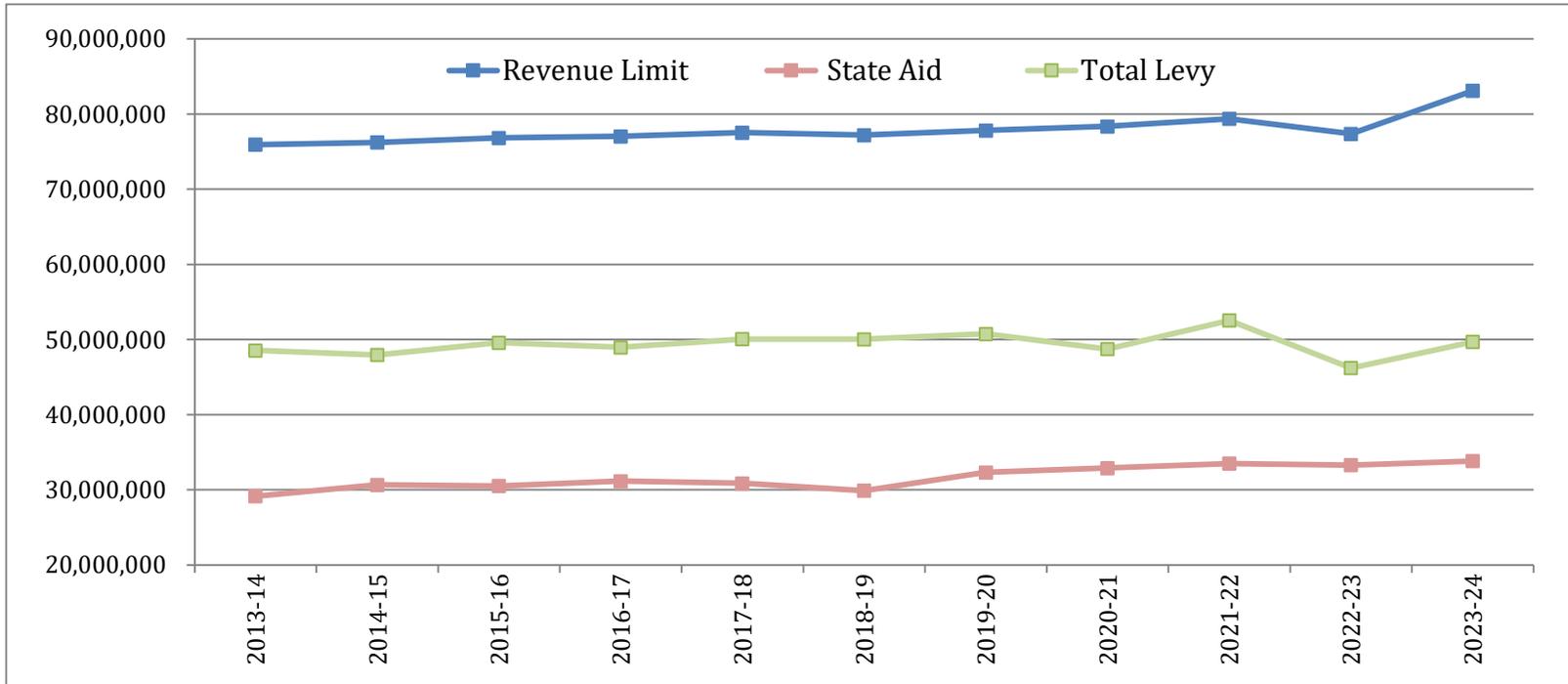
Fund Summary

Fund	2021-22		2022-23				2023-24	
	Actuals		Budget		Unaudited		Proposed Budget	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Fund 10 - General Fund	88,785,136	74,188,063	85,488,923	77,178,571	87,139,130	74,482,042	89,716,508	78,916,867
Fund 11 - Grants & Projects	8,988,878	8,882,316	16,368,020	16,459,799	10,226,856	10,126,202	11,415,195	11,597,802
Fund 21 - Special Revenue	1,017,007	966,800	1,045,000	1,045,000	1,289,317	1,199,427	1,045,000	1,045,000
Fund 27 - Special Education	6,641,896	16,687,792	6,762,129	17,073,079	6,942,945	16,900,764	7,056,704	17,856,345
Fund 29 - Other Special Projects	1,948	1,948	9,197	9,197	8,654	8,654	9,600	9,600
Fund 38 - Non-Referendum Debt	842,259	842,258	289,493	289,493	289,493	289,493	-	-
Fund 39 - Debt Service	7,271,851	2,713,205	2,110,000	2,068,605	2,663,592	2,068,605	576,650	2,071,305
Fund 41 - Capital Expansion Fund	2,087,713	2,095,210	1,429,491	2,149,148	1,469,588	1,693,980	3,752,500	4,210,868
Fund 50 - Food Service	5,423,028	4,222,845	4,000,100	4,608,431	4,536,392	4,660,343	3,803,900	4,127,466
Fund 80 - Community Service	1,063,049	1,186,736	1,358,774	1,719,873	1,359,035	1,449,121	1,538,611	1,803,686
Totals	\$ 122,122,765	\$ 111,787,174	\$ 118,861,127	\$ 122,601,196	\$ 115,925,001	\$ 112,878,631	\$ 118,914,668	\$ 121,638,939

Interfund transfers are excluded to avoid double counting of funds. (Fund 10 to Fund 27)
 Funds held in trust have been eliminated (post employment).
 State Trust Fund Loan (Fd 38) - Paid in full March 2023.

Revenue Limit, State Aid, Total Levy: Local Impact

	Revenue Limit	\$ Change	% Change	State Aid	\$ Change	% Change	% State	Base % Local	Total Levy	\$ Change	% Change	Gross Levy Rate	Gross Levy Rate Change	Net Levy Rate
2023-24	83,106,565	5,726,448	7.4%	33,836,438	539,656	1.6%	41%	59%	49,688,515	3,467,845	7.50%	7.94	3.3%	6.48
2022-23	77,380,117	(2,006,990)	-2.5%	33,296,782	(197,850)	-0.6%	43%	57%	46,220,670	(6,339,078)	-12.06%	7.69	-22.9%	6.23
2021-22	79,387,107	1,007,836	1.3%	33,494,632	586,997	1.8%	42%	58%	52,559,748	3,848,023	7.90%	9.98	0.0%	8.30
2020-21	78,379,271	554,132	0.7%	32,907,635	576,291	1.8%	42%	58%	48,711,725	(2,049,629)	-4.04%	9.98	-9.4%	8.10
2019-20	77,825,139	605,477	0.8%	32,331,344	2,430,550	8.1%	42%	58%	50,761,354	709,356	1.42%	11.02	-1.9%	9.01
2018-19	77,219,662	(308,302)	-0.4%	29,900,794	(966,185)	-3.1%	39%	61%	50,051,998	(13,999)	-0.03%	11.23	-2.6%	9.14
2017-18	77,527,964	569,695	0.7%	30,866,979	(424,049)	-1.4%	40%	60%	50,065,997	1,306,216	2.68%	11.53	-3.2%	9.36
2016-17	76,958,269	116,082	0.2%	31,291,028	777,192	2.5%	41%	59%	48,759,781	(840,466)	-1.69%	11.91	-3.7%	9.80
2015-16	76,842,187	602,348	0.8%	30,513,836	(156,687)	-0.5%	40%	60%	49,600,247	1,652,725	3.45%	12.37	-0.4%	10.25
2014-15	76,239,839	290,659	0.4%	30,670,523	1,521,389	5.2%	40%	60%	47,947,522	(597,784)	-1.23%	12.42	-3.7%	10.51
2013-14	75,949,180	20,989	0.0%	29,149,134	(2,039,363)	-6.5%	38%	62%	48,545,306	3,029,666	6.66%	12.89	47.6%	10.97



Note: Beginning in 2015-16 local school districts levy for and pass through costs for voucher students. The 2022-23 voucher amount is \$1,763,027 Increase of \$220,960 from prior year. **The 2023-25 State budget will increase per pupil voucher amounts from 2022-23 to 2023-24, Private School K-8 (17%), Private School 9-12 (36%) and Special Needs (15%).**

Tax Levy Components History

Year	Gross Levy Rate	Gross Levy	% Change	General	Operating Referendum	Capital Fund	Debt	Community Service	Prior Yr Chargebks
<i>In 2022-23 the gross levy was reduced by \$8,783,711 in School Levy Credits - a \$1.46 Levy Rate reduction. The reduction for 2023-24 will not be known until December 2023.</i>									
<i>Levy credit changes distort yearly comparisons. The First Dollar Credit and the Lottery and Gaming Credit further reduce the amounts. See section on levy credits.</i>									
2023-24	7.94	49,688,515	7.50%	37,068,345	10,425,000	800,000	-	1,395,000	170
2022-23	7.69	46,220,670	-12.06%	37,794,258	4,175,000	800,000	2,100,000	1,290,000	61,412
2021-22	9.98	52,559,748	7.90%	39,543,503	4,175,000	800,000	6,998,405	983,930	58,910
2020-21	9.98	48,711,725	-4.04%	39,538,456	4,175,000	800,000	3,177,936	894,400	125,933
2019-20	11.02	50,761,354	1.42%	39,593,692	4,175,000	800,000	4,778,118	1,375,535	39,009
2018-19	11.23	50,051,998	-0.03%	41,325,910	4,175,000	800,000	2,778,997	951,035	21,056
2017-18	11.53	50,065,997	2.7%	41,447,197	4,175,000	800,000	2,772,931	836,535	34,334
2016-17	11.91	48,759,781	-1.7%	40,445,720	4,175,000	800,000	2,658,981	651,535	28,545
2015-16	12.33	49,600,247	3.4%	41,101,111	4,175,000	800,000	2,830,168	651,535	42,433
2014-15	12.42	47,947,522	-1.2%	40,882,209	4,175,000	800,000	1,918,706	651,535	47,457
2013-14	12.89	48,545,306	6.7%	41,902,303	4,175,000	407,435	1,362,935	651,535	46,098
2012-13	12.13	45,515,640	12.2%	39,464,658	4,175,000	800,000	387,207	651,535	37,240

Note: The 2023-25 State budget increased the School Levy Tax Credit by \$255,000,000 in FY 24 and by \$335,000,000 in FY25 (over FY23 base funding.)
The property tax credit has the effect of reducing a property taxpayer's overall tax bill.
Even though the SLTC is within the Public Instruction portion of the state budget, the SLTC funding does not go directly to school districts.

School Levy Credits (Reduce the the Certified Levy)
Gross to Net Levy* (Equalized)

School Levy Credit										
Year	City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Total Credits
		Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
2022-23	6,789,152	697,792	142,049	238,306	890,007	412	3	22,971	3,018	8,783,711
2021-22	6,843,611	711,104	140,894	235,536	896,742	427	1	29,465	3,769	8,861,549
2020-21	7,108,548	750,601	139,269	237,297	920,522	430	1	18,996	2,320	9,177,984
2019-20	7,134,470	784,835	140,130	234,793	933,490	418	1	24,395	2,860	9,255,393
2018-19	7,151,456	809,329	142,957	234,271	943,528	404	1	21,827	2,430	9,306,203
2017-18	7,118,523	812,067	144,394	230,306	963,383	408	1	123,546	13,340	9,405,969
2016-17	6,541,932	744,366	134,053	205,504	873,427	374	1	109,393	12,303	8,621,353
2015-16	6,467,437	720,202	132,886	197,018	861,718	362	1	105,045	12,426	8,497,094
2014-15	5,626,403	607,567	116,006	169,270	743,928	307	1	89,321	10,730	7,363,533
2013-14	5,540,058	580,774	113,112	162,346	741,277	301	1	89,408	10,278	7,237,554
2012-13	5,507,935	570,257	110,829	155,963	742,110	295	1	89,962	10,440	7,187,791

Gross to Net Levy*				
Year	Certified Levy	Net Levy	Gross Levy Rate	Net Levy Rate
2022-23	46,220,670	37,436,959	7.69	6.23
2021-22	52,559,748	43,698,199	9.98	8.30
2020-21	48,711,725	39,533,741	9.98	8.10
2019-20	50,761,354	41,505,961	11.02	9.01
2018-19	50,051,998	40,745,795	11.23	9.14
2017-18	50,065,997	40,660,028	11.53	9.36
2016-17	48,759,781	40,138,428	11.91	9.80
2015-16	49,600,247	41,103,153	12.37	10.25
2014-15	47,947,522	40,583,989	12.42	10.51
2013-14	48,545,306	41,307,752	12.89	10.97
2012-13	45,515,640	38,327,849	12.18	10.22

The School Levy Tax Credit is distributed based on each municipality's share of statewide levies for school purposes during the preceding three years and allocated proportionately to reduce individual owner's property tax bills.

The First Dollar Credit and the Lottery and Gaming Credit also impacts the net levy. However, because these credits are used to reduce each taxing entity's levy proportionately, and that information is not obtainable, their impact cannot be determined for purposes of communicating the net school levy.

Equalized Value History
Tax Incremental Financing Districts Are Not Included

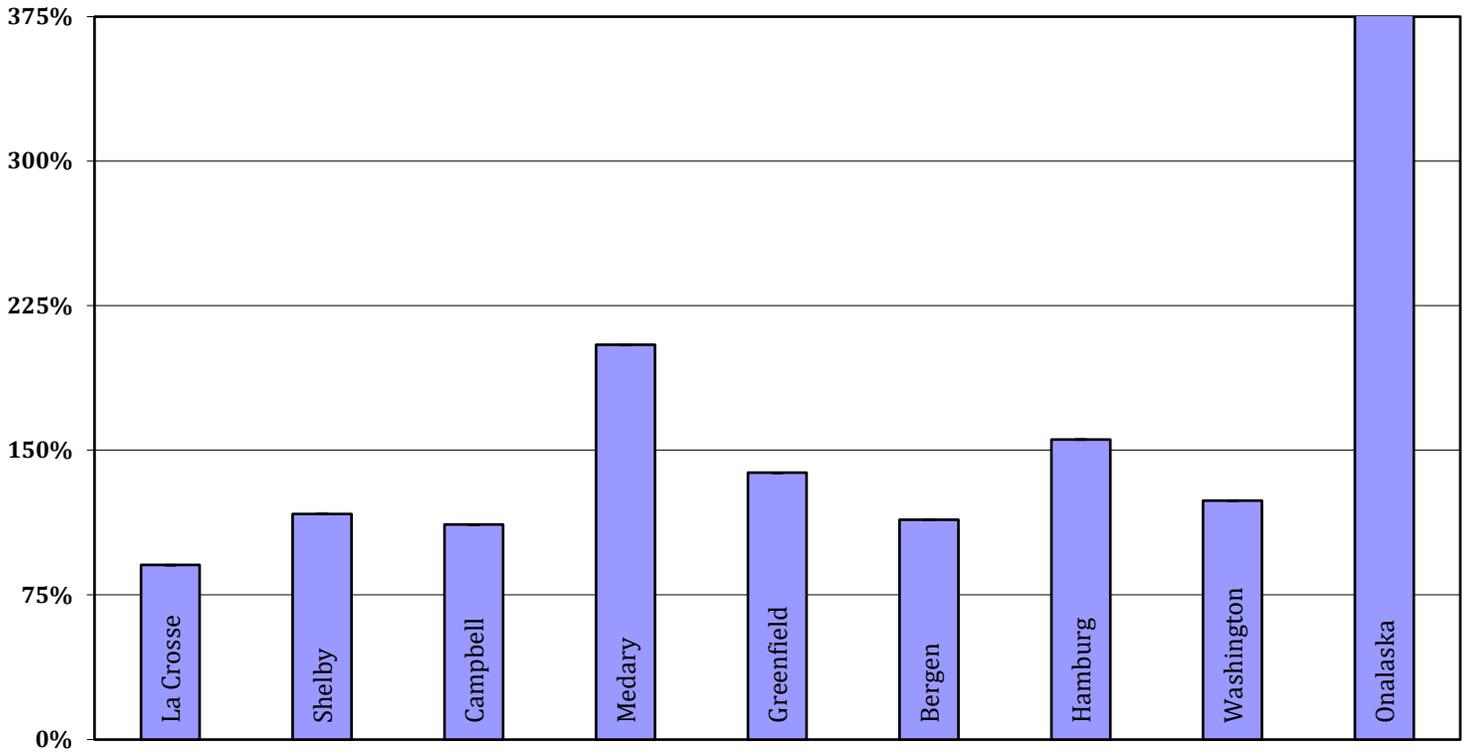
Year	City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals	Percent Change
		Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg		
2023-24	4,674,265,374	498,778,700	121,064,260	176,848,348	684,340,127	295,372	2,679	89,074,330	11,773,328	6,256,442,518	4.07%
2022-23	4,556,841,563	481,173,200	104,093,263	161,284,605	623,855,455	260,270	739	74,120,026	9,903,140	6,011,532,261	14.19%
2021-22	4,020,815,921	408,376,500	89,645,096	147,367,990	522,440,038	252,667	680	66,890,444	8,927,321	5,264,716,657	7.87%
2020-21	3,708,656,340	389,832,400	82,258,357	137,530,497	491,876,844	236,214	619	62,159,422	8,026,234	4,880,576,927	5.97%
2019-20	3,519,862,890	355,848,700	77,105,785	128,076,088	459,225,667	246,793	690	57,628,718	7,742,892	4,605,738,223	3.34%
2018-19	3,402,044,906	355,599,300	76,384,316	118,367,400	441,030,226	229,595	654	55,608,379	7,508,381	4,456,773,157	2.62%
2017-18	3,305,119,197	364,309,100	72,532,321	112,594,171	423,900,819	218,013	627	56,988,010	7,287,711	4,342,949,969	6.06%
2016-17	3,088,253,327	351,191,100	71,466,255	106,522,343	413,952,760	215,973	439	56,377,229	6,642,184	4,094,621,610	2.09%
2015-16	3,029,786,474	344,830,100	69,251,693	104,373,357	401,797,530	201,957	426	53,992,330	6,509,227	4,010,743,094	3.88%
2014-15	2,908,795,904	328,450,400	65,798,312	96,340,833	402,809,467	193,451	420	52,110,203	6,415,452	3,860,914,442	2.55%
2013-14	2,860,554,604	322,975,400	67,397,133	91,836,679	368,838,867	178,114	409	46,939,071	6,104,619	3,764,824,896	0.36%
2012-13	2,861,711,892	304,347,600	64,916,947	88,295,888	377,094,537	171,363	402	48,718,718	6,081,274	3,751,338,621	0.63%
2011-12	2,840,395,952	291,271,300	66,153,524	90,793,145	384,620,823	185,623	199	48,399,335	5,936,535	3,727,756,436	-1.10%
2010-11	2,877,718,022	298,705,900	66,422,548	88,008,574	382,607,525	189,059	204	49,636,818	5,925,039	3,769,213,689	-1.77%
2009-10	2,933,316,040	300,821,000	65,589,139	82,327,216	395,280,593	185,197	210	53,453,759	6,256,693	3,837,229,847	0.89%
2008-09	2,929,858,306	291,666,000	64,205,902	81,971,490	375,603,776	180,661	200	53,748,742	6,186,416	3,803,421,493	0.41%

2023-24 Municipality Percent of School District									
City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Total
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
74.71%	7.97%	1.94%	2.83%	10.94%	0.01%	0.01%	1.42%	0.19%	100.00%

2023-24 Municipality Equalized Value Change									
City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Total Change
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
2.58%	3.66%	16.30%	9.65%	9.70%	13.49%	262.52%	20.18%	18.88%	4.07%

2023-24 Apportionment of Tax Levy									
City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
37,122,902	3,961,288	961,489	1,404,525	5,435,013	2,346	21	707,426	93,503	49,688,515

Percent of Equalized Value Change Over the Last 20 Years
Municipalities are Listed Largest to Smallest Valuation



Equalized Value in Billions

