

SCHOOL DISTRICT OF LA CROSSE

2016-17

BUDGET PLAN

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Note: Updated budget book pages start on page 82



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LA CROSSE, WI 54601

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Proposed Budget 2016-17 ***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 ***Ends Policies*** and ***Strategic Plan*** are the foundation for this process. Regular re-evaluation of the Strategic Plan 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.***

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 31-32.

A main component of the revenue limit is enrollment. La Crosse's enrollment is projected to increase in 2016-17. Depending on the projection model used, the change is projected to range from an increase of 43 to 69 students. This past year, the district lost 14 students. 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 22 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 enrollment over three years to help with yearly enrollment variation. Additional information about enrollment can be found on pages 35-42.

The 2015-17 bi-annual state budget has no revenue limit funding increase for public schools in either year. 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 2016-17. It is expected that the amount levied and passed through to local voucher schools will increase. This past year, the first year of the new funding arrangement, the transfer amount was \$230,740. There are three different 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 2016-17 budget was developed with an estimated revenue limit increase of \$199 thousand dollars. This increase is attributable to the three year averaging of enrollment increases. More information on state funding can be found on page 30.

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 33-34.

Long-range Facility Planning

The board is in the midst of a long-range facility planning process. 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. Since opening, the school has experienced a surge of new neighborhood enrollment.

The board will continue to monitor and update facility needs throughout the district. Needs will be prioritized to assure that invested funds focus on long-term solutions within the context of funding ability, enrollment, demographic changes, instructional needs, and overall facility conditions, while making the most of limited resources. More information on the district's facility infrastructure can be found on pages 63-70.

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 77-78.

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		Committee/Board		Task	Who
Begin	End	Presentation			
Oct 2015	Mar 2016		Mar 2016	Update Employee Handbooks (Board, Employee Relations Team, Administrators, Staff)	Assoc. Supt of Human Resources
Oct 2015	Mar 2016			Identify Capital Improvement & Maintenance Needs With Principals	Sup. of Buildings & Grounds
Jan 2016	Apr 2016			Establish Budget Commitments & Instructional Priorities	Supt. & Associates, District Leadership Team
Jan 2016	Oct 2016			Preliminary/Original Budget Balancing and Updating	Supt. & Associates, District Leadership Team
		Feb 2016	Aprl 2016	Present Preliminary Budget Estimates & Revenue Limit Projections	Board of Education
Jan 2016	Sept 2016			Work on Enrollment and Staffing Options with Administrators	Assoc. Supt. of Human Resources
Jan 2016	May 2016		Mar 2016	Discuss Base Salary Options	Board of Education
			Mar 2016	Approve Employee Handbooks	Assoc. Supt. of Human Resources
		April 2016	May 2016	Present Proposed Budget Development Timeline	Exec. Director of Business Services
			April 2016	Present Enrollment Trends & Projections	Exec. Director of Business Services
		May 2016	May 2016	Present Administrative Goals	Superintendent
May 2016				Non-Personnel Budget Allocations to District Leadership Team	Exec. Director of Business Services
		June 2016	June 2016	Present Proposed Capital Maintenance & Improvements Projects	Sup. of Buildings & Grounds
		July 2016	Aug 2016	Present Proposed Community Service Fund	Exec. Director of Business Services
		July 2016	July 2016	Present Proposed Instructional Priorities	Assoc. Supt. of Instruction
		July 2016	Aug 2016	Present Proposed Personnel Staffing	Assoc. Supt. of Human Resources
			Sept 2016	Present Proposed 2016-17 Budget Plan Document	Exec. Director of Business Services
			Oct 2016	Board Action on Proposed 2016-17 Budget Plan	Exec. Director of Business Services
Oct 2016				Publish Information for Budget Hearing	Exec. Director of Business Services
			Oct 2016	Budget Hearing	Exec. Director of Business Services
			Oct 2016	Budget Approval and Levy Certification	Exec. Director of Business Services
Nov 2016	June 2017			Update Budget as Additional Information is Received	Supervisor of Finance

School District of La Crosse Board of Education
Ends Policies

District Vision E-1

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.

Academic Achievement Goals E-2

Students will demonstrate continuous improvement toward a high level of individual success in all required and elective academic/curricular areas using multiple measures of performance.

1. Students will:
 - a. Meet achievable and developmentally appropriate goals through collaborative planning with their teachers and parents/caregivers.
 - b. Achieve clearly defined competence or mastery in all curricular areas as monitored by an array of quantitative and qualitative measures.
 - c. Develop higher order critical thinking skills.
 - d. Develop and exercise creativity in problem solving and self-expression.
 - e. Develop the curiosity, self-discipline and self-awareness necessary for life-long learning.
2. Students will show continuous improvement through multiple measures of the K-12 reading, mathematics, science, and social studies programs.

Involved Citizenship E-3

Students will strive for mutual understanding as contributing citizens in a diverse world and global community.

Students will:

1. Understand and exercise the rights and responsibilities of citizenship in our democratic society.
2. Volunteer time and talents.
3. Practice the shared community values of honesty, respect, responsibility, compassion, self-discipline, perseverance, and giving.
4. Clarify personal values and effectively use them in relationships.
5. Utilize critical thinking and content knowledge necessary to appreciate cultural and individual differences.
6. Demonstrate effective skills in team as well as individual endeavors.
7. Demonstrate effective and comprehensive communication skills.
8. Practice good stewardship towards the environment.
9. Develop a world view for mutual understanding.

Responsible Life Choices E-4

Students will acquire the knowledge and skills necessary to make effective and responsible life choices.

Students will:

1. Apply critical thinking and problem solving skills.
2. Demonstrate creativity and innovation.
3. Show courage and commitment to their choices, values, and beliefs.
4. Understand the dynamics of change and possess coping and resiliency skills.
5. Establish good health and wellness practices.
6. Successfully manage personal resources.

Strategic Plan
School District of La Crosse Board of Education

Vision

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.

Mission Statement

The Board of Education is comprised of locally elected officials who establish policies to ensure

- Quality, equitable, and innovative educational opportunities for all students
- Programs are designed to develop the student as a whole
- Resources are available to provide excellence in education
- Accountability to the public
- Effective communication and collaboration with the community

Strategic Goals for Continuous Improvement

We will...

- Become the school system of choice in the region
- Graduate students who are career and college ready
- Promote student-centered, transformative practices
- Practice good stewardship of resources
- Add value to the community
- Engage in continued Board development

BOARD OF EDUCATION STRATEGIC GOAL I: Become the school system of choice in the region

Objective	Indicators	Person(s) Responsible	Measure Progress Toward Objectives (evidence)	Timeline
A. Increase student enrollment	1. Semi-annual student enrollment count	Administration & Board	Comparison of 3 rd Friday counts to prior three years	Semi-annually- October/February
	2. Net gain/loss in open enrollment	Administration & Board	Comparison of 3 rd Friday counts to prior three years	Semi-annually- October/February
B. Manage the school district's reputation	1. Public surveys	Administration & Board	Survey Results	Annually
	2. Public relations strategy (print, radio, TV)	Administration & Board	Communications Committee Action Plan	March 2012
	3. Recognitions (Board, staff, and student)	Administration & Board	Board Minutes	Ongoing
C. Increase satisfaction of students and parents	1. Parent and student surveys	Administration & Board	Graduate Survey Benson Study	Annually Every three years
	2. Linkages	Board	GP-7E (Board)	Ongoing
	3. Public engagement sessions	Board	Board Report	As needed
D. Improve facilities to better support instructional programming and learning environment	1. Annual capital improvement and maintenance report	Administration & Board	Reports to the Board	March
	2. Progress on long range facility plan	Administration & Board	Reports to the Board & Board Action	Ongoing
	3. Progress on referendum capital improvement projects	Administration & Board	Reports to the Board & Board Action	Quarterly or as requested
E. Maintain and expand choices and options for learning	1. Annual choice and options report	Administration & Board	School Profiles Curriculum Brochures	Annually Annually

BOARD OF EDUCATION STRATEGIC GOAL II: Graduate students who are career and college ready

Objective	Indicators	Person(s) Responsible	Measure Progress Toward Objectives (evidence)	Timeline
A. Increase the number of students continuing their education after high school	1. Percentage of students who enroll in post-secondary within two years of high school graduation (NSC)	Administration	National Student Clearinghouse Data	Annually-September
	2. Graduate survey indicating intentions to continue their education after high school	Administration	Survey Results	Annually-June
	3. Percentage of seniors having performed community service	Administration	School Sponsored Community Activities School Profiles	Annually-December Annually-October
B. Increase the number of students who are completing college preparatory standards	1. Percentage of students taking the ACT test	Administration	ACT Report	Annually-September
	2. Percentage of students who are college ready in the core areas on ACT	Administration	ACT Report	Annually-September
	3. Percentage of seniors taking at least one AP course in their high school career	Administration	AP Report	Annually-September
	4. Percentage of seniors taking an AP test during their high school career	Administration	AP Report	Annually-September
	5. Percentage of seniors meeting college board recommendations for course of study	Administration	New Report	Annually-TBD
	6. Percentage of seniors receiving college credit	Administration	Youth Options AP Report	Semi-annually-June/Dec Annually-September
C. Increase the number of students who complete professional certifications, internships, mentoring, etc.	1. Percentage of seniors receiving professional certifications	Administration	CTEERS	Annually-November
	2. Percentage of seniors completing internships	Administration	Internship Report	Annually-November
	3. Percentage of seniors participating in a mentorship program	Administration	Mentorship Report	Annually-November
D. Increase the percentage of students who are scoring proficient and advanced on state assessments (reading, mathematics, social studies, and science)	1. Percentage of District students scoring proficient or advanced in reading, mathematics, social studies, and science	Administration	WKCE District Reading Assessments	Annually-June Annually-November

BOARD OF EDUCATION STRATEGIC GOAL III: Promote student-centered, transformative practices

Objective	Indicators	Person(s) Responsible	Measure Progress Toward Objectives (evidence)	Timeline
A. Promote futuristic learning trends and techniques	1. Coherent, flexible, research-based, innovation-focused, teaching and learning processes	Administration & Board	Program Profiles	Annually and as needed or requested by the Board
	2. Integrated technology and delivered learning options	Administration & Board	District Technology Plan District Technology Profile	Every three years Annually
	3. Student learning needs with schools as the base from which students and teachers work	Administration & Board	School Profiles Program Profiles New Report	Annually-October Annually-TBD Annually-TBD
B. Address and meet the individual needs of all students	1. Customized learning plans and processes for all students	Administration	Customized Learning Report	Annually-TBD
	2. Development of student assets	Administration	Senior Student Survey Benson Asset Survey Results	Summer Summer
	3. Modified instruction to address the academic, social, and emotional needs of every child	Administration	TAPS Report RTI Reports	Annually-TBD Annually-TBD
	4. Advance learning/ progress-based grouping	Administration	TBD-March	TBD-March
	5. Real life learning experiences	Administration	TBD-March	TBD-March

BOARD OF EDUCATION STRATEGIC GOAL IV: Practice good stewardship of resources

Objective	Indicators	Person(s) Responsible	Measure Progress Toward Objectives (evidence)	Timeline
A. Provide facilities that support instructional programming	1. Capital maintenance and improvement report	Administration	Budget Document Capital Maintenance and Improvement Report	Annually Annually-April
	2. Long range facility plan consistent with the Board's facility guidelines as adopted and updated	Administration & Board	Adoption of a Plan Implementation of a Plan	March TBD
B. Maintain and promote long-term financial stability	1. Sound fund balance	Board	Audit	Annually or as requested by Board
	2. Balanced budget with diversified/alternative funding sources	Administration & Board	Financial Reports Budget	Quarterly Annually
	3. Referendum renewal cycle (operational and facilities)	Board	Staggered Referendum Communications Committee Action Plan Legislative Committee Report	TBD Ongoing Ongoing
C. Recruit, attract, develop, and retain high performing staff	1. Retention rate of staff	Administration	Human Resources Reports	Annually-September Ongoing
	2. Reflect diversity of community	Administration	Human Resources Reports	Annually-September Ongoing
	3. Professional development report	Administration	Human Resources Reports	Annually-September Ongoing
	4. Quality of pool of applicants	Administration	Human Resources Reports	Annually-September Ongoing
D. Advocate for improved public education funding	1. Legislative Advocacy Plan	Board	Legislative Committee Report	Annually
	2. Linkages with legislators and the community	Board	Linkage Summary Reports	Ongoing
E. Other	1. Shared services and resources in the community report	Administration	Community Integration Report	Annually-TBD
	2. Report to the community how use of resources reflects community values	Administration & Board	Communications Committee Action Plan	Ongoing
	3. Budget priorities reflect Board strategic goals	Administration & Board	Budget Planning Priorities	Annually-March/April
	4. Disposable resources minimized/ conservation of resources in an environmentally friendly manner	Administration	Buildings & Grounds Energy Report	Ongoing

BOARD OF EDUCATION STRATEGIC GOAL V: Add value to the community

Objective	Indicators	Person(s) Responsible	Measure Progress Toward Objectives (evidence)	Timeline
A. Provide quality school facilities to improve the community	1. Community property values	Administration & Board	Assessment Value Report from city & county	Ongoing
	2. Revitalized neighborhoods	Administration & Board	Assessment Value Report from city & county	Ongoing
	3. Long range facility plan adopted	Board	Facility Plan adoption & subsequent reviews	July 2011
	4. Use of our facilities for public purposes	Administration & Board	School Profiles & Community Integration Report	Annually-October
B. Continue and expand collaboration and partnerships in the community	1. Recognition of community partners including foundations	Board & Administration	Board Agendas Community Integration Report LPEF & La Crosse Community Foundation presentations	May 2011 & Ongoing Ongoing
	2. School and program profiles	Administration & Board	Review of School Profiles	Annually-October
	3. Increased enrollment	Administration & Board	3 rd Friday enrollment count each semester	Ongoing
C. Maintain an ongoing dialogue with community and elected officials	1. Linkages	Board	Board Policy GP-7E	Scheduled sessions
	2. Public engagement sessions	Board & Administration	As needed	Scheduled sessions
	3. Legislative forums	Board & Legislative Committee	Board Policy GP-7E	Bi-yearly
	4. Communications Committee Action Plan	Board & Communications Committee	Board Policy GP-7E Board articles in Community Talk Add a link to BoardDocs on all school websites	Annual Review Ongoing
D. Address the challenging trends facing our school district	1. Free and reduced lunch	Administration & Board	School Profiles Data Retreat Report	Annually-October Annually-June
	2. School demographics	Administration & Board	School Profiles Data Retreat Report	Annually-October Annually-June
	3. Local government reports (city, county, townships)	Administration	Challenging Trends Report	Annually
	4. Utilization of non-curricular student services	Administration	Medical & Nursing Report Student Services Report	Annually Annually
	5. Enrollment	Administration	3 rd Friday enrollment count each semester	Annually

BOARD OF EDUCATION STRATEGIC GOAL VI: Engage in continued Board development

Objective	Indicators	Person(s) Responsible	Measure Progress Toward Objectives (evidence)	Timeline
A. Align goals of Board, District and schools	1. School profiles	Administration	Alignment document	Ongoing
	2. Administrative Strategic Plan	Administration	Alignment document	Ongoing
	3. Evidence of ends policies in student materials	Administration	Inclusion in Student Code, school handbooks & curriculum guide	Fall 2012
	4. Communicate board roles and goals to students and staff	Administration	Linkage Summary Reports Board Student Representative Reports Add a link to BoardDocs on all school websites District Bulletins to staff from the Board	Ongoing Ongoing Quarterly
B. Conduct periodic training on governance - boardmanship - meeting process - roles - leading with vision - community trends - other issues pertinent to be an effective Board	1. Workshops for professional development and strategic planning	Board Executive Committee	Board policy schedule & recommendations from Executive Committee	Semi-annually
	2. Invited public speakers	Board Executive Committee	Board Agendas	As needed
	3. Participation in WASB or other educational workshops and events	Board	Attendance Report to Board & WASB certification	Ongoing
	4. Participation in CESA #4 governance and events	Board CESA representative	Attendance Report to Board	Ongoing
	5. Representation on Tax Incremental Finance Committee	Board TIF	Attendance Report to Board	As needed
	6. Orientation for prospective or new board members	Board	Workshops	Semi-annually
C. Define policy compliance parameters	1. Board monitoring reports	Board	Documentation regarding individual policy compliance	Board Policy GP-7E & Policy monitoring review
	2. Reviewing policy intent	Board	Documentation regarding individual policy compliance	Board Policy GP-7E & Policy monitoring review

Reports will include trends and data for three years.

Administrative Goals

Board Goal: Become the school district of choice in the region

Administrative Goal: Tell our story through all forms of media

Board Goal: Graduate students who are career and college ready

Administrative Goal: Raise student performance and close gaps via a focus on:
Safety
Engagement
Relationships
Equity

Board Goal: Promote student-centered, transformative practices

Administrative Goal: Expand personalized learning

Instructional Priorities

Submitted By: Dr. Troy D. Harcey, Associate Superintendent of Instruction

School District of La Crosse 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. [E-1]

OVERVIEW:

- ⇒Board Goal I: *Become the school system of choice in the region.*
- ⇒Board Goal II: *Graduate students who are career and college ready.*
- ⇒Board Goal III: *Promote student-centered, transformative practices.*
- ⇒Board Goal IV: *Practice good stewardship of resources.*
- ⇒Board Goal V: *Add value to the community.*

The following document illuminates proposed instructional priorities for the 2016-2017 academic school year from each of our program areas. As you know, a concentrated focus is placed on alignment between the Board's Ends Policies & Strategic Plan, the Administrative Strategic Plan, and the feedback of supervisors and educators in each of the programmatic areas via the Program Profiles. (**Note:** Via GP-7-E, we bring detailed information regarding Program Profiles—and thus more specificity—for the Board's review and consideration each November.)

It has been said that (1) Curriculum (*what we teach*), (2) Instruction (*how we teach*), and (3) Assessment (*measure of learning*) combine to form the triad of student achievement in education. Throughout the Proposed Instructional Priorities document you will notice our School District of La Crosse overarching foci: safety, engagement, relationships, equity, and achievement.

You will also notice references to budget, hiring practices, career and college readiness, instructional resources, cultural proficiency, staff development, community collaborations, community service, co-curricular opportunities, enrichment and advancement, data utilization, technology infusion and utilization, academies, etc. It is not a practice in hyperbole to suggest the attached instructional priorities touch—in one aspect or another—every facet of our organization.

As you review the information herein, I know you will view the information through various purposeful lenses and ask yourself:

- (1) Do our proposed instructional priorities align with BOE goals and our District's mission?
- (2) Do our proposed instructional priorities reflect purposeful movement forward based on what you heard in the various linkages in which you participated?
- (3) Do our proposed instructional priorities positively impact the city, county, and school district collaboration around *Rebuilding for Learning*?
- (4) Do our proposed instructional priorities provide a catalyst for effectuating an overall gain in assets for our young people (i.e. Gallup Hope Survey; Youth Risk Behavior Survey, etc.)?

Our dedicated program supervisors and stalwart educators are looking forward to the challenges and opportunities that are inherent within the proposed instructional priorities as we embark on the 2016 – 2017 academic school year.

INSTRUCTION FROM THE HEART:

A Framework for a Shared Journey



Our Future

Goal

The School District of La Crosse seeks caring relationships leading to welcoming, highly engaging, equitable learning opportunities fostering participation and leadership in local, national, and global communities.

Our Work

1

Safety

Develop and perpetuate physical, emotional, and cultural safety of each student, staff member, and visitor to our schools

2

Engagement

Create motivated students who will take academic risks, and are encouraged to explore their passions

3

Relationships

Build healthy relationships with all members of our school community based on respect, kindness, compassion, and trust

4

Equity

Each student has worth and will be provided an adaptive level of support and guidance based on their unique set of experiences, skills, and abilities

5

Achievement

Value excellence in education while providing students with pathways to succeed academically and to pursue personal interests and gifts

Our Priorities

Key Instructional Priorities

1. Universal Instruction
2. Multi-tiered system of supports (Rtl, PBIS)
3. Professional Learning Communities

Instructional Priorities

We will...

- ⇒ *Become the school system of choice in the region.*
- ⇒ *Graduate students who are career and college ready.*
- ⇒ *Promote student-centered, transformative practices.*
- ⇒ *Practice good stewardship of resources.*
- ⇒ *Add value to the community.*

Administrator Mentoring Program

Continue:

- Training for new mentor/coaches- ID of administrators who have a penchant for mentoring new principals
- Time made available via a rearrangement of responsibilities so that mentor/coaches could feel comfortable spending this valuable time with new administrators
- Identify what it is that we really want our new administrators to be able to know and produce in terms of leadership. What do the best of the best look like and how do we know?
- Use information on mentoring and leadership to help guide our hiring practices
- Use of information to look at a “coaching” model for all administrators
- Provide a one day training for mentors on issues of critical district topics
- Provide an electronic method for exchanging information as mentors

Assessment

New:

- Discontinue PALS (Phonological Awareness Literacy Screening), PK-2
- Incorporate DRA-2 (Developmental Reading Assessment). DRA has already been used in the district.
- Investigate and potentially implement a data warehousing program.

Continue:

- Enhance instructional usage of the STAR assessment.
- Use data to inform instruction and building goals.

Business Education

New:

- Investigate DPI crosswalk credits for Personal Finance in mathematics
- Create a virtual option for students in Personal Finance course
- Pursue options for International Education Academy
- Pursue options for Information Technology Academy
- Work with counselors to revise middle level offerings to include career cluster instruction addressing 16 career clusters
- Create Careers class to assist in goals of ACP (Academic & Career Planning) with middle school Career and Technical Education department

Continue:

- Elementary keyboarding instructional sequence beginning in grade 3 to address the Common Core standards
- Offer Computer & Internet Applications as a virtual course for students
- Revise middle level offerings to include financial literacy and introduction to business concepts

Co-Curricular: Elementary

Continue:

- Promote co-curricular opportunities in each of the schools
- Maintain the variety and opportunities for students in our Co-Ex Clubs at the elementary level
- Continue to examine how changes in the offerings provided by different community agencies such as the Boys and Girls Club, YMCA, Park & Rec, etc., may affect the offerings we provide to our students

Co-Curricular: Middle

New (1 to 3 years):

- On-Line Athletic Registration

Continue (4 plus years):

- Facilities improvement
- Alcohol Awareness Program with Gundersen
- Co-Curricular Code

Co-Curricular: High

New (1 to 3 years):

- On-Line Athletic Registration

Continue (4 plus years):

- Concussion Program with Gundersen
- Coulee Council on Addictions Option
- MVC Leadership Workshop
- Facilities Improvement
- Bigger-Faster-Stronger Program
- Alcohol Awareness Program with Gundersen
- Co-Curricular Code
- LINK Crew and FMP (Freshmen Mentoring Program)

Cultural Liaison Program

Continue:

- Implement and refine program delivery model for servicing students through our Cultural Liaison Program with focus on middle school students/families
- Work with middle schools to identify student needs based on student feedback and building data, design and implement specific programming related to the identified purpose, develop timelines and a communication plan that keeps all related staff informed and “up to speed” on student progress/needs
- Cultural Liaisons will work closely with middle school principals and staff to examine building staff needs (staff development) to help move the staff along the cultural proficiency continuum
- Hold focus groups with different parent populations to get input on student needs and direction of program
- Work with high schools and elementary schools to determine supports that can be provided by the cultural liaison program to meet building needs
- Work with local agencies to reach out to the Hispanic community to increase communication with families in need
- Work with our Title VII coordinators to better meet the needs of our Native American Students

Curriculum

New:

- Redesign High School Course Guides for best utility and size reduction; create electronic access to courses for all users
- Revisit Curriculum Review Cycle and determine prioritization process
- Revisit curricular area budgets to determine funding
- Identify central repository for all district curriculum
- Continue discussion around revised middle school schedule
- Review supervisor assignments and consider restructure of roles for best effectiveness

Continue:

- Review policies and practices guiding alternate courses
- Continue shift of curriculum to electronic platforms
- Review English Language Arts (ELA) high school elective courses
- Review elementary standards-based report card with parent committee
- Work to incorporate additional aspects of current Math/ELA screener (STAR)
- Continue Science curriculum review
- Review on-line courses and student participation (eScholars, etc.)
- Continue exploration of personalized learning models (student-centered transformative practices)

eScholars

New:

- Create more “owned” courses with our educators teaching our own online courses
- Create catalog of our virtual course offerings available for LaCrosse District students grades 9-12
- Provide training for La Crosse staff to convert curriculum to potential online courses

Continue:

- Provide online options for students in the School District of La Crosse
- Provide support (coaches) for La Crosse students taking virtual courses

English Language Arts

New:

- Expand Read to Success volunteer collaboration between the school district and United Way to include four elementary schools next fall
- Review/Revise Elementary Instructional Coach model, as necessary
- Review ATLAS curriculum mapper tool and determine utility of this tool moving forward
- Review H.S. curriculum; Conduct ELA elective review/standards mapping
- Review resources and determine new/replacement acquisitions
- Provide AVID training in Writing Strategies for secondary ELL teachers

Continue:

- Review ELA curriculum through team review for all levels, K-12, in spring and summer of 2016
- Review classroom practices at H.S. to determine how to best serve the digital generation of students
- Continue District assessment/data utilization training
- Meet with representative elementary parents and revise the elementary ELA report card
- Refine plans for training time between Instructional Coaches and new ELA teachers
- Continue work in refining and (as appropriate) expanding ELA Livebinders
- Create deeper focus on training new teachers in ELA tools through district SD
- Increase understanding of cultural awareness in literature and resources

English Language Learners

New:

- Review additional resources for acquisition
- Evaluate effectiveness of updated PK/K service model
- Establish language proficiency screening/assessment process based on updated DPI guidance
- Review data from first iteration of ACCESS 2.0 for program review
- Revisit Title III funding and possible focal areas

Continue:

- Implement updates to PK-2 ELL program design
- Enhance Livebinders folder for ELL
- Publish updated, electronic version of district best practice handbook for ELL
- Continue to research and disseminate best practice strategies for ELLs
- Enhance program model of service for middle school ELL
- Provide ongoing professional development to ELL and district staff
- Provide education around ELL cultural backgrounds

Family & Consumer Education

New:

- Revise 8th grade elective offerings
- Create Careers class to assist in goals of ACP (Academic & Career Planning) with middle school Career and Technical Education department

Continue:

- Revise 7th grade Family & Technology class

Fine Arts

Elementary Art

New:

- Pilot revised common assessment
- Explore innovative ways to use 1:1 technology in 5th grade art classrooms

Continue:

- Use early release days for staff development and content area PLC's
- Display art in the community at Youth Art Month shows, Gundersen/Mayo displays, etc.
- Continue unique partnerships with the community through projects such as the Mississippi Steamroll, Giving Project, Compassion Project, etc.

Secondary Art

New:

- Investigate barriers for student participation in art at middle school and high school
- Examine Techno Art...review updated curriculum and rename course more appropriately "digital art"

Continue:

- Implementation of updated curriculum
- Use early release days for staff development and content area PLC's
- Consider thoughtful integration of technology with advent of 1:1 including digital imaging, graphic design, animation, etc.
- Use common assessments to inform instruction, guide PLC work, and demonstrate student growth

Drama

New:

- Develop a proposal for a project involving our Native American community that parallels the Hmong Education project over the next 5 years.

Continue:

- Support musicals as they continue to grow in participation and quality
 - Lincoln's spring musical
 - Logan Middle's winter musical
 - Logan High's summer musical (May/June)
 - Summer School musical (June/July)
- Support Hmong Cultural Project with drama as the vehicle for instructional delivery
- Support high school drama clubs so that interested students at both schools can have a drama experience

Elementary Music

New:

- Develop ways in which 1:1 technology can be used in the 5th grade classes
- Discuss new ways to engage students in music (i.e. ukulele project)

Continue:

- Create/modify common assessments used to demonstrate student growth
- Continue work on PLC's on early release days

Band/Orchestra

New:

- Identify needs for major instrument replacement (timpani, etc.)
- Share instructional ideas in open rehearsals on early release days
- Examine ways "Play it Forward" donation campaign can bolster inventory

Continue:

- Use developmental levels (common assessments) and expand use for PLC's
- Welcome all students into program
- Investigate retention problems between MS and HS
- Collaboration with UW-L to make visits by composers and conductors accessible for all institutions
- Develop ways 1:1 can be used to enhance learning in band

Secondary Vocal

New:

- Discuss Appendix B duties-have they changed?
- Monitor and evaluate new staffing configuration (shared staff between MS and HS)

Continue:

- Collaboration with UW-L to make visits by composers and conductors accessible for all institutions
- Share instructional ideas in open rehearsals on early release days
- Efforts on developing music literacy within vocal music programs
- Content-specific staff development on early release days

High Performance Learners

New:

- Refine HPL math curriculum to include performance tasks and project-based learning activities.
- Refine HPL language arts curriculum to include studying themes and book studies.
- Investigate ways to include select maker spaces into HPL programming so HPL students can teach peers when they are in the library.
- Integrate more technology opportunities within the HPL program.
- Support new Library/HPL teachers as they begin their new job assignment.

Continue:

- Offer programming and advocacy for gifted students as well as advanced learners at the elementary and middle level.
- Showcase HPL programming through Open Houses, technology, etc.
- Address student and parent needs for learners who are far beyond the usual pace of their age mates through individualized programming options.
- Support Library/HPL teachers delivering face-to-face HPL instruction to identified top 10% of students in each building and provide materials and resources for instruction.
- Enrich and accelerate a curriculum based on Common Core State Standards.
- Integrate more STEAM (Science, Technology, Engineering, Arts and Math) course offerings in the HPL Summer Symposium.
- Utilize technology to increase learning opportunities for students, with a goal that students receive “HPL programming” daily.
- Provide district-wide events that support and enrich all students and align with curricular expectations.
- Support building-level enrichment activities through staff support, collaboration and building-level funds.

Library Media Program

Continue:

- Provide leadership and support of reading literacy through the library curriculum and in partnership with the instructional coaches programs (e.g. authors, reading challenges, book fairs, family nights, etc.)
- Support digital learning and digital literacy in classrooms through:
 - Development and implementation of robotics/coding/electronics based makerspaces
 - Using the Common Sense Media Digital Literacy Curriculum along with the standards outlined in ISTE (International Society of Technology in Education), AASL (American Association of School Librarians), and the district standards
 - Using Inquiry Learning strategies and methods for information literacy
 - Partnering with classroom teachers to integrate digital literacies into existing units of instruction supported by a complete flex schedule
- Support staff learning needs around digital information literacy for themselves and their students
 - Incorporate the use of databases and search skills into units of instruction through teaching teachers how to use available databases
 - Provide additional training and instruction to staff on new technologies that support:
 - Inquiry learning
 - Productivity
 - Creative practices
 - Problem solving
 - Critical thinking
- Provide leadership in the building as a partner with the Technology Services department
- Support building specific learning initiatives

- Continue the development of a vibrant, motivating, balanced and interesting collection of reading materials in many formats that support the students as they increase their reading and thinking achievements
- Teach the grades 3-8 High Performance Learning program for the equivalency of one day per week

Mathematics

New:

- Develop common quarterly assessments aligned to the Common Core State Standards at grades K-5
- Develop more opportunities for enrichment and remedial summer school courses.
- Integrate assessment questions relating to the Forward Exam on summative assessments in all grades
- Utilize data in the data warehouse to assist with instructional differentiation

Continue:

- Review of Common Core State Standards and infuse into the district curriculum
- Integrate the mathematical practices into classroom instruction
- Utilize multiple assessments to help align students with developmentally appropriate courses
- Provide interventions for students needing additional support or enrichment activities
- Utilize data to measure student growth and achievement
- Implement extended math courses for Algebra I, Geometry, and Algebra II at our high schools
- Integrate assessment questions for preparation aligned to the ACT Exam
- Continue implementing the 2013 edition of Math Expressions, which aligns with the Common Core standards, at grades K-5
- Continue to implement Glencoe at the Middle School Level
- Deliver summer school instruction for remedial Algebra and Geometry through a proficiency-based model using the ALEKS computer-based program

New Teacher Support

New:

- Provide a one-day substitute experience for new teachers to observe the best of the best in our district.
- Revise schedule and provide two-day training prior to the school year around critical district topics.
- Revise and implement three full-day, school year seminars on the following topics critical to the district:
 - Educator Effectiveness
 - Cultural Awareness
 - Professional Learning Communities
 - Social Justice
 - Behavior Interventions
 - Universal Design for Learning
- Introduce new teachers to District mentor program.
- Introduce new teachers to District assistance with the PDP (Professional Development Plan) process.
- Cultivate expanded relationship between new teaching staff and Instructional Coaches.

Continue:

- Provide 4-5 after school seminars on critical issues in a face-to-face, one-hour format, including:
 - Parent Teacher conferences
 - Teacher Evaluation
 - District Technology
 - Instruction

- Provide and promote an electronic resource environment to provide access to training information to all new teachers
- Use information on mentoring and leadership to help guide our hiring p

Physical Education and Health

New:

- Elementary, middle, and high school physical education staff members are beginning their third year of rewriting curriculum to reflect SHAPE (Society of Health and Physical Educators) Standards. SHAPE defines what a student should know and be able to do as a result of a quality physical education program. SHAPE standards are also in line with the Wisconsin State Physical Education Standards. The elementary and middle level curriculum teams are nearing completion of their work and will be meeting to decide upon a staff development plan to orient and familiarize our staff members with the curricular changes that will be implemented.
- Middle and high school Health staff members are beginning their third year rewriting curriculum to reflect HECAT (Health Education Curriculum Analysis Tool) Standards which define what a student should know and be able to learn as a result of a quality health education program. HECAT standards are also in line with the Wisconsin State Health Education Standards. The middle level curriculum team is nearing completion of their work and will be meeting to decide upon a staff development plan to orient and familiarize our staff members with the curricular changes that will be implemented.
- Collaborate with La Crosse County Heroin and Other Illicit Drugs Task Force in regard to resources to support our K-12 Health curriculum (this is a carryover priority from 2015-2016 which was not implemented)
- Begin discussing “How physical activity impacts achievement scores” and how data could be collected in our District and be used to enhance instruction for our students.

Continue:

- Creating common district assessments based on Wisconsin State Physical Education and National SHAPE Standards, as well as Wisconsin State Health Standards and National HECAT Standards.
- Consistently and uniformly gather, analyze, and utilize data to inform our educational practices
- Fitness Gram will no longer be supported by the District as of July 2016. Staff members will discuss what type of fitness data should be collected so we will effectively be able to monitor the growth of our students. Staff members will consult our Department of Instructional Technology to discuss the capability of Skyward in maintaining this data.
- Analyze effectiveness of current assessment practices (qualitative and quantitative)
- Infusion of purposeful technology into classrooms
- Align commonly themed units within the District’s physical education and health curriculum with Wisconsin State Physical Education and National SHAPE Standards, as well as Wisconsin State Health and National HECAT Standards
- Focus on student and staff safety; this is a paramount consideration in all that we support, model, and implement
- Keep students physically active while developing or refining skills to encourage a healthy and active lifestyle
- Promote the umbrella goal in our health curriculum, which is to produce healthy and self-confident youth and young adults
- Focus on life-long learning activities and community partnerships
- Provide eclectic opportunities for students to discover the joy and fun inherent in purposeful movement
- Support students’ cognitive development and overall ability through movement
- Provide stewardship and emphasis on curriculum that promotes life-long learning, wellness, and skill development (e.g. archery, cross country skiing, bowling, snow shoeing, in-line skating, biking, climbing walls, etc.)

- Support and/or facilitation of during and/or after school activities that promote healthy, active lifestyles

Preschool

Continue:

- Modify program standards based on Wisconsin Model Early Learning Standards, as well as, school district literacy and math standards
- Provide teacher professional development on social/emotional developmental teaching strategies
- Modify report card to state early literacy reporting requirements
- Modify PreK district assessments to align with changes in program standards
- Continue to refine and implement transition program for PreK to Kindergarten
- Continue to provide for equipment and supply needs for Model 1 and Model 3 classrooms
- Modify the newly implemented Parent Outreach program

Pupil Services

Continue:

- Promote Health, Wellness and Safety amongst all school district students, families and staff members
- Explore and enhance alternative education programs for students experiencing anxiety in the general school setting
- Support students and faculty at the Juvenile Detention Facility
- Reduce barriers to learning for all students by researching, exploring, and implementing *Rebuilding for Learning* principles
- Maintain efficient scheduling of staff in order to best serve the students needing homebound services
- Support students struggling with behavioral health issues
- Implement use of 1:1 Site Based Mental Health Services where appropriate
- Support homeless students, providing transportation and academic support
- Evaluate Pupil Service Resources for relevancy – dispose of outdated material and replace if needed
- Curriculum Development in all Pupil Services areas
- Comprehensive Counseling - Conferencing at grades 8, 9 and 11
- Career education development, particularly at the elementary Level
- Increase the use of technology to meet the diverse needs of the learners
- Continue to serve on Building & District *Response to Intervention & Positive Behavioral Intervention and Supports* teams

Research and Development

New:

- Create a warehouse of in-house research, district approved research, and tangible external research on the District Curriculum & Instruction website.

Continue:

- Dialogue with area university personnel and R&D (Research & Development) members to define research priorities for both parties.

School to Work

New:

- Develop procedures for new academy proposals and implementation to include multiple disciplines and career clusters

- Continued development options for Engineering
- Investigate Tourism Programs of Study and Tourism Youth Apprenticeship program
- Revise and expand documented pathways and programs of study
- Revision of all coop programs to incorporate certificate programs
- Investigate additional transcribed credit (and dual credit) opportunities for students enrolled in Academy programs with UWL & Western
- Investigate Global Partners opportunities in Nicaragua
- Begin work on ACP (Academic & Career Planning)

Continue:

- Rich partnership with Global Partners initiatives/programs
- Multiple business/community partnerships with Academy programs (continue expansion)
- Offer multiple opportunities for Nursing Assistant training programs
- Project Lead the Way certified courses
- Investigate additional certification opportunities for Academy students (EMR, multiple CNA opportunities, CPR for healthcare provider, OSHA10)
- Transcribed credit opportunities (consider expansion)
- Career education events for students at all levels

Science

New:

- Alignment of Next Generation Science Standards in developing the middle school curriculum.
- Alignment of Next Generation Science Standards with the addition of FOSS kits for the K-5 elementary level in the Earth Discipline area.
- Planning for science pathways and options for students with the upcoming three-credit science requirement.

Continue:

- Financial support to maintain resources needed for the Advanced Placement science courses (AP Biology, AP Chemistry, AP Environmental, AP Physics).
- Dedicate funds to support apps needed for the iPads.
- Review of a new AP Physics course at the HS level.
- Financial support of supplies and equipment to maintain “hands-on” science in all K-12 science classrooms.
- Financial support to maintain the current district planetarium and microscopes.
- Enhance partnerships with the Science Education department at UW-L.
- Support middle school robotics program through admission fees, kit purchases, staffing, and transportation.
- Support K-12 community connections and field experiences through transportation to sites (i.e. School on the River, Community Pod, Medical Partnership, Charter School Community Partnerships & Wiscorps).
- Financial support of professional development to maintain high quality science instructors.

Social Studies

New:

- Develop common building end of year (SM2) summative assessments for all required High School Social Studies courses
- Add AP Psychology and AP World History course offerings (Provide training for classroom teachers and purchase needed resources.)
- Identify Middle School Resources for 8th grade US History units
- Finalizing elementary and middle school social studies curriculum and develop Google folders to share resources, field trips and instructional strategies

- Develop lesson plans for Julia Belle Swain (historical steam boat) field trip opportunity

Continue:

- Develop curriculum that helps students make informed, reasoned decisions for the public good as citizens of a culturally diverse democratic social in a globally connect world
- Provide opportunities for student learning through authentic, hands-on and "mind-on" experiences
- Enhance and extend learning through the use of technology
- Provide training and planning time to enable teachers to learn and share best practices

Special Education

New:

- Evaluate transition services for students age 14-21 and implement a plan of improvement to be led by Transition Leadership Team and Transition Program Support Teacher
- Provide professional development to special education staff in new IEP forms and transition to new forms for 2016-17 school year.

Continue:

- Engage stakeholders in the development of a long-range vision for the special education department
- Establish and document a continuum of special education services including alternative educational programs, both within the district and the community
- Evaluate disproportionality data and engage in strategic planning to reduce disproportionality within the district and the community
- Provide ongoing communication with staff, parents and community on best practices in special education in order to ensure positive partnerships
- Guide all special education staff in providing supportive programming within a system of positive behavior support
- Use a program improvement process for all special education teachers and specialists to review research-based methods of programming
- Monitor behavior intervention planning within emotional behavior disability programs through regular review of student behavior intervention plan
- Monitor our early childhood service delivery model to meet the needs of the students

Staff Development

New:

- Design new district instructional plan to inform SD plans for next 5 years. Critical components include:
Social Justice; Foundational Beliefs; Building Staff Development Focal Areas (Response to Intervention, Professional Learning Communities, Universal Instruction, Positive Behavior Intervention and Supports)
- Create staff development modules for each focal area designed for building access and self-paced implementation
- Arrange and implement district-wide Social Justice training in 2016-2017
- Revamp new teacher staff development to align more closely with critical district initiatives
- Review Early Release Day practices and reevaluate the effectiveness of these days versus full SD days.

Continue:

- Provide training to teachers in assessment screeners
- Provide ongoing training in the Google environment
- Provide Training in Educator Effectiveness as, necessary, to backfill and orient new staff

- Present district staff development through a summer conference focused on curriculum development
- Explore the potential for Instructional Coaches at the secondary level
- Provide consistent building instructional staff development at elementary through the continued role of Instructional Coaches at each building
- As necessary, Identify, prioritize, and deliver a menu of staff development activities for three (3) of the District's available early release days
- Provide building staff development support for three (3) building-directed early release days
- Plan and provide training for three district staff development days

Summer School

Continue:

- Continue to emphasize the importance of providing students with opportunities to strengthen and enhance their educational experience
- Offer coursework for students of all abilities and needs at all grade levels
- Develop more offerings in Reading and Mathematics so students can improve upon, and expand, their learning in these two important content areas
- Examine ways to be more efficient and effective for the purpose of maximizing our resources so we can continue to offer students an array of courses
- Examine a new approach to registration that will better inform parents of course changes and availability
- Refine online registration environment while recognizing not all families have technological access will help our office track class enrollments

Technology and Engineering

New:

- Continue to investigate Engineering Academy Development
- Revise 8th grade electives (investigate Gateway Academy)
- Work with MS CTE staff to create MS Careers class as part of ACP
- Provide training for new Technology Education and Engineering (TE & E) staff in district
- Revision of Graphics Arts program at Logan High School
- Investigate certification opportunities in computer science areas within TE & E
- Update/replace equipment in three middle school TEE labs

Continue:

- High mileage vehicle program
- FIRST Robotics program
- Equivalency credits for PLTW (Project Lead the Way) courses in science and math
- Evolution and growth of Construction Academy
- Certified PLTW courses
- Partnership with City of La Crosse for Construction Academy
- Transcribed courses with Western
- Stop Saws (and large equipment replacement)
- PLTW software

World Language/International Education

New:

- Develop Spanish High School Literature Courses for Spanish Partial Immersion students
- Complete Curriculum/Learning Target revisions for each language and level
- Complete Common Pacing Guide for each language and level
- Complete End-of-year (SM2) common assessments through level 3 for all languages
- Purchase textbooks for German courses

- Promote World Language courses and Global Education Achievement Certificate at Middle School and High School registration

Continue:

- Implement a World Language curriculum that enables students to achieve competence in the language and understanding of the culture of countries where that language is spoken
- Maintain shared Google folder for World Language teachers to share curriculum, resources and strategies
- Provide opportunities for student learning through authentic, hands-on experience
- Enhance and extend learning through the use of technology
- Provide training and planning time to teachers in best practices in world language and global education

International Education:

New:

- Expand Spanish Partial Immersion for Logan Middle School Global Village through 8th grade
- Increase the number of students completing the Global Education Achievement Certificate (GEAC)
- Develop language targets for each grade level of Immersion at North Woods International
- Facilitate La Crosse Teacher Exchange with Dubna, Russia - Spring of 2017
- Revise International Travel Policy and develop supporting documents to enhance safety in travel abroad

Continue:

- Partnerships with UWL Office of International Education and Gundersen Health System Global Partners
- Membership on Wisconsin's International Education Council

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

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
General School Aids	4614	4723	4732	4812	4671	4671	4285	4311	4,398	4,493	4493	4601
Categorical Aids	545	571	609	651	644	654	608.5	654	681	749	752	844
School Levy & First Dollar Credits	469	593	672	822	892	897	897.4	897	897	897	1003	1003
State Resident Schools	10	10	12	12	12	12	11.2	11	11	11	11	11
Total State Funding	\$ 5,638	\$ 5,897	\$ 6,025	\$ 6,297	\$ 6,219	\$ 6,234	\$ 5,802	\$ 5,873	\$ 5,987	\$ 6,150	\$ 6,259	\$ 6,459

Composition of School Levy Credits
(\$ in Millions)

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
School Levy Credit	469	593	672	747	747	747	747	747	747	747	853	853
First Dollar Credit				73	142	147	147	150	150	150	150	150

Choice and Charter Programs
(\$ in Millions)

For 2015-16 & 2016-17, the Racine and Wisconsin Parental Choice Program payments will be sum sufficient. Each resident district will have their aid reduced by the cumulative amount of all vouchers exercised for students residing in their respective district.

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Milwaukee Parental Choice Program	144	151	161	190	197	204
Racine Parental Choice Program	2	3	7	13	18	29
Wisconsin Parental Choice Program	N/A	N/A	3	7		
Independent Charter School Program	55	59	64	70	72	76
Choice and Charter Total	\$ 200	\$ 213	\$ 235	\$ 281	\$ 287	\$ 309

Revenue Limit and Equalized Aid Change

Simplified Funding Formula:

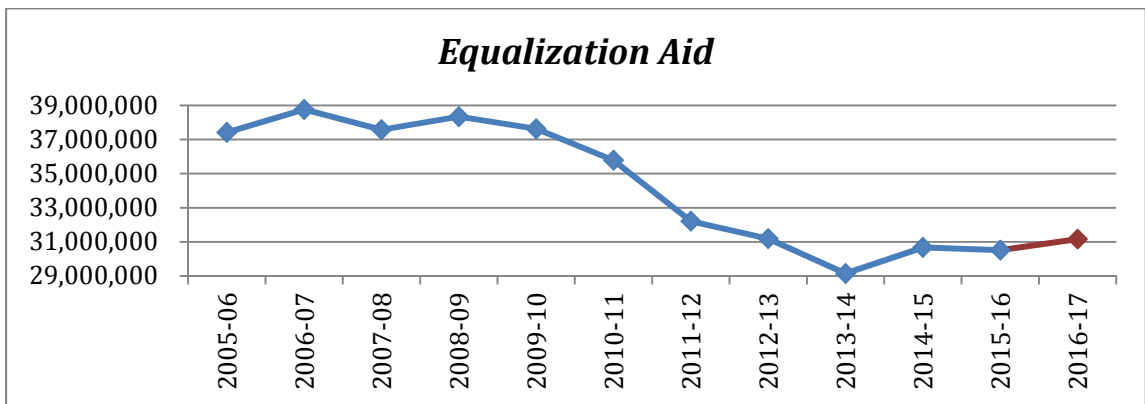
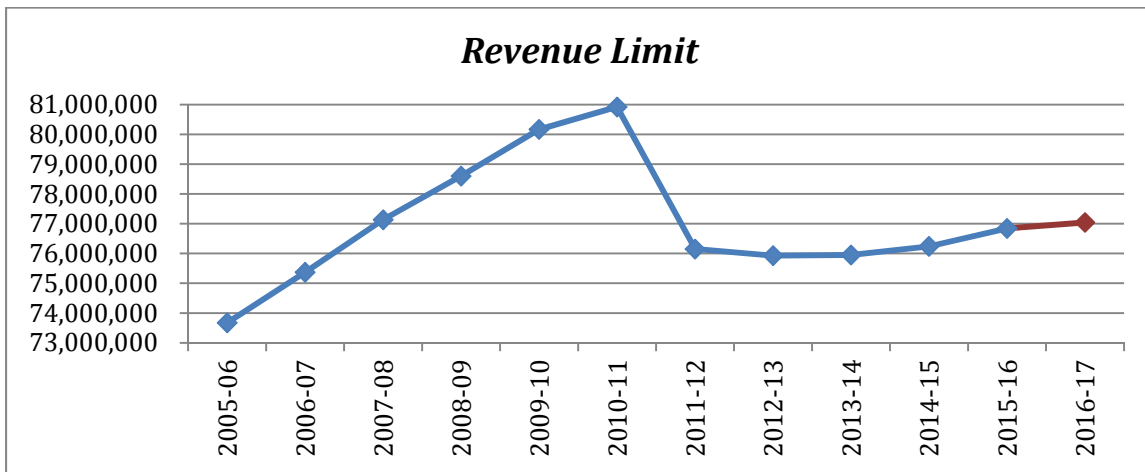
$$\text{Revenue Limit} - \text{Equalized Aid} = \text{Local Taxes}$$

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



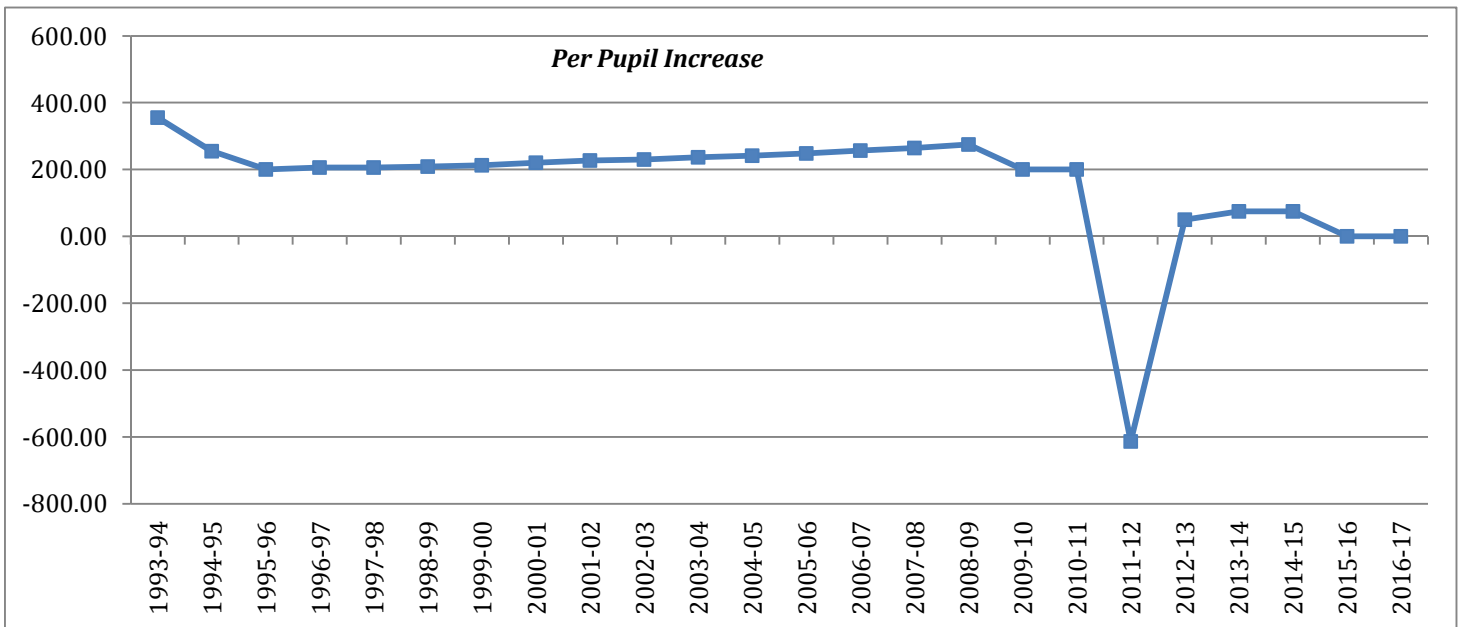
Definitions

* *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
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 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)

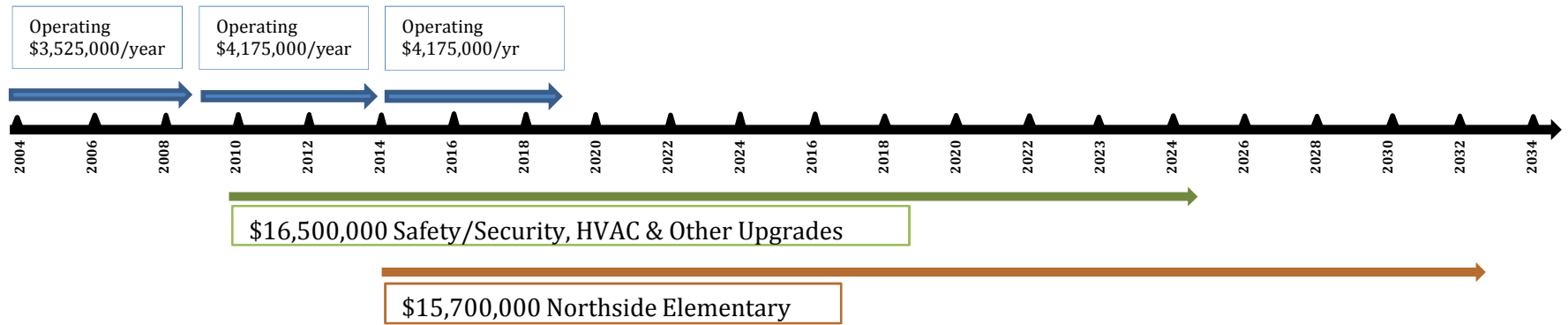
September 2004 Operating Referendum: Passed

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

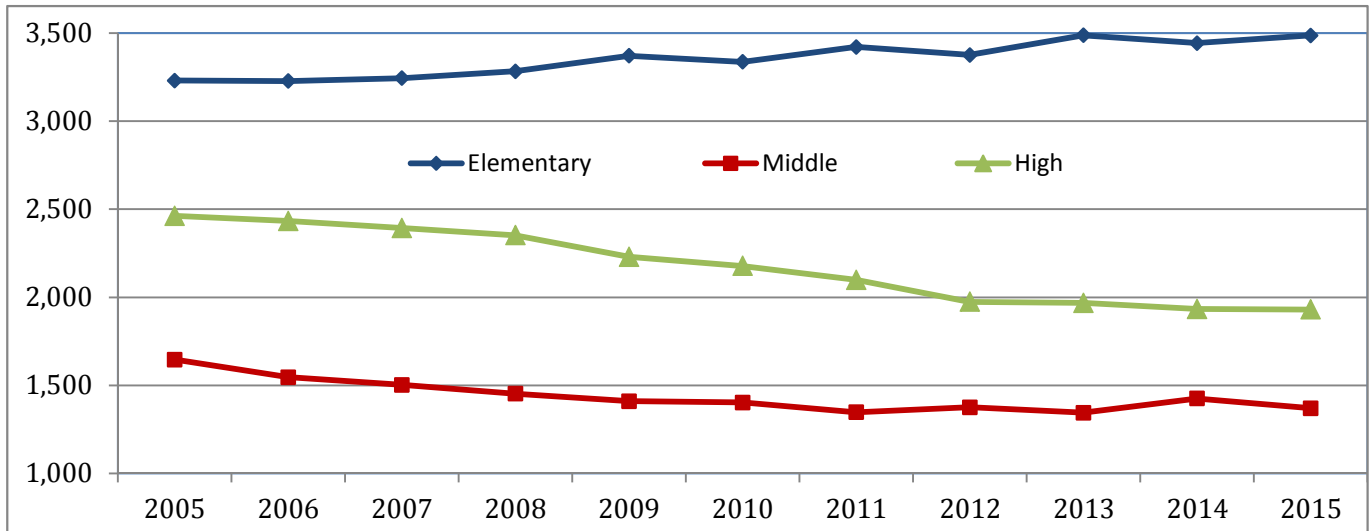
Referenda History And Amortization of Associated Debt



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

Enrollment History by Level
3rd Friday Count

Year	Elementary	Middle	High	Total
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
2010	3,337	1,403	2,178	6,918
2009	3,371	1,411	2,230	7,012
2008	3,283	1,453	2,352	7,088
2007	3,244	1,503	2,393	7,140
2006	3,228	1,547	2,433	7,208
2005	3,231	1,647	2,462	7,340



Enrollment History 3rd Friday September Count

	(1)			(2)		(3)	(4)		(5)	(6)	
School	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Offsite Preschool	146	131	118	119	137	129	144	138	144	136	126
Emerson	284	287	308	337	365	354	360	369	360	360	388
Franklin	234	241	214	233	206	185	193	178			
Roosevelt	151	141	131	130	176	151	152	158			
Northside									328	395	393
Hamilton	103	122	126	116	127	121	119	121	127	180	207
Hintgen	378	366	351	363	354	381	386	379	375	358	349
Spence	390	395	407	384	417	385	386	395	413	379	392
State Road	285	283	294	296	287	286	293	266	298	290	300
Summit	329	326	324	333	303	324	347	315	372	356	348
Southern Bluffs	386	411	398	374	382	377	374	375	383	336	328
North Woods	356	335	354	369	390	408	417	426	426	410	400
SOTA I	103	103	124	123	118	119	126	128	138	122	128
Coulee Montessori	86	87	95	106	109	117	124	128	124	121	128
Elementary	3231	3228	3244	3283	3371	3337	3421	3376	3488	3443	3487
La Crosse Design Institute							39	40	69	62	55
Lincoln	423	405	432	398	340	356	352	374	351	358	301
Montessori Middle	18	24	19	15	16	16	20	34	37	34	31
Logan Middle	535	484	445	442	448	453	408	394	389	434	418
Longfellow	606	569	559	550	561	550	505	496	463	504	521
SOTA II	65	65	48	48	46	28	24	38	36	34	45
Middle	1647	1547	1503	1453	1411	1403	1348	1376	1345	1426	1371
Central	1338	1318	1270	1287	1203	1181	1136	1085	1113	1040	1069
Logan High	1050	1033	1034	994	953	928	893	840	807	801	781
LaCrossroads - Central	31	37	43	29	33	34	36	20	16	22	19
LaCrossroads - Logan	43	45	46	42	41	35	34	30	32	31	31
7 Rivers High										40	31
High	2462	2433	2393	2352	2230	2178	2099	1975	1968	1934	1931
District	7340	7208	7140	7088	7012	6918	6868	6727	6801	6803	6789

(1) 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

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

(3) Began Summit Environmental School

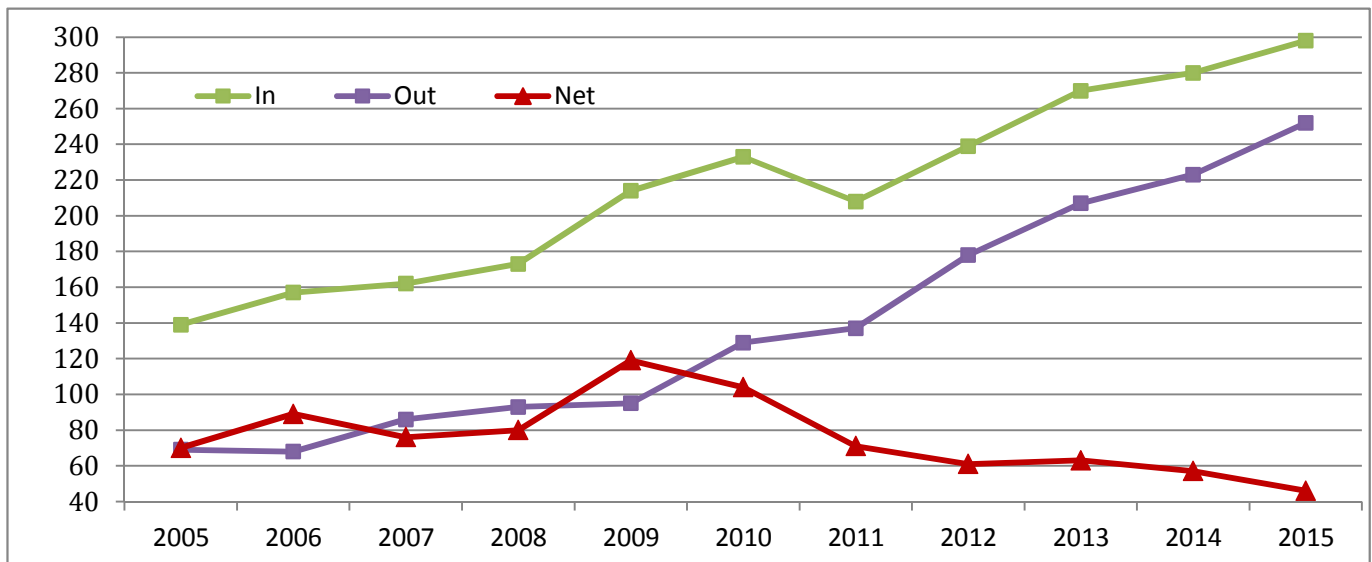
(4) Began La Crosse Design Institute, moved SOTA II & Montessori Middle to Lincoln, started Spanish Immersion at North Woods

(5) 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

(6) Began 7 Rivers High School

Open Enrollment History
3rd Friday Count

Year	In	Out	Net
2015	298	252	46
2014	280	223	57
2013	270	207	63
2012	239	178	61
2011	208	137	71
2010	233	129	104
2009	214	95	119
2008	173	93	80
2007	162	86	76
2006	157	68	89
2005	139	69	70



Open Enrollment History 3rd Friday September Count

Incoming Students	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Onalaska	33	42	54	51	63	66	52	72	85	80	88
West Salem	41	34	34	38	53	57	50	49	63	58	64
Holmen	20	21	16	27	33	34	32	35	34	50	51
DeSoto	14	19	16	15	22	25	23	27	31	34	37
Westby	13	19	24	23	25	29	32	34	35	27	29
Bangor	2	5	4	4	7	6	7	9	9	8	10
Cashton	6	7	7	6	1	1	3	3	4	4	6
Viroqua	2	2	3	4	5	9	7	8	5	8	4
Melrose-Mindoro	4	4	2	2	1	1	-	-	1	6	3
North Crawford	-	-	-	-	-	-	-	-	-	-	2
Sparta	1	1	2	2	1	1	-	-	-	3	2
GET	3	3	-	1	3	4	2	1	1	-	1
Tomah	-	-	-	-	-	-	-	-	1	1	1
Royal	-	-	-	-	-	-	-	1	1	1	-
Total Incoming	139	157	162	173	214	233	208	239	270	280	298

Outgoing Students	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Onalaska	20	18	33	36	39	59	61	78	88	107	132
West Salem	19	20	21	19	20	28	34	37	42	50	48
Holmen	4	5	4	5	8	4	7	15	20	18	25
DeSoto	3	2	3	4	3	3	5	4	6	8	7
Bangor	-	-	-	2	3	5	6	7	9	5	5
Sparta	1	1	1	2	2	2	2	2	2	2	3
Westby	1	1	3	3	1	2	1	3	-	1	3
Cashton	1	1	1	-	-	-	-	-	-	-	-
Viroqua	1	3	-	-	-	-	-	-	-	-	-
<i>McFarland - Wisconsin Virtual Academy</i>	-	-	-	-	-	5	4	18	20	16	17
<i>Grantsburg - Insight School of Wisconsin</i>	-	-	1	2	4	8	6	1	1	-	4
<i>Prairie du Chien - Mighty River Charter</i>											3
<i>Cameron Academy of Virtual Education</i>	-	-	-	-	-	-	-	4	11	11	2
<i>Medford - Rural Virtual Academy</i>											2
<i>Appleton - Wisconsin Connections Academy</i>	3	1	4	2	2	-	-	2	2	-	1
<i>Kickapoo - Virtual</i>	-	-	-	1	1	-	-	-	-	-	-
<i>Middleton-Cross Plains - 21st Century eSchool</i>	-	-	-	-	-	-	1	1	1	-	-
<i>Monroe - Monroe Virtual Charter School</i>	1	4	3	2	2	2	-	-	-	-	-
<i>Northern Ozaukee - Wisconsin Virtual Learning</i>	6	8	7	11	2	4	6	4	-	1	-
<i>Waukesha - iQ Academies of Wisconsin</i>	9	4	5	4	8	7	4	2	5	4	-
Total Outgoing	69	68	86	93	95	129	137	178	207	223	252
Net Gain	70	89	76	80	119	104	71	61	63	57	46

Open Enrollment Student Transfer Amount \$5,682 \$5,845 \$6,007 \$6,225 \$6,498 \$6,665 \$6,867 \$6,335 \$6,485 \$6,635 \$6,639

Transfer Amount for Vouchers K-8	\$7,210
Transfer Amount for Vouchers 9-12	\$7,856
Transfer Amount for Special Education Vouchers	\$12,000

3rd Friday Class Size Counts and Averages

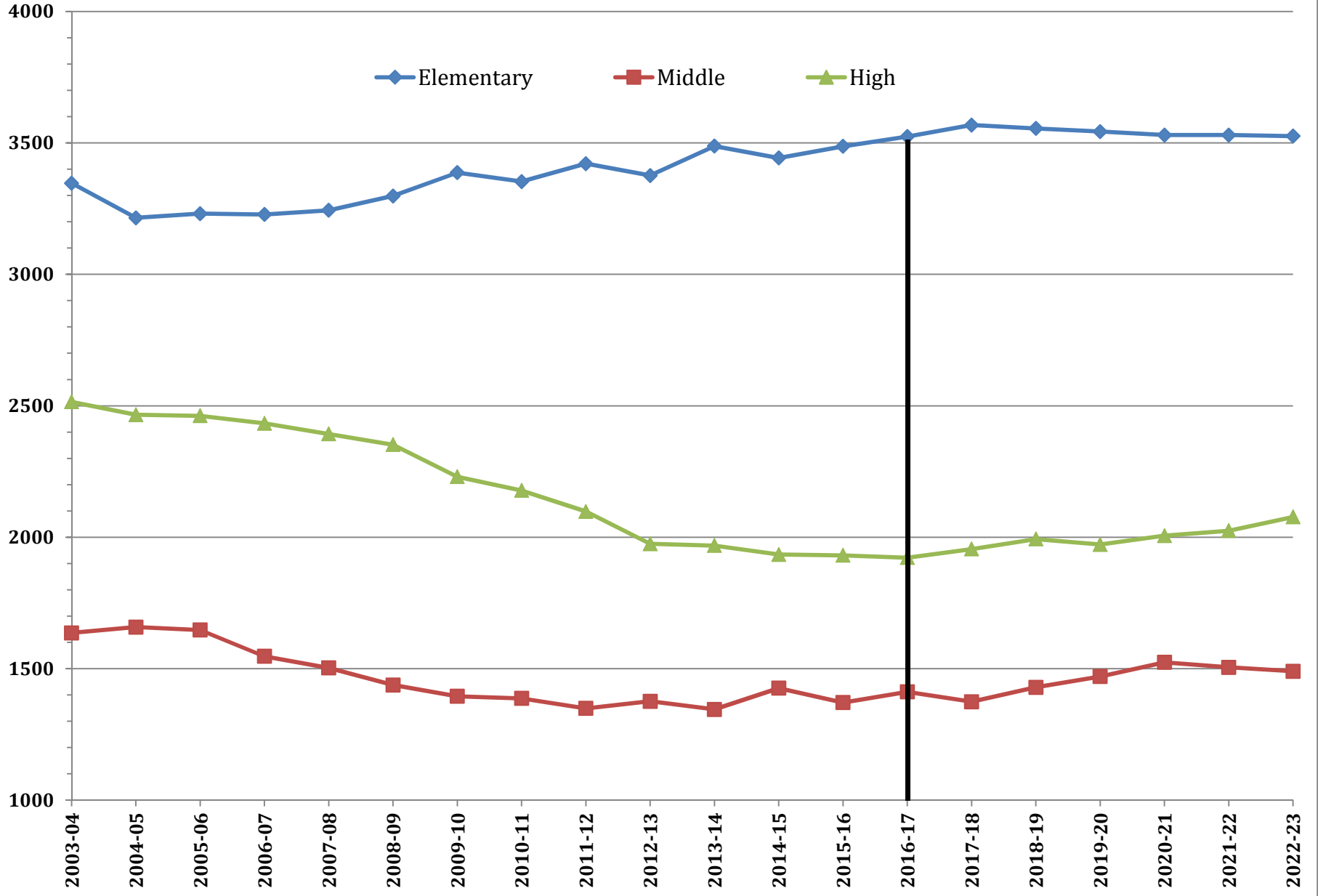
	PK	4K	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Average	Elem Avg	MS Avg	HS Avg
2015-16	38	431	529	507	514	524	467	477	452	495	424	489	449	504	489	6789	486	503	457	483
2014-15	30	443	510	517	528	473	475	467	500	431	495	455	503	469	507	6803	487	495	475	484
2013-14	34	463	515	545	476	474	476	505	431	485	429	481	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
2008-09	42	419	503	455	518	431	473	442	477	514	462	560	575	584	633	7088	510	470	484	588
2007-08	47	409	465	506	433	463	442	479	508	458	537	590	582	613	608	7140	514	465	501	598
2006-07	53	357	526	433	445	443	473	498	446	529	572	578	619	587	649	7208	523	470	516	608
2005-06	31	392	455	475	459	475	517	427	528	572	547	611	572	644	635	7340	532	468	549	616
2004-05	50	331	458	477	464	511	421	503	548	536	574	579	636	615	636	7339	535	472	553	617

Largest Class

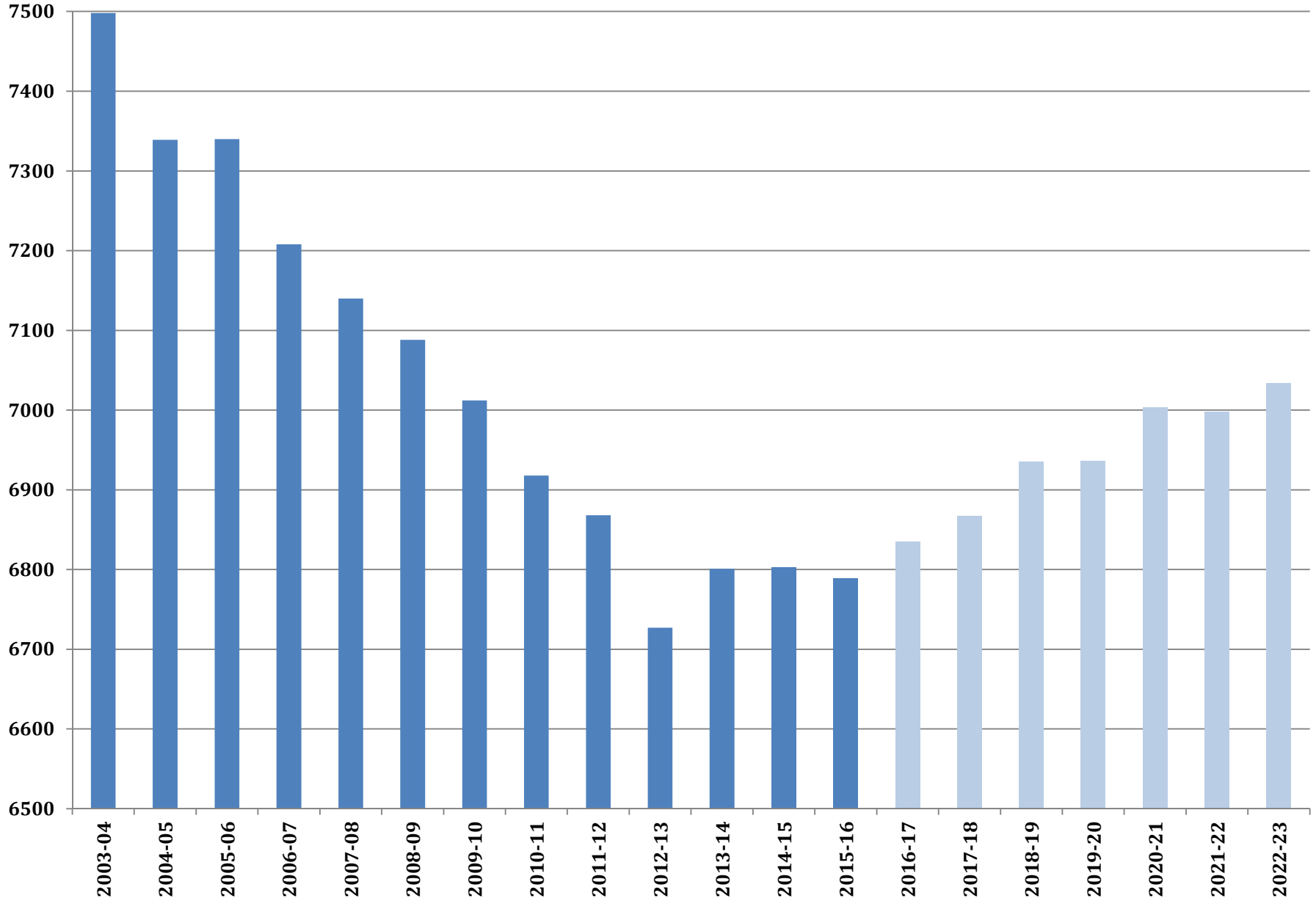
Smallest Class

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										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	59	-19	9	-9	9	-48	-25	-25	-15	-8
Middle	-30	77	-20	54	-38	53	14	32	-38	-20
High	3	-72	21	-2	44	46	-8	41	18	32
Total	32	-14	10	43	15	51	-19	48	-35	4

Projection 2: 2 Yr Trend Projections										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	81	17	21	39	55	-5	-11	-13	-2	-1
Middle	-36	63	-32	30	-48	45	45	61	-11	-13
High	-18	-113	-7	-23	25	28	-33	19	8	50
Total	27	-33	-18	46	32	68	1	67	-5	36

Projection 3: 5 Yr Trend Projections										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	100	1	40	37	44	-13	-12	-13	0	-4
Middle	-34	69	-27	41	-38	55	41	54	-19	-15
High	-7	-87	12	-9	33	38	-21	34	19	52
Total	59	-17	25	69	39	80	8	75	0	33

Year-over-Year Variance based upon 3rd Friday Counts										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Elementary	112	-45	44							
Middle	-31	81	-55							
High	-7	-34	-3							
Total	74	2	-14							

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

Staffing to Enrollment
As of Third Friday Enrollment Count

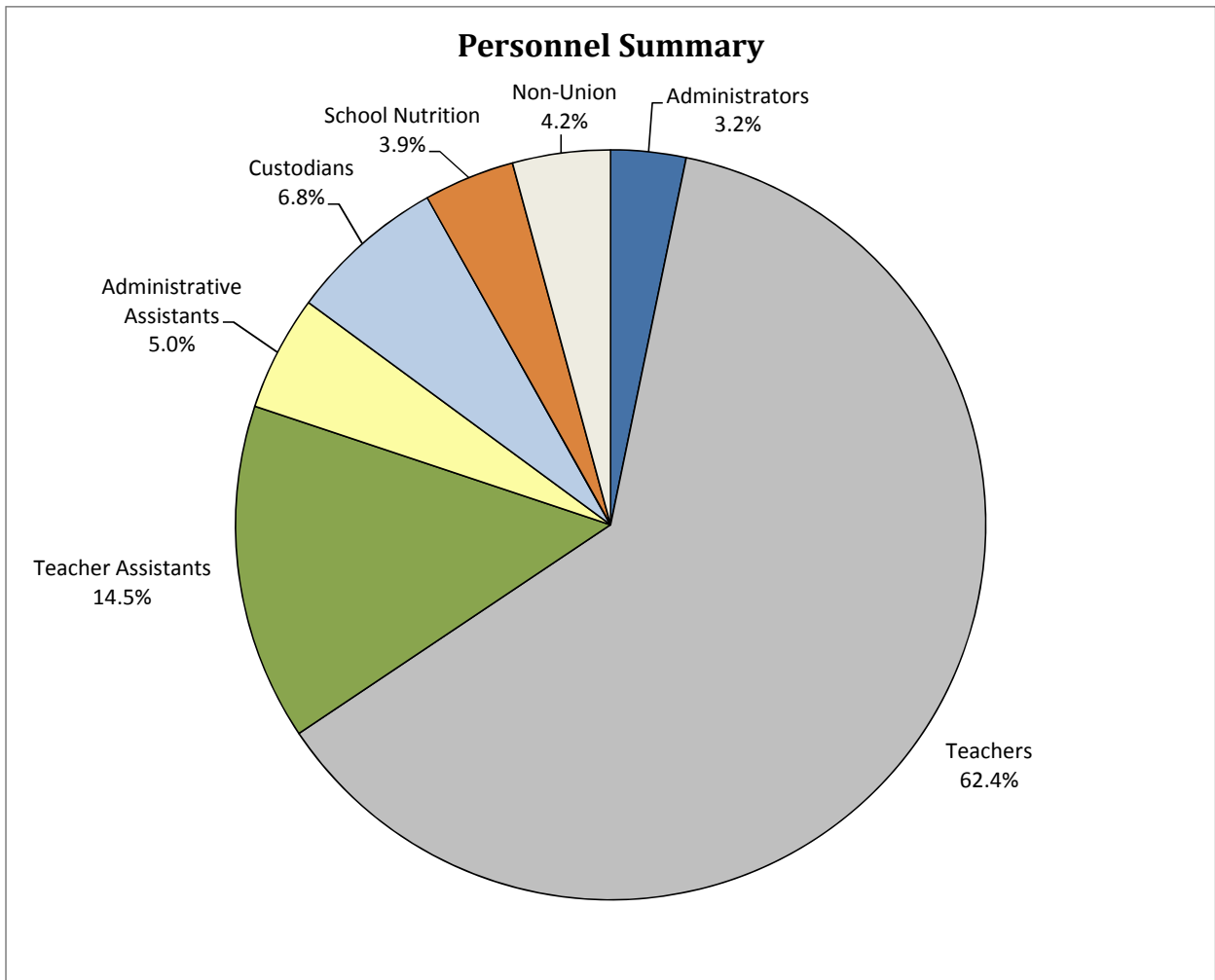
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	<i>Projected</i> 2016-17
Administrators	38.00	37.00	37.00	37.00	35.00	34.00	33.00	30.00	30.00	31.00	31.00	32.00	32.00
Teachers	632.64	633.94	628.90	625.80	626.38	625.05	604.77	596.74	580.48	586.35	587.90	599.74	617.30
Teacher Assistants	149.74	145.67	142.63	145.63	138.99	142.06	125.55	123.64	124.54	123.46	125.60	129.96	143.64
Administrative Assistants	55.75	54.50	54.50	53.62	53.25	52.25	50.25	50.50	50.50	49.00	49.00	48.00	49.25
Custodians	75.00	74.00	74.00	73.00	72.00	71.00	71.00	69.00	68.00	67.00	67.00	67.00	67.00
School Nutrition	58.44	55.61	54.03	51.31	51.09	48.51	47.58	44.79	43.14	44.50	44.50	44.50	38.79
Non-Union	33.00	34.45	34.00	34.00	35.00	34.80	33.80	36.92	37.92	35.92	36.42	37.79	41.67
Total	1,042.57	1,035.17	1,025.06	1,020.36	1,011.71	1,007.67	965.95	951.59	934.58	937.23	941.42	958.99	989.65
Yearly % Change	-3.0%	-0.7%	-1.0%	-0.5%	-0.8%	-0.4%	-4.1%	-1.5%	-1.8%	0.3%	0.4%	1.9%	3.2%
Yearly # Change	(31.90)	(7.40)	(10.11)	(4.70)	(8.65)	(4.04)	(41.72)	(14.36)	(17.01)	2.65	4.19	17.57	30.66

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	<i>Projected</i> 2016-17
Student Enrollment	7,339	7,340	7,208	7,140	7,088	7,012	6,918	6,868	6,727	6,801	6,803	6,789	6,834
Yearly % Change	-1.3%	0.0%	-1.8%	-0.9%	-0.7%	-1.1%	-1.3%	-0.7%	-2.1%	1.1%	0.0%	-0.2%	0.6%
Yearly # Change	(96)	1	(132)	(68)	(52)	(76)	(94)	(50)	(141)	74	2	(14)	43

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	<i>Projected</i> 2016-17
Student / Teacher	11.60	11.58	11.46	11.41	11.32	11.22	11.44	11.51	11.59	11.60	11.57	11.32	11.07
Student / Support Staff	19.73	20.15	20.07	19.97	20.23	20.11	21.08	21.14	20.76	21.26	21.09	20.75	20.08
Student / Admin	193.13	198.38	194.81	192.97	202.51	206.24	209.64	228.93	224.23	219.39	219.45	212.16	213.56
Student / Staff	7.04	7.09	7.03	7.00	7.01	6.96	7.16	7.22	7.20	7.26	7.23	7.08	6.91
Student & Staff / Admin	219.57	225.36	221.52	219.55	230.42	234.87	237.91	259.65	254.39	248.62	248.82	241.12	243.49

Personnel Summary
Full Time Equivalency

	2014-15 <u>as of June 2015</u>	2015-16 <u>as of June 2016</u>	2016-17 <u>Projected</u>	FTE <u>Change</u>
Administrators	31.00	32.00	32.00	-
Teachers	587.87	604.86	617.30	12.44
Teacher Assistants	125.60	137.64	143.64	6.00
Administrative Assistants	49.00	49.25	49.25	-
Custodians	67.00	67.00	67.00	-
School Nutrition	44.50	42.94	38.79	(4.15)
Non-Union	36.42	37.67	41.67	4.00
TOTALS	941.39	971.36	989.65	18.29



Program and Teaching Staff Comparisons

I Elementary Schools	2014-15 as of June 2015	2015-16 as of June 2016	2016-17 Projected	FTE Change
Core Curriculum	153.00 *	158.00 *	155.50 *	(2.50)
Coulee Montessori	7.00	7.50	8.00	0.50
SOTA I Regular	7.00	7.00	7.00	-
SOTA I Drama Specialist	0.50	0.50	0.50	-
4 Year Old Program	8.50	8.50	8.50	-
Title I Basic	10.17	10.81	10.81	-
Academic Interventionist/Bldg Supp	-	-	3.00	3.00
Reading Specialists	1.50 **	1.50 **	1.50 **	-
Instructional Coaches	4.50	4.50	4.50 **	-
Art	8.50	9.00	8.70	(0.30)
English Language Learners	7.51	8.01	7.40	(0.61)
Music	11.49	11.78	11.85	0.07
Physical Education	8.52	8.93	8.98	0.05
Early Childhood/Special Education	6.00	6.00	6.00	-
Cross Categorical	-	-	5.00	5.00
Intellectual Disabilities	8.00	7.00	7.00	-
Emotional Behavioral Disabilities	6.00	7.00	5.00	(2.00)
Hearing Impaired	1.00	1.65	1.40	(0.25)
Specific Learning Disabilities	9.00	9.00	6.80	(2.20)
School Counselor/Social Worker	8.67	9.60	9.60	-
Library Media Center	9.00	9.00	9.00	-
Totals	275.86	285.28	286.04	0.76

*Includes Achievement Gap Reduction & Title II-A

** Includes Title Programs

II Middle Schools	2014-15 as of June 2015	2015-16 as of June 2016	2016-17 Projected	FTE Change
Core Curriculum	50.00	51.17	52.17	1.00
School Of Technology & Arts II	1.50	2.00	2.00	-
Coulee Montessori Middle School	1.50	1.50	1.00	(0.50)
LDI (La Crosse Design Institute)	3.00	3.00	3.00	-
21st Century After School Learning Site Coordinator	0.40	0.50	0.50	-
Art	4.16	4.50	4.50	-
English Language Learners	2.00	2.50	2.50	-
World Language	4.00	4.66	5.33	0.67
Music	12.05	11.83	12.66	0.83
Reading Specialists	3.00	3.00	3.00	-
Computers	2.00	1.83	1.75	(0.08)
Family & Consumer Education	2.75	2.67	3.00	0.33
Technology Education	3.00	3.00	3.00	-
Health	3.35	3.18	2.68	(0.50)
Physical Education	5.01	5.32	5.49	0.17
Intellectual Disabilities	4.00	4.00	4.00	-
Cross Categorical	-	-	1.00	1.00
Emotional Behavioral Disabilities	4.00	5.50	4.50	(1.00)
Hearing Impaired	1.00	-	0.50	0.50
Specific Learning Disabilities	10.00	9.50	8.50	(1.00)
School Counselor	6.00	6.00	6.00	-
Library Media Center	3.00	3.00	3.00	-
Totals	125.72	128.66	130.08	1.42

III High Schools	2014-15 as of June 2015	2015-16 as of June 2016	2016-17 Projected	FTE Change
Art	3.09	2.25	2.15	(0.10)
English	15.42	16.00	17.00	1.00
English Language Learners	2.00	2.09	2.00	(0.09)
World Language	9.50	9.50	10.00	0.50
Math	17.02	17.84	18.59	0.75
Music	7.06	7.73	8.00	0.27
Science	15.00	14.60	16.25	1.65
Social Studies	12.83	11.92	13.75	1.83
7 Rivers School	2.00	2.76	4.00	1.24
LaCrossroads-Charter School	3.00	3.00	3.00	-
CISCO Project	0.17	0.17	0.17	-
Business Education	4.24	3.91	3.99	0.08
Youth Apprenticeship	0.09	0.34	0.34	-
Family and Consumer Education	2.00	2.16	2.00	(0.16)
Technology Education	5.51	5.83	5.83	-
Health	2.04	1.42	1.92	0.50
Physical Education	5.66	5.68	6.06	0.38
Pool Director/Business Managers	0.17	0.17	0.17	-
Intellectual Disabilities	6.00	5.00	5.00	-
Cross Categorical EBD/SLD	1.00	-	-	-
Emotional Behavioral Disabilities	6.00	6.00	6.00	-
Hearing Impaired	1.00	0.60	0.50	(0.10)
Specific Learning Disabilities	7.00	8.00	8.00	-
School Counselor	7.00	7.00	7.00	-
High School Social Workers	1.00	1.00	1.00	-
Library Media Center	2.00	2.00	2.00	-
Basic Skills/Success Center	1.42	1.25	0.50	(0.75)
Teacher Learning Specialist	-	0.50	1.00	0.50
Totals	139.22	138.72	146.22	7.50

IV Other District Teaching Staff	2014-15 as of June 2015	2015-16 as of June 2016	2016-17 Projected	FTE Change
Hearing Impaired Program	-	1.00	0.60	(0.40)
Special Designed Physical Education	4.40	4.40	4.40	-
Physical Therapists	3.00	3.00	2.00	(1.00)
Occupational Therapists	6.30	6.30	6.30	-
Speech/Language Pathologists	15.50	15.90	15.90	-
Psychologists	8.00	8.00	8.00	-
Early Childhood Support Teacher	1.00	1.00	1.00	-
Homebound/Juvenile Detention	3.90	3.85	3.85	-
High Performance Learning Coordinator	1.00	1.00	1.00	-
Title I Basic Outside District	1.00	0.50	0.50	-
EBD Program Support Teacher	1.00	1.00	1.00	-
SLD Program Support Teacher	1.00	1.00	1.00	-
ID Autism Program Support Teacher	1.00	1.00	1.00	-
EC/Special Education Program Support	1.00	1.00	1.00	-
Transition Program Support Teacher	-	-	1.00	1.00
Integrated Support Teacher	-	1.00	4.00	3.00
Health Science Academy	0.34	2.25	2.41	0.16
Totals	48.44	52.20	54.96	2.76
Grand Totals	589.24	604.86	617.30	12.44

V Program	2014-15 as of June 2015	2015-16 as of June 2016	2016-17 Projected	FTE Change
Four-Year-Old Program	8.50	8.50	8.50	-
Kindergarten	29.00	30.00	27.00	(3.00)
Kindergarten/Grade 1 Combination	-	-	-	-
Grade 1	29.00	28.00	29.00	1.00
Grades 1/2 Combination	2.00	1.00	-	(1.00)
Grade 2	27.00	31.00	31.00	-
Grades 2/ 3 Combination	4.00	-	-	-
Grade 3	24.00	29.00	29.00	-
Grades 3/ 4 Combination	2.00	1.00	-	(1.00)
Grade 4	17.00	17.00	20.00	3.00
Grades 4/5 Combination	2.00	2.00	2.00	-
Grade 5	17.00	19.00	17.50	(1.50)
Grade 6	17.00	17.00	18.00	1.00
Grade 7	15.00	17.00	16.00	(1.00)
Grade 8	17.00	16.17	17.17	1.00
SOTA I Kindergarten - Grade 5	7.00	7.00	7.00	-
SOTA I Drama Specialist	0.50	0.50	0.50	-
SOTA II	1.50	2.00	2.00	-
Coulee Montessori - Children's House	2.00	2.00	2.00	-
Coulee Montessori - Elementary I	4.00	4.00	4.00	-
Coulee Montessori - Elementary II	1.00	1.50	2.00	0.50
Coulee Montessori - Middle School	1.50	1.50	1.00	(0.50)
La Crosse Design Institute	3.00	3.00	3.00	-
7 Rivers School	2.00	2.76	4.00	1.24
21st Century After School Learning Site Coordinator	0.40	0.50	0.50	-
Team YES	1.00	1.00	1.00	-
LaCrossroads	3.00	3.00	3.00	-
Title I Basic at Elementary Schools	10.17	10.81	9.81	(1.00)
Title I Basic for Outside of District	1.00	0.50	0.50	-
District Elementary Keyboarding	-	-	-	-
Computers at Middle School	2.00	1.83	1.75	(0.08)
Business Education	4.24	3.91	3.99	0.08
Youth Apprenticeship	0.09	0.34	0.34	-
Technology Education	8.51	8.83	8.83	-
Family and Consumer Education (F/CE)	4.75	4.83	5.00	0.17
Health	5.39	4.60	4.60	-
Physical Education	19.19	19.93	20.53	0.60
Mathematics	17.02	17.84	18.59	0.75
Art	15.75	15.75	15.35	(0.40)
Music	30.58	31.34	32.51	1.17
Science	15.00	14.60	16.25	1.65
Social Studies	12.83	11.92	13.75	1.83
English	15.42	16.00	17.00	1.00
English Language Learners	11.50	12.60	11.90	(0.70)
World Language	13.50	14.16	15.33	1.17
Reading Specialists	4.50	4.50	4.50	-
Instructional Coaches	4.50	4.50	4.50	-
Library Media Specialists	14.00	14.00	14.00	-
High Performance Learning Specialists	1.00	1.00	1.00	-
Teacher Learning Specialist	-	0.50	1.00	0.50
On-line Learning Teacher	-	-	-	-
Homebound	3.90	3.85	3.85	-
Specially Designed Physical Education	4.40	4.40	4.40	-
Special Education (EC:SP ED, ID, HI, LD, EBD, Cross	70.00	69.75	69.20	(0.55)

Speech/Language Pathologists	15.50	15.90	15.90	-
Vision and Mobility Specialist	-	-	-	-
Counselors/Social Workers	22.67	23.60	23.60	-
School Psychologists	8.00	8.00	8.00	-
Occupational Therapists	6.30	6.30	6.30	-
Physical Therapists	3.00	3.00	2.00	(1.00)
Program Support Teachers	4.00	8.00	9.00	1.00
Basic Skills (School Age Parent)	1.42	1.25	0.50	(0.75)
Career & Technical Education Coordinator	-	-	-	-
CISCO Project	0.17	0.17	0.17	-
Pool Director	0.17	0.17	0.17	-
Summer School Coordinator	-	-	-	-
Grand Totals	587.87	604.11	609.29	5.18

<i>Teacher Assistant Staff Comparisons</i>				
	2014-15	2015-16	2016-17	FTE
	<u>as of June 2015</u>	<u>as of June 2016</u>	<u>Projected</u>	<u>Change</u>
Regular Education	16.50	18.00	18.00	-
Health Assistants	14.00	14.00	14.00	-
Juvenile Detention Center	1.00	1.00	1.00	-
Title I	5.75	5.75	5.75	-
Charter Schools	1.00	1.00	1.00	-
English Language Learners	11.00	13.50	13.50	-
Special Education	57.50	66.50	68.50	2.00
Four Year Old Program	8.50	8.50	8.50	-
Library Media Center	2.50	2.50	2.50	-
Media Copy Center	1.14	1.14	1.14	-
Parent Program Assistant	1.00	1.00	1.00	-
Peer Assistance	2.00	2.00	2.00	-
21st Century Grant	2.57	2.75	2.75	-
Student Support Liaison	1.14	-	-	-
Integrated Support	-	-	4.00	4.00
Totals	125.60	137.64	143.64	6.00

Title Program Definitions That Have Staffing Implications

Title I, Part A - Improving Basic Programs

Title I is a federal program that provides funds to school districts and schools with high numbers or high percentages of children who are disadvantaged to support a variety of services. Its overall purpose is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and assessments. The grant contains provisions for ensuring that children who are disadvantaged enrolled in private schools also benefit from the academic enrichment services funded with Title I, Part A funds.

Title I, Part D - Neglected and Delinquent

Federal Neglected and Delinquent funds are provided to enable failing and at-risk neglected, delinquent, and incarcerated youth to have the same opportunity as students in other Title I instructional programs. Such youth receive supplementary programs and services to improve their achievement in reading, mathematics, and language arts, have access to vocational life-skills training, and are engaged in working toward a successful transition to obtain a high school diploma in a regular school setting, earn a GED or HSED at the institution, find employment, or enroll in a postsecondary program.

Title II, Part A - Teacher and Principal Training and Recruiting

Title II, Part A funds are for training, hiring, and retaining skilled educators. The funds are distributed by formula based on enrollment (20%) and the number of students below poverty line (80%).

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 Trust**
Segregates local grants that are carried over at year-end
- Fund 27 Special Education**
Accounts for all special education services
- 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 43 Referendum Capital Projects**
Funds for referendum approved building investments that have been funded by the issuance of debt
- 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 Agency Fund**
Student Activities
- Fund 72 Trust Fund**
Student Scholarships
- 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 51-62. Depending on each district's unique program offerings and financial position, the remaining Funds 30–99 may or may not be used. The School District of La Crosse uses each of these additional Funds. Further information is contained on pages 75-76.

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, close to 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. There is also an interfund transfer to Fund 38 for the same reasons.

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

Local Taxes

Given current estimates, the total certified school levy projection for 2016-17 is \$49.0 million. The operating budget is estimated to account for \$43.6 million of that amount. The operating portion of the tax levy is projected to decrease by \$439 thousand due to the state providing additional state equalization aid. This increase does not translate into additional funds for the district to spend (the revenue limit does that); additional state aid (all other things equal) translates into lower local taxes.

When considering the entire levy, the gross levy estimate is \$11.86 per thousand dollars of equalized property value. For 2015-16, levy credits reduced the amount collected from the certified levy by \$8.5 million dollars. An equivalent reduction is expected this year but will not be known until December. 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 \$9.74.

The levy estimate is preliminary. The estimate is based upon a projected student count, projected state equalization aid, and projected property value change. 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.

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.

Local taxes account for 47.3% of operating funds revenue. The ongoing trend is a shift of school funding from the state to the 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. Equalization aid is the largest share of state aid received. La Crosse receives about 33.7% of operating budget revenues as equalization aid. For the coming year, the aid is estimated to be \$31.2 million.

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 last biennial budget included a new aid that while considered a categorical aid, is different in that it is not a proportional reimbursement of incurred expenditures. The aid is allocated based upon a per pupil membership amount of \$250 per pupil in 2016-17 (a \$100 per pupil increase from last year). Since categorical aids are outside the revenue limit, any increase does translate to

additional resources. Overall, approximately \$7.9 million of categorical aids are anticipated for the 2016-17 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 2015-16, \$6,639 followed students either in or out of a district. Thankfully, the number of students choosing to attend La Crosse Schools outnumbers the number of students choosing to leave. Quality programming is attributed to that gain.

Also, the state provides computer aid to reduce the local tax levy. This aid takes the place of personal property taxes on business technology.

In total, state grants, tuition, open enrollment, and computer aid comprise \$2.5 million of the proposed operating budget.

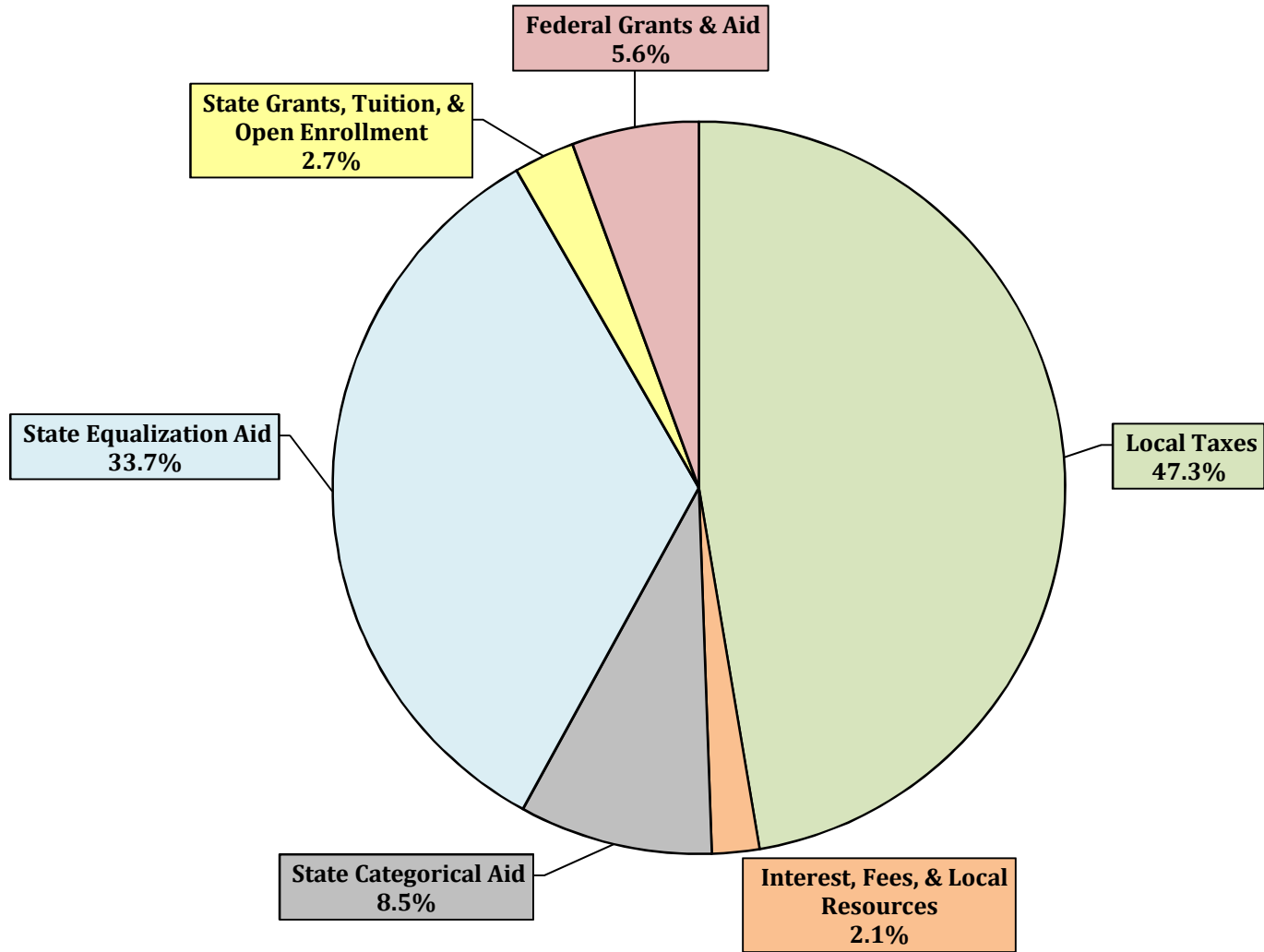
Federal Grants and Aids

Federal grants such as ESSA programs (Every Student Succeeds Act—the old No Child Left Behind), special education grants, and other federal aid total \$5.2 million budgeted for the upcoming year.

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. About \$1.9 thousand is projected in other local revenue this year.

Operating Revenues
2016-17 Proposed Budget



Graph Labels	<i>Operating Revenues</i>		2015-16		2016-17	
	Funds 10 - 29	2014-15	Budget	Unaudited	Proposed Budget	% of Budget
	Interfund Transfers Eliminated	Actual				
Local Taxes	Local Taxes	43,453,028	44,176,563	44,202,171	43,743,071	47.3%
Interest, Fees, & Local Resources	Fees, Admissions, Rentals, Sales	196,536	190,900	177,444	149,000	0.2%
	Interest, Local Grants, Misc Local Revenue	731,460	1,222,421	904,826	1,798,000	1.9%
State Categorical Aid	State Categorical Aid	3,941,031	3,932,330	3,891,986	3,921,001	4.2%
	Other State Categorical (Per Pupil)	990,150	994,200	994,050	1,660,500	1.8%
State Equalization Aid	Achievement Gap Reduction	2,175,027	2,406,212	2,406,216	2,307,143	2.5%
	State Equalization Aid	30,670,523	30,513,836	30,492,080	31,161,935	33.7%
State Grants, Tuition, & Open Enrollment	Open Enrollment	1,744,217	1,705,000	1,818,398	1,805,000	2.0%
	State/Local Tuition Received	366,157	391,396	415,537	417,100	0.5%
	State/CESA Flow-Through Grants	108,879	62,200	90,358	20,100	0.0%
	Other State Aid (Computer Aid)	239,492	252,240	252,240	241,816	0.3%
Federal Grants & Aid	Federal Aids/Grants	5,846,603	5,296,260	4,791,837	5,113,891	5.5%
	Other Federal Sources	348,761	211,700	72,946	69,000	0.1%
Total		\$ 90,811,864	\$ 91,355,258	\$ 90,510,087	\$ 92,407,557	100%

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

Instruction

Instruction is the largest program expenditure and the District's highest financial priority. Instruction accounts for \$56.3 million (61.0%) of projected operating expenditures in 2016-17. 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, 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. At this point, the district does not know the 2016-17 financial impact of the expanded voucher program.

The instructional support category accounts for \$16.6 million (18.0%) of the operating budget. Combined instruction and instructional support account for \$72.9 million (79.0%) 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 comprises \$13.9 million (14.3%) of the operating budget. Capital Maintenance and Improvements are not included in the operational budget. Detail on capital maintenance and improvements projects can be found on pages 67-70.

Building Administration

This category includes the cost of principals, their support staff, and associated operational budgets of the schools. This is projected at \$4.9 million for the coming year.

General Administration

General administration accounts for .7% (\$610,000) of the operating budget. This area includes legal costs and overall administration.

Non-employee Insurance

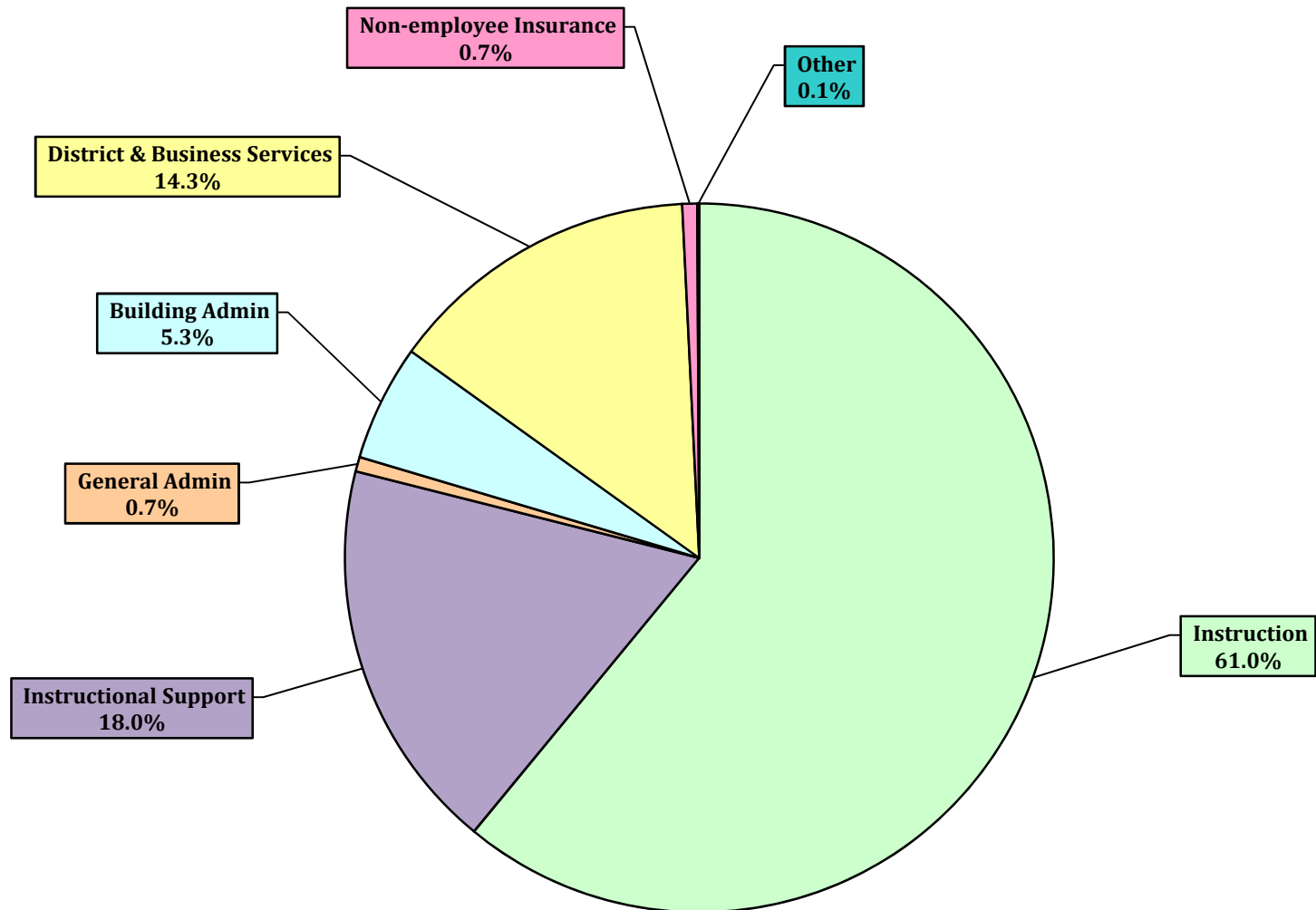
The non-employee insurance budget of \$624 thousand includes insurance consulting, liability, property, workers compensation, and unemployment insurances.

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 \$85 thousand in the 2016-17 proposed budget.

Operating Expenditures by Program
2016-17 Proposed Budget



Graph Labels	<i>Operating Expenditures by Program</i>		2015-16		2016-17	
	Funds 10 - 29	2014-15			Proposed Budget	% of Budget
	Interfund Transfers Eliminated	Actual	Budget	Unaudited		
Instruction	Preschool Education (4K)	1,401,256	1,433,799	1,302,106	1,341,929	1.5%
	Elementary Education	14,568,300	16,330,941	15,105,302	15,527,782	16.8%
	Secondary General Education	15,692,091	15,796,123	15,815,945	16,039,471	17.4%
	Fine Arts	3,988,861	4,133,877	4,220,216	4,188,215	4.5%
	Vocational Education	1,889,658	2,040,019	1,913,099	1,978,716	2.1%
	Physical/Health Education	2,156,979	2,267,261	2,201,082	2,341,727	2.5%
	Special Education	10,256,617	10,377,209	10,646,258	11,162,210	12.1%
	Co-Curricular Activities	1,514,988	1,900,250	1,560,380	2,300,119	2.5%
	Other Special Education (HPL, Homebound)	635,412	671,194	590,626	605,332	0.7%
	Summer School	674,939	696,346	815,740	851,083	0.9%
Instructional Support	Contracted Educ/Open Enroll Out/Vouchers	3,126,628	2,725,505	2,830,159	3,079,725	3.3%
	Student Services	4,606,878	4,725,412	4,674,998	4,767,233	5.2%
	Staff Development/Site Plans/Assessment	640,642	850,462	723,122	634,884	0.7%
	Instructional Technology Support	2,480,988	3,360,471	1,990,816	2,881,327	3.1%
	Library Media	1,422,929	1,665,242	1,489,151	1,567,860	1.7%
	Instructional Supervision	3,151,450	3,534,560	3,560,629	3,672,360	4.0%
General Admin	General Administration/Legal/BOE	563,001	693,670	568,603	610,259	0.7%
Building Admin	Building Administration	4,631,004	4,870,531	4,635,970	4,905,396	5.3%
District & Business Services	General Business/Personnel Administration	2,175,419	1,796,403	1,786,677	1,822,456	2.0%
	Building Operations & Maintenance	8,026,654	8,351,825	8,242,789	8,402,405	9.1%
	Transportation	2,430,457	2,852,021	2,350,759	3,018,211	3.3%
Non-employee Insurance	Non-employee Insurance and Consulting	598,656	675,800	636,001	624,000	0.7%
Other	Additional OPEB Payments	1,340,658	35,901	2,322,333	34,432	0.0%
	Municipality Chargebacks & Other Misc	53,032	50,425	40,101	50,425	0.1%
Total		88,027,495	\$ 91,835,249	\$ 90,022,861	\$ 92,407,557	100%

Operating Budget (Funds 10 - 29) Summary ***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. About 81.8 percent (\$75.6 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 76).

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 a another public school district). This operating budget totals \$10.5 million for 2016-17.

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. This area is projected at \$3.9 million for the upcoming year.

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 2016-17 budget for equipment is approximately \$1.5 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. That effort is expanding to the high school level in 2016-17. The expansion is being funded by an Apple lease program. Other rental items include copiers and rent to use athletic facilities at the University of La Crosse. Rent is also paid for soccer fields.

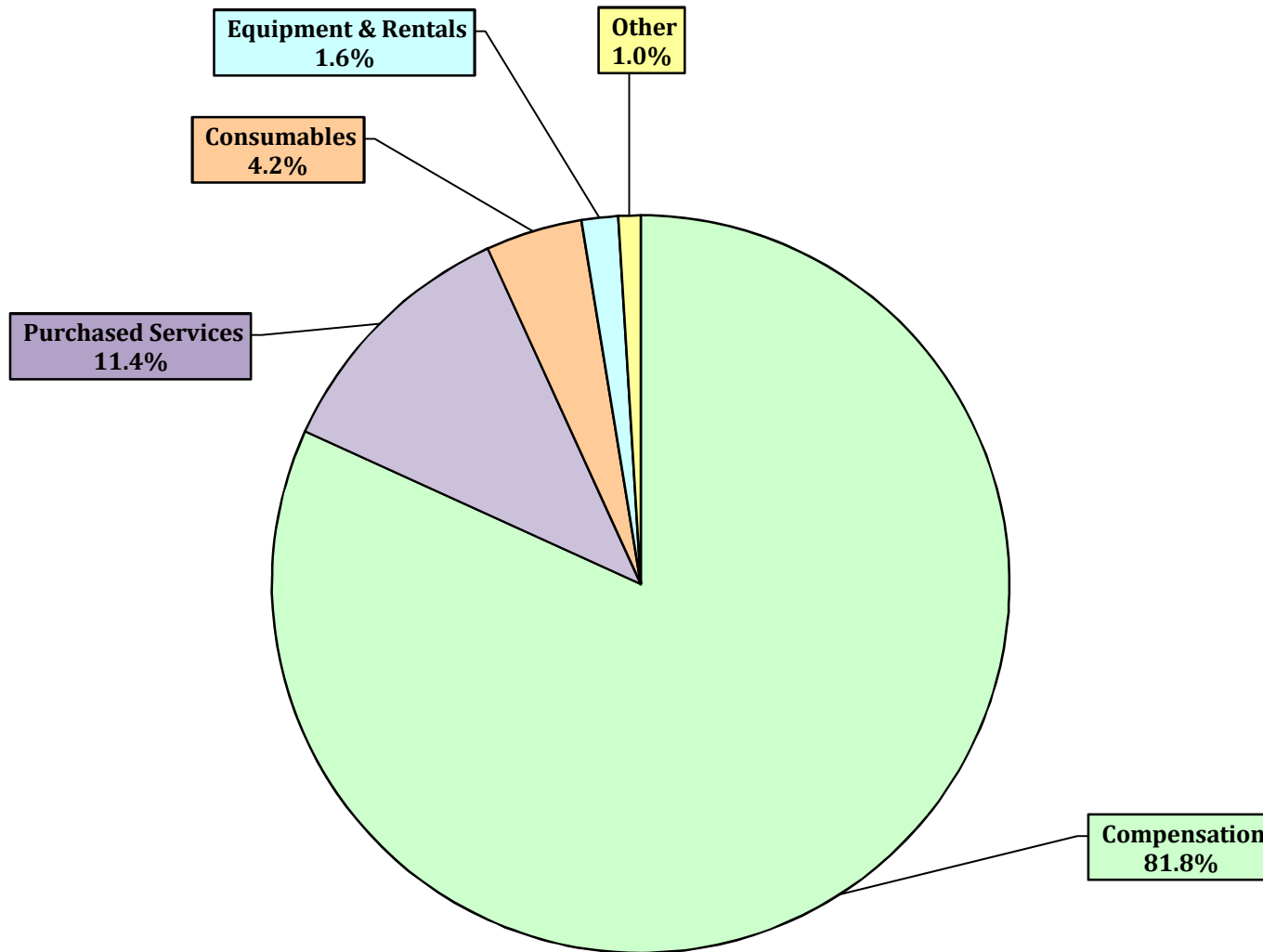
Other

The non-employee insurance budget of \$617 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 \$282 thousand is projected for this category.

With the passed November 2008 and 2012 referenda, the District now has long-term debt. Debt retirement is not included in the operational budget. The expenditure is included in the Debt Service Fund (Fund 39 found on page 76). In addition, in January 2014, the district refinanced its Wisconsin Retirement Prior Service Liability. Repayment of this debt is within the revenue limit and decreases operating funds. However, repayment is coded to the Non Referendum Debt Service Fund (Fund 38 found on page 76).

Operating Expenditures by Type
2016-17 Proposed Budget



Graph Labels	<i>Operating Expenditures by Type</i>		2015-16		2016-17	
	Funds 10 - 29	2014-15	Budget	Unaudited	Proposed Budget	% of Budget
	Interfund Transfers Eliminated	Actual				
Compensation	Base Salaries	46,049,890	48,032,497	47,653,125	48,952,927	53.0%
	Extended/Overtime/Substitutes	3,555,644	3,672,631	3,563,116	3,771,639	4.1%
	Retirement	8,480,027	7,874,096	9,545,714	7,833,249	8.5%
	Social Security	3,654,871	3,954,227	3,731,172	4,016,689	4.3%
	Life, LTD, & Long Term Care Insurance	704,205	688,064	769,207	768,256	0.8%
	Dental Insurance	964,340	987,304	1,055,407	1,058,146	1.1%
	Health Insurance	8,506,749	9,438,371	9,488,054	9,187,434	9.9%
Purchased Services	Contracted Personal & Property Services	2,511,620	2,235,356	2,070,347	2,010,812	2.2%
	Utilities/Fuel	1,489,659	1,512,100	1,404,584	1,401,200	1.5%
	Pupil Transportation	2,657,488	3,136,740	2,614,255	3,125,755	3.4%
	Professional Development	399,660	528,654	465,376	414,650	0.4%
	Postage/Printing/Binding/Telephones/Media	485,434	473,724	298,781	385,918	0.4%
	Open Enrollment Out	1,398,749	1,408,000	1,574,373	1,700,000	1.8%
	Contracted Education	1,951,971	1,465,347	1,448,441	1,486,817	1.6%
Consumables	General Supplies	1,247,946	1,676,248	1,362,661	1,250,650	1.4%
	Instructional Media	1,133,194	1,808,424	1,014,060	2,664,922	2.9%
Equipment & Rentals	Rentals	277,402	282,470	280,335	1,031,553	1.1%
	Equipment	1,541,546	1,492,294	636,099	447,825	0.5%
Other	Non-employee Insurance	591,852	668,800	628,991	616,800	0.7%
	Dues/Fees/Other	425,248	499,902	418,761	282,315	0.3%
Totals		88,027,495	\$ 91,835,249	\$ 90,022,861	\$ 92,407,557	100%

Board of Education

10 Year Facility Plan Guidelines

Mission: Provide facilities that support instructional programming and allow students to discover their talents and abilities and prepare them to pursue their dreams and aspirations while contributing to their local, national and global communities.

Plan Values: To be—

Fiscally responsible	Innovative	Respectful of individual differences
Sustainable (durable & environmentally responsible)	Quality-focused	Supportive of wholistic learning
Aligned with student, staff, & community needs & resources (collaborative)	Flexible	Safe, secure & healthy

**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 wholistic and interdisciplinary learning
- Facilitates critical thinking
- Supports creativity
- Maximizes virtual learning
- Equitable access to technology for students/staff
- Enhances age appropriate learning environments
- Promotes staff collaboration and professional development

**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
- Promotes school-to-work programs for specific populations and a variety of occupations
- 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

**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

**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

Building Statistics Background

La Crosse has 14 school buildings plus 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. Please refer to pages 33-34 for detail 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. The building inventory can be summarized as follows:

- 1 building has an average square foot age of between 70 or older
- 2 buildings have an average square foot age of between 60 – 69 years
- 5 buildings have an average square foot age of between 50 – 59 years
- 3 buildings have an average square foot age of between 40 – 49 years
- 1 buildings have an average square foot age of between 30 – 39 years
- 2 buildings have an average square foot age of between 20 – 29 years
- 1 building is 2 years old

The warehouse is not included in this summary.

The Board of Education is currently working on a long-range facility plan in order 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	55
Spence Elementary	1953, 1955, 1962, 1973, 1992, 1994, 1996	7.7	62,660	54
Summit Environmental Elementary	1954, 1972	9.5	58,000	52
Hamilton Early Learning Center/SOTA I	1961, 1984	2.5	46,200	51
Hintgen Elementary	1968, 1971	8.5	61,476	47
State Road Elementary	1957, 1959, 1969, 1989, 2013	10.5	63,286	40
North Woods International Elementary	1992	10.9	68,800	24
Southern Bluffs Elementary	1992	8.5	70,400	24
Northside/Coulee Montessori Elementary	2014	3.6	86,767	2
<u>Middle Schools</u>				
Lincoln Middle/SOTA II/Coulee Montessori	1924, 1958, 1973, 1991, 1997	2.5	98,480	74
Longfellow Middle/La Crosse Design Institute	1939, 1946, 1965, 1973, 1988, 1997	4.1	122,220	64
Logan Middle	1939, 1957, 1962, 1971, 1979, 1986, 1998	6.1	164,170	58
<u>High Schools</u>				
Central High	1967, 1988, 1995, 1996	18.0	286,550	42
Logan High	1979, 1987, 1994, 1996, 1997	34.1	210,920	33
<u>District</u>				
Hogan Admin Center/7 Rivers High School	1921, 1948, 1983	4.2	53,000	73

Capital Maintenance and Improvements **Program Development Guidelines**

Goal:

Provide a plan for the maintenance, repair, renovation, and replacement of buildings/grounds in order to promote and maintain an optimal learning environment

- Continue safety and security upgrades
- Plan for maintenance, repair, and/or renovation through short and long-term improvements
- Minimize facility deterioration; avoid deferred maintenance to prevent excessive funding needs for future remedial work
- Annually audit District facilities conditions including physical adequacy of construction, materials and fixed equipment, and instructional functional performance

Decision Making Criteria

- Safety, security, and regulatory compliance
- Provide for necessary and ongoing maintenance
- Maintain and improve the learning environment
- Consider priorities provided by individual building teams
- Consider operating costs
- Consider the level of community support

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

Building	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Proposed 2016-17	Total
Emerson Elementary	62,300	57,100	44,392	19,003	95,976	47,263	293,947	31,860	30,000	7,663	689,504
Hamilton Elementary/SOTA I	36,000	7,000	233,988	27,764	8,727	73,155	172,000	12,000	74,680	110,360	755,674
Hintgen Elementary	22,300	558,800	81,840	36,828	9,756	73,866	-	150,040	40,586		974,016
North Woods International	45,800	61,300	68,200	532,208	45,057	23,420	35,338	-	210,800	18,600	1,040,723
Northside (Franklin Campus)	30,400	-	20,026	11,257	14,330	25,000	-	-			101,013
Northside (Roosevelt/Coulee Mont)	9,300	-	47,740	38,361	31,920	62,454	248,000	-			437,775
Southern Bluffs Elementary	29,100	61,400	15,326	69,248	585,603	18,760	108,825	-	20,826	10,540	919,628
Spence Elementary	98,100	72,700	78,678	9,587	107,483	52,891	-	352,207	20,000	30,000	821,646
State Road Elementary	40,500	63,100	23,560	81,997	35,404	297,050	-	-	9,888		551,499
Summit Environmental	139,100	46,600	133,920	16,632	38,433	16,294	105,628	-	61,380		557,987
Lincoln Middle/SOTA II/Coulee Mont	13,000	18,300	36,146	43,889	37,752	52,686	61,600	24,800	108,720	30,405	427,298
Logan Middle	121,250	87,200	15,326	103,431	144,849	114,253	-	15,000	85,960	53,940	741,209
Longfellow Middle/Design Institute	41,700	8,100	161,840	78,361	66,362	25,220	-	81,889	81,034	14,357	558,863
Central High	141,300	189,790	182,925	123,685	79,335	198,305	175,648	105,338	193,691	589,707	1,979,724
Logan High	151,000	34,900	161,325	126,119	92,616	212,634	98,618	256,302	136,400	104,364	1,374,278
Hogan Administrative Center	228,900	8,500	49,848	-	13,516	26,314	13,000	19,960			360,038
District Shop	-	-	-	-	-	-	-	-			-
District	331,100	120,400	151,000	168,000	132,000	184,999	219,998	114,999	110,000	215,000	1,747,496
Sub Total	1,541,150	1,395,190	1,506,080	1,486,370	1,539,119	1,504,564	1,532,602	1,164,395	1,183,965	1,184,936	14,038,371
Bid & Project Contingency	9,850	4,810	68,920	88,630	35,881	70,436	42,398	48,105	28,535	27,564	425,129
Total	\$ 1,551,000	\$ 1,400,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,212,500	\$ 1,212,500	\$ 1,212,500	14,463,500

Capital Maintenance and Improvements
Projected Needs Summary

Building	Proposed 2016-17 *	2017-18	2018-19	2019-20	No Time Frame	Total
Emerson Elementary	7,663	244,349	398,324	33,674	1,152,162	1,836,172
Hamilton Elementary/SOTA I	110,360	106,150	269,908	525,547	1,913,946	2,925,911
Hintgen Elementary	-	126,696	64,807	183,631	970,837	1,345,971
North Woods International	18,600	70,157	54,976	103,531	88,403	335,667
Northside Elementary	-	37,200	-	-	-	37,200
Southern Bluffs Elementary	10,540	150,292	39,462	265,813	6,761,241	7,227,348
Spence Elementary	30,000	22,400	213,602	326,900	1,339,207	1,932,109
State Road Elementary	-	125,115	52,328	118,363	210,094	505,900
Summit Environmental	-	117,992	349,426	305,441	28,056	800,915
Lincoln Middle/SOTA II/Coulee Montessori	30,405	78,511	267,840	412,152	743,635	1,532,543
Logan Middle	53,940	320,353	76,560	195,217	2,369,517	3,015,587
Longfellow Middle/Design Institute	14,357	566,680	286,567	275,763	1,318,377	2,461,744
Central High	589,707	553,869	519,133	504,218	19,344,956	21,511,883
Logan High	104,364	694,407	1,479,367	517,126	7,716,505	10,511,769
Hogan Administrative Center	-	130,360	283,943	324,498	2,827,524	3,566,325
District	215,000	150,000	175,000	175,000	-	715,000
District Shop	-	61,660	-	-	-	61,660
Total	\$ 1,184,936	\$ 3,556,191	\$ 4,531,243	\$ 4,266,874	\$ 46,784,460	\$ 60,323,704

* Bid/project contingency is not included

Capital Maintenance & Improvements Funding Source History

Year	Tax Levy	Capital & Operating Referendum	Energy Exemption	Fund Balance	Total Investment
<i>2016-17</i>	<i>800,000</i>	<i>412,500</i>			<i>1,212,500</i>
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
2003-04	790,000				790,000
2002-03	990,139			240,000	1,230,139
2001-02	500,000				500,000

In September 2004, a 5 year operating referendum that provided funding of \$600,000 per year was passed
 In April 2008, a 5 year operating referendum that provided funding of \$775,000 per year was passed
 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

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

November 2008 Referendum Projects Completed
\$18.5 Million Approved, \$16.5 Million Borrowed

	Safety and Security							HVAC	Urgent Facility Needs				
	Egress Lighting	Fire Alarm and Strobes	Emergency Response Communication	Intrusion Alarm System	Camera System	Door Locksets and Hardware	Student Drop-Off Area	HVAC	Restroom Locker room Remodel	Classroom/Kitchen/Office Addition	Replace Windows	Kitchen Expansion	Totals
Emerson	7,529	46,077	2,728	7,375	13,592	10,376		1,579,994	38,892				1,706,563
Franklin	9,955	1,238	8,659	3,756	9,574	8,089							41,271
Hamilton	8,051	433	8,675	4,119	12,941	3,687		856,132					894,038
Hintgen	7,893	41,467		4,569	7,866	13,716		678,687	103,866		85,808		943,872
North Woods		45,931		6,893	8,003	12,211	67,171						140,209
Roosevelt	5,519	38,468	4,135	5,696	10,742	6,409							70,969
Southern Bluffs		46,586		6,427	13,520	11,347			15,873				93,753
Spence		58,652		5,987	8,805	11,583		1,317,855					1,402,882
State Road	5,160	37,747	5,684	5,191	10,987	7,151		1,372,806		2,315,042			3,759,768
Summit	8,082	36,108		8,032	11,285	3,612	27,620	1,105,950					1,200,689
Lincoln	25,285		16,615	9,004	38,016	14,773		2,094,769					2,198,462
Logan Middle	12,195	112,212	26,162	10,019	35,184	21,162		4,016,114	64,385				4,297,433
Longfellow	13,915	78,756	5,500	7,709	26,960	15,508	10,448	3,255,482				370,444	3,784,722
Central		1,628	13,310	7,238	52,667	10,215							85,058
Logan High			7,049	10,921	45,410	29,789							93,169
Hogan	5,927	38,944	4,586	5,914	7,308	8,123							70,802
Totals	109,511	584,247	103,103	108,850	312,866	187,751	105,239	16,277,789	223,016	2,315,042	85,808	370,444	20,783,666

Additional funding beyond the \$16.5 million includes fund balance, energy rebates, energy grants, and operational budget

Revenue Limit Energy Exemption History

2015-16	Summit	Lighting Upgrade	60,000
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2014-15	Central	High Efficiency Boiler	106,000
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2013-14	Emerson	Lighting Upgrade	55,000
	Logan High	Pool Boiler	98,618
Total			153,618

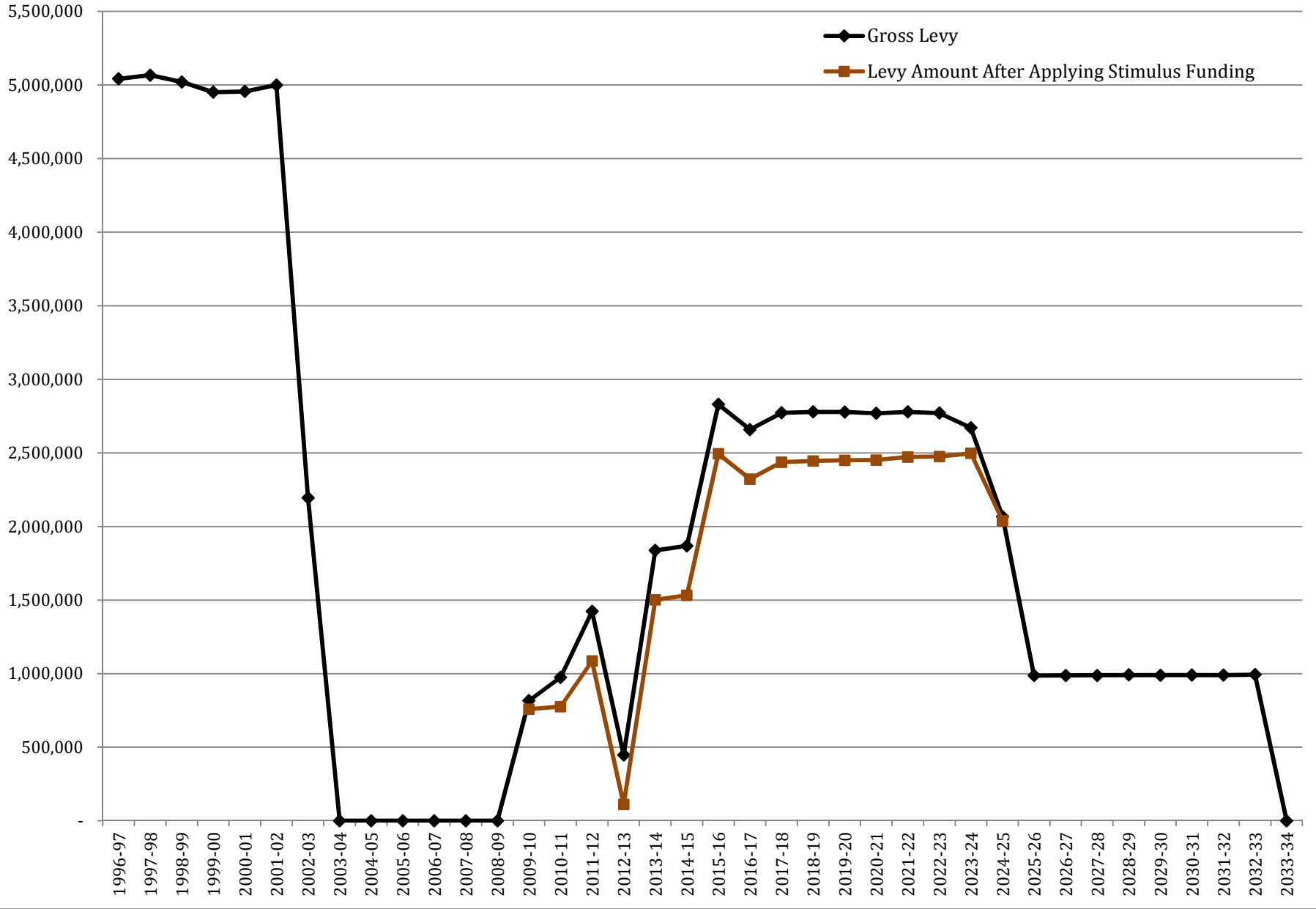
2012-13	Southern Bluffs	T-8 Lighting	53,000
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2011-12	North Woods	T-8 Lighting	51,233
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2010-11	Summit	On-demand Water Heaters	10,000
	Logan High	On-demand Water Heaters (kitchen)	9,000
	Southern Bluffs	On-demand Water Heaters	9,000
	Logan Middle	High bay lighting (cafeteria/gym)	7,000
	Emerson	High Bay Lighting (small gym)	5,000
	Emerson	High Bay Lighting (cafeteria)	3,600
	Spence	High Bay Lighting (gym)	3,600
Total			47,200

2009-10	Central	High Bay Lighting (Hackett)	14,400
	Central	High Bay Lighting (balcony)	12,000
	Logan High	High Bay Lighting (small gym)	6,000
	Longfellow	High Bay Lighting (big gym)	9,000
	Lincoln	High Bay Lighting (new gyms)	5,400
	Lincoln	High Bay Lighting (old gym)	5,400
	North Woods	High Bay Lighting (gym)	5,400
Total			57,600

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. 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 proposal is proposed to be the same as last year, \$651,535. The levy supports six community service programs.

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 graduate career and college ready.

Police Liaisons

The district has long enjoyed a beneficial collaboration with the La Crosse Police Department to provide five police liaisons that mainly serve each middle and high school. The liaisons serve as a visual testament to the district's commitment to safety and security for students, staff, and visitors. The district's safety committee is strengthened through police liaison participation. In addition, the liaisons promote the development of positive relationships between students and law enforcement officials.

Facility 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 can not 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.

Early Childhood Liaison

The District contracts with The Parenting Place for a liaison who works with the District's preschool collaborative partners. The liaison works to strengthen the community collaborations that have been the hallmark of the District's preschool program.

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.

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 enrichment programs. As grant funding has decreased, this levy has

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 Trust

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

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 – Sinking 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 43 – Referendum Capital Projects

Used to account for all expenditures for projects funded with a passed capital referendum

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 99 – Cooperative Programs

Used to account for collaborative efforts involving multiple districts or organizations pooling resources to finance curricular programs/positions

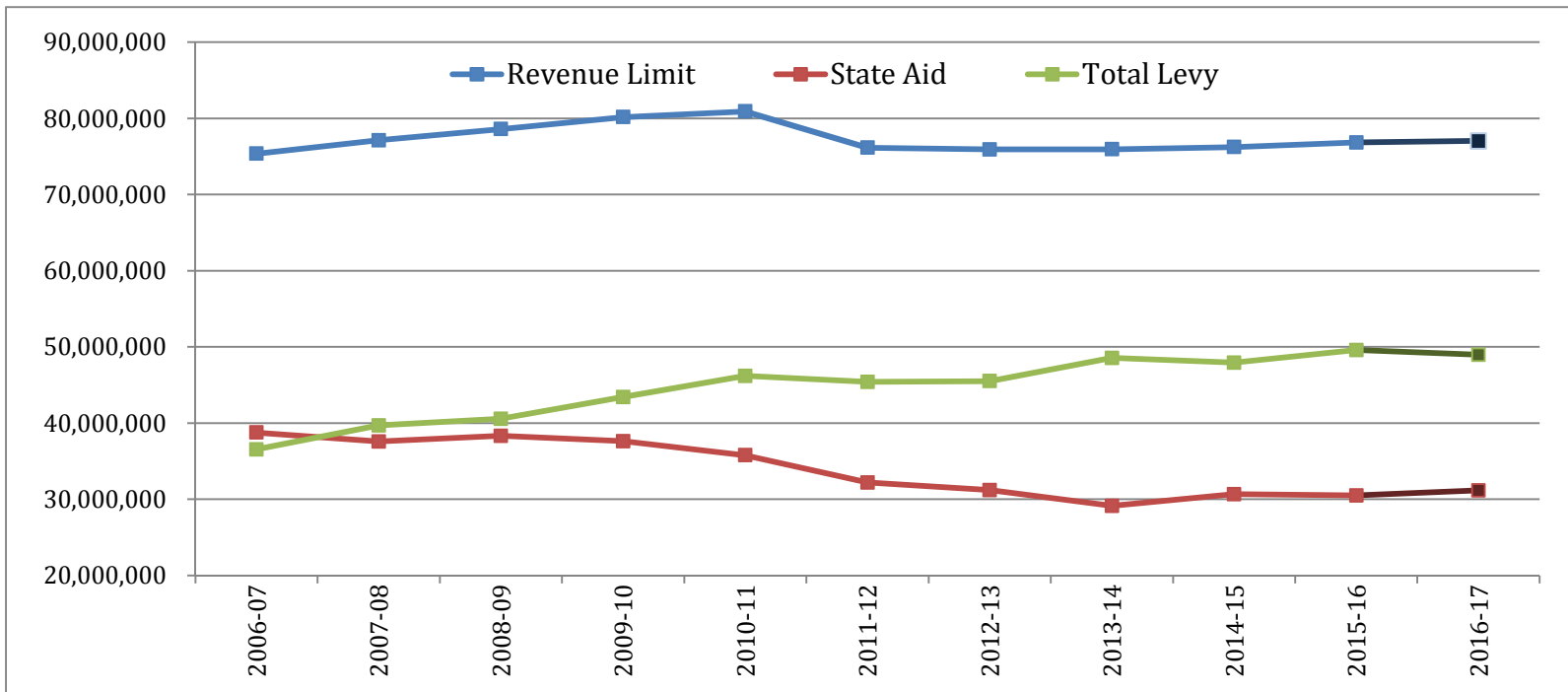
Fund Summary

Fund	2014-15		2015-16				2016-17	
	Actuals		Budget		Unaudited		Proposed Budget	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Fund 10 - General Fund	79,215,010	67,317,894	79,561,835	70,370,457	79,320,657	69,184,165	80,315,522	69,966,807
Fund 11 - Grants & Projects	4,978,294	4,969,128	5,197,768	5,197,768	5,080,888	5,078,592	4,815,353	4,815,353
Fund 21 - Special Revenue Trust	629,639	629,639	1,167,421	1,167,421	781,447	781,447	1,700,000	1,700,000
Fund 27 - Special Education	5,984,894	15,099,226	5,416,626	15,087,995	5,316,032	14,967,171	5,565,073	15,913,789
Fund 29 - Other Special Projects	11,608	11,608	11,608	11,608	11,485	11,485	11,608	11,608
Fund 38 - Non-Referendum Debt	834,019	848,174	846,481	1,264,228	846,481	1,263,928	847,623	839,920
Fund 39 - Debt Service	2,231,082	1,877,856	3,166,949	2,839,556	3,145,877	2,839,556	2,879,400	2,665,781
Fund 41 - Sinking Fund	1,242,447	1,416,107	1,441,277	2,282,037	1,742,712	1,896,439	1,215,200	1,212,500
Fund 43 - Referendum Capital Projects	103,106	2,978,618	1,000	117,378	71	117,378	-	-
Fund 50 - Food Service	3,579,542	3,647,237	3,577,973	3,649,358	3,637,532	3,720,562	3,420,080	3,692,313
Fund 80 - Community Service	913,323	850,026	1,001,327	1,193,640	893,787	785,417	912,771	912,771
Fund 99 - Cooperative Programs	25,000	25,000	25,000	25,000	12,287	12,287	-	314,439
Totals	\$ 99,747,963	\$ 99,670,513	\$ 101,415,265	\$ 103,206,447	\$ 100,789,255	\$ 100,658,428	\$ 101,682,631	\$ 102,045,281

Interfund transfers are excluded to avoid double counting of funds. Funds held in trust have been eliminated (student activities, student scholarships, and post employment benefit trust).

Revenue Limit, State Aid, Total Levy: Local Impact
2016-17 Amounts are Estimates

	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
2016-17	77,041,512	199,325	0.3%	31,161,935	648,099	2.1%	40%	60%	48,976,822	(623,425)	-1.26%	11.86	-4.1%	9.74
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
2012-13	75,928,191	(223,848)	-0.3%	31,188,497	(1,023,126)	-3.2%	41%	59%	45,515,640	119,384	0.26%	12.13	-76.4%	10.61
2011-12	76,152,039	(4,771,893)	-5.9%	32,211,623	(3,572,109)	-10.0%	42%	58%	45,396,256	(811,513)	-1.76%	12.18	5.0%	10.11
2010-11	80,923,932	755,020	0.9%	35,783,732	(1,844,229)	-4.9%	44%	56%	46,207,769	2,772,876	6.38%	12.26	8.0%	10.28
2009-10	80,168,912	1,567,214	2.0%	37,627,961	(710,806)	-1.9%	47%	53%	43,434,893	2,883,753	7.11%	11.32	-94.0%	9.47
2008-09	78,601,698	1,467,901	1.9%	38,338,767	763,136	2.0%	49%	51%	40,551,140	846,263	2.13%	10.66	-66.0%	8.83
2007-08	77,133,797	1,764,936	2.3%	37,575,631	(1,185,940)	-3.1%	49%	51%	39,704,877	3,148,318	8.61%	10.48	-18.0%	8.88
2006-07	75,368,861	1,696,555	2.3%	38,761,571	1,347,108	3.6%	51%	49%	36,556,559	439,859	1.22%	10.12	-36.0%	8.23



Note: Beginning in 2015-16 local school districts levy for and pass through costs for voucher students. The levy amount was \$337,225 for 2015-16. The amount will be higher for 2016-17 given the growth of the program. DPI will provide the data prior to levy adoption.

Tax Levy Components History

Year	Gross Levy Rate	Gross Levy	% Change	General	Operating Referendum	Capital Fund	Debt	Community Service	Prior Yr Chargebks
<i>In 2015-16 the gross levy was reduced by \$8,497,094 in School Levy Credits - a \$2.12 Levy Rate reduction. The reduction for 2016-17 will not be known until December 2016.</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>									
<i>Estimated</i>									
2016-17	11.86	48,976,822	-1.0%	43,362,761	1,475,000	800,000	2,658,981	651,535	28,545
2015-16	12.33	49,464,356	3.2%	40,965,220	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	0.3%	39,464,658	4,175,000	800,000	387,207	651,535	37,240
2011-12	12.18	45,396,256	-1.8%	38,659,181	4,175,000	800,000	1,085,557	651,535	24,983
2010-11	12.26	46,207,769	6.3%	39,771,054	4,175,000	800,000	776,880	650,535	34,300
2009-10	11.32	43,451,565	7.2%	36,920,193	4,175,000	800,000	876,000	649,635	30,737
2008-09	10.66	40,551,140	2.1%	35,540,266	3,525,000	800,000		649,635	36,239
2007-08	10.48	39,704,877	8.6%	34,712,648	3,525,000	800,000	-	631,535	35,694
2006-07	10.12	36,556,559	1.2%	31,592,731	3,525,000	800,000	-	614,035	24,793

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	
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
2011-12	5,474,643	561,564	108,170	147,829	724,978	286	-	89,691	10,201	7,117,363
2010-11	5,471,575	551,808	106,246	141,549	719,005	288	-	89,309	10,126	7,089,906
2009-10	5,507,672	542,797	105,414	136,263	717,456	292	-	88,754	10,031	7,108,679
2008-09	5,616,451	553,059	108,965	133,275	741,865	306	-	99,594	10,999	7,264,513
2007-08	5,120,496	499,366	99,866	117,548	673,983	296	-	83,530	9,214	6,604,301
2006-07	4,410,303	430,887	89,230	100,460	573,733	271	-	59,111	6,761	5,670,756

Gross to Net Levy*				
Year	Certified Levy	Net Levy	Gross Levy Rate	Net Levy Rate
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	12.13	10.22
2011-12	45,396,256	38,278,893	12.18	10.27
2010-11	46,207,769	39,117,863	12.26	10.38
2009-10	43,434,893	36,326,214	11.32	9.47
2008-09	40,551,140	33,286,627	10.66	8.75
2007-08	39,704,877	33,100,576	10.48	8.74
2006-07	36,556,559	30,885,803	10.12	8.55

* Note: 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

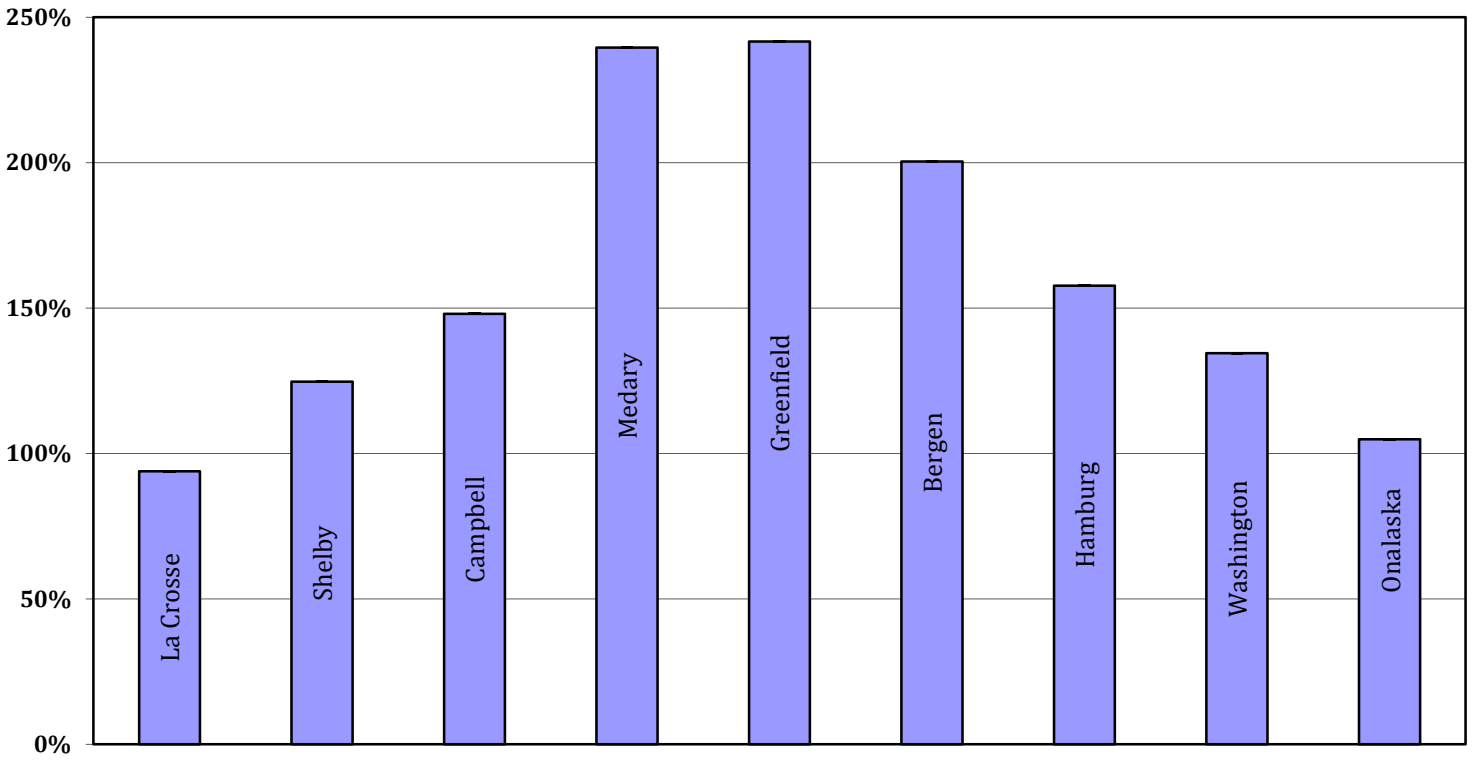
Year	City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals	Percent Change
		Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg		
2016-17 Estimated										4,131,065,387	3.00%
2015-16	3,029,786,474	344,830,100	69,251,693	104,373,357	401,797,530	201,957	426	53,992,330	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%
2007-08	2,921,735,973	288,416,500	64,211,112	76,089,901	379,508,534	175,107	228	51,863,340	5,853,904	3,787,854,599	4.85%
2006-07	2,798,648,278	267,281,700	56,253,565	67,532,471	367,733,918	167,870	219	49,311,766	5,703,827	3,612,633,614	9.06%
2005-06	2,549,635,856	254,133,300	57,716,621	59,716,481	341,231,577	156,487	210	44,694,092	5,333,277	3,312,617,901	4.81%
2004-05	2,453,976,572	235,896,900	50,795,374	58,046,008	315,406,685	131,912	191	41,631,608	4,606,152	3,160,491,402	7.08%
2003-04	2,298,643,214	220,635,300	45,124,867	53,249,390	290,958,837	122,162	215	38,538,851	4,334,457	2,951,607,293	5.80%
2002-03	2,168,994,870	206,841,100	41,880,469	48,253,539	285,191,557	111,597	210	34,794,203	3,673,681	2,789,741,226	7.27%

2015-16										
City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals	
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg		
75.54%	8.60%	1.73%	2.60%	10.02%	0.01%	0.00%	1.35%	0.16%	100.00%	

2015-16 Municipality Equalized Value Change										
City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals	
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg		
4.16%	4.99%	5.25%	8.34%	-0.25%	4.40%	1.43%	3.61%	1.46%	3.88%	

Apportionment of Tax Levy											
	City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals	
		Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg		
2015-16	37,468,906	4,264,461	856,425	1,290,769	4,968,969	2,498	5	667,715	80,499	49,600,247	

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



Equalized Value in Billions

