



CHETEK-WEYERHAEUSER
AREA SCHOOL DISTRICT



ANNUAL MEETING & BUDGET HEARING

OCTOBER 23, 2023



TABLE OF CONTENTS

	PAGE
TABLE OF CONTENTS	1
C-W AREA SCHOOL DISTRICT INFORMATION	2
ANNUAL MEETING AGENDA	3
MINUTES OF 2022 ANNUAL MEETING	4
BUDGET MESSAGE	5-6
NOTICE OF ANNUAL MEETING/BUDGET HEARING	7
TREASURER'S REPORT	8
2023-24 BUDGET ADOPTION	9-12
RESOLUTION A – FIX SALARIES & REIMBURSE EXPENSES OF BOARD MEMBERS	13
RESOLUTION B – RESOLUTION FOR TAX LEVY	14
RESOLUTION C – SALE OF PROPERTY	15
EXPLANATION OF THE BUDGET	16-20
REVENUE LIMIT WORKSHEET	21
2023-24 BUDGET PUBLICATION	22-24
DETAILED REVENUES	25-26
DETAILED EXPENDITURES	27-29
BUDGETED REVENUES AND EXPENDITURES GRAPH	30
MILL RATE AND TAX EXAMPLE, DISTRICT DEBT	31
VALUATION, TAX LEVY AND MILL RATE HISTORY	32-33
MEMBERSHIP	34

BOARD OF EDUCATION

		Term Expires
Carri Traczyk	President	2024
Janene Haselhuhn	Vice President	2024
Korie Lentz	Clerk	2025
Barb Reisner	Treasurer	2026
John Banks	Member	2024
Mindy Hamilton	Member	2025
Kelly Olson	Member	2026

ADMINISTRATION

Mark Johnson
District Administrator
(715) 924-2226

Crystal Huset
Business Manager
(715) 924-2226

Scott Kowalski
Elementary Principal
(715) 924-2244

Matthew Dommer
Assistant Elementary Principal
(715) 924-2244

Tyler Nelson
MS/HS Principal
(715) 924-3137

Koll Fjelstad
MS/HS Assistant Principal/Athletic Director
(715) 924-3137

Courtney Knickerbocker
Director of Special Education
(715) 924-2244

BUILDINGS IN THE SCHOOL DISTRICT

Chetek-Weyerhaeuser Middle/ High School Phone: (715) 924-3137
1001 Knapp Street Fax: (715) 924-2921
Chetek, WI 54728

Roselawn Elementary School Phone: (715) 924-2244
1201 6th Street Fax: (715) 924-2279
Chetek, WI 54728

ANNUAL MEETING

AGENDA

October 23, 2023, 5:15 P.M.

Chetek-Weyerhaeuser High School/Middle School IMC

- I** Call meeting to order.
- II** Election of chairperson.
- III** Clerk report of notice given for meeting and filing of said proof.
- IV** Reading of minutes of previous district meetings:
 - A. October 24, 2022, CWASD-Annual Meeting.
- V** Treasurer's reports and audit summary.
- VI** Presentation of budget.
- VII** Hearing on the budget.
- VIII** Vote on resolutions:
 - A. Establish salaries and mileage of school board members.
 - B. Approval of the school district tax levy for the 2023-24 school year.
 - C. Approval of sale of property.
- IX** Other new business.
- X** Adjournment.

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
Chetek, WI 54728

Minutes of the Annual & Budget Hearing Meeting Board of Education October 24, 2022

Meeting called to order at 5:15 p.m. by vice-president Janene Haselhuhn.

Motion by Lentz, seconded by Olson to nominate Haselhuhn to serve as the chairperson for the meeting. Motion carried unanimously.

The Clerk, Lentz gave Proof of Notice for the meeting and filing of said proof.

Reading of the October 25, 2021 Annual Meeting Minutes by clerk, Lentz.

Motion by Reisner, seconded by Olson to approve the minutes of the Chetek-Weyerhaeuser Area School District Annual Meeting as printed and placed on file. Motion carried unanimously.

Treasurer's report and audit summary by the Treasurer, Reisner was read.

Motion by Lentz, seconded by Hamilton to approve the Treasurer's Report from the Chetek-Weyerhaeuser Area School District as printed and placed on file. Motion carried unanimously.

Mark Johnson and Tammy Lenbom presented the 2022-2023 district overview and budget. See the annual meeting booklet.

RESOLUTIONS:

- A. Motion by Lentz, seconded by Reisner to approve Resolution A as printed for the Board Member salaries and mileage to remain the same as the last year. Motion carried with 12 voting in favor. 0 voting against.

- B. Motion by Lentz, seconded by Reisner to approve Resolution B. \$9,764,360.00 to be levied on the taxable property of the district for school purposes for the year 2022-2023 in accordance with the recommendation of the school board as presented by administration. Motion carried with 12 voting in favor. 0 voting against. (Mill Rate for 2022-2023 is 7.20 which is a decrease from 7.77. Levy is an increase this year.)

- C. Motion by Lentz, seconded by Hamilton to approve Resolution C to authorize the sale of any property belonging to and not needed by the district. Motion carried with 12 voting in favor. 0 voting against.

Date for the Annual Meeting is set for October 23, 2023 at 5:15 p.m.

Motion by Dr. Mark Johnson, seconded by Tammy Lenbom to adjourn the meeting at 5:43 p.m.

Board Member Present: Hamilton, Haselhuhn, Olson, Reisner, and Lentz. Goulette and Traczyk absent. Others Present: Dr. Mark Johnson, Tammy Lenbom, John and Heidi Wise, Crystal Huset, Larry Zeman, Tim Haselhuhn

Korie Lentz, Clerk



Dear Citizens,

The Chetek-Weyerhaeuser Area School District is pleased to present the 2023-2024 Annual Meeting Booklet. The information provided within and during the Annual Meeting presentation represents a compilation of the achievements of our students, faculty, staff, administration, and board of education. The Annual Meeting Booklet also serves as CWASD's exhibit of its commitment to its vision of creating a high-performing, student-centered school district that meets the needs of ALL students.

The Annual Meeting and Budget Hearing provide insight into critical funding factors such as the local levy amount, mill rate, student enrollment, and the school district's overall property value. These factors play a role in determining how much state and local revenue CWASD receives and help determine the local property tax rates for property owners in our school district.

CWASD remains a leader in academic and financial performance across our region. The District performs careful cost analysis, various cost-containment strategies, proper asset management, prioritizing funds for strategic initiatives, and maintaining stringent internal controls. All of which make the CWASD financial health one of the best in Wisconsin. It is a tribute to our board, administration, and staff that CWASD has achieved such financial strength over time.

A few areas stand out for CWASD in terms of financial health. The first is fund balance. Fortunately, CWASD created and maintained a fund balance that allows the District to cover unexpected (unbudgeted) expenses, reduce deferred maintenance, complete facility upgrade projects without referendum or borrowing, and eliminate short-term borrowing. CWASD has performed over \$12,000,000 in facility upgrades in the last five years without a referendum. While many school districts across the State require short-term borrowing to make payroll throughout the year, CWASD has a strong cash position, which allows the District to avoid borrowing and paying the interest that goes with borrowing.

Another factor of budgetary health is the amount of long-term debt. **Citizens of the Chetek-Weyerhaeuser Area School District can be proud that CWASD enters the 2023-2024 budget year with no short or long-term debt.**

The 2023-2024 budget has the following differences from the 2022-2023 budget:

- **\$0.00** budgeted for short and long-term debt due to being paid off.
- CWASD school district property values increased by approximately \$156,681,660 (11.6%), representing a property valuation of over \$1.5 billion.
- The local tax levy of \$465,703 increased due to the reduction in state equalization aid of \$487,168.
- A **decreased mill rate** from 7.20 mils to 6.83 mils.
- Fund 80 levy increase of approximately \$92,000 for School Resource Officer and Athletic Trainer.

The booklet's remaining contents contain an in-depth, descriptive analysis of CWASD's financial picture. Even though this document stands as a summary, it provides valuable and relevant information. We intend to show that all who view this document see that the Chetek-Weyerhaeuser Area School District demonstrates excellence through hard work, focus, dedication, and discipline.

Features of this document include:

- Audit Report Notations and Treasurer's Report
- Annual Budget Detail
- Tax Levy Information
- Explanation of Budgetary Terminology
- Revenue Limit Calculation
- Detailed Revenues and Expenditures
- Mill Rate
- Pupil Membership (Enrollment)

Our community can be proud that the District's work focuses on preserving quality programs and staff and seeking continual improvement in all areas as we decide to create the best school experience possible for our students. I would like to thank the Board of Education, parents, community members, administration, teachers, support staff, and students for their efforts in all of our achievements.

Respectfully Submitted,



Mark Johnson, Superintendent
Chetek-Weyerhaeuser Area School District



CHETEK-WEYERHAEUSER
AREA SCHOOL DISTRICT

Big Enough for Opportunities, Small Enough to Care

1001 Knapp Street, Chetek, WI 54728
Phone: (715) 924-2226 | Fax: (715) 924-2376
www.cwasd.k12.wi.us

Chetek-Weyerhaeuser Area School District

NOTICE OF ANNUAL MEETING & BUDGET HEARING

Notice is hereby given to the qualified electors of the Chetek-Weyerhaeuser Area School District, that the Annual Meeting, (Wisconsin Statutes Section 120.08 (1)) including the Budget Hearing (Wisconsin Statutes Section 65.90 (4)), of said school district for the transaction of business, will be held in the Chetek-Weyerhaeuser High School/Middle School IMC on the 23rd day of October, 2023 at 5:15 o'clock in the P.M. Copies of the detailed budget document are available for review at the School District Administration Office, 1001 Knapp Street, Chetek, Wisconsin or on the district website at: <http://www.cwasd.k12.wi.us>.

Dated this 11th day of October, 2023

Korie Lentz
District Clerk

Published on: October 11, 2023
October 18, 2023



Chetek-Weyerhaeuser Area School District

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT AUDIT REPORT NOTATIONS and TREASURER'S REPORT

The audit of the financial statements for the Chetek-Weyerhaeuser Area School District for the year ending June 30, 2023 has been completed. The audit report and management letter will soon be available in the district administrator's office for distribution to the Board of Education and for public review. The following is a brief summation of major financial items.

Total revenues for the school year ended June 30, 2023 were \$20,447,046 and expenditures totaled \$22,752,567.

June 30, 2023 cash and investment balances were as follows:

General Fund	\$ 6,485,065
Special Education Fund	1,626
Debt Service Fund	34,466
Food Service Fund	331,977
Pupil Activity Fund	118,556
Community Service Fund	<u>224,716</u>
	<u>\$ 7,196,406</u>

Accounts receivable and accounts payable totaled \$3,531,830 and \$640,375, respectively, at June 30, 2022.

The District's indebtedness on long-term loans at June 30, 2022 totaled \$0

Respectfully submitted,
Barb Reisner, CWASD Treasurer

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2023-2024

GENERAL FUND (FUND 10)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance (Account 930 000)	12,346,240	11,735,873	9,468,830
Residual Equity Transfers In (Account 992 000)	0	0	0
Residual Equity Transfers Out (Account 991 000)	0	0	0
Ending Fund Balance, Reserved (Acct. 936 000)	382,730	230,552	180,980
Ending Fund Balance, Designated (Acct. 932 000)	0	0	0
Ending Fund Balance, Unappropriated (Acct. 933 000)	11,353,143	9,238,278	7,437,760
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	11,735,873	9,468,830	7,618,740
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers-in	0	0	0
<i>Local Sources</i>			
210 Taxes	8,859,915	9,571,354	10,131,857
230 Inter-fund payments	0	0	0
240 Payments for Services	0	0	0
260 Non-Capital Sales	1,353	1,677	1,500
270 School Activity Income	5,939	5,560	100
280 Interest on Investments	6,237	299,653	160,000
290 Other Revenue, Local Sources	13,568	10,051	5,550
Subtotal Local Sources	8,887,013	9,888,295	10,299,007
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0	0	0
340 Payments for Services	612,061	707,671	827,109
380 Medical Service Reimbursements	0	0	0
390 Other Inter-districts, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	612,061	707,671	827,109
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
<i>Intermediate Sources</i>			
510 Transit of Aids	6,576	10,406	7,800
530 Payments for services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	6,576	10,406	7,800
<i>State Sources</i>	152,17		
610 State Aid – Categorical	2	157,989	131,000
620 State Aid – General	3,729,043	3,192,016	2,647,861
630 DPI Special Project Grants	6,711	19,604	0
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (AGR Grant)	356,598	372,093	387,600
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	1,178,774	1,545,018	826,379
Subtotal State Sources	5,423,662	5,286,721	3,992,840

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2023-2024			
GENERAL FUND (FUND 10)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
<i>Federal Sources</i>			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	328,400	1,036,072	1,398,709
750 IASA Grants	237,392	240,702	244,879
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	192,307	149,751	0
790 Other Federal Revenue – Direct	0	0	0
Subtotal Federal Sources	758,098	1,426,525	1,643,588
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	425	3,300	0
870 Long-Term Obligations	2,148,770	1,309,809	0
890 Miscellaneous	0	0	0
Subtotal Other Financing Sources	2,149,195	1,313,108	0
<i>Other Revenues</i>			
960 Adjustments	0	115,437	0
970 Refund of Disbursement	32,976	134,046	25,000
980 Medical Service Reimbursement	78	156	15,000
990 Miscellaneous	3,115	3,163	0
Subtotal Other Revenues	36,169	252,802	40,000
	17,872,774		
TOTAL REVENUES & OTHER FINANCING SOURCES		18,177,860	16,810,345
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	2,319,878	2,571,025	2,450,612
120 000 Regular Curriculum	3,167,469	3,275,792	3,171,044
130 000 Vocational Curriculum	349,547	406,355	381,094
140 000 Physical Curriculum	321,176	322,710	314,297
160 000 Co-Curricular Activities	393,636	447,808	613,771
170 000 Other Special Needs	87,557	0	0
Subtotal Instruction	6,639,263	7,023,690	6,930,818
<i>Support Sources</i>			
210 000 Pupil Services	462,565	516,608	426,568
220 000 Instructional Staff Services	377,113	403,850	337,698
230 000 General Administration	270,897	287,524	342,393
240 000 School Building Administration	733,643	772,171	835,010
250 000 Business Administration	3,023,221	6,370,604	5,607,021
260 000 Central Services	28,832	31,510	43,349
270 000 Insurance & Judgments	109,191	114,783	162,000
280 000 Debt Services	1,103,167	1,135,842	0
290 000 Other Support Services	539,039	728,480	851,877
Subtotal Support Sources	6,647,668	10,361,372	8,605,916

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2023-2024			
GENERAL FUND (FUND 10) Continued	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
<i>Non-Program Transactions</i>			
410 000 Inter-fund Operating Transfers	1,154,054	1,262,704	1,252,901
430 000 Instructional Service Payments	1,782,766	1,794,778	1,855,711
490 000 Other Non-Program Transactions	2,259,391	2,358	15,000
Subtotal Non-Program Transactions	5,196,211	3,059,840	3,123,612
TOTAL EXPENDITURES & OTHER FINANCING USES	18,483,141	20,444,902	18,660,345
SPECIAL PROJECT FUNDS (FUND 21, 23, 27 & 29)			
900 000 Beginning Fund Balance	119,747	122,918	118,556
900 000 Ending Fund Balance	122,918	118,556	118,556
TOTAL REVENUES & OTHER FINANCING SOURCES	1,993,903	2,262,277	2,249,247
100 000 Instruction	1,414,087	1,723,638	1,742,386
200 000 Support Services	420,245	493,485	406,211
400 000 Non-Program Transactions	106,245	49,179	100,650
TOTAL EXPENDITURES & OTHER FINANCING USES	1,940,578	2,266,302	2,249,247
DEBT SERVICE FUND (FUND 38 & 39)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	32,954	32,999	34,466
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCES	32,999	34,466	35,446
TOTAL REVENUES & OTHER FINANCING SOURCES	82,244	83,627	1,000
281 000 Long-Term Capital Debt	0	0	0
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	82,200	82,160	0
TOTAL EXPENDITURES & OTHER FINANCING USES	82,200	82,160	0
842 000 INDEBTEDNESS, END OF YEAR	0	0	0
CAPITAL PROJECTS FUND (FUND 41, 48 & 49)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	0	0	0
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 Ending Fund Balance	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instructional Services	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

CHETEK-WEYERHAEUSER BUDGET ADOPTION 2023-2024

FOOD SERVICE FUND (FUND 50)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	249,450	375,358	343,474
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	375,358	343,474	275,358
TOTAL REVENUES & OTHER FINANCING SOURCES	713,096	578,224	624,781
200 000 Support Services	587,188	610,108	724,781
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	587,188	610,108	724,781
COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	165,208	228,651	224,612
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	228,651	224,612	224,612
TOTAL REVENUES & OTHER FINANCING SOURCES	561,865	607,762	700,000
100 000 Instruction	0	0	0
200 000 Support Services	1,795	26,981	27,500
300 000 Community Services	494,718	584,819	672,500
400 000 Non-Program Transactions	1,908	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	498,422	611,800	700,000
PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

Resolution A

**RESOLUTION TO FIX SALARIES AND
MILEAGE OF SCHOOL BOARD MEMBERS**

Be it resolved that the electors of the Chetek-Weyerhaeuser Area School District fix the yearly salary of school board members as per the following:

The president and clerk shall receive \$1800; all other members shall receive \$1500.

Be it further resolved that the following expenses be paid when school board members attend development workshops, seminars, and state and national conventions:

1. Transportation - coach airfare or mileage at the current federal rate.
2. Fees and Registrations - as required for participation at meeting.
3. Hotel/Motel - at a reasonable room rate.
4. Expenses for meals are determined by domestic per diem rates.
Additional costs will be reimbursed when submitted with a valid receipt.
5. Each board member shall receive \$75 per day for attendance at school board development workshops, seminars, and state and national conventions.

Introduced by: _____

Seconded by: _____

Date
: _____

Signed:

District Clerk

Resolution B

RESOLUTION FOR TAX LEVY

Be it resolved by the Chetek-Weyerhaeuser Area School District that a tax levy of **\$10,326,357** be levied on the taxable property of the district for school purposes for the year 2023-2024 in accordance with recommendation of the school board.

Introduced by: _____

Seconded by: _____

Date: _____

Signed:

District Clerk

Resolution C

RESOLUTION FOR SALE OF PROPERTY

To authorize the sale of any property belonging to and not needed by the district.

Introduced by: _____

Seconded by: _____

Date: _____

Signed:

District Clerk



SUPPLEMENTAL INFORMATION



EXPLANATION OF THE BUDGET

The State of Wisconsin uses a financial accounting system called WUFAR (Wisconsin Uniform Financial Accounting Requirements). WUFAR is basically divided into three areas: (1) instruction - activities dealing directly with the interactions between students and teachers; (2) support services - services which provide administrative, technical (such as guidance and library) and logistical support to facilitate and enhance instruction, and (3) non-program transactions.

COMMON FUNDS

Common funds, as the name implies, are those WUFAR dimensions which are in the common use by school districts in Wisconsin. The Common Funds serve as the basis for State and Federal Reports

10 GENERAL FUND

The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds.

20 SPECIAL REVENUE FUND

This fund is used to account for activities which are funded, in whole or in part, by federal or state programs which are designed for specific purposes. Starting in 2021 this fund is used to account for assets held by the District for student organizations.

30 DEBT SERVICE FUND

This fund is required by Section 67.11, Wisconsin Statutes. Irrepealable debt tax levy and related revenues are accounted for in this fund along with expenditures for long-term debt retirement. A separate checking and/or investment account must be maintained by the district for this fund.

40 CAPITAL PROJECTS FUND

This fund is used to account for financial resources involved in the acquisition of capital objects, construction of capital facilities, or maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (sec. 120.10(10)) must be accounted for in this fund. If a capital project is financed through current year tax levy, the General Fund is used rather than the Capital Projects Fund.

50 FOOD SERVICE FUND

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to Food Service are recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund balance must be retained for future use for Food Services.

60 CUSTODIAL FUND

This fund is used to account for custodial activity, which is primarily related to pupil organizations, parent organizations, and certain scholarships pursuant to GASB 84, including the district not having administrative involvement with the custodial assets.

funds continued

72 PRIVATE BENEFIT TRUST FUND

This fund is used to account for gifts and donations specified for benefit of private individuals and organizations not under the control of the school board.

Scholarships are recorded in this fund. Cash and investment accounts in this fund are required as specified by donors.

80 COMMUNITY SERVICE FUND

S.120.13 AND 120.61, Wisconsin Statutes, allow a school board to permit use of the district's property for civic purposes. Should the Board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school educational programs such as adult education, community recreation, elderly food service programs, day care services, etc., this fund must be used.

90 PACKAGE AND COOPERATIVE PROGRAM FUND

Sub-funds in Fund 90 involve multidistrict projects for which it is necessary to keep a separate record of expenditures so that participant districts' share will be determined accurately. Projects must be covered by a written agreement approved by the school board of each participating district. This will normally be a contract with CESA, CHCEB or other school districts.

FUNCTION DIMENSION

DESCRIPTION OF WUFAR ACCOUNTING BY MAJOR FUNCTION

Function means the purpose for which an object is used. Function includes the activities or actions, which are performed to accomplish the objectives of an enterprise.

110 000	Undifferentiated Curriculum - An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils such as a K-4 teacher.
120 000	Regular Curriculum - An instructional situation in which a teacher is responsible for providing instruction to a group of pupils in only one curricular area; I.e., a departmentalized approach (grades 5-12).
130 000	Vocational Curriculum - A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes and appreciations that relate to the world of work.
140 000	Physical Curriculum - The body of related subject matter and activities in health and daily living such as physical education, driver education and summer recreation.
150 000	Special Curriculum - A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program, and are provided for exceptional pupils by specially qualified personnel. Special curriculum provides for special needs of children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental or emotional conditions.
160 000	Co-Curricular Activities - Co-Curricular activities are comprised of the group of school sponsored activities designed to provide opportunities for pupils to participate in such experiences on an individual basis in small groups or large groups at school events such as athletic events, forensics, etc.
171 000	Instructional activities designed to assist students in interaction with others and in responding to the social demands of the environment.
210 000	Pupil Services - Activities designed to assess and improve the well-being of students and to supplement the teaching process such as guidance, nurse, mental health and psychologist services.
220 000	Instructional Staff Services - Activities associated with assisting the instructional staff in providing learning experiences for students such as library and audio-visual services.
230 000	General Administration - Activities concerned with establishing and administering policy in connection with operating the school district such as the School Board and Office of the Superintendent.
240 000	School Building Administration - Activities of Principals concerned with overall responsibility for a school building.

functions continued

- 250 000 Business Administration - Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district including fiscal and internal services necessary for operating the school.
- 251 000 Direction of Business - The activities of directing, managing and supervising the business concerns of the school district.
- 252 000 Fiscal - Activities concerned with the fiscal operation of the school district
- 253 000 Operation - Activities concerned with keeping the physical plant open, comfortable and safe for use including all utilities.
- 254 000 Maintenance - Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings and grounds.
- 255 000 Facilities Acquisition/Remodeling - Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings and addition to buildings.
- 256 000 Pupil Transportation - Activities concerned with conveyance of students to and from school and trips to school activities.
- 260 000 Central Services - This area includes activities which support instructional and support services and are district wide in nature.
- 263 000 Telephone and Postage - Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information.
- 264 000 Physical Exams - Activities concerned with maintaining an efficient staff
- 270 000 Insurance and Judgments - This function includes premiums for drivers education vehicles; student accident; liability; property; fidelity bond; unemployment compensation judgment and other insurance premiums (except staff fringe benefit insurance coverage).
- 280 000 Interest - This area includes payment of principal and interest and processing cost for short-term loans.
- 290 000 Other Support Services - Salary and benefits for school aides and also benefits paid to or on behalf of former employees of the district as a part of their early retirement program.
- 295 000 Technology Services - Activities concerned with information technology.
- 300 000 Community Services - Adult Education, Child Care
- 400 000 Non-Program Transaction - Non-program changes are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost since a transfer out of one fund is exactly balanced by transfer into another fund.

REVENUE LIMIT CALCULATION

The local tax levy is determined by the STATE REVENUE LIMITS. The following steps are used to determine the REVENUE LIMITS and the LOCAL TAX LEVY.

2022-23 Fund 10 Levy Certification		9,567,200
2022-23 Computer Aid/Personal Property	+	28,409
2022-23 State Aids / High Poverty Aid	+	3,192,016
2022-23 Fund 38 Levy Certification	+	82,160
2022-23 Aid Penalty/Non-Recurring	-	511,720
BASE	=	12,358,065
Divide by the Base three-year average student membership (2020, 2021, 2022)	/	1,041
Base per member	=	11,871
Allowed per pupil increase/decrease	+	325
New maximum base per member	=	12,196
The Current three-year average student membership (2021,2022,2023)	X	1,034
New revenue limit	=	12,611,016
Hold Harmless Exemption/Declining Enrollment/Prior Year Open Enrollment	+	85,374
Revenue Limit Adjustment/ Non-Recurring Exemptions	+	106,238
REVENUE LIMIT	=	12,802,628
2023-24 Estimated State/High Poverty/Computer Aid	-	2,676,270
Community Services	+	<u>200,000</u>
Estimated Local Tax levy		10,326,357

CHETEK-WEYERHAEUSER BUDGET PUBLICATION 2023-24

GENERAL FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	12,346,240	11,735,873	9,468,830
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	11,735,873	9,468,830	7,618,830
REVENUES & OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	8,887,013	9,888,925	10,299,007
Inter-district Payments (Source 300 + 400)	612,061	707,671	827,109
Intermediate Sources (Source 500)	6,576	10,406	7,800
State Sources (Source 600)	5,423,662	4,579,050	3,992,840
Federal Sources (Source 700)	1,031,680	1,426,525	1,643,588
All Other Sources (Source 800 + 900)	36,168	1,565,911	40,000
TOTAL REVENUES & OTHER FINANCING SOURCES	16,414,872	18,177,860	16,810,345
Instruction (Function 100 000)	8,053,349	6,613,386	6,930,818
Support Services (Function 200 000)	7,067,912	10,349,724	8,605,916
Non-Program Transactions (Function 400 000)	1,904,403	3,059,840	3,123,612
TOTAL EXPENDITURES & OTHER FINANCING USES	17,025,664	20,444,902	18,660,345

SPECIAL PROJECTS FUND (includes Fund 21)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	119,747	122,918	118,556
Ending Fund Balance	122,918	118,556	118,556
REVENUES & OTHER FINANCING SOURCES	1,993,903	2,262,277	2,249,247
EXPENDITURES & OTHER FINANCING USES	1,990,731	2,266,301	2,249,247

DEBT SERVICE FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	32,954	32,999	34,466
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	32,999	34,466	35,466
REVENUES & OTHER FINANCING SOURCES	82,244	83,627	1,000
EXPENDITURES & OTHER FINANCING USES	82,200	82,160	0

CAPITAL PROJECTS FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	0	0	0
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES	0	0	0

CHETEK-WEYERHAEUSER BUDGET PUBLICATION 2023-2024

FOOD SERVICE FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	249,450	375,358	343,474
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	375,358	343,474	224,164
REVENUES & OTHER FINANCING SOURCES	713,096	578,224	597,000
EXPENDITURES & OTHER FINANCING USES	587,188	610,108	716,310

COMMUNITY SERVICE FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	165,208	228,651	224,612
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	228,651	224,612	224,612
REVENUES & OTHER FINANCING SOURCES	561,865	607,762	700,000
EXPENDITURES & OTHER FINANCING USES	498,422	611,800	700,000

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES	0	0	0

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
GROSS TOTAL EXPENDITURES -- ALL FUNDS	21,641,683	24,015,272	22,325,901
Interfund Transfers (Source 100) - ALL FUNDS	1,154,054	1,189,248	1,252,901
Interfund Payments (Source 230) -- ALL FUNDS	0	0	0
Refinancing Expenditures (FUND 30)	0	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	20,487,629	22,826,024	21,073,000
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	23.38%	11.05%	- 7.68%

CHETEK-WEYERHAEUSER BUDGET PUBLICATION 2023-24

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
General Fund	8,854,926	9,567,200	10,126,357
Debt Service Fund	82,200	82,160	0
Capital Expansion Fund	0	0	0
Community Service Fund	70,000	115,000	200,000
TOTAL SCHOOL LEVY	9,007,126	9,764,360	10,326,357
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	-6.30%	8.41%	5.76%

The below listed new or discontinued programs have a financial impact on the proposed 2023-2024 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
None	
NEW PROGRAMS	FINANCIAL IMPACT
None	

YEAR	MILL RATE	TAX LEVY
2020-2021	8.55102	9,612,304
2021-2022	7.77119	9,007,126
2022-2023	7.20302	9,764,360
2023-2024	6.82836	10,326,357

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED REVENUES 2023-24**

FUND	SOURCE	AUDITED	BUDGETED	BUDGET
		2021-2022	2022-23	2023-24
10	PROPERTY TAX	8,854,926	9,567,200	10,126,357
10	MOBIL HOME TAX/OTHER	4,989	4,154	5,500
10	RESALE (NON-CAPITAL)	1,353	1,677	1,500
10	INTEREST ON INVESTMENTS	6,237	299,654	160,000
10	GIFTS	8,559	5,174	5,000
10	STUDENT FINES	374	287	100
10	MISCELLANEOUS	10,574	10,150	550
	REVENUE FROM LOCAL SOURCES	8,887,013	9,888,297	10,299,007
10	OPEN ENROLLMENT TUITION	612,061	697,665	827,109
	INTERDISTRICT PAYMENTS/WIS	612,061	707,671	827,109
10	TRANSIT OF FEDERAL AIDS	6,576	7,966	7,800
	REVENUE FROM INTERMEDIATE SOURCES	6,576	7,966	7,800
10	TRANSPORTATION AID	105,523	95,351	81,000
10	LIBRARY AID STATE	46,649	61,393	50,000
10	EQUALIZATION AID STATE/SPEC ADJ AID	3,672,870	3,135,029	2,647,861
10	HIGH POVERTY/ADDT'L TRANSPORTATION/PER PUPIL AID	1,178,930	852,930	787,970
	SPECIAL PROJECT GRANTS	6,711	0	0
10	AGR	356,598	372,093	387,600
10	STATE COMPUTER AID/EXEMPT PERSONAL PROPERTY	36,197	28,409	28,409
10	OTHER REVENUE FROM STATE	20,184	12,545	10,000
	REVENUE FROM STATE SOURCES	5,423,662	4,557,751	3,992,840
		0	0	0
10	TITLE II PART A		43,513	35,751
10	TITLE IV/ESSERS/DOA/TITLE 341/E-RATE	520,707	1,166,049	1,362,958
10	ESEA TITLE I	237,392	240,702	244,879
	REVENUE FROM FEDERAL SOURCES	758,099	1,450,264	1,643,588
10	SALE OF FIXED ASSETS	425	0	0
10	OTHER FINANCING SOURCES	425	0	0
10	INSURANCE LOSSES/TIMBER SALES/MEDICAID		5,148	15,000
10	REFUND OF DISBURSE/ SF COST ADJ/OTHER	36,169	250,955	25,000
	OTHER REVENUES	36,169	256,103	40,000
10	LONGTERM CAPITAL LEASES	0	1,309,809	1,000,000
10	GENERAL FUND TOTAL	15,724,004	16,868,051	16,810,344

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED REVENUES 2023-24**

FUND	SOURCE	AUDITED 2021-22	BUDGETED 2022-23	BUDGET 2023-24
21	GIFTS & OTHER SOURCES	53,325	63,985	50,000
21	SPECIAL REVENUE TRUST (ACTIVITY ACCOUNTS)	53,325	63,985	50,000
27	OPERATING TRANSFER IN	1,154,054	1,262,704	1,252,900
27	SPED TRANSPORTATION AID	0	0	0
	INTERDISTRICT PAYMENTS/WIS	1,154,054	1,262,704	1,252,901
27	HANDIC AID VIA CESA		900	900
27	LONGTERM CAPITAL LEASES			
	REVENUE FROM INTERMEDIATE SOURCES	0	900	900
27	HANDICAPPED CHILDREN AID/TRANS AID	417,714	491,246	545,091
27	FLOW THROUGH/EARLY CHILDHOOD/ESSER	229,508	355,697	375,355
27	MEDICAID	44,074	24,661	25,000
27	Long term Debt Lease Proceed	95,228	63,084	0
	REVENUE FROM STATE SOURCES	786,524	934,688	945,446
27	SPECIAL EDUCATION TOTAL	1,940,578	2,198,293	2,199,247
	<i>SUBTOTAL FUNDS 10,21 & 27</i>	17,717,907	19,130,329	19,059,591
38	CURRENT YEAR PROPERTY TAX/BOND REVENUE/QSCB	82,200	82,160	0
39	CURRENT YEAR PROPERTY TAX/INTERFUND TRANSFER	0	0	0
38 & 39	INTEREST ON INVESTMENTS	44	0	0
	REVENUE FROM LOCAL SOURCES	82,244	82,160	0
38&9	DEBT SERVICE FUND TOTAL	82,244	82,160	0
49	OTHER CAPITAL PROJECTS FUND(ROSELAWN)	0	0	0
	GRAND TOTAL (FUND 10, 27, 38,39 & 49)	17,800,151	19,212,489	19,059,591
50	OPERATING TRANSFERS IN	0	0	0
50	PUPILS (INCLUDING LUNCH, BKFAST & ALA CARTE)/OTH/GIFTS	10,839	135,535	145,000
50	ADULTS/OTHER	8,044	56,329	7,000
50	REVENUE FROM LOCAL SOURCES	18,883	191,864	152,000
50	FOOD SERVICE /SHARED DIRECTOR	0	0	0
50	REVENUE FROM STATE SOURCES	0	0	0
50	USDA COMMODITIES	42,901	47,352	45,000
50	FOOD SERVICE AID	651,312	339,008	400,000
50	REVENUE FROM FEDERAL SOURCES	694,213	386,360	445,000
50	<i>FOOD SERVICE FUND TOTAL (FUND 50)</i>	713,096	578,224	597,000
80	LOCAL TAXES	70,000	115,000	200,000
80	STUDENT FEES, ADULT EDUCATION,REFUNDS/LEASES	491,865	492,762	500,000
80	REVENUE FROM LOCAL SOURCES	561,865	607,762	700,000
80	<i>COMMUNITY ED FUND TOTAL (FUND 80)</i>	561,865	607,762	700,000
	GRAND TOTAL (ALL FUNDS)	19,075,112	20,398,475	20,356,591

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED EXPENDITURES 2023-24**

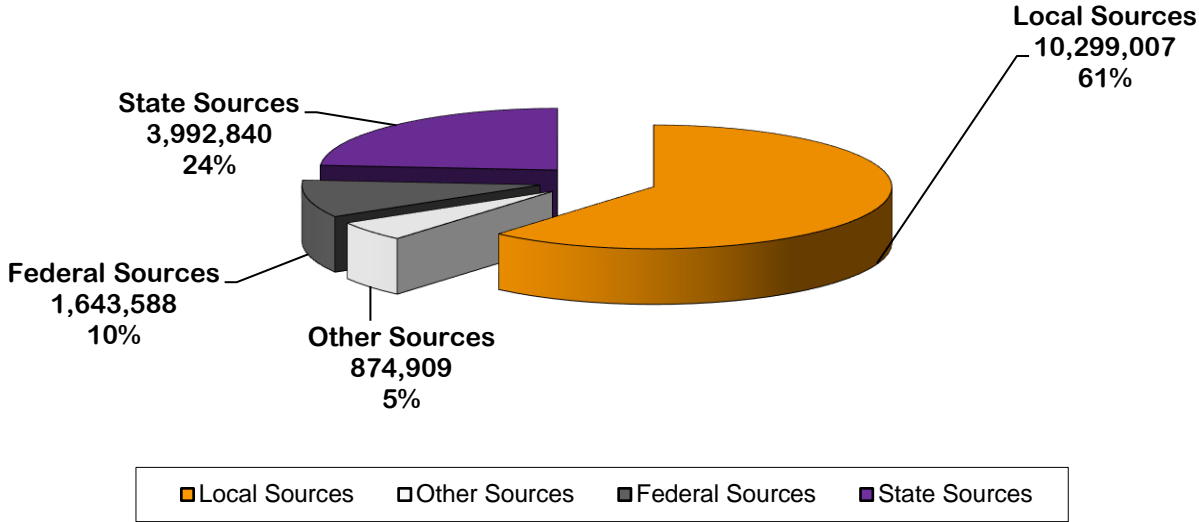
FUND	FUNCTION	AUDITED 2021-22	UNAUDITED 2022-23	BUDGETED 2023-24
10	UNDIFFERENTIATED CURRICULUM	258,423.28	458,197.88	228,543.16
10	TITLE I & TITLE II	186,842.56	197,737.23	201,884.39
10	GRADE 1	365,803.34	418,550.45	332,867.50
10	KINDERGARTEN	350,903.77	371,769.98	386,177.22
10	4 YR KINDERGARTEN	207,385.64	217,546.81	276,131.99
10	GRADE 2	363,811.30	382,838.34	383,201.10
10	GRADE 3	275,087.15	249,850.06	282,113.25
10	GRADE 4	213,279.02	206,199.61	218,888.29
10	GRADE 5	255,716.00	253,634.16	252,696.76
10	ART	97,632.74	99,606.40	100,230.70
10	INSTRUCTIONAL RELATED	80,484.72	72,382.66	59,964.74
10	GENERAL MUSIC	90,491.75	113,702.46	95,289.21
10	PHY ED	103,414.54	111,197.05	95,503.21
10	GT/DESTINATION IMAGINATION	0.00	0.00	0.00
10	GUIDANCE	88,098.47	90,998.24	95,035.82
10	OTHER INSTRUCTION	31,251.72	36,866.39	65,289.23
10	ELEMENTARY MEDIA	63,634.64	79,075.66	72,872.76
10	OFFICE OF THE PRINCIPAL	364,876.10	369,704.17	402,585.69
10	OPERATIONS	310,879.70	328,073.64	335,142.96
10	BUILDING MAINTENANCE	16,561.24	16,201.11	58,000.00
10	TITLE I/HOMELESS	0.00	600.00	600.00
10	FIELD TRIPS	0.00	0.00	0.00
	ROSELAWN TOTAL	3,724,577.68	4,074,732.30	3,943,017.97
10	REGULAR CURRICULUM	1,272.22	50,207.49	55,610.00
10	TITLE I	105,503.50	74,849.83	5,300.00
10	ART	22,840.66	26,748.74	27,916.32
10	FOREIGN LANGUAGE	10,785.88	10,954.87	11,764.27
10	ENGLISH	273,471.67	332,846.55	275,365.92
10	MATH	284,652.45	287,925.65	290,488.32
10	MUSIC-VOCAL	50,077.76	50,961.35	58,267.50
10	MUSIC-INSTRUMENTAL	47,565.55	63,618.97	67,828.46
10	SCIENCE	329,391.84	235,265.11	260,755.74
10	SOCIAL STUDIES	144,163.77	184,643.16	159,391.59
10	HOME ECONOMICS	4,310.97	5,021.90	6,116.98
10	TECHNOLOGY EDUCATION	2,613.56	5,296.24	6,125.42
10	HEALTH/PHYSICAL EDUCATION	102,661.94	96,472.74	104,853.46
10	STUDENT ACTIVITIES	1,917.44	40.00	40.00
10	STUDENT COUNCIL	667.15	2,966.89	2,966.89
10	STELM	3,422.81	0.00	0.00
10	GUIDANCE	76,450.46	82,458.59	83,681.72
10	OTHER INSTRUCTION	28,388.95	29,052.75	22,950.88
10	OFFICE OF THE PRINCIPAL	183,192.19	200,973.10	188,317.92
10	OPERATIONS	105,349.60	109,221.90	117,275.63
10	BUILDING MAINTENANCE	7,052.00	3,428.95	24,700.00
10	PUPIL TRAVEL FIELD TRIPS	0.00	0.00	0.00
	MIDDLE SCHOOL TOTAL	1,785,752.37	1,852,954.78	1,769,717.02

**CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT
DETAILED EXPENDITURES 2023-24**

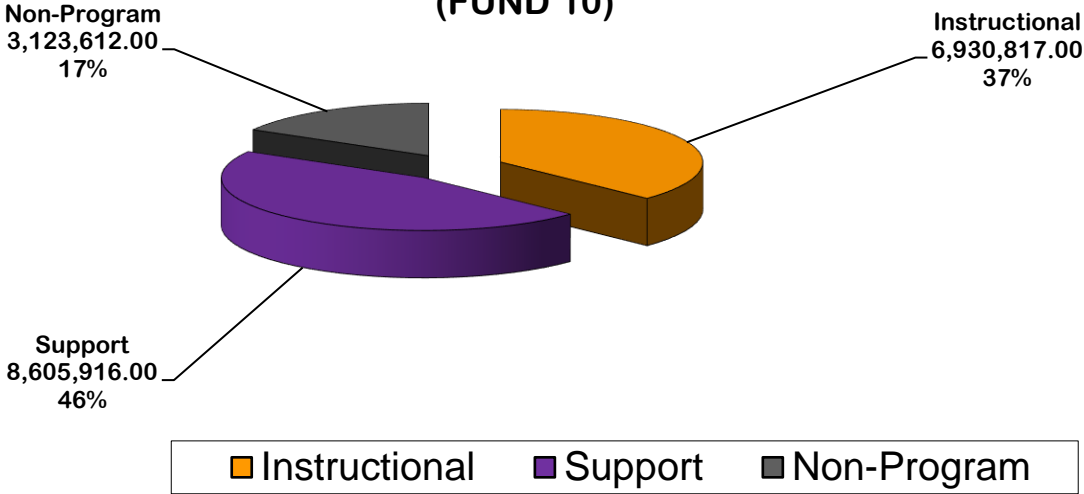
FUND	FUNCTION	AUDITED 2020-21	UNAUDITED 2022-23	BUDGETED 2023-24
10	REGULAR CURRICULUM	83,851.76	98,395.94	76,447.00
10	ART	58,826.05	65,433.14	67,768.82
10	ENGLISH	284,955.38	248,813.69	266,508.29
10	SPANISH	95,032.30	90,205.52	92,892.70
10	MATH	267,019.44	316,210.53	230,151.80
10	MUSIC-VOCAL	54,109.02	67,841.76	58,867.50
10	MUSIC-INSTRUMENTAL	44,298.54	64,850.71	73,978.46
10	SCIENCE	280,749.07	269,553.68	282,338.93
10	SOCIAL STUDIES	244,940.27	221,244.81	192,667.39
10	BUSINESS EDUCATION	87,819.72	64,801.86	53,833.28
10	HOME ECONOMICS	82,260.41	89,292.13	99,122.58
10	TECHNOLOGY EDUCATION	172,542.82	241,942.61	215,895.27
10	HEALTH	35,122.62	28,800.05	19,096.84
10	PHYSICAL EDUCATION	82,476.65	86,240.24	94,843.55
10	DRAMA CLUB	7,924.71	5,215.38	8,263.14
10	MISC. CO-CURRICULAR/FBLA/SKILLS USA	17,379.00	16,610.09	10,950.30
10	NATIONAL HONOR SOCIETY	2,340.01	2,607.95	16,610.09
10	YEARBOOK	1,086.79	2,320.24	2,320.24
10	FORENSICS	2,266.79	5,320.24	5,711.68
10	CO-CURRICULAR (ALL SPORTS)	145,876.89	161,500.17	214,928.28
10	GIRLS BASKETBALL	19,689.57	25,325.74	34,747.82
10	GIRLS CHEERLEADING	3,712.52	4,421.36	5,779.20
10	GIRLS GOLF	4,644.90	5,546.13	9,021.90
10	GIRLS SOFTBALL	18,141.54	15,764.62	16,309.56
10	GIRLS POM PON	2,232.61	3,606.31	4,830.39
10	GIRLS VOLLEYBALL	25,462.66	34,861.04	28,436.14
10	BOYS BASEBALL	36,500.26	17,207.50	22,149.64
10	BOYS BASKETBALL	19,363.33	26,138.88	36,592.82
10	BOYS GOLF	7,513.58	10,030.84	10,000.45
10	BOYS FOOTBALL	35,529.63	49,320.05	72,720.82
10	BOYS WRESTLING	11,806.59	15,678.31	20,575.70
10	CROSS COUNTRY/BOTH	5,388.13	11,918.99	8,526.28
10	TRACK/BOTH	20,636.73	29,713.64	33,324.28
10	STUDENT COUNCIL	3,824.69	3,319.91	4,340.33
10	SKI CLUB	0.00	960.12	1,790.12
10	GUIDANCE/POLICE LIASON	78,400.47	76,362.29	93,781.72
10	MEDIA/IMPROV INSTRUCTION	58,360.38	60,218.04	47,950.88
10	OFFICE OF THE PRINCIPAL	234,426.44	257,487.30	244,106.56
10	OPERATIONS	564,309.42	571,851.00	557,595.72
10	BUILDING MAINTENANCE/SITES	29,324.63	46,562.06	312,000.00
10	PUPIL TRAVEL FIELD TRIPS/TUITION	20,948.19	49,180.00	43,700.00
	PAYMENTS TO OTHER INSTITUTIONS		81,826.81	74,000.00
	HIGH SCHOOL TOTAL	3,251,094.51	3,544,501.68	3,765,476.47

FUND	FUNCTION	AUDITED 2021-22	BUDGETED 2022-23	BUDGETED 2023-24
10	SUMMER SCHOOL	27,976.88	30,028.00	30,028.00
10	LINKED 2 LEARN	151,848.65	133,436.29	219,330.48
10	ENGLISH LEARNER	84,134.18	0.00	0.00
10	SOCIAL WORKER	35,706.77	39,047.46	42,834.93
10	SCHOOL NURSE	67,721.42	71,434.94	69,116.07
10	MENTAL HEALTH SERVICES	69,576.23	92,671.24	84,952.59
10	NATIONAL/STATE FB/LA/DI PUPIL TRAVEL	0.00	10,000.00	10,000.00
10	INSTRUCTIONAL STAFF TRAINING	4,132.90	16,095.16	8,867.00
10	PROFESSIONAL LIBRARY	0.00	0.00	0.00
10	INST. SUPERVISION /READING	115,161.17	110,502.19	109,767.21
10	BOARD OF EDUCATION	52,400.33	58,983.70	107,449.00
10	DISTRICT ADMINISTRATION	220,996.14	223,763.05	234,943.73
10	FISCAL	314,078.08	343,809.57	338,480.85
10	MAINTENANCE OF EQUIP/SECURITY	35,744.26	248,703.40	5,500.00
10	MAINTENANCE OF SITES/BLDGS	1,328,669.02	3,636,444.13	2,546,609.78
10	PUPIL TRANSPORTATION	1,040,962.59	1,171,648.02	1,267,415.00
10	CESA DELIVERY SERVICES	3,213.00	2,052.00	0.00
10	CENTRAL SERVICES	26,788.51	41,500.00	41,500.00
10	TECHNOLOGY	447,513.98	571,548.34	664,789.41
10	HEALTH SERVICES/WELLNESS	2,043.14	1,948.85	1,848.85
10	INSURANCE & ADJUSTMENTS	109,191.00	114,783.49	162,000.00
10	OTHER SUPPORT SERVICES	80,400.00	100,856.02	171,250.00
10	CESA ADMINISTRATION	0.00	17,097.01	15,838.00
10	INTERFUND TRANSFER FOR SPEC. ED.	1,154,053.58	1,189,247.70	1,252,900.64
10	OPERATING RESERVE/OTHER ADJUSTED	2,596,271.09	1,107,497.58	15,000.00
10	PAYMENTS TO OTHER INSTITUTIONS	91,372.92	29,372.00	21,370.00
10	OPEN ENROLLMENT	1,626,761.00	1,610,243.00	1,760,341.00
	DISTRICT TOTAL	9,686,716.84	10,972,713.15	9,182,132.54
	FUND 10 TOTAL	18,448,141.40	19,558,777.84	18,660,344.00
21		50,153.36	68,346.76	50,000.00
	FUND 21 TOTAL	50,153.36	68,346.76	50,000.00
27	WORK STUDY	0.00	0.00	0.00
27	EARLY CHILDHOOD	46,274.22	41,511.35	43,583.14
27	SPEECH & LANGUAGE	140,520.98	144,423.49	208,728.04
27	CROSS CATEGORICAL/ADAPTED PE	741,948.42	932,407.41	842,261.88
27	SPECIAL EDUCATION AIDE	464,693.16	468,597.42	618,312.94
27	SPECIAL EDUCATION SUB	20,650.66	68,688.42	29,500.00
27	SOCIAL WORKER	40,730.58	49,697.08	53,246.32
27	GUIDANCE SERVICES	19,460.20	20,679.82	20,693.04
27	SCHOOL NURSE SERVICES	26,298.37	26,766.06	27,086.84
27	PSYCHOLOGICAL SERVICES	103,061.32	106,338.13	111,417.46
27	O.T./P.T. SERVICES	62,331.79	65,526.46	70,000.00
27	INSTRUCTIONAL STAFF DEVELOPMENT	9,206.35	4,251.75	7,500.00
27	SPED DIRECTOR & OTHER STAFF SUPPORT	89,793.66	81,592.88	70,466.97
27	SPECIAL ED TRANSPORTATION	21,363.00	78,001.48	45,800.00
27	CESA SERVICES & O.T./HEARING	6,001.00	14,883.25	13,650.00
27	OTHER ADJUSTMENTS/REFUNDS	95,228.10	0.00	0.00
27	CAPITAL DEBT (TRANSPORTATION LEASE)	48,000.00	59,999.99	0.00
27	OPEN ENROLLMENT TUITION-SPEC.ED	5,016.00	34,927.20	37,000.00
	FUND 27 TOTAL	1,940,577.81	2,198,292.19	2,199,246.64
38	DEBT SERVICE	82,200.00	82,160.00	0.00
	FUND 38 & 39 TOTAL	82,200.00	82,160.00	0.00
49	CAPITAL PROJECTS FUND	0.00	0.00	0.00
	FUND 49 TOTAL	0.00	0.00	0.00
50	LUNCH PROGRAM/BREAKFAST	587,188.04	724,781.00	716,310.00
	FOOD SERVICE FUND	587,188.04	724,781.00	716,310.00
80	COMMUNITY EDUCATION	498,422.00	602,742.00	700,000.00
80	COMMUNITY EDUCATION FUND	498,422.00	602,742.00	700,000.00
	GRAND TOTAL	21,606,682.61	23,078,399.04	22,325,900.64

2023-2024 BUDGETED REVENUES (FUND 10)



2023-2024 BUDGETED EXPENDITURES (FUND 10)



MILL RATE AND TAX EXAMPLE

(Based on a \$100,000 Home)

2023 Estimated Equalized Valuation **\$1,512,274,178**

Levy Year	Levy	Mill Rate	Tax Levy
2020-21	9,612,304	8.55102	855.10
2022-22	9,007,126	7.77119	777.12
2022-23	9,764,360	7.20302	720.30
2023-24	10,326,357	6.82836	682.84

CHETEK-WEYERHAEUSER AREA SCHOOL DISTRICT DEBT SERVICE (Fund 39)

Outstanding Long-Term Debt **NONE**

**SCHOOL DISTRICT OF CHETEK
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2007-08	698,795,395 X	8.190 =	5,723,476
2008-09	708,402,541 X	8.472 =	6,002,310
2009-10	715,533,965 X	8.917 =	6,380,699

**WEYERHAEUSER AREA SCHOOL DISTRICT
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2007-08	185,775,800 X	9.00 =	1,671,346
2008-09	202,127,086 X	11.07 =	2,237,820
2009-10	198,477,984 X	11.79 =	2,340,776

**CHETEK -WEYERHAEUSER AREA SCHOOL DISTRICT
VALUATION, TAX LEVY & MILL RATE HISTORY**

YEAR	EQUALIZED VALUE	MILL RATE	TAX LEVY
2016-17	919,883,099 X	10.11 =	9,795,002
2017-18	969,173,910 X	10.71 =	10,361,868
2018-19	1,016,419,525 X	10.45 =	10,622,509
2019-20	1,070,734,516 X	9.87 =	10,564,399
2020-21	1,124,112,217 X	8.55 =	9,612,304
2021-22	1,159,040,149 X	7.77 =	9,007,126
2022-23	1,355,592,518 X	7.20 =	9,764,360
2023-24	1,512,274,178 X	6.83 =	10,326,357

The Board of Education will certify a levy amount sufficient to operate our schools by November 1st.

