



CHETEK-WEYERHAEUSER
AREA SCHOOL DISTRICT



ANNUAL MEETING & BUDGET HEARING

OCTOBER 28, 2024



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BOARD OF EDUCATION

		Term Expires
Carri Traczyk	Member	2027
Janene Haselhuhn	President	2027
Korie Lentz	Clerk	2025
Barb Reisner	Treasurer	2026
Cheryl Razim	Member	2027
Mindy Hamilton	Member	2025
Kelly Olson	Vice President	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
1001 Knapp Street
Chetek, WI 54728

Phone: (715) 924-3137
Fax: (715) 924-2921

Roselawn Elementary School
1201 6th Street
Chetek, WI 54728

Phone: (715) 924-2244
Fax: (715) 924-2279

AGENDA

October 28, 2024, 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 23, 2023, 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 2024-25 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 23, 2023

Meeting called to order at 5:15 p.m. by president Carri Traczyk.

Motion by Lentz, seconded by Reisner to nominate Traczyk 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 24, 2022 Annual Meeting Minutes by clerk, Lentz.

Motion by Haselhuhn, seconded by Reisner 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 Olson 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 Crystal Huset presented the 2023-2024 district overview and budget. See the annual meeting booklet.

RESOLUTIONS:

- A. Motion by Lentz, seconded by Haselhuhn 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. \$10,326,357.00 to be levied on the taxable property of the district for school purposes for the year 2023-2024 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 2023-2024 is 6.83 which is a decrease from 7.20. Levy is an increase from \$9,764,360.00 this year.)
- C. Motion by Lentz, seconded by Olson 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 28, 2024 at 5:15 p.m.

Motion by Dr. Mark Johnson, seconded by Crystal Huset to adjourn the meeting at 5:44 p.m.

Board Member Present: Banks, Hamilton, Haselhuhn, Olson, Reisner, Traczyk, and Lentz.

Others Present: Dr. Mark Johnson, Crystal Huset, Matt Dommer, Scott Kowalski, Tyler Nelson

Korie Lentz, Clerk



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

Dear Citizens,

The Chetek-Weyerhaeuser Area School District is pleased to present the 2024-2025 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 determine 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 these factors 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 \$13,000,000 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 2024-2025 budget year with no short—or long-term debt. These factors are essential for budget health and the amount of the levy on taxpayers. With no long-term debt to pay, the school district does not have the levy for funds to pay off loans.

The 2024-2025 budget has the following differences from the 2023-2024 budget:

- CWASD school district property values increased by approximately \$138,962,415 (9.18%), representing a property valuation of over \$1.6 billion.
- Increased total local tax levy of \$642,601 due to increased Fund 80 levy.
- A **decreased mill rate** from 6.83 to 6.64 mils.
- Fund 80 levy increase due to the addition of a school resource officer, athletic training services, and upcoming facility upgrades for youth programs, such as the construction of youth baseball/softball fields.

The remaining booklet contains 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,

A handwritten signature in black ink, appearing to read 'Mark Johnson', with a stylized, flowing script.

Mark Johnson, Superintendent
Chetek-Weyerhaeuser Area School District



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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 28rd day of October, 2024 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 16th day of October, 2024

Korie Lentz
District Clerk

Published on: October 16, 2024
October 23, 2024



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, 2024 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 **Fund 10** revenues for the school year ended June 30, 2024 were \$18,422,580 and expenditures totaled \$18,214,647

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

General Fund	\$ 9,457,980
Special Education Fund	4,934
Debt Service Fund	36,354
Food Service Fund	304,184
Pupil Activity Fund	137,883
Community Service Fund	239,794
Restricted (Self Insurance)	244,797
	<u>\$ 10,425,926</u>

Accounts payable totaled **\$307,350**, respectively, on June 30, 2024.

The District's indebtedness on long-term loans on June 30, 2024 totaled \$0

Respectfully submitted,

Barb Reisner, CWASD Treasurer

BUDGET ADOPTION 2024 - 2025			
GENERAL FUND (FUND 10)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance (Account 930 000)	11,735,873	9,494,845	9,702,777.00
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	230,552	244,797	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	9,264,293	9,457,980	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,494,845	9,702,777	8,375,289.08
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0.00
Local Sources			
210 Taxes	9,571,354	10,132,345	8,974,458.00
240 Payments for Services	0	0	0.00
260 Non-Capital Sales	1,677	678	1,500.00
270 School Activity Income	5,560	7,087	3,000.00
280 Interest on Investments	299,654	346,945	320,000.00
290 Other Revenue, Local Sources	10,051	19,365	10,000.00
Subtotal Local Sources	9,888,296	10,506,420	9,308,958.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0.00
340 Payments for Services	707,671	850,887	930,906.00
380 Medical Service Reimbursements	0	0	0.00
390 Other Inter-district, Within Wisconsin	0	0	0.00
Subtotal Other School Districts within Wisconsin	707,671	850,887	930,906.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0.00
490 Other Inter-district, Outside Wisconsin	0	0	0.00
Subtotal Other School Districts Outside Wisconsin	0	0	0.00
Intermediate Sources			
510 Transit of Aids	10,406	8,615	10,200.00
530 Payments for Services from CCDEB	0	0	0.00
540 Payments for Services from CESA	0	0	0.00
580 Medical Services Reimbursement	0	0	0.00
590 Other Intermediate Sources	0	0	0.00
Subtotal Intermediate Sources	10,406	8,615	10,200.00
State Sources			
610 State Aid -- Categorical	157,989	184,580	135,000.00
620 State Aid -- General	3,192,016	2,647,862	4,157,253.00
630 DPI Special Project Grants	19,604	45,839	6,720.00
640 Payments for Services	0	0	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	372,093	307,283	322,342.00
660 Other State Revenue Through Local Units	0	0	0.00
690 Other Revenue	837,347	1,225,462	1,093,658.00
Subtotal State Sources	4,579,049	4,411,026	5,714,973.00
Federal Sources			
710 Federal Aid - Categorical	0	0	0.00
720 Impact Aid	0	0	0.00

730 DPI Special Project Grants	1,036,072	1,227,111	50,000.00
750 IASA Grants	240,702	202,832	220,000.00
760 JTPA	0	0	0.00
770 Other Federal Revenue Through Local Units	0	0	0.00
780 Other Federal Revenue Through State	149,751	48,236	50,000.00
790 Other Federal Revenue - Direct	0	0	0.00
Subtotal Federal Sources	1,426,525	1,478,179	320,000.00
Other Financing Sources			
850 Reorganization Settlement	0	0	0.00
860 Compensation, Fixed Assets	3300	760	1,000.00
870 Long-Term Obligations	1,297,824	1,099,817	0.00
Subtotal Other Financing Sources	1,301,124	1,100,577	1,000.00
Other Revenues			
960 Adjustments	115,437	22,834	0.00
970 Refund of Disbursement	134,050	42,423	20,000.00
980 Medical Service Reimbursement	156	104	0.00
990 Miscellaneous	3163	1515	5,000.00
Subtotal Other Revenues	252,806	66,876	25,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,165,877	18,422,580	16,311,037.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,571,025	2,435,875	2,383,814.87
120 000 Regular Curriculum	3,275,792	3,038,364	3,188,628.36
130 000 Vocational Curriculum	406,355	336,703	434,215.17
140 000 Physical Curriculum	322,710	292,727	307,056.49
160 000 Co-Curricular Activities	447,808	482,379	491,688.80
170 000 Other Special Needs	0	0	0.00
Subtotal Instruction	7,023,690	6,586,048	6,805,403.69
Support Sources			
210 000 Pupil Services	516,608	558,980	599,329.05
220 000 Instructional Staff Services	403,850	433,350	339,994.25
230 000 General Administration	287,524	299,743	415,096.64
240 000 School Building Administration	772,171	740,763	778,117.87
250 000 Business Administration	6,333,127	4,533,572	4,459,333.23
260 000 Central Services	31,510	31,312	32,000.00
270 000 Insurance & Judgments	114,783	145,414	209,500.00
280 000 Debt Services	1,135,320	1,212,194	0.00
290 000 Other Support Services	728,480	666,583	613,205.05
Subtotal Support Sources	10,323,373	8,621,911	7,446,576.09
Non-Program Transactions			
410 000 Inter-fund Transfers	1,262,704	1,029,419	1,172,904.10
430 000 Instructional Service Payments	1,782,906	1,975,565	2,198,641.04
490 000 Other Non-Program Transactions	14,230	1,703.52	15,000.00
Subtotal Non-Program Transactions	3,059,840	3,006,688	3,386,545.14
TOTAL EXPENDITURES & OTHER FINANCING USES	20,406,903	18,214,647	17,638,524.92
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	122,918	118,556	137,882.57
900 000 Ending Fund Balance	118,556	137,883	137,882.57
REVENUES & OTHER FINANCING SOURCES	63,985	71,129	50,000.00
100 000 Instruction	68,347	51,803	50,000.00
200 000 Support Services	0	0	0.00

400 000 Non-Program Transactions	0	0	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	68,347	51,803	50,000.00
SPECIAL EDUCATION FUND (FUND 27)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	0	338	4,934.40
900 000 Ending Fund Balance	338	4,934	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,262,704	1,029,419	1,188,701.61
Local Sources			
240 Payments for Services	0	0	0.00
260 Non-Capital Sales	0	0	0.00
270 School Activity Income	0	0	0.00
290 Other Revenue, Local Sources	0	0	0.00
Subtotal Local Sources	0	0	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0.00
340 Payments for Services	0	0	0.00
380 Medical Service Reimbursements	0	0	0.00
390 Other Inter-district, Within Wisconsin	0	0	0.00
Subtotal Other School Districts within Wisconsin	0	0	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0.00
490 Other Inter-district, Outside Wisconsin	0	0	0.00
Subtotal Other School Districts Outside Wisconsin	0	0	0.00
Intermediate Sources			
510 Transit of Aids	200	842	0.00
530 Payments for Services from CCDEB	0	0	0.00
540 Payments for Services from CESA	0	0	0.00
580 Medical Services Reimbursement	0	0	0.00
590 Other Intermediate Sources	0	0	0.00
Subtotal Intermediate Sources	200	842	0.00
State Sources			
610 State Aid -- Categorical	491,046	562,213	611,963.00
620 State Aid -- General	0	0	0.00
630 DPI Special Project Grants	0	0	0.00
640 Payments for Services	0	0	0.00
650 Achievement Gap Reduction (AGR grant)	0	0	0.00
690 Other Revenue	0	0	0.00
Subtotal State Sources	491,046	562,213	611,963.00
Federal Sources			
710 Federal Aid - Categorical	0	0	0.00
730 DPI Special Project Grants	356,597	337,954	298,000.00
750 IASA Grants	0	0	0.00
760 JTPA	0	0	0.00
770 Other Federal Revenue Through Local Units	0	0	0.00
780 Other Federal Revenue Through State	24,661	30,526	25,000.00
790 Other Federal Revenue - Direct	0	0	0.00
Subtotal Federal Sources	381,258	368,480	323,000.00
Other Financing Sources			
860 Compensation, Fixed Assets	0	0	0.00
870 Long-Term Obligations	62,245	59,960	0.00
Subtotal Other Financing Sources	62,245	59,960	0.00

Other Revenues			
960 Adjustments	0	0	0.00
970 Refund of Disbursement	0	0	0.00
990 Miscellaneous	0	0	0.00
Subtotal Other Revenues	0	0	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,197,453	2,020,915	2,123,664.61
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0	0	0.00
120 000 Regular Curriculum	0	0	0.00
130 000 Vocational Curriculum	0	0	0.00
140 000 Physical Curriculum	0	0	0.00
150 000 Special Education Curriculum	1,655,291	1,498,087	1,678,341.15
160 000 Co-Curricular Activities	0	0	0.00
170 000 Other Special Needs	0	0	0.00
Subtotal Instruction	1,655,291	1,498,087	1,678,341.15
Support Sources			
210 000 Pupil Services	269,008	282,099	284,544.67
220 000 Instructional Staff Services	86,476	42,065	74,713.19
230 000 General Administration	0	0	0.00
240 000 School Building Administration	0	0	0.00
250 000 Business Administration	77,162	71,985	63,000.00
260 000 Central Services	0	0	0.00
270 000 Insurance & Judgments	0	0	0.00
280 000 Debt Services	60,000	64,170	0.00
290 000 Other Support Services	0	0	0.00
Subtotal Support Sources	492,645	460,319	422,257.86
Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0.00
430 000 Instructional Service Payments	49,179	57,912	28,000.00
490 000 Other Non-Program Transactions	0	0	0.00
Subtotal Non-Program Transactions	49,179	57,912	28,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,197,115	2,016,318	2,128,599.01
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	32,999	34,466	36,353.73
900 000 ENDING FUND BALANCES	34,466	36,354	36,353.73
TOTAL REVENUES & OTHER FINANCING SOURCES	83,627	1,888	0.00
281 000 Long-Term Capital Debt	0	0	0.00
282 000 Refinancing	0	0	0.00
283 000 Operational Debt	0	0	0.00
285 000 Post Employment Benefit Debt	0	0	0.00
289 000 Other Long-Term General Obligation Debt	82,160	0	0.00
400 000 Non-Program Transactions	0	0	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	82,160	0	0.00
842 000 INDEBTEDNESS, END OF YEAR	1,222,570	0	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	0	0	0.00
900 000 Ending Fund Balance	0	0	0.00

TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0.00
100 000 Instructional Services	0	0	0.00
200 000 Support Services	0	0	0.00
300 000 Community Services	0	0	0.00
400 000 Non-Program Transactions	0	0	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	375,358	343,474	304,183.80
900 000 ENDING FUND BALANCE	343,474	304,184	4,183.80
TOTAL REVENUES & OTHER FINANCING SOURCES	578,224	584,240	615,000.00
200 000 Support Services	610,108	623,530	915,000.00
400 000 Non-Program Transactions	0	0	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	610,108	623,530	915,000.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	228,650	198,598	239,794.18
900 000 ENDING FUND BALANCE	198,598	239,794	239,794.18
TOTAL REVENUES & OTHER FINANCING SOURCES	607,904	691,823	2,600,000.00
200 000 Support Services	52,995	117,473	1,830,598.91
300 000 Community Services	584,961	533,154	769,401.09
400 000 Non-Program Transactions	0	0	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	637,956	650,627	2,600,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	0	0	0.00
900 000 ENDING FUND BALANCE	0	0	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0.00
100 000 Instruction	0	0	0.00
200 000 Support Services	0	0	0.00
400 000 Non-Program Transactions	0	0	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

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 \$10,968,958 be levied on the taxable property of the district for school purposes for the year 2024-2025 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.

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

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.

DESCRIPTION OF WUFAR ACCOUNTING BY MAJOR FUNCTION

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
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.
- 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	<p>Insurance and Judgments</p> <p>This function includes premiums for driver's education vehicles; student accident; liability; property; fidelity bond; unemployment compensation judgment and other insurance premiums (except staff fringe benefit insurance coverage).</p>
280 000	<p>Interest</p> <p>This area includes payment of principal and interest and processing cost for short-term loans.</p>
290 000	<p>Other Support Services</p> <p>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.</p>
295 000	<p>Technology Services</p> <p>Activities concerned with information technology.</p>
300 000	<p>Community Services</p> <p>Adult Education, Child Care</p>
400 000	<p>Non-Program Transaction</p> <p>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.</p>

BUDGET PUBLICATION - 2024 - 2025
Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	11,735,872.70	9,494,845.00	9,702,777.00
Ending Fund Balance	9,494,846.70	9,702,778.48	8,375,289.08
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	9,888,296.00	10,506,420.00	9,308,958.00
Inter-district Payments (Source 300 + 400)	707,671.00	850,887.00	930,906.00
Intermediate Sources (Source 500)	10,406.00	8,615.00	10,200.00
State Sources (Source 600)	4,579,049.00	4,411,026.00	5,714,973.00
Federal Sources (Source 700)	1,426,525.00	1,478,179.00	320,000.00
All Other Sources (Source 800 + 900)	1,553,930.00	1,167,453.00	26,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,165,877.00	18,422,580.00	16,311,037.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	7,023,690.00	6,586,048.00	6,805,403.69
Support Services (Function 200 000)	10,323,373.00	8,621,911.00	7,446,576.09
Non-Program Transactions (Function 400 000)	3,059,840.00	3,006,687.52	3,386,545.14
TOTAL EXPENDITURES & OTHER FINANCING USES	20,406,903.00	18,214,646.52	17,638,524.92

SPECIAL PROJECTS FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	122,918.04	118,894.14	142,816.97
Ending Fund Balance	118,894.14	142,816.97	137,882.57
REVENUES & OTHER FINANCING SOURCES	2,261,438.07	2,092,043.58	2,173,664.61
EXPENDITURES & OTHER FINANCING USES	2,265,461.97	2,068,120.75	2,178,599.01

DEBT SERVICE FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	32,998.64	34,465.53	36,353.73
Ending Fund Balance	34,465.53	36,353.73	36,353.73
REVENUES & OTHER FINANCING SOURCES	83,626.89	1,888.20	0.00
EXPENDITURES & OTHER FINANCING USES	82,160.00	0.00	0.00

CAPITAL PROJECTS FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

BUDGET PUBLICATION - 2024 - 2025
Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

FOOD SERVICE FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	375,357.79	343,473.87	304,183.80
Ending Fund Balance	343,473.87	304,183.80	4,183.80
REVENUES & OTHER FINANCING SOURCES	578,224.00	584,239.59	615,000.00
EXPENDITURES & OTHER FINANCING USES	610,107.92	623,529.66	915,000.00

COMMUNITY SERVICE FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	228,650.28	198,598.18	239,794.18
Ending Fund Balance	198,598.18	239,794.18	239,794.18
REVENUES & OTHER FINANCING SOURCES	607,904.33	691,823.27	2,600,000.00
EXPENDITURES & OTHER FINANCING USES	637,956.43	650,627.27	2,600,000.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
GROSS TOTAL EXPENDITURES -- ALL FUNDS	24,002,589.32	21,556,924.20	23,332,123.93
Interfund Transfers (Source 100) - ALL FUNDS	0.00	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	24,002,589.32	21,556,924.20	23,332,123.93
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-10.19%	8.23%

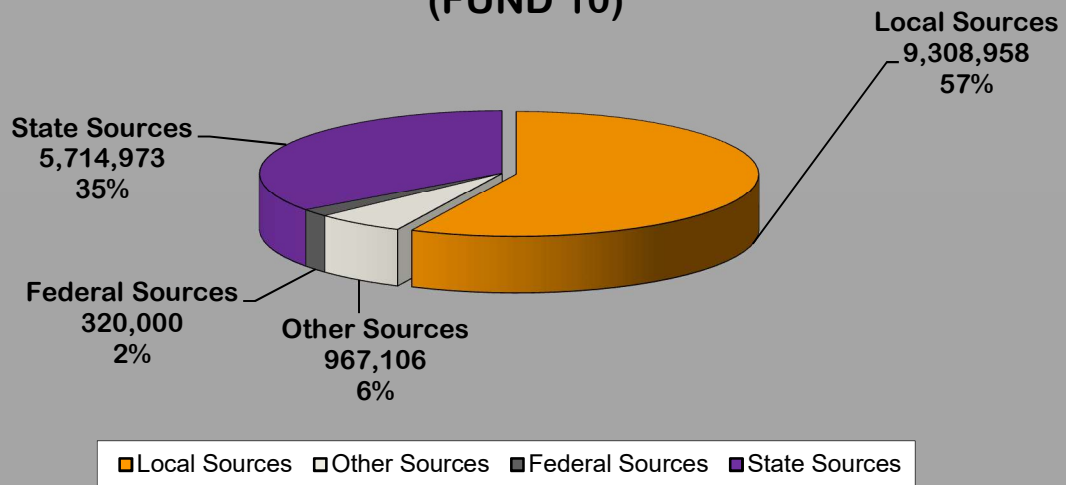
PROPOSED PROPERTY TAX LEVY

Levy Summary	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
General Fund	\$9,567,200	\$10,126,357	\$8,968,958
Referendum Debt Service Fund	\$0	\$0	\$0
Non-Referendum Debt Service Fund	\$82,160	\$0	\$0
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$115,000	\$200,000	\$2,000,000
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$9,764,360	\$10,326,357	\$10,968,958
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		5.76%	6.22%

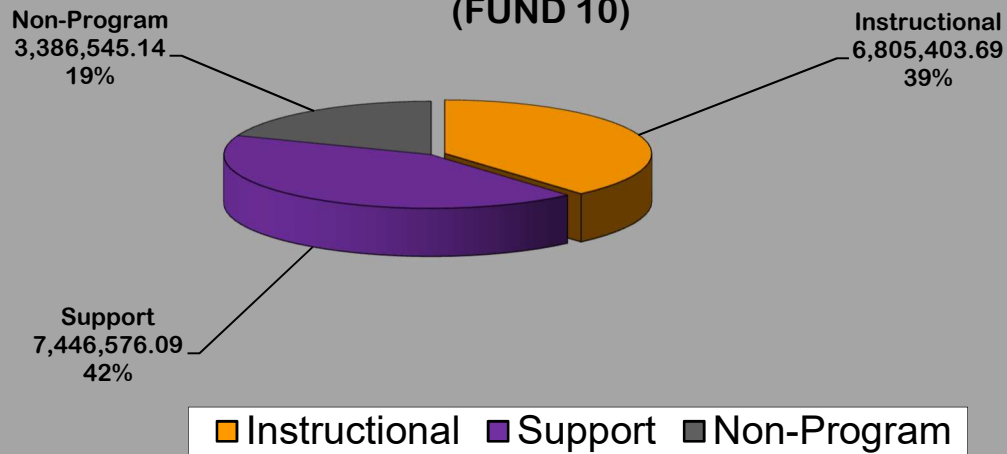
The below listed new or discontinued programs have a financial impact on the proposed 2024 - 2025 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT

2024-2025 BUDGETED REVENUES (FUND 10)

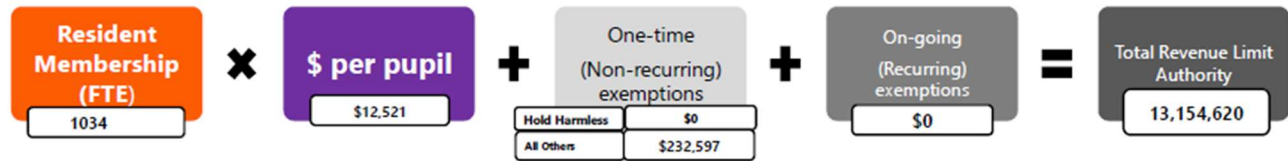


2024-2025 BUDGETED EXPENDITURES (FUND 10)





Chetek-Weyerhaeuser Revenue Limit Calculations

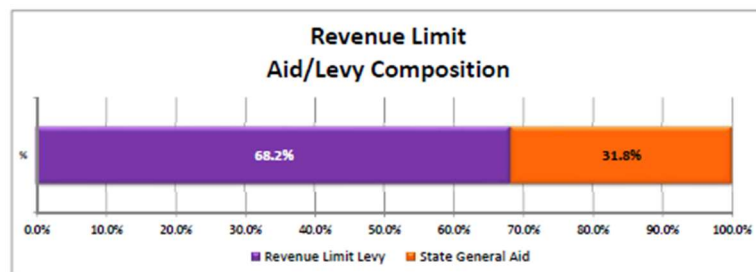


Why is State General Aid important?

The revenue limit calculates how much the district can raise through state general aid and the local tax levy. State general aid identifies who pays. The Revenue Limit less state general aid equals the revenue limit property tax levy. In 2025, approximately 32% of the school district's revenue limit authority is funded through state General Aid comprised of Equalization Aid, Computer and Personal Property Aid and/or High Poverty Aid.

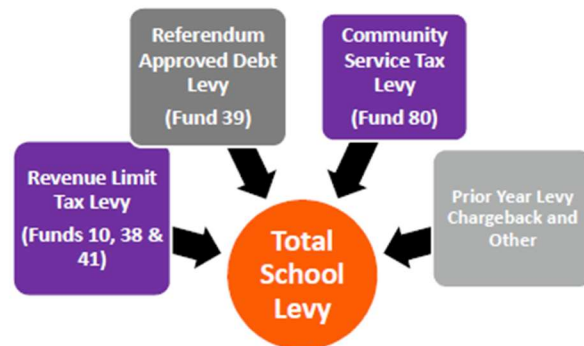
2024 - 2025 Revenue Limit	\$	%
Total Revenue Limit w/ all Exempt	\$13,154,620	
(less) State EQ, Computer and Personal Property and/or High Poverty Aid		
	-\$4,185,662	31.8%
Revenue Limit Levy	\$8,968,958	68.2%

**To be distributed to Fund 10, 38 and/or 41



How is the School Levy Calculated?

School district property taxes include the Revenue Limit Levy (Funds 10, 38 and 41), Referendum-approved Debt Levy (Fund 39), Community Services Levy (Fund 80) and possibly others.



2024 - 2025 Levy Composition	\$
Revenue Limit Levy	\$8,968,958
Referendum-Approved Debt Levy	\$0
Community Services Levy	\$2,000,000
Prior Year Levy Chargebacks and Other	\$0
Total school-based Levy	\$10,968,958

How is the Mill Rate Calculated?



Equalized Property Value



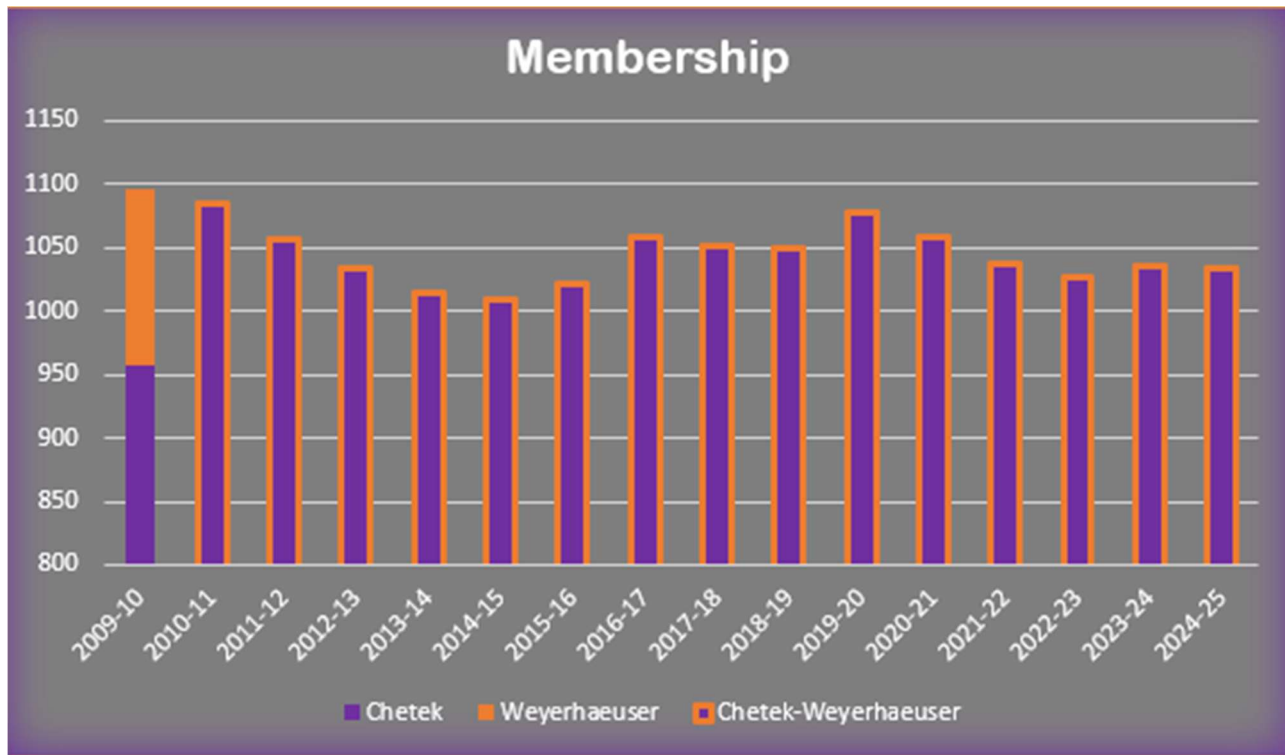
\$1,000



Mill Rate

2024 - 2025 Total School Levy	\$10,968,958
Equalized Property Value	\$1,651,236,593
Mill Rate	\$6.64

Historical Graphs and Data



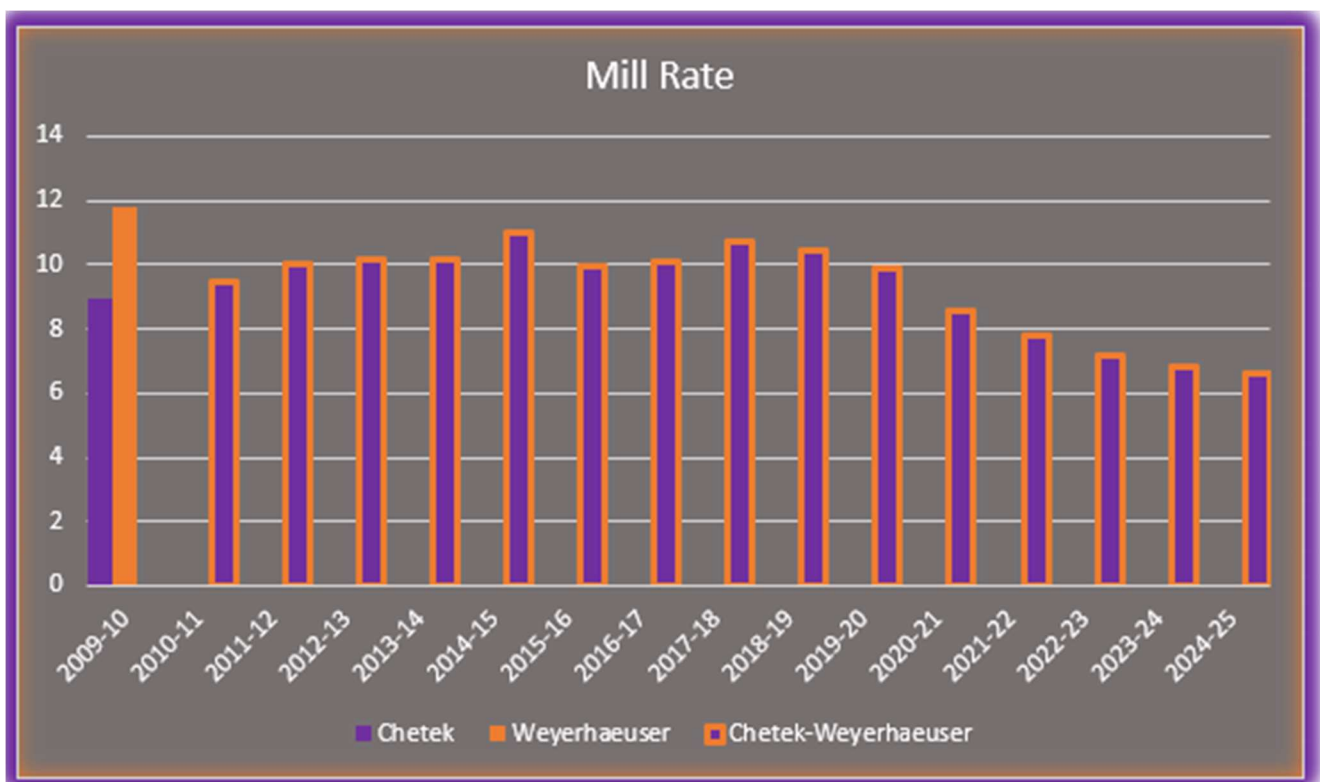
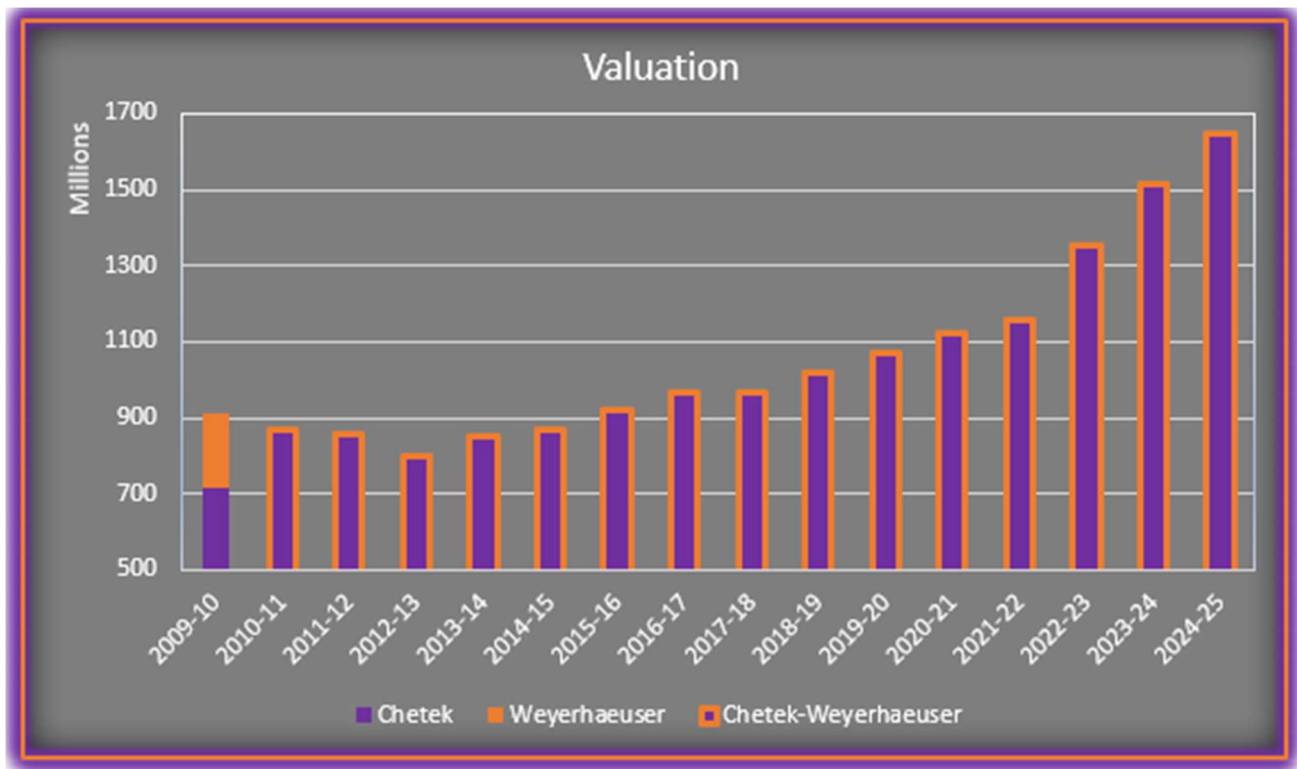
MILL RATE AND TAX EXAMPLE

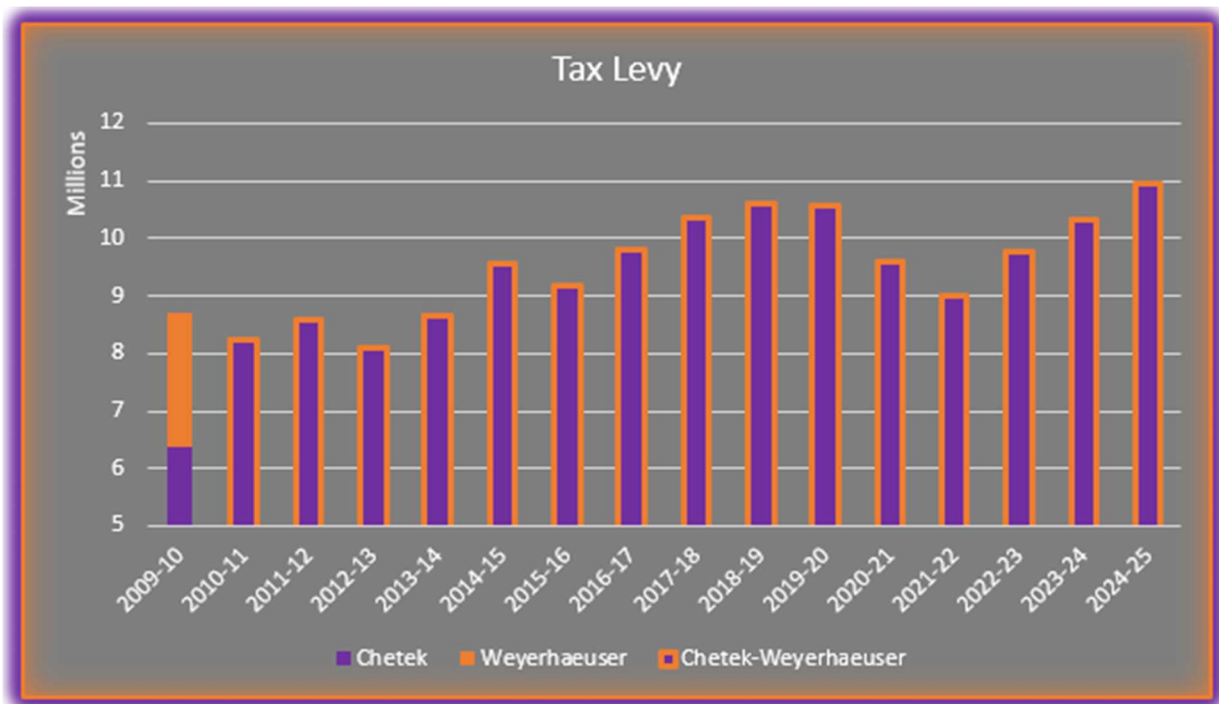
(Based on a \$100,000 Home)

2024 Estimated Equalized Valuation

\$1,651,236,593

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
2024-25	\$10,968,958	6.64287	\$664.29





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
2024-25	1,651,236,593	x	6.64	=	10,968,958

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