SCHOOL DISTRICT OF LA CROSSE

2025-26

BUDGET PLAN

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LA CROSSE, WI 54601

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Proposed Budget 2025-26
School District of La Crosse

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

Student Enrollment vs. Student Membership

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

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

The most recent UW-Extension Applied Population Study (February 2024) provides an unfavorable projection for La Crosse's 2025-26 enrollment. Depending on the projection model used the change is projected to range from a decrease of 139-183 students in 2025-26. The impact of large senior classes graduating compared to smaller kindergarten classes coming into the District has been a contributing factor to declining enrollment during the past few years. In 2024-25 the district experienced an enrollment decline as of the 3rd Friday count in September of 78 students. Based on year-end numbers and a modified co-hort survival method, our 2025-26 staffing and facility needs were based on an estimated decline of 61 elementary students, a decline of 14 middle school students and a decrease of 35 students at the high school level. At a total estimated district-wide loss of 110 students in the seats, it is a bit less than the Applied Population Study estimate. However, we will not know our actual students in the seats for the 2025-26 school year until the official September 3rd Friday count is completed.

Student membership consists of the students who reside within the School District of La Crosse boundaries that attend La Crosse public schools or another Wisconsin public school through open enrollment. The full-time equivalency (FTE) of these La Crosse resident students is what is used in the Revenue Limit calculation defined in the next section. A 3-year average of student membership is used to determine the "per pupil revenue" each year within the revenue limit calculation. The estimated 3-year student membership average used in the preliminary 2025-26 revenue limit calculation reflects an average decline in student membership of 118 student FTE since 2022 or over $1.4 million in 2026-27 revenue limit authority for the District as well as for all future years.

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:

Revenue Limit - Equalized Aid = 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 33-34.

A main component of the revenue limit is student membership. The revenue limit formula is most favorable for districts experiencing slow enrollment growth. When there is a loss, it does not come from one grade at

one school. Rather, the loss is spread over the district's 18 schools and 14 grades, making it very difficult to reduce staff to offset the corresponding revenue loss. Conversely, the reverse is true, slow growth does not necessarily require an immediate addition of staff. The revenue limit formula averages pupil enrollment over three years to help with yearly enrollment variation. Additional information about enrollment can be found on pages 37-44.

The 2025-27 state biennial budget maintained the revenue limit per member adjustment of $325 for the 2025-26 and 2026-27 fiscal years. The revenue authority produced by this increase will become part of the District's revenue base in subsequent years. State funding is now supporting two education systems—both the public and private schools (through vouchers). It is unknown at this time how voucher school funding will financially impact the School District of La Crosse for 2025-26. The 2025-27 state budget increased the per pupil voucher amounts so it is expected that the amount levied and passed through to local voucher schools will increase. For 2024-25 the transfer amount was $2,628,192. This is an increase of $290,489 from 2023-24. There are three different voucher funding amounts based on the student's age and special education status. The voucher amount will be known and included in October's initial budget adoption.

The 2025-26 district budget was developed with an estimated revenue limit increase of $958,872 million dollars from 2024-25. This increase is attributable to the combination of the 2025-27 state budget maintaining the $325 per member funding for public schools, an increase in voucher amounts and the District's successful April 2023 operating referendum. All of these increases fall within the revenue limit authority for the District. The District appreciates the community's support for the operating referendum which will allow the district to address operational and maintenance needs, including student support and mental health services, technology improvements, attracting and retaining staff, maintaining instructional programs and safety and security improvements.

After many years of one-time declining enrollment exemptions to help the district gradually be held harmless for one year, the impact of lost revenue through the years continues to make a major impact on the district's operating budget. There is only so much a district can cut in operating expenses when 75% of the operating budget is personnel serving our students. Despite the temporary relief provided by the operating referendum, rising costs of education and continuing declining enrollment have not gone away. This is the dilemma that has led the District to long-term planning in order to "right-size" our facilities to still meet the needs of our students but at the same time reduce facility operating costs impacting the operating budget. More information on state funding can be found on page 32.

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 35-36.

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

Long-range Facility Planning / Capital Referendum

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

With the conclusion of the facility assessment, the School Board was able to review the facility assessment along with enrollment projections, facility conditions, and potential options to consider. This process led to the development of a long-range facility plan that explored master plan options to address the needs associated with declining enrollment and aging facilities. The two year process initiated in the fall of 2020 included community listening sessions and community surveys from the spring of 2021 through the spring of 2022. From community feedback, numerous options were narrowed down to a 6-12 grade solution to address the needs and challenges the District is facing.

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

Ten years after the Northside capital referendum, the District again reached out for the community's support in November 2022. The 6-12 grade solution proposed building a new consolidated high school and renovating the current Logan High School and Central High School buildings to serve as 6th – 8th grade middle schools. Although the proposed long-term solution not only prioritized education options and opportunities for our students well into the future and also addressed the current needs and challenges of declining enrollment, budget deficits and aging school buildings at a minimal tax impact, a majority of La Crosse voters could not support the November 2023 capital referendum.

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

Throughout the 2023-24 school year, the School Board engaged in strategic planning regarding enrollment, finances and facilities in order to determine the right-sizing strategy needed to address aging buildings and excess capacity due to declining enrollment. During this process, the School Board considered recommendations from the Facility Advisory Committee (FAC) and the District's Long Range Facility Plan 2050.

As a result of the School Board's strategic planning, a capital referendum went to voters on November 5, 2024. The La Crosse community showed their support with a 61% "yes" vote. The successful referendum allows the District to consolidate Emerson and Spence elementary schools in a new school built on the Hogan site and also build an addition to the State Road elementary school to accommodate the students and staff from Hintgen. Four aging buildings will close in this process but even more important is this investment will allow the students of La Crosse the opportunity to learn in a modern educational environment now and well into the future. The planning is now underway for the addition at State Road elementary, and the demolition of the Hogan Administration building that will allow the building of the new elementary school on the Hogan site. Construction is slated to be completed by August 2027 in time to welcome students for the 2027-28 school year.

More information on the district's facility infrastructure can be found on pages 65-78.

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 84-85.

In La Crosse, the budget process begins with estimating the financial resources available (the revenue limit). Department and school leaders and staff determine their budget priorities for the next year through

a zero based budget process. Available funds are allocated to budget managers (principals, instructional and business supervisors) based on their requests. Because of budget cycle timing, adaptations are made in the subsequent year for inaccurate projections or other unforeseen circumstances. Each year as this budget book goes to print, the most critical factors in determining the coming year's budget capacity (revenue limit) and levy impact (state aid and levy credits) are still unknown.

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

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

Budget Development Timeline

Date		Board		
Begin	**End**	**Presentation**	**Task**	**Who**
October 2024	March 2025	March 2025	Update Employee Handbooks (Board, Administrators, Staff)	Director of Human Resources
October 2024	March 2025		Identify Capital Improvement and Maintenance Needs with Principals	Director of Facilities
January 2025	May 2025		Establish Budget Commitments and Instructional Priorities	Superintendent, District Leadership Team
January 2025	October 2025		Preliminary/Original Budget Balancing and Updating	Superintendent, District Leadership Team
		March 2025	Present Proposed Budget Development Timeline	Executive Director of Business Services
		March 2025	Approve Employee Handbooks	Superintendent Consent Board of Education
January 2025	September 2025		Work on Enrollment and Staffing Options with Administrators	Director of Human Resources
		May 2025	Present Proposed Capital Maintenance and Improvements Projects - OE 12	Director of Facilities
March 2025	May 2025	May 2025	Discuss Base Salary Options	Board of Education
		May 2025	Administrative Goals	Superintendent
April 2025	May 2025		Non-Personnel Budget Allocations to District Leadership Team	Executive Director of Business Services
		July 2025	State Budget Impact	Board of Education
		July 2025	Instructional Priorities	Associate Superintendent of Instruction
		August 2025	Present Proposed Community Service Fund	Executive Director of Business Services
		September 2025	Present Proposed 2025-26 Budget Plan Document	Executive Director of Business Services
		October 2025	Board Action on Proposed 2025-26 Budget Plan	Executive Director of Business Services
October 2025			Publish Information for Budget Hearing	Executive Director of Business Services
		October 2025	Budget Hearing	Executive Director of Business Services
		October 2025	Budget Approval and Levy Certification	Executive Director of Business Services
November 2025	June 2026		Update Budget as Additional Information is Received	Supervisor of Finance

SCHOOL DISTRICT OF LA CROSSE
BOARD OF EDUCATION
Results Policies

R-1 Mega Results

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

R-2 Academic Performance

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

Students will:

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

R-3 Involved Citizenship

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

Students will:

1. Understand and exercise the rights and responsibilities of citizenship in our democratic society.
2. Demonstrate effective skills in team as well as individual endeavors.
3. Demonstrate effective communication skills.
4. Demonstrate good stewardship towards the environment.

Nested Strategic Plan 2025

School Board

Vision: The School District of Choice

Mission: Students will discover and develop their talents and abilities and will be prepared to pursue their dreams and aspirations while contributing effectively to their local, state, national, and global communities. (R-1)

District

Administrative Strategy (Grounded in research on what works in district leadership)

1. Board-aligned, collaborative goal setting.
2. Non-negotiable goals for achievement and instruction.
3. Resources allocated towards goals.
4. Defined principal autonomy.

Administrative Goals (Board-aligned annual goals)

1. Students will achieve at least one year's growth in academic subjects as measured on local formative assessments and/or benchmark testing. (R-2)
2. District culture will become more positive over the prior year as measured by the annual staff survey. (OE-4)
3. Student belonging will increase over the prior year as measured by the annual student survey. (OE-10)
4. The district will develop a teacher-centered, research-based common instructional framework that establishes local instructional best practice. (OE-11)

Strategic Plan for Educational Equity (Enduring strategy)

If schools provide quality instruction to students who are ready to learn through rigor, relevance, and relationships, then students will achieve at high levels. Areas of Concentration:

1. Educators' Knowledge, Skills, and Dispositions (OE-4)
2. Curriculum (OE-11)
3. Systems of Support (OE-11)
4. District and Building Leadership (OE-4)
5. Community Collaboration (OE-3)

Schools and Programs

Key Strategies (Strategies selected by leaders at the school and program level)

1. School Improvement Plans (Nested with district, incorporating EMLSS)
2. Implement Instructional Priorities
3. Purposeful Collaboration
4. Positive Culture
5. High Quality Instruction

The Teacher
High quality instruction is what results in learning. **Collective teacher efficacy** has the strongest effect size on student achievement and refers to the shared belief among a group of teachers in their collective ability to positively impact student learning. High quality instruction along with collective teacher efficacy results in a group's confidence in their combined skills and knowledge to organize and execute the right strategies that lead to student achievement.

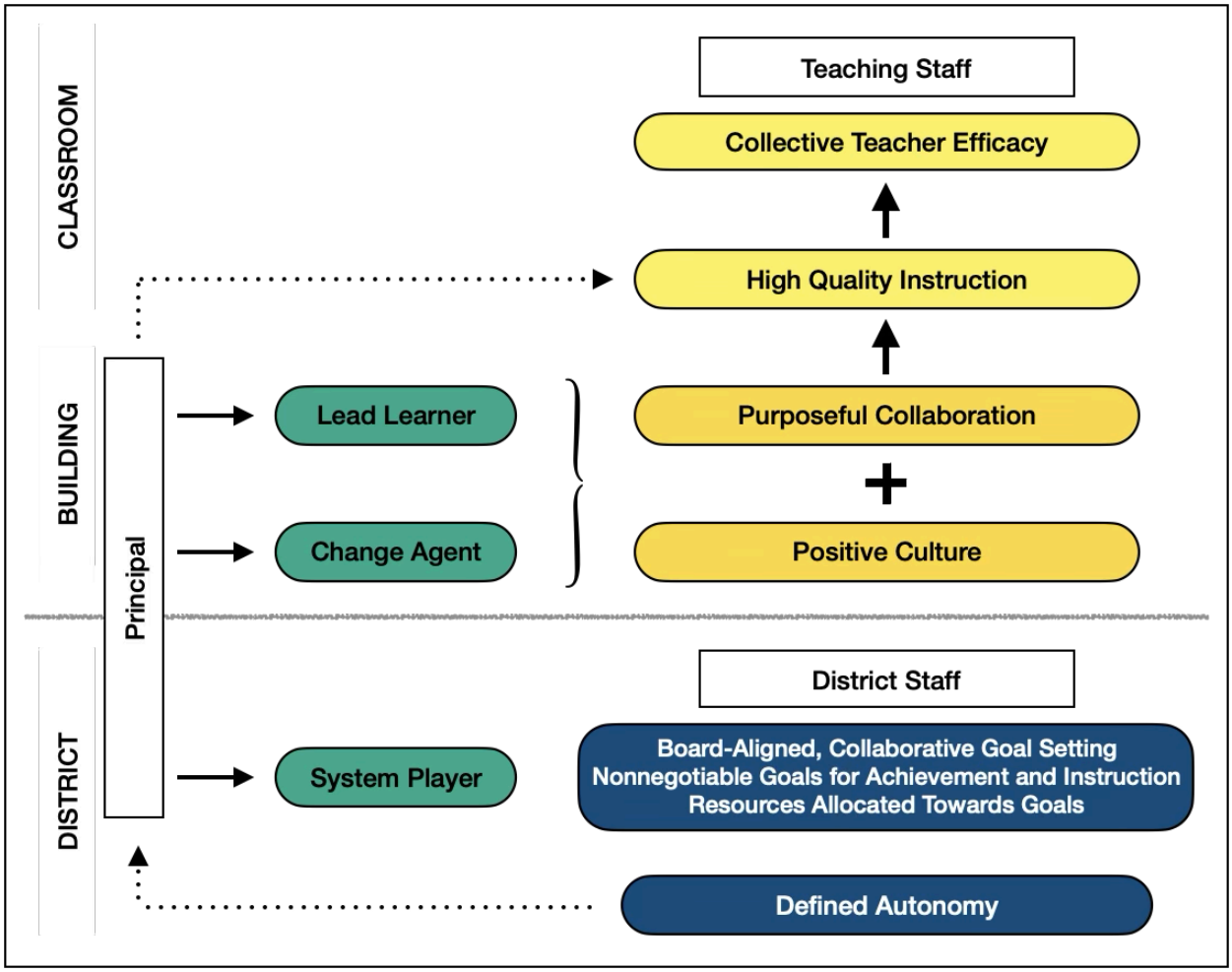
The Principal
Principals create the conditions for collective teacher efficacy and high quality instruction by developing **positive culture** and ensuring **purposeful collaboration**. As the **lead learner**, principals develop relational trust, develop a collaborative culture, and build the social capital of teachers to work together. Lead learners focus on a small set of shared goals and spread the instruction practices that are most effective for meeting the learning goals of the school. Principals are **change agents** who use the right strategies to positive impact instruction. Principals are **system players** who collaborate between schools, find coherence within the district, and learn from beyond the district.

The District
The district makes a difference by ensuring there are **collaboratively set, board-aligned, non-negotiable goals for achievement and instruction**. The district ensures **resources are allocated** towards these goals and monitors for progress towards the goals. In addition, the district creates an expectation that building principals and all other administrators lead within the boundaries defined by the district goals, referred to as **defined autonomy**.

Loosely Coupled Systems and Coherence
Education is a loosely coupled system where staff work independently most of the time. It is inherently difficult to create coherence in a loosely coupled system. Coherence leads to improved outcomes for students. To accomplish this, we have been on a journey to create a school district from a district of schools - from an atomistic school system to a district that has system coherence. In a loosely coupled system, top down reform can only occur with first order or technical change and the things we can directly control. From the district office, this may include processes, systems, and resources.

Top Down Support for Bottom Up Reform
Top down reform does not work for adaptive change and the things not in our sphere of control. Not in our sphere of control is the philosophy and beliefs of individuals, the culture of a building, and the instructional strategies used by teachers in the classroom.

Our efforts at the district level to create a coherent system must focus on the goals we set and the foundation of our operations, the processes, systems, and resources that cause our district to function. For high quality instructional strategies to take hold, the initiative for this change, the definition of what excellence looks like, and the implementation of the professional development must come from the bottom up, from our staff - self-defined autonomy.


CLASSROOM
BUILDING
DISTRICT
Principal
Teaching Staff
Collective Teacher Efficacy
High Quality Instruction
Lead Learner
Change Agent
Purposeful Collaboration
+
Positive Culture
District Staff
System Player
Board-Aligned, Collaborative Goal Setting
Nonnegotiable Goals for Achievement and Instruction
Resources Allocated Towards Goals
Defined Autonomy

SCHOOL DISTRICT OF LA CROSSE
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ADMINISTRATIVE GOALS 2025

R-2 - Academic Performance

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

Administrative Goal:

1. Students will achieve at least one year's growth in academic subjects as measured on local formative assessments and/or benchmark testing.

OE-4 - Personnel Administration

The Superintendent shall ensure the recruitment, employment, development, evaluation, treatment, and compensation of district employees in a manner necessary to enable the district to achieve its Results policies.

Administrative Goal:

2. District culture will become more positive over the prior year as measured by the annual staff survey.

OE-10 - Learning Environment

The Superintendent shall establish and maintain a learning environment that is physically, socially, and emotionally safe, welcoming, inclusive, respectful, and conducive to effective learning.

Administrative Goal:

3. Student belonging will increase over the prior year as measured by the annual student survey.

OE-11 - Instructional Program

The Superintendent shall maintain a program of instruction that offers equitable, challenging, and relevant opportunities for all students to achieve at levels defined in the Board's Results policies.

Administrative Goal:

4. The district will develop a teacher-centered, research-based common instructional framework that establishes local instructional best practice.

SCHOOL DISTRICT OF LA CROSSE

Strategic Plan for Educational Equity

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

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

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

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

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

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

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

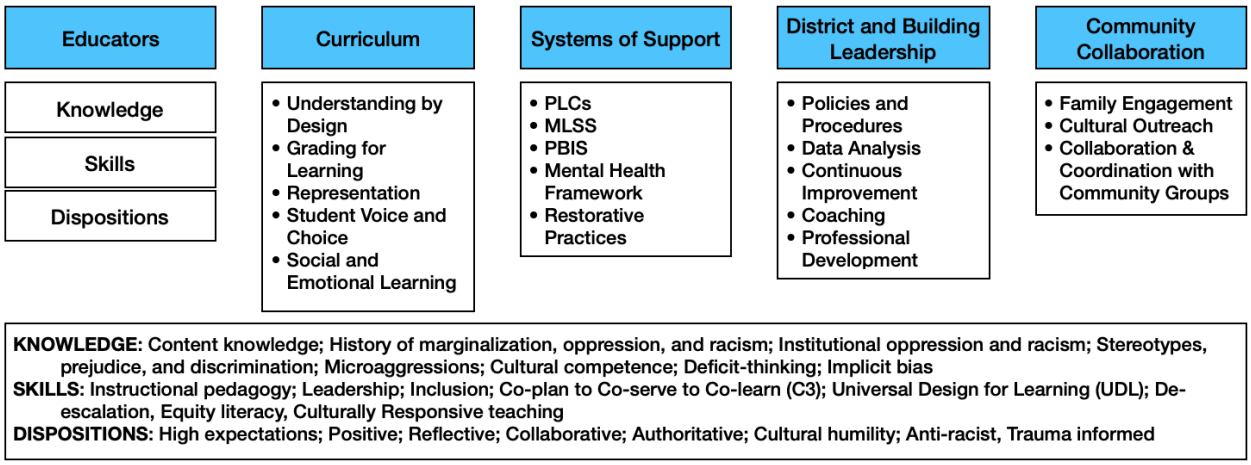


Figure 1. Educational Equity Strategy.

Educators

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

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

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

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

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

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

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

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

Inclusion of students in general education is a process that is critical to ensuring all students have access to grade-level, universal instruction and for establishing high expectations for all students. C3 is a strategy[1] for collaboratively planning for diverse learners in the general education setting. UDL is a framework for designing learning environments that provide integrated options for diverse learner needs[2]. UDL guidelines are organized around three principles that provide multiple means of engagement, representation, and action and expression.

Equity literacy is a series of skills and principles[3] that allow educators to recognize, respond to and redress equity issues and to actively cultivate and sustain equity efforts. Culturally responsive teaching[4] is an approach that uses the cultural knowledge, prior experiences, frames of reference, and performance styles of ethnically diverse students to make learning encounters more relevant to and effective for students. Culturally responsive teaching is rooted in culturally relevant pedagogy[5] which strives for teaching that yields academic success, helps students develop positive ethnic and cultural identities and supports students ability to recognize, understand, and critique current and social inequalities.

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

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

- Cultural humility
- Anti-oppression
- Trauma informed

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

Cultural humility allows an individual to engage effectively with individuals from any background through self-evaluation and critique, addressing power imbalances, developing partnerships with the community and through institutional change and accountability[6]. Cultural humility

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

Anti-oppression is recognizing power imbalances and implementing change to redress the balance of power. Anti-oppression includes an understanding of systems of oppression and the ways oppression manifests (e.g. racism, sexism, homophobia, transphobia, and ableism). Anti-racism is an element of anti-oppression and involves rejecting false notions of human difference, acknowledging lived experiences shaped along racial lines, learning from diverse forms of knowledge and experience and challenging systems of racial inequality[7]. Anti-oppression is not just a disposition but also intersects with knowledge and skills, curriculum, and district and building leadership resulting in an understanding of implicit bias and the disruption of institutional oppression and racism.

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

Curriculum

Curriculum is the content of school, in all its forms, written and unwritten[9]. Curriculum is influenced by the instructional practices of educators, the activities students engage in to acquire skills and knowledge, and the assessments given to determine if learning is accomplished. Equitable curriculum is rigorous and relevant leading to instructional quality and engaged students ready to learn.

Well designed curriculum is intentionally crafted with the learning outcomes in mind from the beginning[10]. High quality grading practices[11] support curriculum and instructional practices leading to increased student engagement. In combination these strategies lead to rigorous and relevant curriculum and assessment practices.

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

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

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

Systems of Support

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

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

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

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

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

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

District and Building Leadership

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

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

Community Collaboration

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

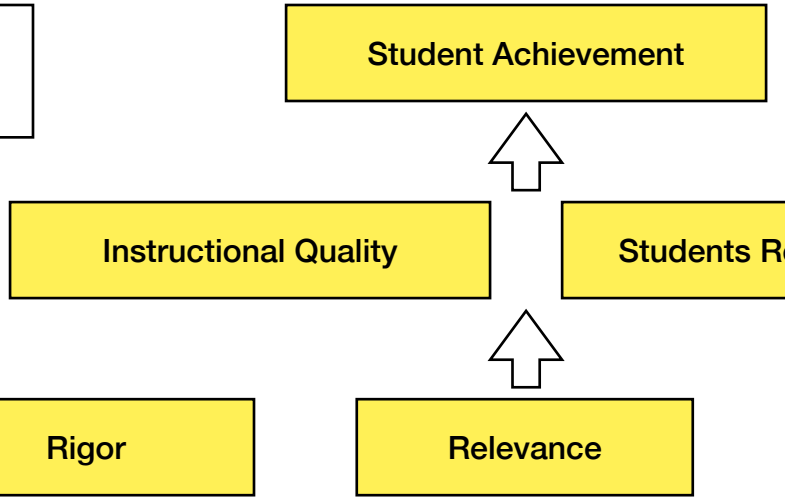
Family engagement through meaningful partnerships helps students both academically and socially. Engaged families are involved in their children's success and become partners and advocates in collaboration with the school district.[19] [20] Family engagement yields better relationships with students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

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

End Notes

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EDUCATIONAL THEORY OF ACTION



If schools provide quality instruction to students who are ready to learn through rigor, relevance, and relationships, then students will achieve at high levels.

EDUCATIONAL EQUITY STRATEGY

Educators	Curriculum	Systems of Support	District and Building Leadership	Community Collaboration
Knowledge Skills Dispositions	• Understanding by Design • Grading for Learning • Representation • Student Voice and Choice • Social and Emotional Learning	• PLCs • MLSS • PBIS • Mental Health Framework • Restorative Practices	• Policies and Procedures • Data Analysis • Continuous Improvement • Coaching • Professional Development	• Family Engagement • Cultural Outreach • Collaboration & Coordination with Community Groups

KNOWLEDGE: Content knowledge; History of marginalization, oppression, and racism; Institutional oppression and racism; Stereotypes, prejudice, and discrimination; Microaggressions; Cultural competence; Deficit-thinking; Implicit bias
SKILLS: Instructional pedagogy; Leadership; Inclusion; Co-plan to Co-serve to Co-learn (C3); Universal Design for Learning (UDL); De-escalation, Equity literacy, Culturally Responsive teaching
DISPOSITIONS: High expectations; Positive; Reflective; Collaborative; Authoritative; Cultural humility; Anti-racist, Trauma informed

Report: Instructional Priorities 2025-2026
Submitted by: Program Supervisors/Content Coordinators
Reviewed by: Kari Huth, Director of Curriculum, Instruction, and Assessment

Agriscience Education
Britta Rotering

- Refine standards-based instruction, learning, assessment, and grading with fidelity.
- Provide consistent capstone opportunities within the Agriculture, Food, and Natural Resources Pathways.
- Increase Supervised Agricultural Experiences, Youth Apprenticeship, and Industry Certification opportunities at the high school level.
- Increase opportunities for college transcripted and dual credit opportunities at the high school level, including new agreements with both Western and CVTC.
- Implement and align to meet the October 2025 newly released WI DPI Agriculture, Food, and Natural Resources.

Business & Marketing/Information Technology Education
Britta Rotering

- Provide School-Based Entrepreneurship opportunities within the Marketing Pathway at both high schools.
- Expand equitable career pathways opportunities throughout the Business & Marketing Content areas to meet the five elements of a strong Department of Education Career Pathway.
- Implement and align to meet the October 2025 newly released WI DPI State Business, Information Management, and Marketing Standards.
- Increase Youth Apprenticeship and Industry Certification opportunities at the high school level.
- Strengthen partnerships with post-secondary schools.
- Continue to expand upon the A*S*K and Microsoft Office credentialing opportunities and partnership with local businesses & industry.
- Strengthen partnerships with local businesses and industry.
- Increase opportunities for college transcripted and dual credit opportunities at the high school level, resulting in 1 + 3 agreements within the University of Wisconsin System.

Community Service
Curt Teff

- Strengthen behavioral support services to stabilize student behavior and enhance readiness to learn through integrated school and community supports.
- Launch and implement the Early Childhood Impact Strategy to enhance early life experiences and strengthen school readiness.
- Strengthen community impact efforts in the Schuh-Mullen and Huber neighborhoods, including writing for a grant to expand neighborhood-based support and deepen family-school connections in the Schuh-Mullen neighborhood.
- Transition and redesign the Integrated Supports Program by moving it to a new space and implementing a more responsive and effective service delivery model.

Computer Sciences
Britta Rotering

- Refine standards-based instruction, learning, assessment, and grading with fidelity.
- Implement additional Computer Science Course Opportunities available to all students.
- Provide training for two CS Instructors to pursue AP Computer Science Training. Support them diligently as they pursue this. Implement equitably across both high schools.
- Expand equitable career pathways opportunities throughout the Informational Technology/ Computer Science Pathway.
- Strengthen partnerships with local businesses and industry, connecting our courses to relevant, local B/I connections.

Cultural & Family Connections
Laura Abellera/Tony Yang

- Educational Engagement: Foster a strong sense of belonging and academic success for students served by the program through regular affinity and identity group meetings facilitated by program coordinators, as well as culturally relevant celebrations that honor and affirm students' identities.
- Family Engagement: Enhance family involvement in the educational journey of students by maintaining regular home contact, extending invitations to participate in familial and cultural identity groups, and soliciting family input to guide the development of new or revised programming for both students and adults.
- Program Development: Implement data-informed program planning by conducting needs assessments involving students, their families, and community partners. Use these insights to design, revise, or expand programming that is culturally responsive and meets the evolving needs of those served.
- Community Partnerships: Strengthen collaboration with local organizations and community partners that support the same students and families, to ensure coordinated services, amplify impact, and promote a holistic support system through Cultural & Family Connections initiatives.

Curriculum, Instruction, & Assessment
Kari Huth

- Facilitate the Instructional Framework Committee to build an Instructional Guidebook which includes instructional best practices for our district.
- Train and implement a new math resource at Grades 6-8.
- Creation of Common Assessments, Rubrics, Pacing Guides, Course Syllabus, Lesson Templates at the secondary level in alignment with Standards Based Teaching and Learning.
- Creation of Common Assessments at the elementary level in math (EnVision) during PLC conversations.
- Train and implement Reading and Math benchmark assessments using AIMSweb Plus at the 4K-Grade 5.
- Continue to train students, staff and families around artificial intelligence practices.

English Language Arts: Elementary
Melissa Ender (K-5)

- Begin initial implementation of SRSD writing across grades 3-5 by training all classroom teachers and coaches and defining writing cycles.
- Pilot SRSD writes at grades K-2 with volunteers across a few schools, but mainly at Northside.
- Continue work on K-2 comprehension work to further align to science and social studies as well as other larger units that grow in complexity. This includes defining texts, essential questions, aligning standards and including writing when possible.
- Begin work on redesigning and refining the reading strategy binder used by grades 3-5 to include deeper work on not only comprehension strategies, but also fluency and connections to writing.

English Language Arts: Secondary
Megan Burke 6-8)

- Begin the process of creating an assessment cycle for each unit, which includes a formative, interim and summative assessment.
- Continue to align scope and sequence of essential standards across the two middle schools.
- Continue morphology instruction in grade 6 and build morphology knowledge in grades 7 and 8.
- Select common quarterly vocabulary across the two middle schools.
- Continue implementation of (SRSD) writing framework.

English Language Arts: Secondary
Alysha Feldkamp

- Build lessons, units, and assessments to reflect the adopted essential standards and proficiency scales.
- Continue introducing more choice into English through new choice units in English 9, English 10, English 11, and English 12.
- Continue work with academic vocabulary.
- Fully implement the 9th grade vocabulary lessons with all core classes.

English Learners
Olga Dedkova

- Continue staff training, coaching and collaboration in 2020 WIDA standards alignment and implementation in general education settings through co-plan, co-serve, co-learn in PLCs model.
- Utilize data to monitor student language growth and progress and to align evidence based practices to student needs. Use Progress Monitoring to adjust based on 4 key PLC questions.
- Train and implement a model of services for newcomers.
- Implement effective engagement strategies for families of students who are English learners.

Family & Consumer Education (FCS)
Britta Rotering

- Refinement of standards-based instruction, learning, assessment, and grading with fidelity, utilizing proficiency scales.
- Provide consistent capstone opportunities within the Hospitality and Visual Arts Pathways.
- Increase Youth Apprenticeship and industry certification opportunities at the high school level.
- Increase opportunities for students to earn ServSafe credentials within our Hospitality & Tourism Pathways.
- Refinement of the new Culinary Arts Academy at Western Technical College for year two, utilizing the industrial kitchen space, which has been reserved for the School District of La Crosse.
- Increase opportunities for college transcripted and dual credit opportunities at the high school level, including new agreements with both CVTC and Gateway Technical Colleges.
- Implement and align to meet the newly released October 2025 WI DPI Family & Consumer Science Standards.

Fine Arts: Visual Arts
Casey Scheuerell

- First year implementation of new high school classes and a new layout of classes.
- Collaborate to scaffold 6-8 art classes to bridge elementary and high school with developmentally appropriate classes.
- Revise the elementary curriculum to provide more clarity of scaffolding of learning to create uniformity across the district's elementary schools.

Fine Arts: Performing Arts
Anna Taylor (K-5) and Brian Renkas (6-12)

- Update the elementary general music curriculum to clarify mastery benchmarks for each grade level within each grade band.
- Continue adding new, multicultural music experiences at the elementary and middle school levels to expand on the culturally diverse music instruction in our General Music classes.
- Expand our district drama offerings to include curricular theatre courses at the secondary level and additional opportunities for technical theatre training.
- Implement standards-based grading and learning procedures and methods across our Band, Orchestra, Choir, and General Music Departments.
- Implement Developmental Levels as a common formative assessment across our Band, Orchestra, and Choir departments.
- Develop a consistent curriculum and program flow from the beginning of band/choir/orchestra through the end of high school.

Health Sciences
Britta Rotering

- Refinement standards-based instruction, learning, assessment and grading with fidelity, utilizing proficiency scales.
- Implement additional CNA Course Opportunities, available to all 11/12th grade students, who are seeking to attain a CNA certification. Support them diligently as they pursue this. Continue to expand upon the CNA, EMT, and Firefighting credentialing opportunities.
- Implementation of additional MA (medical assistant) training opportunities for credentialing during senior year.
- Expand equitable career pathways opportunities throughout the Health Sciences Content areas.
- Strengthen partnerships with local businesses and industry, including year two of Viaro.
- Strengthen partnerships with post-secondary schools in dual credit attainment, transitioning, and projects of combined interest, including specific 1+3 agreements with Viterbo and Winona State.
- Increase opportunities for college transcripted and dual credit opportunities at the high school level.

HPL
Archie Barribeau (Shelley Shirel)

- Expanding Excellence: Continue to implement an asset-based approach to high-performance learning (HPL) that identifies and builds on student strengths while addressing academic challenges. This includes equitable identification practices to close the excellence gap and ensure diverse learners have access to high-performing opportunities.
- Inclusive Practices & Strategies: Use inclusive, evidence-based strategies across the five domains of giftedness—creativity, specific academic, general intellect, leadership, and visual/performing arts—to meet the diverse needs of all learners and foster a sense of belonging.
- Personalized Learning: Develop customized learning experiences that respond to the unique strengths, interests, and needs of high-performing students. Utilize flexible instructional models and targeted enrichment to ensure students are challenged and supported to reach their full potential.

Library Learning Program
Darcy Maxwell (K-5) and Kristi Moulton (6-12)

- Empower users through library resources: Provide access to instructional opportunities, books, and digital resources that promote diverse perspectives, multiple literacies, and creativity.
- Ensure equitable access to culturally responsive resources: Offer resources for social and emotional learning, trauma-informed education, and personal growth to meet learners' emotional needs and foster a culture of belonging.
- Provide resources for bridging achievement gaps and fostering agency: Offer students, parents, faculty, and administration tools and resources tailored to their needs to bridge gaps, develop agency, and strengthen the learning culture.
- Foster collaboration and integration: Collaborate with other staff to integrate library services with digital learning, information/research, and digital citizenship instruction, aligning practices with the Future Ready Framework and the Wisconsin Digital Learning Plan.

- Curate a diverse collection of resources: Expertly vet and curate resources that support the curriculum, interests, and needs of the school community, including both students and professionals.

Mathematics: Elementary
Jac Lyga (K-5)

- Support the continued implementation of our math curriculum resource, EnVision.
- Develop common topic assessments with a group of teachers by grade level.
- Share and implement those common topic assessments across the K-5 classrooms district wide.

Mathematics: Secondary
Kim Novak (6-12)

- Implement new math curriculum with comprehensive staff training and ongoing support to ensure effective instructional practices.
- Continued refinement standards-based instruction, learning, assessment, and grading across all courses.
- Utilize technology to enhance instruction and foster high student engagement through interactive, real-world applications and collaborative learning experiences.
- Develop a comprehensive guide for math teachers specifically at the middle school level that aligns to the new math resource to support teachers that are new to teaching math or new to our district in general.

New Principal Mentoring Program
Aaron Engel

- The practices of “Adaptive Leadership” provide the context/foundation for monthly mentoring sessions.
- Intentional reflection is practiced via principled leadership.
- Full-year support and training for new principals. The experience includes both systematic and scheduled communication/training, and in-the-moment/just-in-time support at three levels (i.e. assigned mentor, director, and associate superintendent).
- Support for the goals of our new principals is accomplished via a nurturing collaboration between and among colleagues.

New Professional Staff Onboarding
Kari Huth

- New Professional Staff Onboarding in August to prepare and develop new professional staff.
- New Professional Staff will be matched with a mentor, job-like cohort for learning opportunities throughout the school year.
- New Professional Staff, including new staff in Year 1, 2, and 3, will be invited to attend after school seminars on a quarterly basis for information dissemination and learning.

Physical Education and Health
Melissa Norman

- Increase the Outdoor Pursuits curriculum throughout K-12.
- Increase Community connections for both our health and PE programs, K-12.
- Continue to update the Elementary Health Curriculum and work to include lesson plans.
- Secondary PE continues to develop formative assessments, rubrics, and proficiency standards and then executes teaching practices connected to standards-based grading.
- Uniform scope and sequence template used across all buildings.

4K/ Preschool
Jen Kalis

- Strengthen the implementation of the HighScope Curriculum across all 4K sites (Models I, II, and III) through collaborative professional development and targeted training for teachers. Focus will be placed on deepening curriculum understanding and enhancing instructional practices through ongoing reflection, team-based learning, and shared planning.
- Utilize universal screening data from 4K assessments to guide evidence-based instructional decisions and ensure developmentally appropriate practices for all learners.
- Intentionally teach social-emotional learning throughout the curriculum by continued implementation of Pyramid Model practices with emphasis on targeted priorities from WMELS and the Social and Emotional Learning Competencies. Introduce the Prevent-Teach-Reinforce (PTR) model to address challenging behaviors through proactive supports, explicit instruction, and individualized intervention strategies.
- Embed curricular standards through purposeful play, using intentional teaching and evidence-based strategies. Ensure alignment between 4K and 5K to support smooth curricular and behavioral transitions, fostering continuity in learning and development.

Research and Development
Kristi Arenz

- Protect student and staff privacy and data, ensuring all research proposals meet FERPA, PPRA, and district-level privacy standards.
- Align research with district priorities and strategic plan.
- Streamline the proposal review and approval process - Develop a transparent and efficient workflow for intake, review, approval, and communication of decisions.
- Foster ethical, mutually beneficial research partnerships through a feedback loop (summary of findings or actionable recommendations), supporting staff understanding of the study purpose and potential use, and ensuring studies are culturally responsive and respectful of district demographics.

School to Career
Britta Rotering

- Coordinate grades 6-12 Career and Tech Ed (CTE) Professional Learning Community (PLC) Team.
- Ensure alignment and implementation of CTE goals and practices with Perkins V.
- Continue to partner with the La Crosse Youth Apprenticeship Consortium and the WI Department of Workforce Development (DWD) at the state level by co-presenting and partnering on projects for the state of WI YA Consortiums, putting La Crosse on the map as a strong collaboration in WI.
- Diversify curriculum and resources to align with current LMI (labor market information).
- Improve demographics:
    - Course Enrollment-leading to "Career Pathway Concentrators".
    - Work Based Learning Opportunities:
        - Cooperative Learning Placements
        - Workplace Practicums
        - Youth Apprenticeships
- CTSO (Career & Technical Student Organizations) expansion and community presence.
- Strengthen partnerships with local business & industry, service agencies and post-secondary institutions.
    - Recognize business/industry partnerships through district voice.
    - Seek new and strengthened business connections through 6-12 CTE programming connections.

Science
Jasmine Valentine (K-5)

- Implement FOSS Pathways for 2nd and 3rd Grade.
- Provide PD for staff on Pathways and Thinklink.
- Communicate and train Principals and Teachers on the District Science FOSS Curriculum standards based assessment tool using Thinklink to guide science PLC's monitor student progress. The assessment data from these common assessments will serve as a benchmark for Disciplinary Core Ideas (DCIs) and essential vocabulary within a content strand. In addition, it provides an indication of how and when teachers are delivering the Curriculum to ensure an equitable and viable science learning experience across all schools in the School District of La Crosse.

Science
Timothy Sprain (6-12)

- Science - Tracking Middle School Scope and Sequence
- 6-8 Communicate and train Principals and Teachers on the District Science FOSS Curriculum standards-based assessment tool using Thinklink to guide science PLC's monitor student progress. The assessment data from these common assessments will serve as a benchmark for Disciplinary Core Ideas (DCIs) and essential vocabulary within a content strand. In addition, it provides an indication of how and when teachers are delivering the Curriculum to ensure an equitable and viable science learning experience across all schools in the School District of La Crosse.
- 6-8 Continue to update and align the middle-level scope and sequence document.

- 9-12 Communicate to all teachers the standards alignment and end-of-course assessments per course.
- 9-12 Implement standards-based proficiency scales per course.
- 9-12 Develop a Freshman science course that spirals the curriculum.

Social Studies: Elementary
Jeanie Ruprecht (K-5)

- Ensure that K-5 educators are teaching the social studies curriculum with fidelity. With this quality instruction, children develop a foundational understanding of themselves, others, and the world around them. This early exposure fosters critical thinking, cultural awareness, and civic responsibility, preparing children to become informed, empathetic, and active members of society.
- Enhance assessment strategies to ensure they are both formative and summative and provide meaningful feedback. Use varied assessment methods, such as portfolios and project-based assessments, to gauge student understanding and inform instruction.
- Organize short, scheduled sessions (in-person or online) where teachers can share their experiences and suggestions to further enhance and improve the curriculum.

Social Studies: Secondary
Tammy Gruen (6-12)

- Continue to develop and refine the curriculum that includes ALL perspectives so that ALL students can see themselves in the history we teach.
- Continue to implement and refine standards-based learning, assessing, and grading processes.
- Continue to work on curriculum, resources, and equity between the two middle schools.

Special Education
Greg Fenton

- Continue providing staff development focused on implementing specially designed instruction using impactful, evidence-based practices in both special education and general education settings.
- Provide staff development for teacher assistants specific to their roles and with opportunities to learn alongside their teaching colleagues in order to improve collaboration and communication, promote use of best practices, and help students achieve greater independence.
- Fully implement the new student information system used to share information with parents and maintain compliance with special education documentation.
- Ensure students of every age and ability are provided high-quality instruction in the least restrictive environment that allows them to participate and demonstrate evidence of progress toward age and grade-appropriate standards.

Staff Development
Kari Huth

- Monthly support of student success coaches and content coordinators to facilitate instructional leadership with departments and grade-level teams through the professional learning community structure.
- Provide opportunities for training and implement EnVision as the math resource for Grades 6-8 at

the middle level.
- Provide opportunities for continued collaboration and implementation of ISME (OG & Morphology) as a resource for teaching and interventions in literacy from grades K-8.
- Continued Standards-Based Teaching, Learning, and Grading Support for secondary staff with a focus on building quality assessments.

Student Services
Aimee Zabrowski

- Training and support in evidence based practices that address students' social, emotional, behavioral, and mental health needs, including motivational interviewing, mental health screening, social-emotional learning.
- Develop ongoing training and support for building mental health crisis response teams using the PREPARE II Framework.
- Support implementation of a Multi-Leveled System of Support (MLSS) at the district and building level.
- Map the elementary level school guidance curriculum.

Summer School
Garrett Fischer

- Reducing Barriers to Participation
    - Helping students enroll in courses by encouraging staff to help families sign up, access computer registrations, and share the benefits of participation.
    - Increasing transportation options by including transportation to afternoon care through the YMCA and BGC.
- Increasing Student Access
    - We are continuing to build enrollment by adding a June session for foundations.
    - Finding staff who are interested in working with historically marginalized communities to provide learning opportunities that are closer to where students live (we moved to 4 days a week to increase district staff participation).
    - Having staff reach out and recruit students to enroll who would benefit most from summer school courses.
    - Increasing access to high-interest programming to keep students engaged and participating in structured activities.
- Aligning Summer School Curriculum to Standards
    - We've worked to align our middle school content to standards and used standards based assessments to monitor progress.
    - We have elementary content developed to guide instruction and align to standards.

Technology and Engineering
Britta Rotering

- Refine standards based instruction, learning, assessment and grading.
- Expand equitable career pathways opportunities throughout the Technology & Engineering Content areas.
    - Expand Manufacturing pathway - La Crosse Engineering Academy.
    - Expand Architecture Construction & Engineering (ACE) options.
    - Offer an introductory Aviation Course in the transportation pathway.
    - Realign the Automotive pathway to include a strong pathway (stack/sequence).
    - Increase Youth Apprenticeship and industry certification opportunities at the HS level.
    - Strengthen partnerships with local businesses and industry.
    - Strengthen partnerships with post-secondary schools.
    - Continue to expand upon the Saw Blade, FANUC, SACA & Carpenter's Book 3 credentialing opportunities.
- Increase opportunities for college transcripted and dual credit opportunities at the high school level.
- Implement and align to meet the newly released October 2025 WI DPI Technology & Engineering Standards.

World Language/International Education
Ruth Bent

- Provide transparency on pacing, resources, vocabulary, and assessments that are being given to our world language students, families, and community members, as well as district staff members (new and current).
- Begin to utilize proficiency scales to enable modification and collaboration on best practices in terms of classroom use.
- Align standards based assessment practices as well as modify rubrics and "I can" statements to better reflect what is done in classes for student feedback.
- Begin a curriculum renewal cycle to update the Spanish curriculum (and potentially other languages as well).
- Continue to provide students with opportunities to explore cultures outside of their own (within their community and around the world) while simultaneously recognizing the practices and products of their own culture.

State Funding for K-12 Education

($ in Millions)

State Biennial Budget	2013-2015		2015-2017		2017-2019		2019-2021		2021-2023		2023-2025		2025-2027	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	*2023-24*	*2024-25*	*2025-26*	*2026-27*
General School Aids	4,398	4,493	4,493	4,601	4,601	4,674	4,757	4,920	5,030	5,218	5,356	5,581	5,581	5,581
Categorical Aids	681	749	752	844	1,030	1,226	1,316	1,375	1,405	1,456	1,505	1,520	1,805	1,848
School Levy & First Dollar Credits	897	897	1,003	1,003	1,090	1,090	1,090	1,090	1,090	1,090	1,345	1,425	1,425	1,425
State Resident Schools	11	11	11	11	11	11	12	12	13	13	13	13	14	14
Total State Funding	**5,987**	**6,150**	**6,259**	**6,459**	**6,732**	**7,001**	**7,175**	**7,397**	**7,538**	**7,777**	***8,219***	***8,539***	***8,825***	***8,868***

Composition of School Levy Credits

($ in Millions)

State Biennial Budget	2013-2015		2015-2017		2017-2019		2019-2021		2021-2023		2023-2025		2025-2027	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	*2023-24*	*2024-25*	*2025-26*	*2026-27*
School Levy Credit	747	747	853	853	940	940	940	940	940	940	1,195	1,275	1,275	1,275
First Dollar Credit	150	150	150	150	150	150	150	150	150	150	150	150	150	150

Statewide Voucher Program

(Funding Per Student)

State Biennial Budget	2013-2015		2015-2017		2017-2019		2019-2021		2021-2023		2023-2025		2025-2027	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	*2023-24*	*2024-25*	*2025-26*	*2026-27*
Grades K-8	-	-	7,210	7,323	7,530	7,754	8,046	8,300	8,336	8,399	9,893	10,237	10,629	11,024
Grades 9-12	-	-	7,856	7,969	8,176	8,400	8,692	8,946	8,982	9,045	12,387	12,731	13,123	13,518
Special Education	-	-	-	12,000	12,207	12,431	12,723	12,977	13,013	13,076	15,065	15,409	16,049	16,477

Revenue Limit and Equalized Aid Change

Simplified Funding Formula:

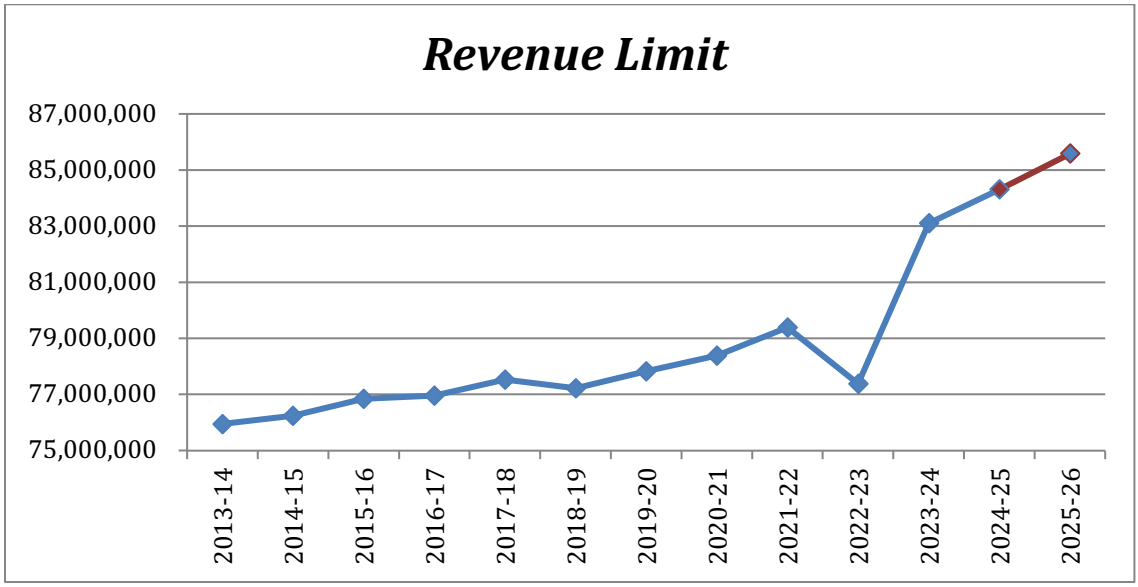
Revenue Limit – Equalized Aid = Local Taxes

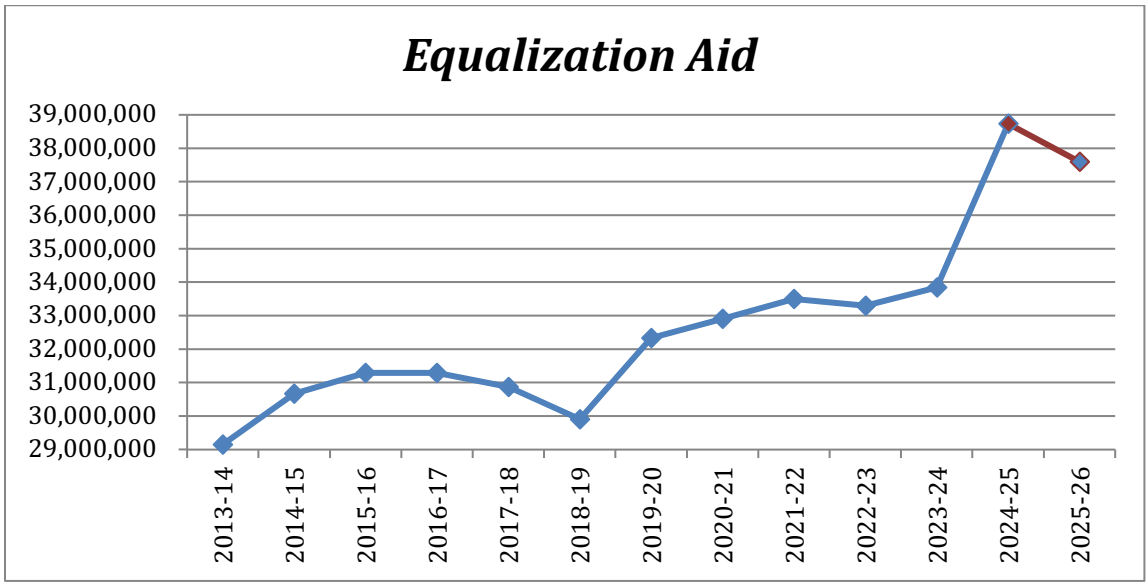
Major Revenue Limit Factors:

- 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





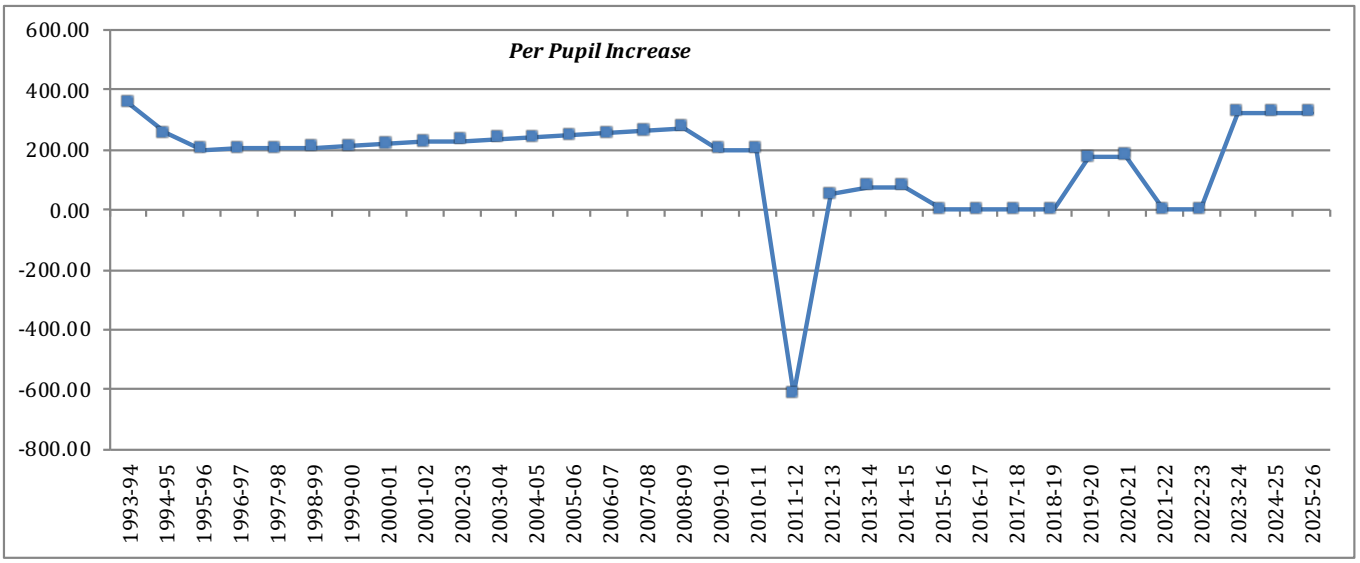
Definitions

** 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
2025-26	325.00	12,360.96	341.18
2024-25	325.00	12,019.78	347.64
2023-24	325.00	11,672.14	340.85
2022-23	0.00	11,331.29	13.90
2021-22	0.00	11,317.39	8.79
2020-21	179.00	11,308.60	192.77
2019-20	175.00	11,115.83	190.30
2018-19	0.00	10,925.53	14.68
2017-18	0.00	10,910.85	11.55
2016-17	0.00	10,899.30	21.08
2015-16	0.00	10,878.22	11.97
2014-15	75.00	10,866.25	111.57
2013-14	75.00	10,754.68	116.02
2012-13	50.00	10,638.66	87.72
2011-12	-614.08	10,550.94	-588.26
2010-11	200.00	11,139.20	250.10
2009-10	200.00	10,889.10	243.05
2008-09	274.68	10,646.05	371.59
2007-08	264.12	10,274.46	393.46
2006-07	256.93	9,881.00	397.99
2005-06	248.48	9,483.01	429.71
2004-05	241.01	9,053.30	366.12
2003-04	236.98	8,687.18	361.15
2002-03	230.08	8,326.03	310.30
2001-02	226.68	8,015.73	272.58
2000-01	220.29	7,743.15	245.48
1999-00	212.43	7,497.67	236.76
1998-99	208.88	7,260.91	240.84
1997-98	206.00	7,020.07	
1996-97	206.00		
1995-96	200.00		
1994-95	255.00		
1993-94	355.00		



Referenda History

November 2024 Capital Referendum: Passed Results: Yes: 21,063 No: 13,644 Passed: 61%
$53,500,000..building and facility improvement consisting of construction of a new elementary school to accommodate consolidation of Emerson Elementary and Spence Elementary schools at the existing Hogan Administrative building site; removal of the current Hogan Administrative building, construction of additions, including classrooms and a gymnasium, at State Road Elementary school to accommodate the consolidation of State Road Elementary and Hintgen Elementary at the State Road site: and acquisition of furnishings, fixtures and equipment.

April 2023 Operating Referendum: Passed Results: Yes: 12,392 No: 6,912 Passed: **64%**
6 year Operating: (2023-24 through 2028-29)
$6,250.000 (2023-24 additional to 2018 referendum) and $10,750,000 (2024-25 through 2028-29) per year for operational and maintenance expenses, including student support and mental health services, technology improvements, attracting and retaining staff, maintaining instructional programs, and safety and security improvements.

November 2022 Capital Referendum: Failed Results: Yes: 8,535 No: 19,173 Failed: 69%
$194,700,000…acquisition of land for and construction of a consolidated high school & renovations and improvements for conversion of current high schools into middle schools.

April 2018 Operating Referendum: Passed Results: Yes: 7,393 No: 2,408 **Passed: 75%**
5 year Operating: (2019-20 through 2023-24)
$4,175,000 per year for maintaining educational programs, maintaining district facilities and maintaining and replacing technology.

April 2014 Operating Referendum: Passed Results: Yes: 4,185 No: 2,019 **Passed: 67%**
5 year Operating: (2014-15 through 2018-19)

Program Maintenance	$3,350,000
Building Maintenance & Security	412,500
Technology	412,500
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)

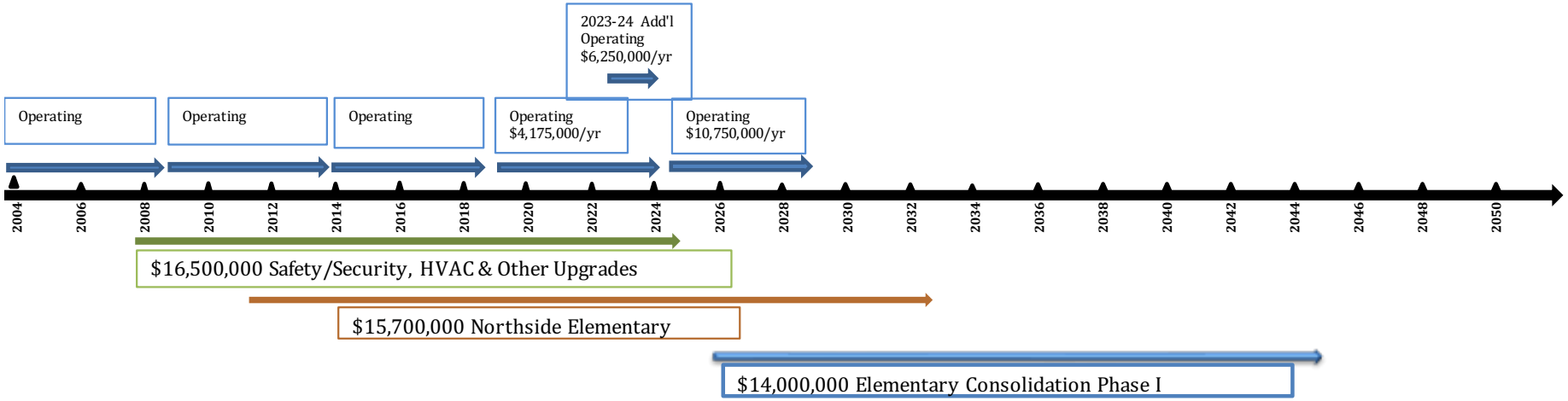
Maintaining Educational Programs	$2,900,000
Maintaining District Facilities	775,000
Replacing Technology	500,000
Total	$4,175,000

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
Technology Replacement	400,000
Total	$3,525,000

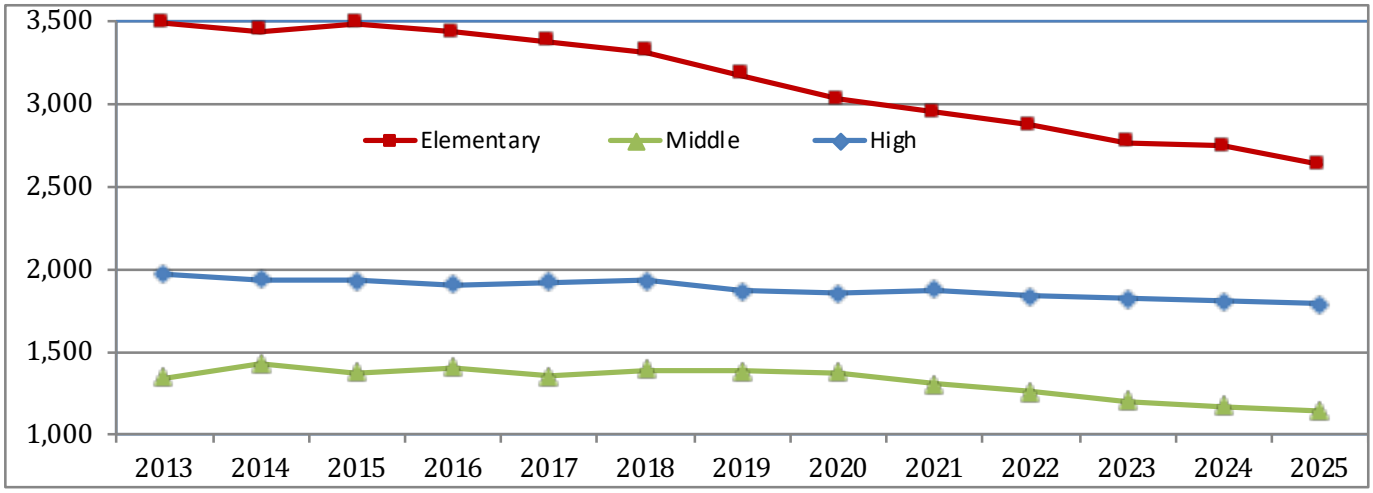
Referenda History
And Amortization of Associated Debt



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

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

Year	Elementary	Middle	High	**Total**
2025	2,633	1,140	1,791	**5,564**
2024	2,741	1,169	1,801	**5,711**
2023	2,769	1,204	1,816	**5,789**
2022	2,865	1,257	1,838	**5,960**
2021	2,944	1,300	1,872	**6,116**
2020	3,021	1,372	1,853	**6,246**
2019	3,171	1,381	1,862	**6,414**
2018	3,311	1,388	1,929	**6,628**
2017	3,374	1,347	1,923	**6,644**
2016	3,435	1,407	1,905	**6,747**
2015	3,487	1,371	1,931	**6,789**
2014	3,443	1,426	1,934	**6,803**
2013	3,488	1,345	1,968	**6,801**



Enrollment History 3rd Friday September Count

School	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Offsite Preschool	144	138	144	136	126	123	108	110	104	102	95	93	90	104	73
Emerson	360	369	360	360	388	385	354	357	338	306	320	311	323	317	300
Franklin	193	178									0	0	0	0	0
Roosevelt	152	158									0	0	0	0	0
Northside			328	395	393	396	380	393	337	311	272	256	253	236	243
Hamilton	119	121	127	180	207	200	188	175	161	177	174	154	145	152	143
Hintgen	386	379	375	358	349	328	340	339	300	282	266	246	215	210	196
Spence	386	395	413	379	392	385	391	377	370	358	332	335	316	327	283
State Road	293	266	298	290	300	318	315	309	284	303	302	309	297	284	280
Summit	347	315	372	356	348	349	340	339	338	303	279	285	301	293	299
Southern Bluffs	374	375	383	336	328	317	334	332	328	315	295	315	319	332	343
North Woods	417	426	426	410	400	385	365	343	342	327	317	294	260	255	246
SOTA I	126	128	138	122	128	120	130	119	121	114	118	116	122	104	105
Coulee Montessori	124	128	124	121	128	129	129	118	148	123	124	123	110	114	107
CRVA Elementary											50	28	18	13	15
Elementary	**3421**	**3376**	**3488**	**3443**	**3487**	**3435**	**3374**	**3311**	**3171**	**3021**	**2944**	**2865**	**2769**	**2741**	**2633**
La Crosse Design Institute	39	40	69	62	55	61	53	61	52	0	0	0	0	0	0
Lincoln	352	374	351	358	301	326	313	303	309	319	292	276	0	0	0
Montessori Middle	20	34	37	34	31	36	40	39	24	27	25	24	4	4	5
Logan Middle	408	394	389	434	418	432	420	440	451	415	381	368	461	424	433
Longfellow	505	496	463	504	521	510	482	502	511	522	487	485	627	630	600
SOTA II	24	38	36	34	45	42	39	43	34	30	26	23	33	39	36
Polytechnics MS										59	58	61	59	46	44
CRVA Middle School											31	20	20	26	22
Middle	**1348**	**1376**	**1345**	**1426**	**1371**	**1407**	**1347**	**1388**	**1381**	**1372**	**1300**	**1257**	**1204**	**1169**	**1140**
Central	1136	1085	1113	1040	1069	1070	1054	1076	1025	1027	1019	986	1013	968	939
Logan High	893	840	807	801	781	747	791	770	752	778	759	752	718	730	718
LaCrossroads - Central	36	20	16	22	19	21	11	23	20	0	0	0	0	0	0
LaCrossroads - Logan	34	30	32	31	31	27	26	29	22	0	0	0	0	0	0
7 Rivers High				40	31	40	41	31	43	5	0	0	0	0	0
Polytechnics HS										43	57	59	46	40	42
CRVA High School											37	41	39	63	92
High	**2099**	**1975**	**1968**	**1934**	**1931**	**1905**	**1923**	**1929**	**1862**	**1853**	**1872**	**1838**	**1816**	**1801**	**1791**
District	**6868**	**6727**	**6801**	**6803**	**6789**	**6747**	**6644**	**6628**	**6414**	**6246**	**6116**	**5960**	**5789**	**5711**	**5564**

2005- In 2005-06 there was an elementary boundary change:
Closed Jefferson (students moved to Franklin, Roosevelt, Summit, Coulee Montessori moved to Roosevelt) SOTA I moved from Roosevelt to Hamilton,
Hamilton became an early learning center (grades K-2), moved Hamilton grades 3-5 to Spence & Emerson, North Woods became an international choice school

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

2010- Began Summit Environmental School

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

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

2014- Began 7 Rivers High School

2019- Northside became a year round school.

2020- COVID Pandemic - Started year all virtual learning, started CRVA program, drop in 4K enrollment state-wide since only virtual offered. La Crosse Design Institute (LDI) and
7 Rivers High School combined to form La Crosse Polytechnics School (except for 12th grade which remained as 7 Rivers HS for the 2020-21 School year only.)
La Crosseroads Charter School ceased to be a Charter School and became a program within each High School. International Baccalaureate program started at Northwoods ES.

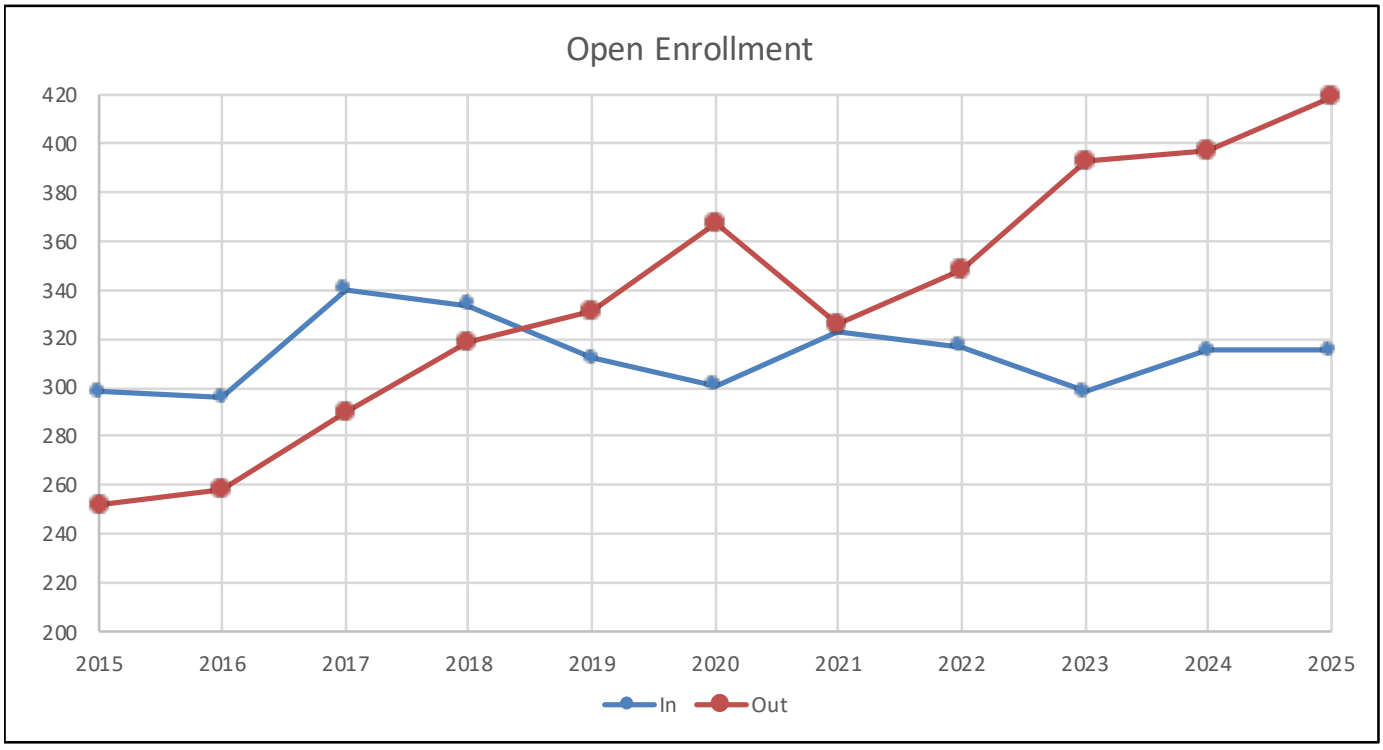
2021- CRVA became a virtual charter school. La Crosse Polytechnics School Charter School- all grades MS & HS. 7 Rivers Charter School ceased to be a Charter School.
Started mobile 4-K classroom.

2023- Closed Lincoln Middle School. Grades 6,7, & 8 moved to Longfellow Middle School and Logan Middle School.
Coulee Montessori Adolescent Charter at Lincoln disolved. 6th Grade Coulee Montessori moved to Northside Elementary Coulee Montessori.
Hamilton Elementary School resumed traditional school year calendar.

2025 - Northside Elementary resumed traditional school year calendar. 1st Year DPI approved August start date for all district schools.

Open Enrollment History
3rd Friday Count

Year	In	Out	Net
2025	315	419	-104
2024	315	397	-82
2023	298	393	-95
2022	317	348	-31
2021	323	326	-3
2020	301	367	-66
2019	312	331	-19
2018	334	319	15
2017	340	290	50
2016	296	257	39
2015	298	252	46



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

Incoming Students	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Onalaska	85	80	88	86	87	88	82	78	92	87	77	81	75
West Salem	63	58	64	59	72	70	74	70	84	72	70	73	66
Holmen	34	50	51	61	75	78	61	60	61	64	64	64	49
DeSoto	31	34	37	31	34	33	37	32	38	43	34	36	45
Westby	35	27	29	33	44	39	34	32	20	25	24	27	29
Bangor	9	8	10	9	5	3	7	11	9	11	6	6	13
Melrose-Mindoro	1	6	3	4	3	4	4	6	6	7	7	6	11
GET	1	-	1	2	5	5	2	5	4	3	8	6	7
Viroqua	5	8	4	3	2	2	3	2	2	1	-	-	4
Black River Falls	-	-	-	-	-	-	-	-	2	2	2	2	3
Cashton	4	4	6	4	3	4	2	5	4	-	1	1	3
Sparta	-	3	2	4	7	8	4	-	-	-	3	7	2
Milwaukee	-	-	-	-	-	-	-	-	-	-	-	2	2
Tomah	1	1	1	-	-	-	-	-	-	-	1	1	2
La Farge	-	-	-	-	-	-	-	-	-	1	1	1	1
Athens	-	-	-	-	-	-	-	-	-	-	-	-	1
Highland	-	-	-	-	-	-	-	-	-	-	-	-	1
Hillsboro	-	-	-	-	-	-	-	-	-	-	-	-	1
Arcadia	-	-	-	-	-	-	-	-	-	-	-	1	-
Union Grove	-	-	-	-	-	-	-	-	-	-	-	1	-
Cochrane- Fountain City	-	-	-	-	-	-	-	-	-	1	-	-	-
Barron	-	-	-	-	-	-	-	-	1	-	-	-	-
Ontario-Wilton	-	-	-	-	2	-	-	-	-	-	-	-	-
Blair-Taylor	-	-	-	-	1	-	-	-	-	-	-	-	-
North Crawford	-	-	2	-	-	-	-	-	-	-	-	-	-
Royal	1	1	-	-	-	-	-	-	-	-	-	-	-
Total Incoming	**270**	**280**	**298**	**296**	**340**	**334**	**310**	**301**	**323**	**317**	**298**	**315**	**315**

Outgoing Students	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Onalaska	88	107	132	121	123	138	135	158	158	171	200	201	213
West Salem	42	50	48	51	55	67	66	68	70	77	83	92	97
Holmen	20	18	25	23	24	28	35	36	30	41	39	38	43
DeSoto	6	8	7	9	11	6	4	8	6	6	9	9	10
Westby	-	1	3	1	2	1	4	11	5	7	7	11	9
Bangor	9	5	5	6	9	11	13	12	7	7	6	5	3
Cashton	-	-	-	-	1	1	-	-	-	2	-	-	2
Melrose Mindoro	-	-	-	1	-	-	-	1	-	1	3	-	1
Richland	-	-	-	-	-	-	-	-	-	-	-	-	1
Sparta	2	2	3	2	2	3	2	4	3	2	5	2	1
Blair-Taylor	-	-	-	-	-	-	-	-	2	-	-	-	-
Cochrane Fountain City	-	-	-	-	-	1	-	-	-	-	-	-	-
GET	-	-	-	1	1	1	-	-	-	1	1	1	-
Viroqua	-	-	-	-	-	-	-	1	1	-	-	-	-
Medford - Rural Virtual Academy	-	-	*2*	*4*	*15*	*17*	*18*	*15*	*15*	*11*	*14*	*16*	*18*
McFarland - Wisconsin Virtual Academy	*20*	*16*	*17*	*22*	*22*	*15*	*27*	*27*	*18*	*14*	*13*	*10*	*13*
Grantsburg - iForward	*1*	-	*4*	*3*	*8*	*12*	*14*	*13*	*4*	*4*	*4*	*7*	*5*
Appleton - Wisconsin Connections Academy	*2*	-	*1*	-	*3*	*3*	-	*4*	*1*	*1*	-	*1*	*1*
Gilman - Esucceed	-	-	-	-	-	-	-	-	-	-	-	*1*	*1*
Northern Ozaukee - Wisc Virtual Learning	-	*1*	-	-	*1*	-	*1*	-	-	*1*	*6*	*3*	*1*
Barron Area - Advanced Learning Academy	-	-	-	*3*	*2*	*2*	*1*	-	-	-	-	-	-
Cameron Academy of Virtual Education	*11*	*11*	*2*	*5*	*6*	*9*	*1*	*1*	*3*	*1*	*1*	-	-
Lake Mills Area - JEDI Virtual	-	-	-	-	*1*	*1*	-	-	-	-	-	-	-
Middleton-Cross Plains - 21st Century eSchool	*1*	-	-	-	-	-	-	-	-	-	-	-	-
Prairie du Chien - Mighty River Academy	-	-	*3*	*3*	*2*	*2*	*3*	-	-	-	*2*	-	-
Waukesha - eAchieve	*5*	*4*	-	*2*	*2*	*1*	*4*	*8*	*3*	*1*	-	-	-
Total Outgoing	**207**	**223**	**252**	**257**	**290**	**319**	**330**	**367**	**326**	**348**	**393**	**397**	**419**
Net Gain (Loss)	**63**	**57**	**46**	**39**	**50**	**15**	**(20)**	**(66)**	**(3)**	**(31)**	**(95)**	**(82)**	**(104)**

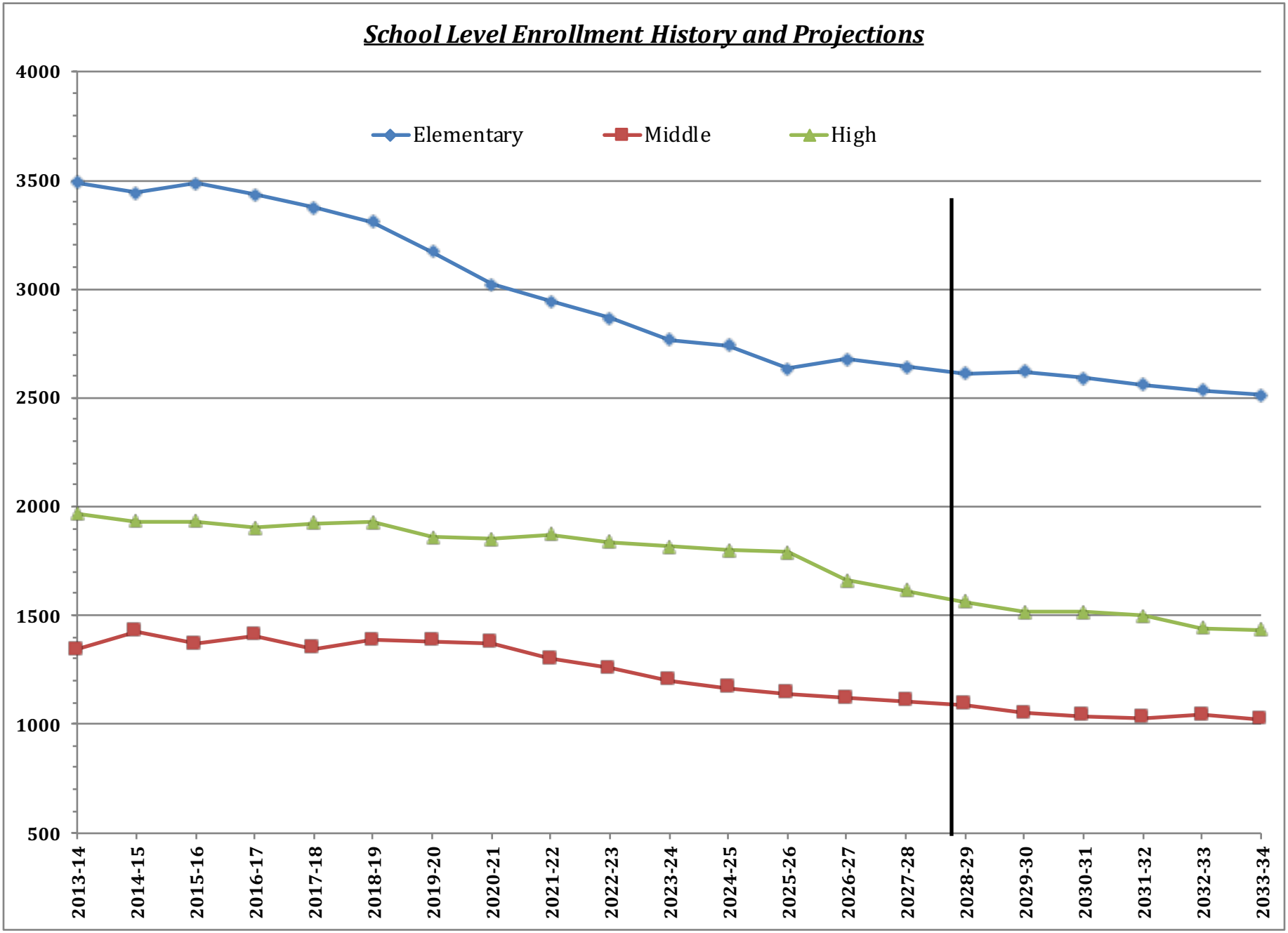
Virtual	*40*	*32*	*29*	*42*	*43*	*62*	*71*	*68*	*44*	*33*	*40*	*38*	*39*
OE Student Transfer Amount	$6,335	$6,485	$6,635	$6,639	$6,748	$7,055	$7,771	$8,125	$8,161	$8,224	$8,618	$8,962	$10,102
OE Student Transfer Amount (Spec. Ed)	N/A	N/A	N/A	N/A	$12,000	$12,207	$12,723	$12,977	$13,013	$13,076	$13,470	$13,814	$14,454

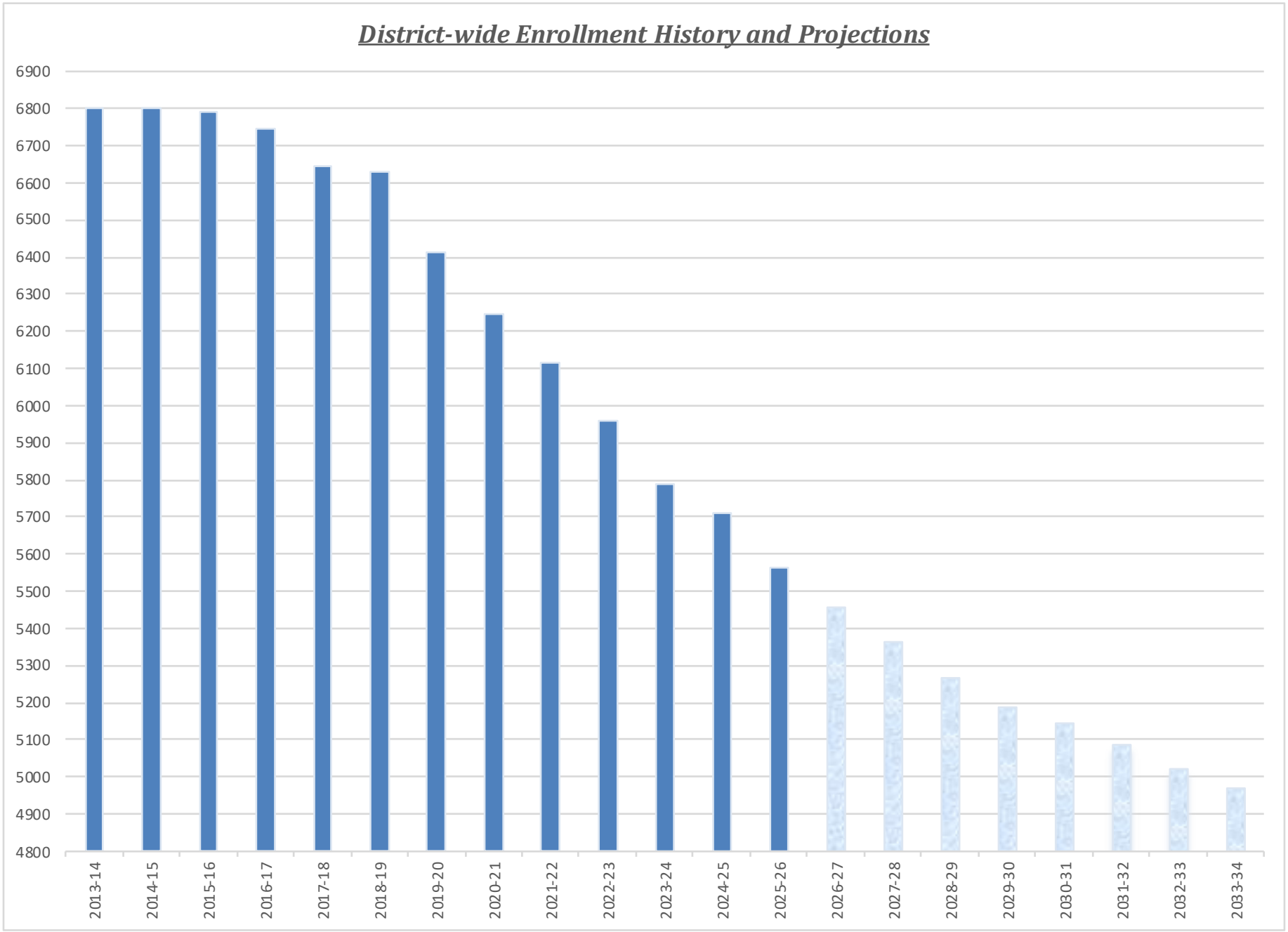
3rd Friday Class Size Counts and Averages

	PK	4K	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Average	Elem Avg	MS Avg	HS Avg
2025-26	43	279	356	398	383	395	389	390	381	381	378	422	439	471	459	5564	403	385	380	448
2024-25	46	319	396	377	410	402	397	394	383	374	412	423	440	468	470	5711	411	396	390	450
2023-24	33	324	377	418	415	398	405	399	374	408	422	426	460	489	441	5789	418	402	401	454
2022-23	42	336	410	429	414	428	408	398	413	430	414	452	479	448	459	5960	429	415	419	460
2021-22	24	373	428	421	432	412	421	433	435	427	438	485	451	464	472	6116	440	425	433	468
2020-21	35	369	421	440	419	432	433	472	439	455	478	444	450	447	512	6246	449	436	457	463
2019-20	35	408	454	433	456	437	494	454	460	486	435	450	445	508	459	6414	459	455	460	466
2018-19	24	428	449	483	458	509	466	494	482	446	460	445	511	440	533	6628	475	477	463	482
2017-18	27	417	480	470	508	481	486	505	444	463	440	499	429	514	481	6644	477	488	449	481
2016-17	26	430	486	524	506	497	510	456	466	448	493	429	493	474	509	6747	484	497	469	476
2015-16	38	431	529	507	514	524	467	477	452	495	424	489	449	504	489	6789	486	503	457	483
2014-15	30	443	510	517	528	473	475	467	500	431	495	455	503	469	507	6803	487	495	475	484
2013-14	34	463	515	545	476	474	476	505	431	485	429	481	451	485	551	6801	485	499	448	492
2012-13	23	448	547	473	483	468	504	430	484	427	465	457	493	522	503	6727	481	484	459	494
2011-12	40	478	498	483	491	496	442	493	427	472	449	493	541	475	590	6868	488	484	449	525
2010-11	46	429	485	502	496	452	503	424	470	441	492	548	494	542	594	6918	496	477	468	545

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
Elementary
Middle
High
4000
3500
3000
2500
2000
1500
1000
500
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27
2027-28
2028-29
2029-30
2030-31
2031-32
2032-33
2033-34


District-wide Enrollment History and Projections
6900
6800
6700
6600
6500
6400
6300
6200
6100
6000
5900
5800
5700
5600
5500
5400
5300
5200
5100
5000
4900
4800
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27
2027-28
2028-29
2029-30
2030-31
2031-32
2032-33
2033-34

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

Projection 1: Baseline Projections											
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**
Elementary	-38	14	-39	-34	-34	-28	7	-29	-30	-26	-21
Middle	-33	-51	-28	-7	-11	-17	-40	-13	-10	17	-23
High	6	12	-72	-91	-48	-52	-46	-1	-18	-56	-8
Total	**-65**	**-25**	**-139**	**-132**	**-93**	**-97**	**-79**	**-43**	**-58**	**-65**	**-52**

Projection 2: 3 Yr Trend Projections											
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**
Elementary	-55	-43	-60	-51	-58	-56	-24	-38	-41	-34	-33
Middle	-46	-66	-44	-20	-14	-15	-32	-30	-28	-6	-21
High	-2	6	-73	-93	-58	-71	-63	-13	-19	-50	-22
Total	**-103**	**-103**	**-177**	**-164**	**-130**	**-142**	**-119**	**-81**	**-88**	**-90**	**-76**

Projection 3: 5 Yr Trend Projections											
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**
Elementary	-51	-40	-62	-55	-58	-51	-15	-39	-38	-37	-34
Middle	-39	-60	-41	-19	-19	-21	-43	-30	-25	2	-20
High	0	1	-80	-93	-57	-67	-58	-15	-26	-59	-27
Total	**-90**	**-99**	**-183**	**-167**	**-134**	**-139**	**-116**	**-84**	**-89**	**-94**	**-81**

Year-over-Year Variance based upon Actual 3rd Friday Counts											
	2023-24	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**
Elementary	-97	-28	-108								
Middle	-52	-35	-29								
High	-25	-15	-10								
Total	**-174**	**-78**	**-147**								

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

Staffing to Enrollment

As of Third Friday Enrollment Count

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	*2025-26*
Administrators	31.00	32.00	32.00	33.00	33.00	33.00	34.50	36.00	35.00	36.00	35.00	34.00
Teachers	587.90	599.74	619.32	624.02	626.37	632.40	624.81	637.44	637.56	627.16	626.01	627.54
Teacher Assistants	125.60	129.96	144.64	152.64	154.64	149.50	139.00	134.50	124.75	138.15	147.94	158.80
Administrative Assistants	49.00	48.00	49.25	49.25	49.75	49.75	51.75	51.75	51.75	49.75	47.75	47.75
Custodians	67.00	67.00	67.00	67.00	67.00	67.00	67.00	67.00	66.00	62.00	58.00	61.00
School Nutrition	44.50	44.50	39.94	39.45	39.90	39.90	40.60	39.00	38.21	34.61	35.45	35.67
Other Support Staff	36.42	37.79	44.59	42.87	43.00	46.00	46.00	48.00	48.00	56.60	66.09	69.00
Total	**941.42**	**958.99**	**996.74**	**1,008.23**	**1,013.66**	**1,017.55**	**1,003.66**	**1,013.69**	**1,001.27**	**1,004.27**	**1,016.24**	**1,033.76**
Yearly % Change	-1.1%	1.9%	3.9%	1.2%	0.5%	0.4%	-1.4%	1.0%	-1.2%	0.30%	1.19%	1.72%
Yearly # Change	(10.17)	17.57	37.75	11.49	5.43	3.89	(13.89)	10.03	(12.42)	3.00	11.97	17.52

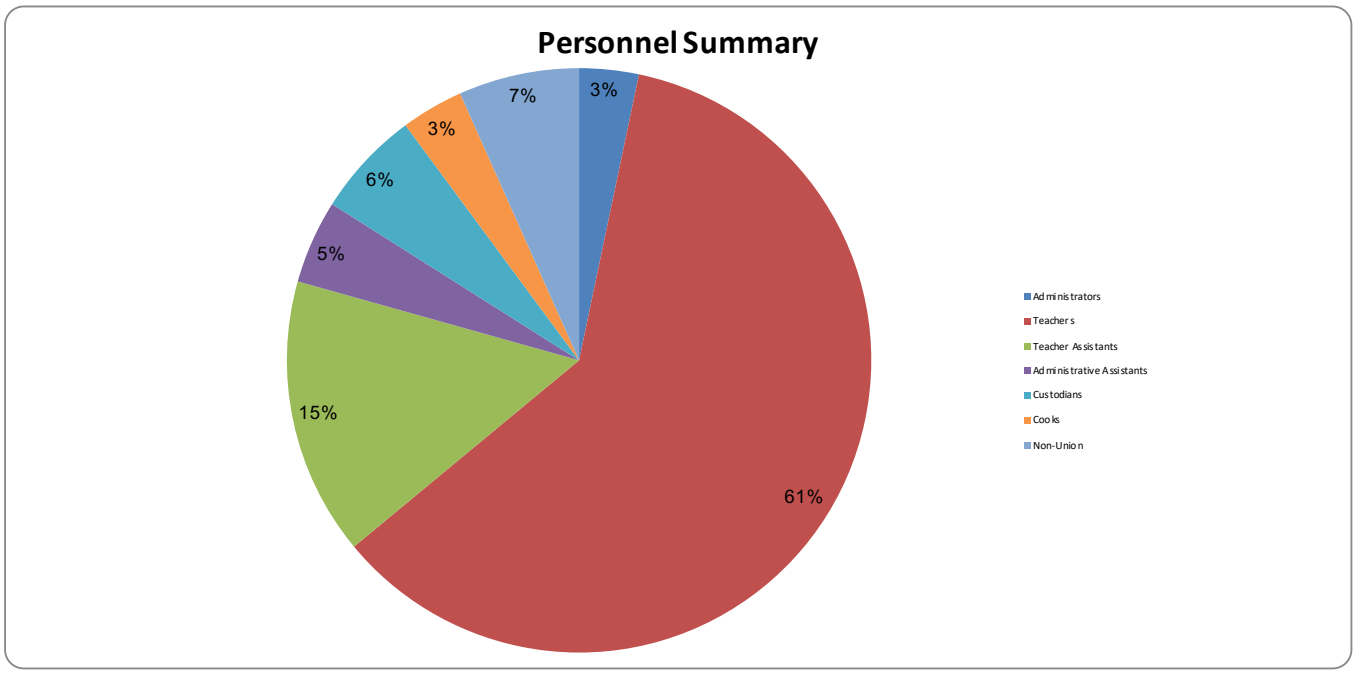
Student Enrollment	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Students in Seats	6,803	6,789	6,747	6,644	6,628	6,414	6,246	6,116	5,960	5,789	5,711	5,564
Yearly % Change	-0.9%	-0.2%	-0.6%	-1.5%	-0.2%	-3.2%	-2.6%	-2.1%	-2.6%	-2.9%	-1.3%	-2.6%
Yearly # Change	(65)	(14)	(42)	(103)	(16)	(214)	(168)	(130)	(156)	(171)	(78)	(147)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Student / Teacher	11.57	11.32	10.89	10.65	10.58	10.14	10.00	9.59	9.35	9.23	9.12	8.87
Student / Support Staff	21.09	20.75	19.53	18.92	18.71	18.21	18.14	17.98	18.13	16.97	16.08	14.95
Student / Admin	219.45	212.16	210.84	201.33	200.85	194.36	181.04	169.89	170.29	160.81	163.17	163.65
Student / Staff	7.23	7.08	6.77	6.59	6.54	6.30	6.22	6.03	5.95	5.76	5.62	5.38
Student & Staff / Admin	248.82	241.12	240.99	230.89	230.57	224.20	209.14	197.05	197.89	187.70	191.21	193.05

Personnel Summary

TEACHER STAFFING 2025-2026 SCHOOL YEAR

	2023-24 as of June 2024	2024-25 as of June 2025	2025-26 September 19, 2025
Administrators	36.00	35.00	34.00
Teachers	627.16	624.44	627.54
Teacher Assistants	138.15	148.19	158.80
Administrative Assistants	49.75	47.75	47.75
Custodians	62.00	58.00	61.00
Cooks	34.61	35.45	35.67
Non-Union	56.60	67.09	69.00
TOTALS	**1004.27**	**1015.92**	**1033.76**



Program and Teaching Staff Comparisons

I Elementary Schools

	2023-24 as of June 2024	2024-25 as of June 2025	2025-26 projected	FTE Change
Core Curriculum	134.00	131.00	131.00	0.00
Coulee Montessori Elementary School	8.00	7.00	7.00	0.00
SOTA I Regular	6.50	6.50	6.50	0.00
Arts Integration Specialist	0.50	0.70	0.70	0.00
4 Year Old Program	7.50	7.50	8.50	1.00
Title I Basic	10.50	11.50	11.50	0.00
Academic Interventionist/Bldg Supp	0.00	0.00	0.00	0.00
Reading Specialists/Student Success Coach	20.00	21.00	21.00	0.00
Instructional Coaches	1.00	1.00	1.00	0.00
Art	8.83	8.56	8.70	0.14
English Language Learners	6.50	6.50	6.50	0.00
Music	11.67	11.66	12.23	0.57
Physical Education	8.85	8.29	8.46	0.17
Early Childhood Special Education	4.00	3.50	3.50	0.00
Cross Categorical	25.00	26.00	27.00	1.00
Intellectual Disabilities	2.00	1.00	1.00	0.00
Emotional Behavioral Disabilities	0.00	0.00	0.00	0.00
Hearing Impaired	0.00	0.00	0.00	0.00
Specific Learning Disabilities	1.00	1.00	1.00	0.00
School Counselor/Social Worker	11.00	12.00	12.00	0.00
Library Media Center	9.00	9.00	9.00	0.00
Totals	**275.85**	**273.71**	**276.59**	**2.88**

II Middle Schools

	2023-24 as of June 2024	2024-25 as of June 2025	2025-26 projected	FTE Change
Core Curriculum	49.16	47.42	47.08	-0.34
SOTA II	2.00	2.00	2.00	0.00
Coulee Montessori Middle School	0.00	0.00	0.00	0.00
Business Education	2.00	2.00	2.00	0.00
Agriculture Education		0.80	0.89	0.09
Art	4.00	4.27	3.30	-0.97
English Language Learners	3.00	3.00	2.00	-1.00
World Language	4.50	4.80	4.80	0.00
Music	10.67	10.27	10.17	-0.10
Student Success Coaches	4.00	4.00	4.00	0.00
Computers at Middle School	1.00	1.00	1.00	0.00
Family & Consumer Education	3.09	3.00	3.00	0.00
Technology Education	3.00	3.00	3.00	0.00
Health	2.17	2.17	2.00	-0.17
Physical Education	6.83	6.83	7.00	0.17
Intellectual Disabilities	1.09	1.00	1.00	0.00
Cross Categorical	14.00	14.00	15.00	1.00
Emotional Behavioral Disabilities	2.00	2.00	2.00	0.00
Hearing Impaired	0.00	0.00	0.00	0.00
Specific Learning Disabilities	3.00	2.00	2.00	0.00
School Counselor	5.00	5.00	5.00	0.00
Middle School Social Worker	2.00	2.00	2.00	0.00
Library Media Center	2.00	2.00	2.00	0.00
Totals	**124.51**	**122.56**	**121.24**	**-1.32**

III High Schools

	2023-24 as of June 2024	2024-25 as of June 2025	2025-26 projected	FTE Change
Art	3.60	3.34	3.17	-0.17
English	16.43	17.00	17.00	0.00
English Language Learners	2.00	3.00	3.00	0.00
World Language	8.90	8.37	8.37	0.00
Math	18.35	17.17	17.00	-0.17
Music	7.50	7.77	7.60	-0.17
Science	16.43	15.83	17.62	1.79
Social Studies	16.17	16.35	15.60	-0.75
LaCrossroads-Charter School	4.00	4.00	4.00	0.00
Business Education	5.19	4.68	4.68	0.00
Family and Consumer Education	4.53	4.68	5.09	0.41
Technology Education	9.72	9.40	9.34	-0.06
Health	2.00	1.91	1.91	0.00
Physical Education	7.74	7.65	7.57	-0.08
Intellectual Disabilities	2.00	2.00	2.00	0.00
Cross Categorical	16.17	17.00	16.00	-1.00
Emotional Behavioral Disabilities	2.00	2.00	2.00	0.00
Hearing Impaired	0.00	0.00	0.00	0.00
Specific Learning Disabilities	1.00	1.00	1.00	0.00
School Counselor	7.00	7.00	7.00	0.00
High School Social Workers	2.00	2.00	2.00	0.00
Library Media Center	2.00	2.00	2.00	0.00
Basic Skills/Success Center (School Age Parent)	0.00	0.00	0.00	0.00
Student Success Coaches	0.00	0.00	0.00	0.00
Teacher Learning Specialist	0.00	0.00	0.00	0.00
Totals	**154.73**	**154.15**	**153.95**	**-0.20**

IV Other District Teaching Staff

	2023-24 as of June 2024	2024-25 as of June 2025	2025-26 projected	FTE Change
Hearing Impaired Program	2.00	2.00	2.00	0.00
Special Designed Physical Education	5.00	5.37	5.20	-0.17
Physical Therapists	2.60	2.60	2.60	0.00
Occupational Therapists	7.80	8.00	8.00	0.00
Speech/Language Pathologists	17.00	17.00	17.00	0.00
School Psychologists	2.00	2.00	2.00	0.00
CRVA Teachers	5.00	5.00	5.00	0.00
CRVA Guidance Counselor		0.40	0.40	0.00
Homebound/JDC-Bluffview Academy	4.97	4.80	5.80	1.00
High Performance Learning Coordinator	1.00	1.00	1.00	0.00
Title I Basic Outside District	0.50	0.50	0.50	0.00
EBD Program Support Teacher	0.00	0.00	0.00	0.00
SPED Inclusion Coach/Inclusion-Intervention Specialist	2.00	2.00	2.00	0.00
ID Autism Program Support Teacher	0.00	0.00	0.00	0.00
EC Special Education Coordinator	1.00	1.00	1.00	0.00
EC/Special Education District Teachers	2.00	2.50	3.00	0.50
Transition Program Support Teacher	1.00	1.00	1.00	0.00
Integrated Support Teacher	3.00	3.00	3.00	0.00
Cross Categorial Teacher- DI	1.50	1.50	1.50	0.00
Engineering Academy	1.14	1.24	1.67	0.43
Polytechnic	7.90	7.00	7.00	0.00
Secondary Standards-Based Specialist	1.00	1.00	1.00	0.00
Youth Apprenticeship Program Facilitator	1.00	1.00	1.00	0.00
Technology Integration Specialist		1.00	1.00	0.00
Health Science Academy	2.66	3.11	3.09	-0.02
Totals	**72.07**	**74.02**	**75.76**	**1.74**
Grand Totals	**627.16**	**624.44**	**627.54**	**3.10**

V Program	2023-24 as of June 2024	2024-25 as of June 2025	2025-26 projected	FTE Change
Four-Year-Old Program	7.50	7.50	8.50	1.00
Kindergarten	26.00	25.00	24.00	-1.00
Kindergarten/Grade 1 Combination	2.00	0.00	0.00	0.00
Grade 1	22.00	22.00	24.00	2.00
Grades 1/2 Combination	2.00	1.00	1.00	0.00
Grade 2	21.00	23.00	22.00	-1.00
Grades 2/ 3 Combination	3.00	2.00	2.00	0.00
Grade 3	21.00	21.00	22.00	1.00
Grades 3/ 4 Combination	0.00	0.00	0.00	0.00
Grade 4	18.00	18.00	17.00	-1.00
Grades 4/5 Combination	3.00	2.00	2.00	0.00
Grade 5	16.00	17.00	17.00	0.00
Grade 6	17.33	15.50	15.33	-0.17
Grade 7	15.83	16.42	15.42	-1.00
Grade 8	16.00	15.50	16.33	0.83
SOTA I Kindergarten - Grade 5	6.50	6.50	6.50	0.00
Arts Integration Specialist	0.50	0.70	0.70	0.00
SOTA II	2.00	2.00	2.00	0.00
Coulee Montessori - Childrens House	2.00	2.00	2.00	0.00
Coulee Montessori - Elementary I	4.00	3.00	3.00	0.00
Coulee Montessori - Elementary II	2.00	2.00	2.00	0.00
Coulee Montessori - Middle School	0.00	0.00	0.00	0.00
LaCrossroads - Charter School	4.00	4.00	4.00	0.00
Title I Basic at Elementary Schools	10.50	11.50	11.50	0.00
Title I Basic for Outside of District	0.50	0.50	0.50	0.00
Computers at Middle School	1.00	1.00	1.00	0.00
Business Education	7.19	6.68	6.68	0.00
Youth Apprenticeship Program Facilitator	1.00	1.00	1.00	0.00
Technology Education	12.72	12.40	12.34	-0.06
Agriculture Education	0.00	0.80	0.89	0.09
Family and Consumer Education (F/CE)	7.62	7.68	8.09	0.41
Health	4.17	4.08	3.91	-0.17
Physical Education	23.42	22.77	23.03	0.26
Mathematics	18.35	17.17	17.00	-0.17
Art	16.43	16.17	15.17	-1.00
Music	29.84	29.70	30.00	0.30
Science	16.43	15.83	17.62	1.79
Social Studies	16.17	16.35	15.60	-0.75
English	16.43	17.00	17.00	0.00
English Language Learners	11.50	12.50	11.50	-1.00
World Language	13.40	13.17	13.17	0.00
Reading Specialists/Student Success Coaches	24.00	25.00	25.00	0.00
Instructional Coaches	1.00	1.00	1.00	0.00
Library Media Specialists	13.00	13.00	13.00	0.00
High Performance Learning Coordinator	1.00	1.00	1.00	0.00
Teacher Learning Specialist	0.00	0.00	0.00	0.00
Homebound/JDC-Bluffview Academy	4.97	4.80	5.80	1.00
Specially Designed Physical Education	5.00	5.37	5.20	-0.17
Special Education (EC:SP ED, ID, HI, LD, EBD, Cross Cat)	74.76	74.00	75.00	1.00
SPED Inclusion Coach/Inclusion-Intervention Specialist	2.00	2.00	2.00	0.00
Speech/Language Pathologists	17.00	17.00	17.00	0.00
Counselors/Social Workers	27.00	28.40	28.40	0.00
School Psychologists	2.00	2.00	2.00	0.00
Occupational Therapists	7.80	8.00	8.00	0.00
Physical Therapists	2.60	2.60	2.60	0.00

Program Support Teachers	7.00	7.50	8.00	0.50
Basic Skills (School Age Parent)	0.00	0.00	0.00	0.00
CRVA Teachers	5.00	5.00	5.00	0.00
Polytechnic	7.90	7.00	7.00	0.00
Engineering Academy	1.14	1.24	1.67	0.43
Health Science Academy	2.66	3.11	3.09	-0.02
Hearing Impaired Program	2.00	2.00	2.00	0.00
Academic Interventionist/Bldg Supp	0.00	0.00	0.00	0.00
Secondary Standards-Based Specialist	1.00	1.00	1.00	0.00
Technology Integration Specialist	0.00	1.00	1.00	0.00
Grand Totals	**627.16**	**624.44**	**627.54**	**3.10**

Teacher Assistant Staff Comparisons

	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 projected	FTE Change
Regular Education	14.00	15.00	17.82	2.82
Health Assistants	13.00	13.00	13.00	0.00
Juvenile Detention Center	1.00	1.00	1.00	0.00
Title I	0.00	0.00	0.00	0.00
Charter Schools	1.00	1.00	1.00	0.00
English Language Learners	11.35	13.10	12.30	-0.80
Special Education	80.80	87.59	94.34	6.75
Four Year Old Program	8.00	7.50	9.34	1.84
Library Media Center	2.00	2.00	2.00	0.00
Media Copy Center	1.00	1.00	1.00	0.00
Peer Assistance	2.00	2.00	2.00	0.00
Integrated Support	4.00	4.00	4.00	0.00
Resilience Center Coordinator (Reg. Ed. TA)		1.00	1.00	0.00
Totals	**138.15**	**148.19**	**158.80**	**10.61**

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
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

Fund 39 – Debt Service
Used to account for the repayment of capital referendum approved debt (November 2012 referendum for the new Northside school & November 2024 referendum to build new school and addition to State Road school)

Fund 41 – Capital Expansion Fund
Used to account for tax levy and operating referendum funds which finance larger building maintenance or improvement projects that because of their size and scope may cross fiscal years

Fund 42 – Other Capital Projects Fund
Used to account for all expenditures for capital projects funded from sale of capital assets, borrowing or gifts

Fund 49 – Referendum Capital Projects Fund
Used to account for referendum borrowing proceeds and expenditures related to referendum capital projects (November 2024 referendum to build new school and addition to State Road school)

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 90 – Package and Cooperative Program Fund

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 53-64. Depending on each district's unique program offerings and financial position, the remaining Funds 30-99 may or may not be used. Further information is contained on pages 82-83.

The operating budget information is presented in a manner that is based upon the DPI format but is grouped and named in a manner that is intended to aid readers to better understand the data. In addition, expenditure data is presented in two ways (program and type) in order to provide alternative ways to analyze the same information.

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

Operating Budget (Funds 10 – 29) Summary
Estimated Revenues-10-27-25 Update
(Changes to earlier estimates to actual are bolded.)

Local Taxes
Given current estimates, the total certified school levy projection for 2025-26 is **$52.9** million. The operating budget is estimated to account for **$43.6** million of that amount. The portion of tax levy supporting the operating budget is projected to slightly increase compared to last year. This is due to no increase in the State's share of the Revenue Limit funding.

When considering the entire levy, the gross levy rate estimate is **$7.61** per thousand dollars of equalized property value. For 2024-25, levy credits reduced the amount collected from the certified levy by over $11.2 million dollars. An equivalent reduction or even higher is expected this year but will not be known until December. Even though school levy credits are designated within the state budget for public education, School Levy Credit funding does not go directly to schools. The 2025-27 State Biennial Budget did not increase the School Levy Tax Credits in either year of the budget. The collected levy is further reduced by the First Dollar and the Lottery and Gaming Credit. These amounts are impossible to project because the credits are apportioned to all taxing entities listed on the property tax bill. When taking levy credits into consideration, the projected estimated average net levy rate is **$5.91**.

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

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

At this time, it is estimated that local taxes will account for **40.5**% of operating funds revenue. This is an increase from the prior year due to no increase in State funding. The 2025-27 State Biennial Budget did not increase funding for general equalization aid which usually helps to even out school funding between the state and local property owner. No increase in the state allocation for Equalization Aid in either year of the 2025-27 Biennial Budget will result in a local tax impact.

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. The State Biennial Budget did not increase the State-wide Equalization aid in the 2025-27 State Biennial Budget. Any increase does not translate into more funds for the district to spend (the revenue limit does that); **more state aid (all other things equal) translates into lower local taxes.** Equalization aid is the largest share of state aid received. At this time, it is estimated that La Crosse will receive about **34.9**% of operating budget revenues as equalization aid. For the coming year, **the October 15, 2025 aid certification is $36.7 million**. **This is approximately $327 thousand less than earlier estimates.**

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 2025-27 State Biennial Budget did not increase the per pupil categorical aid. The aid is allocated based upon a per pupil average membership in the amount of $742 per pupil in 2025-26 and 2026-27.

The 2025-27 state budget did substantially increase the special education categorical aid reimbursement rate for 2025-26 to 42% and to 45% in 2026-27. Since the special education aid remains a sum-certain appropriation, state spending will not exceed the state appropriation dollar amount. The state reimbursement rates are not guaranteed because the actual reimbursement rate will vary based on the number and dollar amount school districts claim for special education aid. The 2023-25 state budget estimated the special ed reimbursement rate at 33% but the actual rate was only 30.6%. Since categorical aids are outside the revenue limit, any increase **does** translate to additional resources. However, since reimbursement is based on prior year expenses, the higher rate of state reimbursement will not be recognized in the district's budget until the 2026-27 fiscal year. Overall, approximately $12.2 million of categorical aid is anticipated for the 2025-26 school year.

State Grants, Tuition, and Open Enrollment

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

Since 1998-99, Wisconsin has had an open enrollment program that allows students to choose to attend a district different from the one they live in provided the desired district has space available. La Crosse mirrors the rest of the state in that this program grows each year for both students attending La Crosse's schools and students attending an alternative district. State aid follows the students so there is an associated financial impact of this program. In 2025-26, $10,102 will follow students either in or out of a district. A different open enrollment transfer rate for pupils with disabilities applies and for 2025-26, that amount is $14,454. In the past few years, there has been a trend of students choosing to attend virtual schools offered by other districts instead of brick and mortar schools. Due to the COVID pandemic and the need for virtual learning for all grades, the Coulee Region Virtual Academy (CRVA) Charter School was established in 2021-22. At this time, the impact of the CRVA program on open enrollment for 2025-26 is unknown until 3rd Friday pupil counts have been tabulated.

Also, the state provides exempt computer aid and exempt personal property aid to reduce the local tax levy. These aids take the place of personal property taxes on business technology and non-manufacturing machines, tools and patterns, respectively. Per 2025 Act 15 of the 2025-27 biennial budget, the additional Act 12 personal property aid payments will be included in in the revenue limit calculation and will reduce the allowable limited revenue and provide an additional reduction to local taxpayers. In 2024-25, the Act 12 personal property aid was received as additional revenue to districts outside the revenue limit. For La Crosse, this was an additional $730,847 in one time revenue. In 2024-25, the exempt personal property and exempt computer aid reduced the local levy by $976,782. With the addition of the Act 12 exempt personal property aid, the local levy is anticipated to be reduced by $1,707,629.

In total, state grants, tuition, open enrollment, and computer aid comprise **$6.1** million of the proposed operating budget.

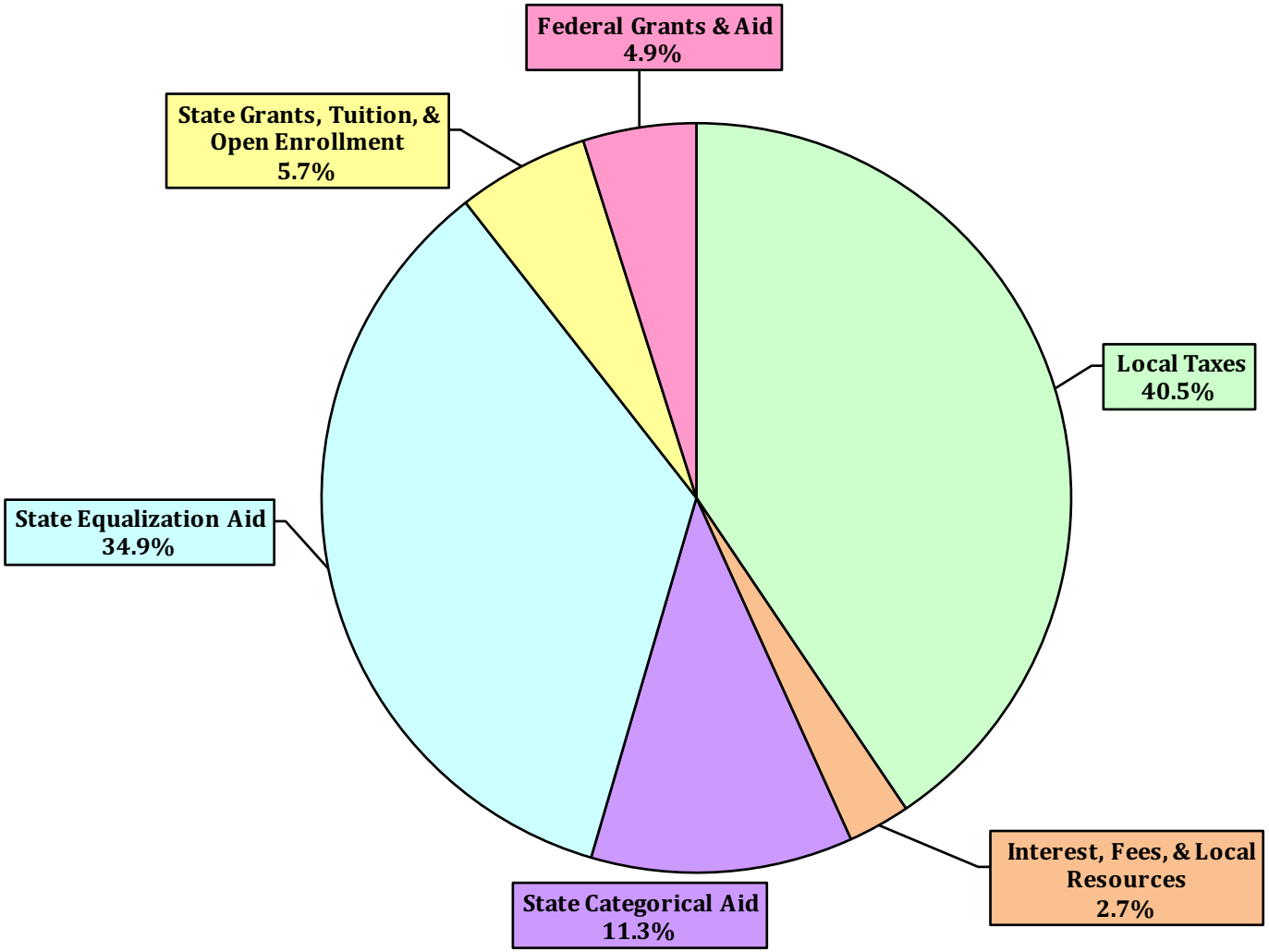
Federal Grants and Aids

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. Federal funding for 2025-26 is estimated to be $468 thousand less than the 2024-25 year.

Interest, Fees, and Local Resources

The La Crosse community is incredibly supportive of its schools. Donations and grants from the La Crosse Public Education Foundation, individuals, businesses, and other organizations develop important partnerships between the District and the local community. Community members also pay admission to some school events. Buildings are generally accessible to organizations when school is not in session and sometimes there is a rental fee associated with that use. Non-capital surplus sale proceeds are also included in this category. About $2.9 million is projected in other local revenue this year.

Operating Revenues
2025-26 Budget



Graph Labels	*Operating Revenues* Funds 10 - 29 Interfund Transfers Eliminated	2023-24 Actual	2024-25 Budget	2024-25 Unaudited	2025-26 Proposed Budget	% of Budget
Local Taxes	Local Taxes	44,645,558	41,958,692	41,985,928	43,671,165	40.6%
Interest, Fees, & Local Resources	Fees, Admissions, Rentals, Sales	634,200	1,271,100	1,845,275	439,770	0.4%
	Interest, Local Grants, Misc Local Revenue	2,570,663	1,635,000	2,949,750	2,449,003	2.3%
State Categorical Aid	State Categorical Aid	5,675,005	5,628,808	5,652,675	5,676,120	5.3%
	Other State Categorical (Per Pupil)	4,369,638	4,299,148	4,299,148	4,225,690	3.9%
	Achievement Gap Reduction	2,287,835	2,267,870	2,267,870	2,267,870	2.1%
State Equalization Aid	State Equalization Aid	33,836,438	38,727,505	38,727,505	37,590,213	34.9%
State Grants, Tuition, & Open Enrollment	Open Enrollment	2,537,582	2,778,153	2,812,341	3,126,115	2.9%
	State/Local Tuition Received	438,152	1,288,609	1,129,535	323,237	0.3%
	State/CESA Flow-Through Grants	1,053,200	844,458	1,173,145	957,809	0.9%
	Other State Aid (Exempt PP & Computer Aid)	976,782	1,707,629	1,707,629	1,707,629	1.6%
Federal Grants & Aid	Federal Aids/Grants	10,410,970	6,028,263	5,212,990	4,511,783	4.2%
	Other Revenue Sources (ERATE, etc)	152,262	140,000	511,826	745,448	0.7%
	Total	**$ 109,588,286**	**$ 108,575,235**	**$ 110,275,616**	**$ 107,691,852**	**100%**

Operating Budget (Funds 10 – 29) Summary
Estimated Expenditures by Program-10-27-25 Update
(Changes to earlier estimates to actual are bolded.)

Instruction
Instruction is the largest program expenditure and the District's highest financial priority. Instruction accounts for **$56.5** million (**51.8%**) of projected operating expenditures in 2025-26. 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 are 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. 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. The 2025-26 budget proposal does not include an OPEB contribution expense. Until anticipated operational savings are realized from the closing of four aging buildings and consolidation of our elementary schools, we have temporarily eliminated the OPEB annual expense. The current fund balance in the OPEB trust is able to support retirement benefits through the 2025-26 and 2026-27 fiscal years until the district can afford to resume OPEB contributions in the 2027-28 fiscal year.

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

Additionally, all costs for contracted education and open enrollment out are included in this category. Contracted education includes alternative student placements at organizations that have specialized resources to meet the respective student needs. In the past few years, we have seen a shortage in the student support areas related to Speech and Language, School Psychologists, and Occupational and Physical Therapists. Often, the district has had to resort to the high cost of contracting these services if there are no candidates for hire. Contracted education also includes course options for students who have exhausted the curriculum available at the district or for courses that students choose to take at local universities. Open enrollment is a state program where students residing in one district may choose to be educated in a different Wisconsin public school district. Open enrollment is different than the voucher program in that open enrollment entails a resident student's education being obtained in another Wisconsin public school district. Whereby, the voucher program entails a qualifying resident student obtaining his/her education at an approved voucher school. The 2025-27 State Biennial Budget includes increases for the per pupil funding for both the Private School Choice Program and Special Needs Scholarship Program. **As of October 15, 2025, the private school voucher program impact is $3,073,305. This is an increase of approximately $444.4 thousand over last year.**

The instructional support category accounts for **$29.9** million **(27.5%)** of the operating budget. Combined instruction and instructional support account for **$86.4** million **(79.4%)** of the operating budget.

District and Business Services

District and Business Services include all business operations, building operational costs, and student transportation. Providing safe and adequate buildings, and the means to get to school, provides foundational support so that students are prepared for learning. This budget comprises $14.7 million (**13.5%**) of the operating budget. In an effort to reduce transportation costs, the district introduced a two tier bus route system in the 2025-26 school year. Capital Maintenance and Improvement projects are not included in the operational budget. Details on capital maintenance and improvements projects can be found on pages 75-78.

Building Administration

This category includes the cost of principals, their support staff, and associated operational budgets of the schools. This is projected at $6 million for the coming year.

General Administration

General administration accounts for **.75%** ($816,462) of the operating budget. This area includes legal, election, school board and overall district administration costs.

Non-employee Insurance

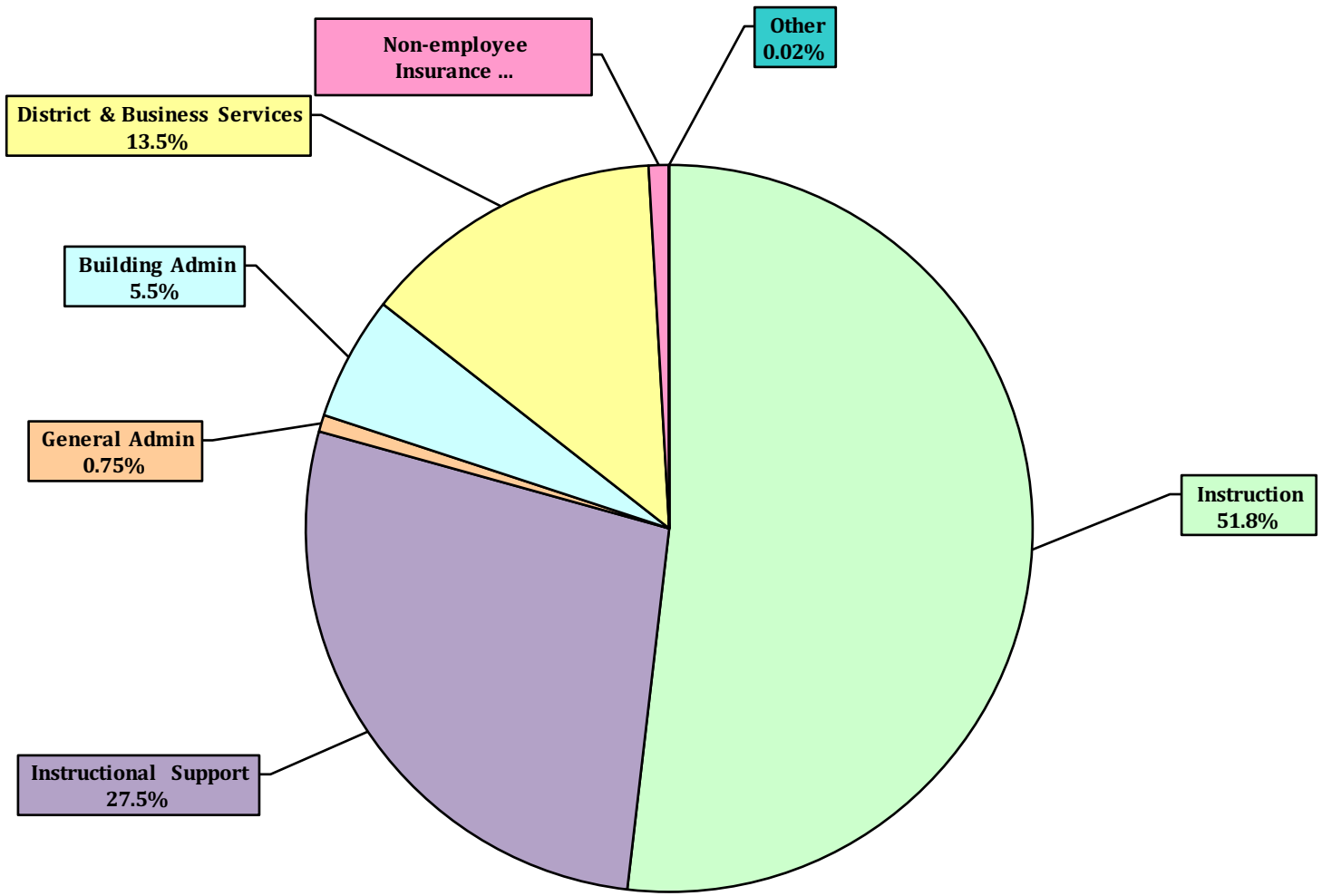
The non-employee insurance budget of approximately $965 thousand includes insurance consulting, liability, property, workers compensation, and unemployment insurance. Due to catastrophic natural disasters nation-wide in the past few years, property and liability insurance rates have increased.

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 $25 thousand in the 2025-26 proposed budget.

Operating Expenditures by Program
2025-26 Budget



Graph Labels	*Operating Expenditures by Program* Funds 10 - 29 Interfund Transfers Eliminated	2023-24 Actual	2024-25 Budget	2024-25 Unaudited	2025-26 Proposed Budget	% of Budget
Instruction	Preschool Education (4K)	1,252,805	1,354,189	1,380,101	1,336,589	1.2%
	Elementary Education	13,440,442	14,628,893	13,311,255	13,324,672	12.2%
	Secondary General Education	15,508,256	17,366,948	16,570,247	16,517,610	15.2%
	Fine Arts	3,952,064	4,058,640	4,143,140	4,135,828	3.8%
	Vocational Education	2,850,046	3,036,784	2,892,258	2,853,975	2.6%
	Physical/Health Education	2,567,764	2,605,603	2,483,580	2,464,056	2.3%
	Special Education	11,659,074	12,164,595	11,744,954	12,658,324	11.6%
	Co-Curricular Activities	2,460,411	1,526,653	2,065,612	1,714,719	1.6%
	Other Special Education (HPL, Homebound)	536,278	536,221	705,084	746,780	0.7%
	Summer School	778,494	779,268	763,730	759,671	0.7%
Instructional Support	Contracted Educ/Open Enroll Out/Vouchers	7,652,479	7,961,114	8,749,340	9,103,772	8.4%
	Student Services	6,472,657	6,865,236	7,026,724	7,280,895	6.7%
	Staff Development/Site Plans/Assessment	3,778,151	3,430,654	3,547,831	3,283,446	3.0%
	Instructional Technology Support	3,732,174	3,975,695	4,352,176	5,295,907	4.9%
	Library Media	1,581,299	1,729,843	1,639,946	1,852,883	1.7%
	Instructional Supervision & Other Instructional Support	3,337,313	3,501,023	3,393,127	3,113,606	2.9%
General Admin	General Administration/Legal/BOE	665,243	846,785	772,314	816,462	0.7%
Building Admin	Building Administration	5,730,384	5,954,076	5,894,926	6,027,119	5.5%
District & Business Services	General Business/Personnel Administration	1,808,613	1,974,906	1,935,183	2,198,003	2.0%
	Building Operations & Maintenance	10,117,586	9,256,396	10,343,813	8,821,977	8.1%
	Transportation	3,978,839	4,108,727	4,075,034	3,710,463	3.4%
Non-employee Insurance	Non-employee Insurance and Consulting	708,678	862,986	871,631	964,908	0.9%
Other	Additional OPEB Payments/Other Support Services	98	-	-	-	0.0%
	Municipality Chargebacks & Other Misc	156,662	50,000	312,078	25,000	0.0%
	Total	**104,725,808**	**$ 108,575,235**	**$ 108,974,085**	**$ 109,006,665**	**100%**

Operating Budget (Funds 10 – 29) Summary
Estimated Expenditures by Type-10-27-25 Update
(Changes to earlier estimates to actual are bolded.)

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. Approximately **74.2** percent ($81 million) of La Crosse's operating budget pays for salaries and benefits for the teachers, teacher assistants, custodians, secretaries, administrators and other support personnel who make the district's mission possible. (Nutrition services are not considered part of the operating funds and are summarized separately on page 83).

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 educational services, and open enrollment out (La Crosse students participating in the statewide open enrollment program who are educated in another public school district). This operating budget is estimated at **$21.2** million for 2025-26.

Consumables (Non-Capital Outlay)

Non-capital items include materials and supplies—things such as paper, library books, textbooks, computer software, educational supplies, and cleaning supplies are all examples of consumables. These items are typically "used up." Small equipment is also classified in this category, because it is less permanent and less costly than the items that would be contained in the Capital Outlay category which are depreciated. Non-capital outlay is projected at $3.6 million for the upcoming year.

Building Components, Equipment and Rentals (Capital Outlay)

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

The 2025-26 budget for building component replacement, equipment and rentals is approximately $1.9 million. In 2024-25, the district's most current technology refresh, funded by an Apple lease, took place during the summer resulting in new devices for students and staff ready for use as the new school year began. Computer equipment acquisition and replacement of $412.5 thousand a year is part of the current operating referendum. Other district funds supplement the operating referendum to meet the ever changing technology needs of today's students. In 2013-14, the District began a one-to-one technology initiative at the middle school level. In Phase I of the technology replacement and sustainability plan, the one-to-one initiative expanded to the high school level in 2016-17. Technology expansions continued district-wide through Phase II (2017-18). An Apple lease program funded the expansion. In 2020-21, Phase I & Phase II Apple leases ended. With the changing learning environment brought on by the COVID-19 pandemic Phase III in 2020-21 brought a timely technology refresh funded by a new Apple lease. Also, in 2020-21, ESSER I federal funding provided the 1:1 devices for grades K5 through 3rd grade to assist in the virtual

learning environment throughout the pandemic. Plans for further technology expansion are on-going.

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

Other

The non-employee insurance budget of $958 thousand includes liability, property, workers compensation, and unemployment insurance. The number of nationwide claims related to extreme weather damage and increased replacement costs, property owners, including school districts, continue to see a steady increase in property insurance costs. La Crosse's property insurance premium increased by approximately $51,288 from the prior year.

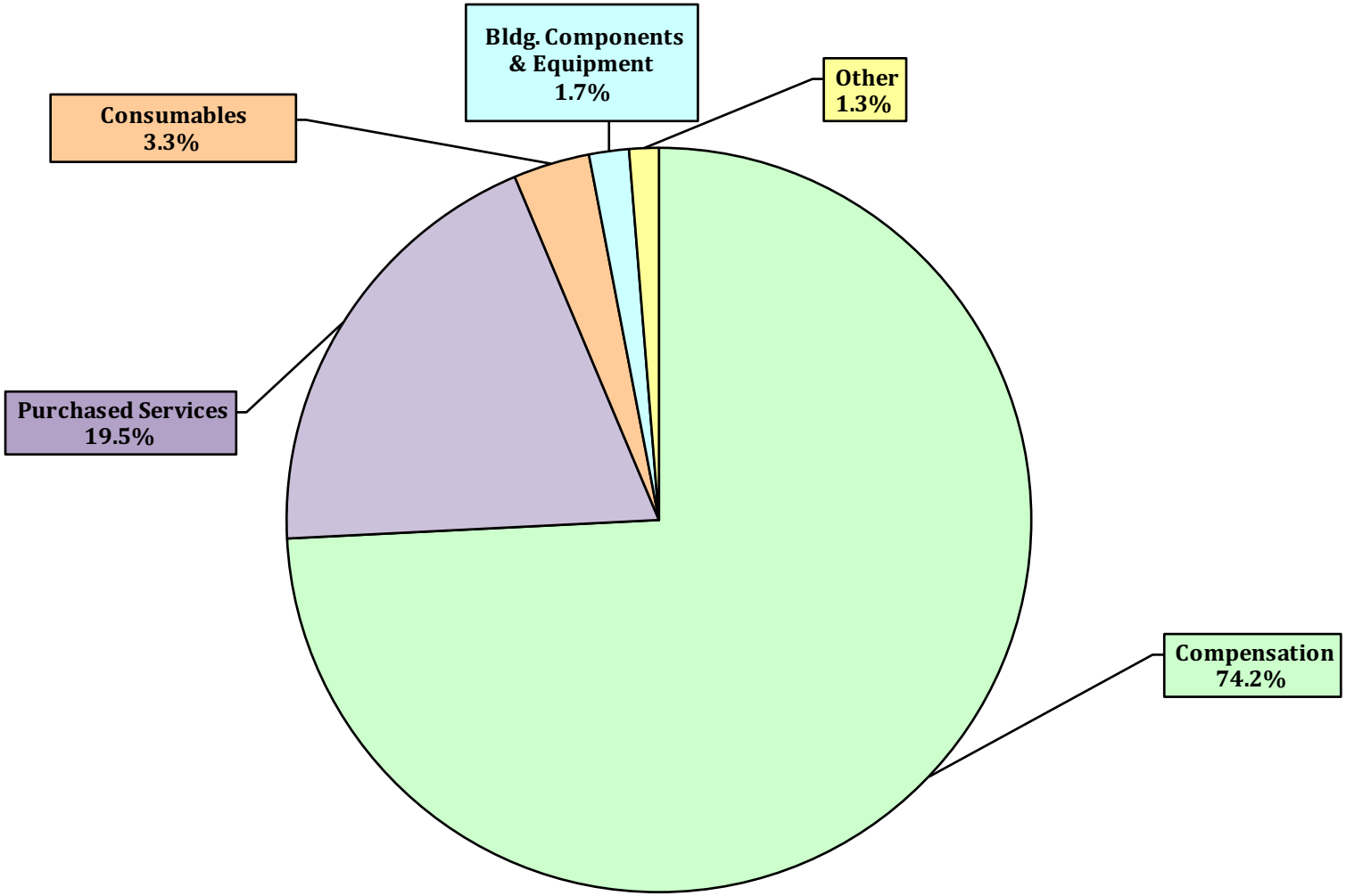
This category does not include consulting services associated with insurance. Consulting expenses are classified as purchased services.

The Other category also includes organizational dues, fees, student admissions (for field trips) and other miscellaneous items that do not easily align within another category. This year approximately $441 thousand is projected for this category.

Debt retirement is not included in the operational budget. (Fund 39 is found on page 83).
The last payment for the 2008 referendum debt was paid in March 2025. The debt incurred for the 2012 referendum to build Northside Elementary will be paid in full by 2033. The new 2024 elementary school consolidation referenda debt is divided into two different bond issues. Debt payments for the $14 million bond issued in March 2025 will start in March 2026. Districts levy on a calendar year but budget for debt payments due in the current fiscal year.

At this time, The District has no outstanding non-referendum debt (Fund 38.)

Operating Expenditures by Type
2025-26 Budget



Graph Labels	*Operating Expenditures by Type* Funds 10 - 29 Interfund Transfers Eliminated	2023-24 Actual	2024-25 Budget	2024-25 Unaudited	2025-26 Proposed Budget	% of Budget
Compensation	Base Salaries	55,779,134	57,571,383	57,010,833	59,004,364	54.1%
	Extended/Overtime/Substitutes	4,061,514	4,465,493	4,218,179	4,185,972	3.8%
	Retirement	5,914,318	6,307,027	6,304,131	4,435,335	4.1%
	Social Security	4,427,475	4,592,365	4,537,752	4,806,038	4.4%
	Life, LTD, & Long Term Care Insurance	299,282	332,908	296,892	311,614	0.3%
	Dental Insurance	912,157	1,007,981	686,800	680,589	0.6%
	Health Insurance & HSA & HRA Active	7,538,679	7,977,706	7,319,853	7,465,984	6.8%
Purchased Services	Contracted Personal & Property Services	5,909,868	4,838,705	6,012,424	4,783,722	4.4%
	Utilities/Fuel	1,708,627	1,913,780	1,703,181	1,664,585	1.5%
	Pupil Transportation	3,924,589	4,048,306	4,007,771	3,657,648	3.4%
	Professional Development	457,348	558,139	459,566	576,238	0.5%
	Postage/Printing/Binding/Telephones/Media	306,607	336,657	333,734	252,319	0.2%
	Open Enrollment Out	3,398,203	3,607,250	3,624,725	4,246,187	3.9%
	Contracted Education	4,489,537	4,546,521	5,340,765	6,036,485	5.5%
Consumables	General Supplies	1,691,555	1,801,262	1,679,390	1,978,160	1.8%
	Instructional Media & Technology	584,408	1,172,235	1,337,048	1,636,159	1.5%
Bldg. Components & Equipment	Bldg Components-Add/Replacement	1,538,728	1,332,143	1,516,674	1,401,434	1.3%
	Equipment	566,511	821,850	950,091	484,456	0.4%
Other	Non-employee Insurance	701,737	856,250	864,856	958,268	0.9%
	Dues/Fees/Other	515,534	487,274	769,421	441,108	0.4%
	Totals	**104,725,808**	**$ 108,575,235**	**$ 108,974,085**	**$ 109,006,665**	**100%**

Board of Education Operational Expectations - Facilities – Long Range Planning

OE-12 Facilities: The Superintendent will:
Develop and execute a facility plan that establishes priorities for construction, renovation and maintenance projects that: Assigns highest priority to the correction of unsafe conditions; Includes maintenance costs as necessary to enable facilities to reach their intended life cycles; Plans for and schedules system replacement when new schools open, schools are renovated, or systems replaced; Discloses assumptions on which the plan is based, including growth patterns and the financial and human impact individual projects will have on other parts of the organization.

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

Focus 1:
Innovation and Best Practices for Teaching and Learning

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

Focus 2:
Diverse Learning Needs Accommodations

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

Focus 3:
Collaborative Alignment with Community Resources

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

Focus 4:
Building and Site Design Standards

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

Focus 5:
Financial Considerations

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

SCHOOL DISTRICT OF LA CROSSE
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Long Range Facility Plan 2050

This long range facility plan provides a framework for improvement of the physical facilities that students attend, staff work in, and our community utilizes. This plan builds on the last 20 years of facilities improvements and puts in place the first comprehensive long range facility plan in 15 years.

Enrollment. Enrollment in the School District of La Crosse has been on a 30 year decline. Since 1995, enrollment has fallen by 29% from 8,152 to 5,786 in 2023. The primary cause of declining enrollment is lower birth rates which have fallen by 30% since 1990 in La Crosse County. In the same 30 year timeframe, the total population within the boundaries of the school district has grown only 1%. Elementary enrollment was relatively stable between 2005 and 2015 but since 2015 has declined by 701 students, 20%.

Enrollment projections commissioned through the UW Applied Population lab, as well as locally developed projections using the cohort survival method show continued declining enrollment for the next five to ten years. The median, positive projection for enrollment over the next five years projects a loss of 746 students by 2028 with a decline of 284 elementary, 158 middle, and 289 high school students.

Financial Projections. School districts are funded on a per pupil basis. Fewer students results in less revenue for the operation of schools. Since 2019, the School District of La Crosse has lost $5.7M in revenue limit authority due to declining enrollment with another loss of $1.3M in revenue limit authority known for the 2024-2025 school year. Annual revenue limit reductions are anticipated to grow from -$1.2M in 2025 to -$2.0M in 2028 based on enrollment projections. Future enrollment declines will continue to have an impact on the district's revenue limit, limiting the financial resources naturally available to the school district.

Building Inventory and Condition. The School District of La Crosse has 16 buildings in its inventory including: 2 high schools (Logan and Central); 2 middle schools (Logan and Longfellow); 1, 6-12 charter school building (Polytechnic); 9 elementary schools (Emerson, Hamilton, Hintgen, Northside, North Woods, Southern Bluffs, Spence, State Road, and Summit); 1 district administration building (Hogan Administrative Center); and 1 facilities and grounds building located on Isle la Plume. Lincoln Middle School is still owned by the School District of La Crosse but is not currently used as an educational facility.

The average age of original construction of school district educational facilities is 1961 with a square foot average age of 50 years old. The district has identified $23M of maintenance that would be best accomplished in the next five years to keep buildings in safe and usable condition as well as an additional $95M in maintenance and capital projects anticipated over the following 15-20 years to maintain buildings and to create comparable opportunities for students.

Best Practice and Elementary Size. An ideal elementary size for both instructional best practice and economic efficiencies is a small school with a target size of 350-400 students. This size of an elementary school with the district's current class size guidelines allows for 18-20 sections with 3-4 sections per grade level. The efficiency of this size of an elementary school comes from providing an opportunity for full-time music, art, physical education, and library specialists as well as full-time support staff such as special education teachers, EL teachers, counselors, success coaches, and others. Additionally, providing buildings that have comparable economic status is desirable to best arrange resources and ensure similar experiences for students and families.

Facility Advisory Committee. Over eight months in 2023 a Facility Advisory Committee (FAC) made up of community members and led by an independent facilitator met to consider district facilities. The FAC reviewed a wide range of facility, fiscal, enrollment, and instructional information to address two primary tasks:

1. Explore, evaluate, and refine potential elementary school arrangement and facilities consolidation options.
2. Explore, evaluate, and refine middle and high school facilities improvements that result in comparable opportunities for students.

The FAC recommended the district develop a long range facility plan to replace/rejuvenate aging school district facilities through a process that might include referenda to replace older buildings or to make sufficient capital investments to bring the remaining buildings up to modern educational standards. The FAC recommendation to close two elementary schools to address declining enrollment was viewed as a necessary initial step in the strategy to improve the district's facilities as a whole. The FAC recognized that enrollment may continue to decline and recommended the district monitor the enrollment trend, revisit the issue periodically, and seek ways to stabilize or increase enrollment in the future.

The FAC developed consolidation parameters to guide recommendations related to elementary school building closure. The result of the FAC analysis and deliberation led to consensus around a recommendation to:

- Close two elementary schools to maximize the instructional benefit to students.
- Pair a north and south elementary school closure to address declining enrollment across the district and keep students together from elementary through high school.
- Close the North Woods International Elementary building.
- Close the Hintgen Elementary School building.
- Adjust elementary school boundaries in accordance with the recommendations of the administration.
- Retain the International Baccalaureate program at another site.

School Board Policy. School board policy outlines the board's values for how the school district should operate and the outcomes for students. Operational expectations policy, OE-12: Facilities, specifically addresses the board's expectations for school district facilities and states "the Superintendent shall ensure that physical facilities support the accomplishment of the Board's Results policies." OE-5: Financial Planning, indicates that "the Superintendent shall develop and present to the Board a multi-year financial plan that is related directly to the Board's Results priorities and Operational Expectations goals, and that avoids long-term fiscal jeopardy to the district." School board policies OE-7: Asset Protection and OE-11: Instructional Program provide additional guidance. Together these policies direct the district to ensure resources are available to provide excellence in education, a key element of the school board's mission statement.

Administrative Policy. Along with school board policy, administrative policies have been developed to guide short and long term facility planning. When addressing school facility needs, policy 9100 Facilities Development indicates what will be considered in construction, renovation, and maintenance of buildings and policy 9800 Retirement of Facilities outlines the considerations that must be taken into account when closing a building.

Facilities Mission
The School District of La Crosse provides physical facilities to support the accomplishment of the Board's Results policies.

Vision
The School District of La Crosse is the school district of choice.

Long Range Facility Plan Intent
The purpose of this long range facility plan is to ensure student access to modern facilities that support a comprehensive education, to efficiently use educational spaces to maximize staff support to students, to aid in efficient use of district resources, and to create a favorable impression of the school district.

Key tasks are:

1. Reduce the number of elementary buildings
2. Replace, renovate, or repurpose aging elementary facilities
3. Invest in public-facing facilities
4. Invest in underdeveloped career and technical education facilities
5. Adapt to future declining enrollment

The result of the long range facility plan is attractive, safe buildings and grounds that facilitate a world class education attracting families to the school district, facilities that are scaled to enrollment resulting in efficient use of resources to allow for continued investment in staff while avoiding fiscal jeopardy, and facilities that are the pride of La Crosse.

KEY TASKS

Key Task #1 - Reduce the Number of Elementary Buildings

Reduce the number of elementary buildings to ensure instructional resources are available to students and to create fiscal stability through efficient staffing. Currently, the district has low elementary enrollment that results in elementary buildings that are at 68% of capacity. Low enrollment in buildings creates part-time specialists and split classrooms leading to a loss of instructional capacity. Additionally, under enrolled buildings result in additional expense to support the building operation instead of support for instruction of students.

- Over the next 5 years, the school district should reduce the number of elementary schools by two to three. The primary buildings to consider are Emerson, Hintgen, North Woods, Spence, and Summit due to a combination of age and location.

Key Task #2 - Replace, Renovate, or Repurpose Elementary Facilities

Replace, renovate, or repurpose aging elementary facilities to extend the life cycle of facilities in the school district inventory and to provide instructional spaces that support modern instructional strategies for students. The average square foot age of the district's elementary buildings is 43 years old. Emerson, Spence, Summit, and Hintgen elementary schools have average square foot ages that exceed 50 years old which is prior to the implementation of disability and special education law, creating challenges in adapting spaces to meet modern educational expectations.

- Over the next 12 years replace or substantially renovate Emerson, Spence, and Summit elementary schools if kept in the inventory.
- Over the next 20 years renovate Hamilton and State Road to modernize older portions of the buildings.
- Over the next 25 years repurpose elementary facilities that are no longer used as schools for community benefit.

Key Task #3 - Invest in Public Facing Facilities

Invest available one-time funds in school district facilities that are public-facing or are gathering places that showcase the school district to internal and external audiences. Currently, the district's public facing spaces are outdated and insufficient for modern needs. As a result, the image that community members and visitors to the district have is a district that is outdated and does not meet students' needs.

- Over the next 5 years renovate performing arts and athletic facilities.
- Over the next 10 years renovate school entryways.
- Over the next 25 years build new or renovate other existing public spaces to benefit students and the community (e.g. gymnasiums, cafeterias, libraries, pools, auditoriums and conference spaces).

Key Task #4 - Invest in Underdeveloped Career and Technical Education Facilities
Invest in underdeveloped career and technical education (CTE) facilities to provide world class opportunities for all students. Currently, the district's CTE facilities are not sufficient to provide a comprehensive modern education. As a result, students are not exposed to, or prepared for, the full range of careers they may be interested in and are available in our community.

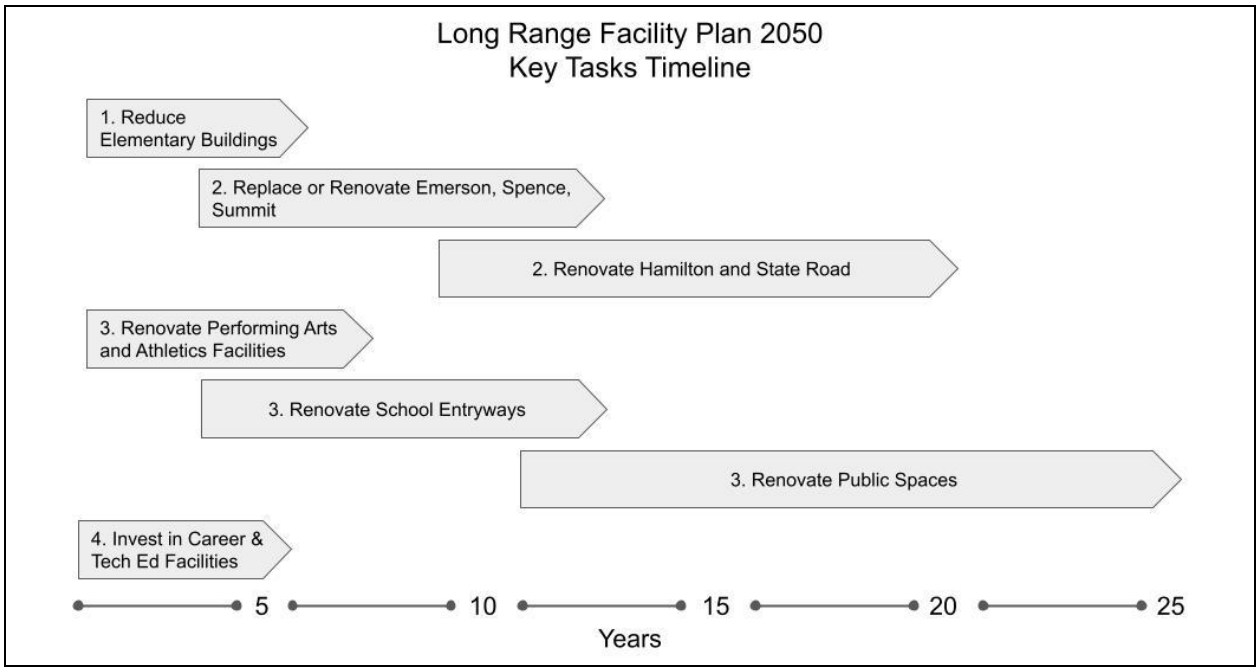
- Over the next 5 years renovate the Logan High School CTE facilities and construct an addition to Central High School for CTE facilities.

Key Task #5 - Adapt to Future Declining Enrollment
Create options to adjust to future declining enrollment so the district is prepared for future change. Enrollment projections indicate the school district will continue to shrink, likely down near 5,000 students in size over the next 5-10 years. As a result, to maintain the high quality education for students through building efficiencies, further consolidation of buildings should be considered.

- Over the next 25 years consider reducing the number of secondary facilities when secondary enrollment decline negatively impacts the availability of instructional resources and opportunities to students and when a reduction in secondary facilities is necessary to create efficiency through consolidated staffing to avoid fiscal jeopardy. Consider consolidation into existing secondary facilities when enrollment is less than capacity; Central High School capacity is 1,600 students, Logan High School capacity is 1,300 students.
- Over the next 25 years, consider future consolidation of elementary facilities if the low number of students in buildings negatively impacts the district's ability to ensure instructional resources are available to students and there is a financial need to create fiscal stability through more efficient staffing.

Additional Tasks

1. Retain property the school district currently owns to adapt to future school district needs. Future needs may include sites for new buildings or athletic facilities, temporary spaces for students while construction occurs, or space/sites for changing enrollment patterns in the future.
2. Acquire property near Central and Logan High Schools to provide additional parking and sites for student activities.
    a. There is currently limited space for parking for public events and daily parking at both high schools. To accommodate these needs and not infringe on the spaces of other residents in the area, the district should acquire property to create space for parking.
    b. Not all athletic facilities are located near high school sites which limits physical education opportunities and creates barriers for student participation in extracurricular activities. To provide a comprehensive physical education program and maximize opportunities for students, additional property should be acquired to create nearby athletic facilities.


Long Range Facility Plan 2050
Key Tasks Timeline
1. Reduce Elementary Buildings
2. Replace or Renovate Emerson, Spence, Summit
2. Renovate Hamilton and State Road
3. Renovate Performing Arts and Athletics Facilities
3. Renovate School Entryways
3. Renovate Public Spaces
4. Invest in Career & Tech Ed Facilities
5
10
15
20
25
Years

Building Statistics Background

La Crosse has 14 active school buildings, 1 closed school building with a sale pending, an administrative center, and a warehouse. When considering both the number of buildings in the District's inventory and the very large expense of building or renovating a school building, developing a facilities renovation or replacement plan is important. Systematically planning an investment cycle will minimize the amount of overlapping payment of debt bonds. This is especially important given that debt is customarily amortized over a 20 year period. In short, when it comes to building investment, if the District does not "keep up," it will be necessary to "catch up."

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

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

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

Please refer to pages 35-36 for details on referenda history. The passed referenda have been critical to help meet building needs. The Building Statistics chart summarizes information about La Crosse's building inventory.

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

In an effort to address the District's aging buildings along with declining enrollment concerns, at the January 23, 2023 meeting, the La Crosse Board of Education approved the closure of Lincoln Middle School as of August 31, 2023. The process for sale and redevelopment of the Lincoln Middle School and site included community input events allowing over 100 participants to provide input on considerations to prioritize and the needs within the community when selling the Lincoln property.

The historical designation of the Lincoln School building proposed by the Heritage Preservation Committee and approved by the La Crosse City Council in July 2023 deterred many interested parties from submitting proposals to purchase. However, in January 2024, the School Board accepted a proposal from a developer to purchase the property contingent on a WHEDA financing award. The sale of the Lincoln property is expected to close June 30, 2025.

Throughout the 2023-24 school year, the School Board engaged in strategic planning regarding enrollment, finances and facilities in order to determine the right-sizing strategy needed to address aging buildings and excess capacity due to declining enrollment. During this process, the School

Board considered recommendations from the Facility Advisory Committee (FAC) and the District's Long Range Facility Plan 2050.

As a result of the School Board's strategic planning, a capital referendum went to voters on November 5, 2024. The La Crosse community showed their support with a 61% "yes" vote. The successful referendum allows the District to consolidate Emerson and Spence elementary schools in a new school built on the Hogan site and also build an addition to the State Road elementary school to accommodate the students and staff from Hintgen. Four aging buildings will close in this process but even more important is this investment will allow the students of La Crosse the opportunity to learn in a modern educational environment now and well into the future. The planning is now underway for the addition at State Road elementary, and the demolition of the Hogan Administration building that will allow the building of the new elementary school on the Hogan site. Construction is slated to be completed by August 2027 in time to welcome students for the 2027-28 school year.

Not included in the referendum is the renovation of an unused area of Central High school that will accommodate the District staff displaced with the demolition of the Hogan Administration building. The annual 2025-26 capital and maintenance improvement project fund (41) will be used for this renovation at Central.

The 2025-26 building inventory can be summarized as follows:

- 4 buildings have an average square footage of between 70 or older
- 4 buildings have an average square footage of between 60 – 69 years
- 2 buildings have an average square footage of between 50 – 59 years
- 3 buildings have an average square footage of between 40 – 49 years
- 2 building has an average square foot age of between 30 – 39 years
- 1 building is 10 years old

The warehouse is not included in this summary.

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

Building Statistics

Building	Date of Construction and Additions	Site Acreage	Building Sq Ft	Sq Ft Avg Age
Elementary Schools				
Emerson Elementary	1939, 1956, 1972, 1984, 1992	3.5	57,600	64
Spence Elementary	1953, 1955, 1962, 1973, 1992, 1994, 1996	7.7	62,660	63
Summit Environmental Elementary	1954, 1972	9.5	58,000	60
Hamilton Elementary/SOTA I	1961, 1984, 2021	2.5	46,200	42
Hintgen Elementary	1968, 1971	8.5	61,476	56
State Road Elementary	1957, 1959, 1969, 1989, 2013	10.5	63,286	49
North Woods International Elementary	1992	10.9	68,800	33
Southern Bluffs Elementary	1992	8.5	70,400	33
Northside/Coulee Montessori Elementary	2014	3.6	86,767	10
Middle Schools				
Longfellow Middle	1939, 1946, 1965, 1973, 1988, 1997	4.1	122,220	73
Logan Middle/ SOTAII	1939, 1957, 1962, 1971, 1979, 1986, 1998	6.1	164,170	67
Middle/High Schools				
La Crosse Polytechnic School	1905, 1979, 2019 (SD Purchase), 2020	0.2	17,000	92
High Schools				
Central High	1967, 1988, 1995, 1996, 2025	18.0	286,550	51
Logan High	1979, 1987, 1994, 1996, 1997	34.1	210,920	42
District				
Hogan Admin Center	1921, 1948, 1983, Demolition Scheduled 11/2025	4.2	53,000	79
Warehouse	1961		9,960	64
Closed Building - August 2023				
Lincoln Middle School -Sale Pending	1924, 1958, 1973, 1991, 1997	2.5	98,480	83

Capital Maintenance and Improvements Program Development Guidelines

Goals:

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

Decision Making Criteria

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

Process

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

Capital Maintenance and Improvements

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

Building	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	*Proposed 2025-26*	Total
Emerson Elementary	30,000	7,663	39,680	26,040	81,322	-	-	-	-	-	-	**184,705**
Hamilton Elementary/SOTA I	74,680	110,360	6,200	122,584	39,680	6,200	37,200	-		*24,800*	-	**421,704**
Hintgen Elementary	40,586	-	29,920	82,444	31,620	62,000	16,120	-	60,000	-	-	**322,690**
North Woods International	210,800	18,600	-	30,000	-	-	187,860	-	-	-	*46,381*	**493,641**
Northside Elementary (Coulee Mont)	-	-	-	-	-	-	-	-	-	-	-	**-**
Southern Bluffs Elementary	20,826	10,540	12,400	42,184	27,358	37,200	25,420	-	-	*48,360*	-	**224,288**
Spence Elementary	20,000	30,000	44,020	20,088	14,880	24,573	-	-	-	-	-	**153,561**
State Road Elementary	9,888	-	-	94,279	62,000	6,200	19,468	-	223,200	-	-	**415,035**
Summit Environmental	61,380	-	-	17,978	-	14,262	55,800	-	-	-	-	**149,420**
Lincoln Middle	108,720	30,405	33,553	19,840	-	62,000	-	-	-	-	-	**254,518**
Logan Middle	85,960	53,940	51,435	74,400	26,682	111,600	54,560	-	1,104,760	*143,627*	*133,920*	**1,840,884**
Longfellow Middle	81,034	14,357	500,000	26,515	29,075	86,800	76,880	-	810,310	*117,313*	*99,200*	**1,841,484**
Central High	193,691	589,707	334,180	12,400	272,800	80,600	328,082	1,212,500	619,768	*539,000*	*1,967,400*	**6,150,128**
Logan High	136,400	104,364	-	241,180	129,768	24,800	62,900	-	608,433	*1,746,400*	*390,600*	**3,444,845**
Polytechnic School	-	-	-	-	300,000	-	24,800	-	24,800	-	-	**349,600**
Hogan Administrative Center	-	-	38,017	282,100	-	-	-	-	49,600	-	-	**369,717**
District Shop/Warehouse	-	-	-	-	56,344	50,000	-	-	-	-	-	**106,344**
Districtwide	110,000	215,000	110,000	100,000	124,999	626,999	310,998	-	93,000	*93,000*	*74,999*	**1,858,995**
Sub Total	**1,183,965**	**1,184,936**	**1,199,405**	**1,192,032**	**1,196,528**	**1,193,234**	**1,200,088**	**1,212,500**	**3,593,871**	***2,712,500***	***2,712,500***	**18,581,559**
Bid & Project Contingency	28,535	27,564	13,095	20,468	15,972	19,266	12,412	-	118,629	-	-	**255,941**
Total	**$ 1,212,500**	**$ 1,212,500**	**$ 1,212,500**	**$ 1,212,500**	**$ 1,212,500**	**$ 1,212,500**	**$ 1,212,500**	**$ 1,212,500**	**$ 3,712,500**	***$ 2,712,500***	***$ 2,712,500***	**18,837,500**

Capital Maintenance and Improvements

Projected Needs Summary

Building	*Proposed 2025-26**	2026-27	2027-28	2028-29	2029-30	No Time Frame	Total
Emerson Elementary	-					3,298,934	**3,298,934**
Hamilton Elementary/SOTA I		296,879	96,244	477,595	21,760	282,558	**1,175,036**
Hintgen Elementary						1,061,955	**1,061,955**
North Woods International	*46,381*	93,000	127,775	430,997		946,199	**1,644,352**
Northside Elementary/CM		19,840	62,000		49,600	210,000	**341,440**
Southern Bluffs Elementary		426,783	391,000	125,949	260,579	97,836	**1,302,147**
Spence Elementary						3,707,037	**3,707,037**
State Road Elementary		302,560	200,000	131,322	149,196	137,820	**920,898**
Summit Environmental		133,152	133,830	431,014	415,400	1,469,296	**2,582,692**
Lincoln Middle (Sale Pending)						5,422,822	**5,422,822**
Logan Middle/SOTA II	*133,920*	25,544	538,480	166,665	330,827	30,681,041	**31,876,477**
Longfellow Middle	*99,200*	691,920	520,800	37,200		23,170,230	**24,519,350**
Central High	*1,967,400*	198,598	620,872		29,601	46,171,130	**48,987,601**
Logan High	*390,600*	194,152	261,332	1,366,976		55,373,036	**57,586,096**
La Crosse Polytechnic School	-				310,000		**310,000**
Hogan Administrative Center	-					6,150,971	**6,150,971**
Districtwide	*74,999*	341,000	93,000				**508,999**
District Shop	-					54,916	**54,916**
Total	***$ 2,712,500***	**$ 2,723,428**	**$ 3,045,333**	**$ 3,167,718**	**$ 1,566,963**	**$ 178,235,781**	**$ 191,451,723**

* Bid/project contingency is not included

Capital Maintenance & Improvements Funding Source History

Year	Tax Levy	Capital & Operating Referendum	Energy Exemption	Fund Balance	Total Investment
2025-26	800,000	1,912,500			2,712,500
2024-25	800,000	1,912,500			2,712,500
2023-24	800,000	2,912,500			3,712,500
2022-23	800,000	412,500			1,212,500
2021-22	800,000	412,500			1,212,500
2020-21	800,000	412,500			1,212,500
2019-20	800,000	412,500			1,212,500
2018-19	800,000	412,500			1,212,500
2017-18	800,000	412,500			1,212,500
2016-17	800,000	412,500			1,212,500
2015-16	800,000	412,500	60,000		1,272,500
2014-15	800,000	412,500	106,000		1,318,500
2013-14	407,435	775,000	153,618	149,015	1,485,068
2012-13	800,000	17,635,000	53,000		18,488,000
2011-12	800,000	775,000	51,233		1,626,233
2010-11	800,000	6,115,000	47,200		6,962,200
2009-10	800,000	10,775,000	57,600	3,000,000	14,632,600
2008-09	800,000	600,000		2,847,903	4,247,903
2007-08	800,000	600,000		151,000	1,551,000
2006-07	800,000	600,000		26,000	1,426,000

Referenda History Supporting Facilities

Operating referendums are "pay as you go" -- there is no associated debt

In September 2004, a 5 year operating referendum that provided funding of $600,000 per year.
In April 2008, a 5 year operating referendum that provided funding of $775,000 per year.
In April 2014, a 5 year operating referendum that provides funding of $412,500 per year.
In April 2018, a 5 year operating referendum was passed that continues to support funding for maintaining district facilities.
In April 2023, a 6 year operating referendum was passed that continues to support funding for maintaining district facilities.

Capital referendums reflect voter approval to issue debt for facility improvements.

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 November 2024, a $53,500,000 referendum was passed for elementary school consolidation of Emerson Elementary and Spence Elementary in a new building on the Hogan Administrative building site, the demolition of the Hogan Administrative building and the consolidation of Hintgen Elementary and State Road elementary with an addition of classrooms and a gymnasium at the State Road site.

Community Service Fund Levy

The Community Service Fund Levy is used to fund programs and services that are not regular educational programs but rather serve a broader, more community oriented purpose outside the regular curricular and extracurricular programs of public and private school pupils. Activities in the Community Service Fund are not limited to pupils enrolled in the District's PK-12 educational programs. The state does not share in the cost of these programs or services. The community service levy proposal approved by the school board will increase to $2,307,615. An increase from the 2024-25 levy is needed to sustain the numerous community service partnerships benefiting the community as a whole and add two new community based endeavors approved by the La Crosse School Board on August 18, 2025. Please keep in mind that any levied dollars remaining at the end of a fiscal year can only be used in the next year for the category they were previously levied for.

Community Service Fund Levy and History						
	2020-21	2021-22	2022-23	2023-24	2024-25	*Proposed* 2025-26
After School Program	-	100,000	*205,000*	*220,000*	*414,100*	*486,350*
Building Community Use	135,400	61,200	*125,000*	*135,000*	*133,000*	*133,000*
Community Liaisons	-	115,000	*180,000*	*214,000*	*217,000*	*224,325*
Community Middle School Level Co-Curricular Recreation Program	-	-	-	-	-	*300,000*
Community Partnership Programs	119,600	275,000	*360,000*	*400,000*	*431,000*	*535,895*
Community School Coordinators	240,000	275,000	*270,000*	*276,000*	*317,500*	*328,585*
Daycare Services (COVID Year)	120,000	-	-	-	-	-
Early Childhood Community Partnerships	10,000	7,730	-	-	*90,000*	*20,585*
Logan Pool	25,000	-	-	-	-	*5,000*
School Resource Officers	244,400	150,000	*150,000*	*150,000*	*255,000*	*273,875*
	894,400	**983,930**	***1,290,000***	***1,395,000***	***1,857,600***	***2,307,615***

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

Building Community Use
This levy assists to make facilities available at no cost, or at low cost, to partnering service organizations (e.g., Parks and Recreation Department, YMCA surround care, Boy's and Girl's Club)

and other organizations that rent District facilities. School facilities serve as the hub of student and community activities well after the instructional day ends. The District supports having facilities available for community use as much as practical, however, given Revenue Limit restraints, that opportunity cannot be at the cost of regular educational programming. This levy helps to keep facilities accessible without diverting resources from instructional programs to accomplish the goal – it funds the additional costs to staff and operate and schedule facilities for community use.

Community Liaisons
The community liaison programs provide an essential link between school, parents, and community business/service organizations. These services include student programs that focus on building positive life and career skills. The program includes parent initiatives that focus on strengthening parenting skills and accessing school/community resources which ultimately lead to student success in school. Additionally, the program provides community service organizations with professional development and strategies to better meet student needs. The second component of the liaison program focuses on strengthening business/school partnerships so that all students, public and private, graduate career and college ready.

Community Middle School Level Co-curricular Recreation Program
In an effort to empower youth in our community beyond the school day, a middle school level co-curricular recreation program will be started in the 2025-26 school year. Activities in this program will be open to all resident middle school level individuals (public, private or home-schooled) in the community to participate. The scheduling of each activity within this program will minimize any significant barriers to non-public school students from participating.

Community Partnership Programs
Community Partnership Programs are collaborative efforts of government entities, community agencies and community stakeholders to improve and foster strong neighborhoods, strong youth and families and strong community relationships. Currently, the La Crosse System of Care program, the Hintgen-Huber Neighborhood & Schuh-Mellen community partnerships lead by the Community Impact Coordinator, the YWCA Restorative Justice program, BGC Be Great Graduate and La Crosse Promise are programs in this category. Added this year is a partnership with GROW to create equal access to La Crosse garden programming.

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

Early Childhood Community Partnerships
A community-wide effort to strengthen early childhood development, with a focus on improving early life experiences (birth to school age) for youth in our community has been initiated. This effort is led by the Early Childhood Impact Coordinator. This role brings together families, community partners, and district staff to improve outcomes in school readiness, healthy youth development, parenting skills, and family partnerships. Guided by a community needs and assets assessment, the coordinator supports strengthening or expanding existing strategies and develops new solutions to address barriers and root causes to healthy youth development. The position emphasizes community collaboration, sustainability, and evidence-based practices to create lasting impact for young children and their families.

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

School Resource Officers (SRO)
For the 2025-26 school year, the SRO program will continue to serve the public and private schools and other stakeholders within the City of La Crosse. Four officers are assigned to City of La Crosse schools by geographic region within the City of La Crosse – Northside, Mid-town, and Southside. An additional officer is assigned to elementary schools to teach DARE. The SROs are specially trained to work effectively within school settings and with youth. Services may include staff safety training, safety assessments and consultations, threat assessment assistance, emergency preparedness and service calls. In addition to supporting schools in the district, SROs are also a resource for the community at large. These services include supporting youth-serving organizations in their programs, responding to calls for service, and participating in community-based projects and planning.

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

Fund 39 – Debt Service
Used to account for the repayment of capital referendum approved debt (November 2012 referendum for the new Northside school & November 2024 referendum to build new school and addition to State Road school)

Fund 41 – Capital Expansion Fund
Used to account for tax levy and operating referendum funds which finance larger building maintenance or improvement projects that because of their size and scope may cross fiscal years

Fund 42 – Other Capital Projects Fund
Used to account for all expenditures for capital projects funded from sale of capital assets, borrowing or gifts

Fund 49 – Referendum Capital Projects Fund
Used to account for referendum borrowing proceeds and expenditures related to referendum capital projects (November 2024 referendum to build new school and addition to State Road school)

Fund 50 – School Nutrition
Used to account for costs associated with providing school meals. As a self-supporting fund, there are no local taxpayer funds allocated to this fund.

Fund 80 – Community Service
Used to account for programs and services that are not regular educational programs but rather serve a broader, more community oriented purpose

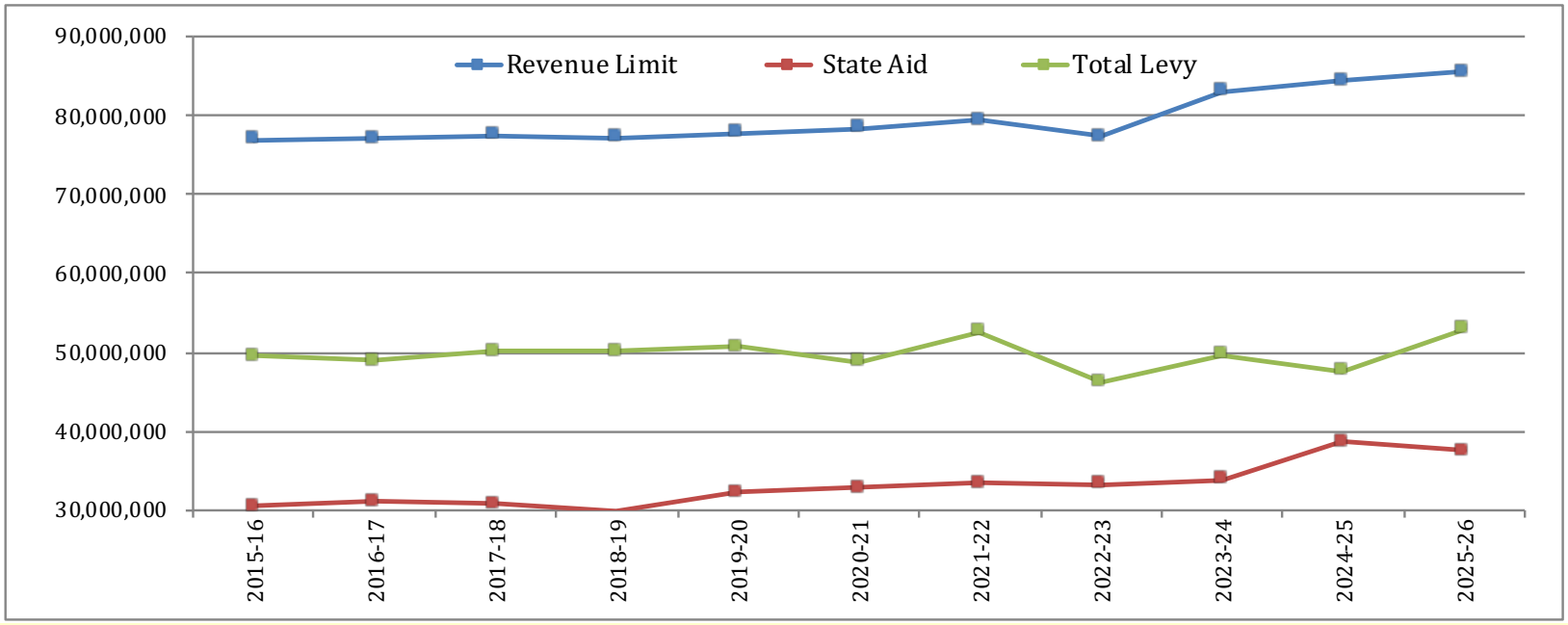
Fund Summary

Fund	2023-24 Actuals		2024-25 Budget		2024-25 Unaudited		2025-26 Proposed Budget	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
Fund 10 - General Fund	90,545,142	75,272,293	99,041,434	87,514,234	100,294,707	87,358,204	94,871,600	84,338,273
Fund 11 - Grants & Projects	10,605,826	10,331,289	6,877,305	7,204,758	6,401,346	6,382,833	4,733,676	4,893,016
Fund 21 - Special Revenue	1,316,567	1,286,891	1,045,000	1,045,000	1,767,914	1,732,600	1,045,000	1,045,000
Fund 27 - Special Education	7,111,867	17,826,451	7,138,044	18,337,791	7,029,767	18,718,567	7,030,912	18,719,712
Fund 29 - Other Special Projects	9,183	9,183	9,186	9,186	9,186	9,186	10,664	10,664
Fund 39 - Debt Service	679,013	2,007,562	1,528,580	1,199,705	2,654,665	1,361,268	4,605,340	4,878,505
Fund 41 - Capital Expansion Fund	3,832,632	1,338,145	2,772,500	5,493,233	2,844,140	3,364,054	2,777,500	4,841,679
Fund 42 - Other Capital Projects Fund	-	-	107,545	196,363	109,858	108,270	2,313	88,093
Fund 49 - Referendum Capital Projects Fund	-	-	14,000,000	1,026,540	14,039,529	792,771	306,475	13,553,233
Fund 50 - Food Service	4,218,558	4,298,278	3,665,526	3,665,526	4,296,548	4,077,660	4,077,660	4,077,660
Fund 80 - Community Service	1,508,640	1,529,960	2,001,586	2,255,552	1,998,903	1,984,958	2,442,573	2,702,188
Totals	**$ 119,827,428**	**$ 113,900,051**	**$ 138,186,706**	**$ 127,947,889**	**$ 141,446,563**	**$ 125,890,370**	**$ 121,903,713**	**$ 139,148,023**

Interfund transfers are excluded to avoid double counting of funds. (Fund 10 to Fund 27)
Funds held in trust have been eliminated (post employment).

Revenue Limit, State Aid, Total Levy: Local Impact

	Revenue Limit	$ Change	% Change	State Aid	$ Change	% Change	% State	Base % Local	Total Levy	$ Change	% Change	Gross Levy Rate	Gross Levy Rate Change	Net Levy Rate
2025-26	**85,585,507**	**1,274,573**	**1.5%**	**37,590,213**	**(1,137,292)**	**-2.9%**	**44%**	**56%**	**52,900,620**	**5,265,543**	**11.05%**	**7.61**	**5.0%**	**5.91**
2024-25	84,310,934	1,204,369	1.4%	38,727,505	4,891,067	14.5%	46%	54%	47,635,077	(2,053,438)	-4.13%	7.25	-8.7%	5.55
2023-24	83,106,565	5,726,448	7.4%	33,836,438	539,656	1.6%	41%	59%	49,688,515	3,467,845	7.50%	7.94	3.3%	6.24
2022-23	77,380,117	(2,006,990)	-2.5%	33,296,782	(197,850)	-0.6%	43%	57%	46,220,670	(6,339,078)	-12.06%	7.69	-22.9%	6.23
2021-22	79,387,107	1,007,836	1.3%	33,494,632	586,997	1.8%	42%	58%	52,559,748	3,848,023	7.90%	9.98	0.0%	8.30
2020-21	78,379,271	554,132	0.7%	32,907,635	576,291	1.8%	42%	58%	48,711,725	(2,049,629)	-4.04%	9.98	-9.4%	8.10
2019-20	77,825,139	605,477	0.8%	32,331,344	2,430,550	8.1%	42%	58%	50,761,354	709,356	1.42%	11.02	-1.9%	9.01
2018-19	77,219,662	(308,302)	-0.4%	29,900,794	(966,185)	-3.1%	39%	61%	50,051,998	(13,999)	-0.03%	11.23	-2.6%	9.14
2017-18	77,527,964	569,695	0.7%	30,866,979	(424,049)	-1.4%	40%	60%	50,065,997	1,306,216	2.68%	11.53	-3.2%	9.36
2016-17	76,958,269	116,082	0.2%	31,291,028	777,192	2.5%	41%	59%	48,759,781	(840,466)	-1.69%	11.91	-3.7%	9.80
2015-16	76,842,187	602,348	0.8%	30,513,836	(156,687)	-0.5%	40%	60%	49,600,247	1,652,725	3.45%	12.37	-0.4%	10.25



Note: Begining in 2015-16 local school districts levy for and pass through costs for voucher students. The 2025-26 voucher amount is $3,073,305. Increase of $444,393 from prior year.
The 2025-27 State budget increased per pupil voucher amounts from 2024-25 to 2025-26, Private School K-8 (3.8%), Private School 9-12 (3.1%) and Special Needs (2.5%).
In addition, the 2025-27 State budget increased per pupil voucher amounts from 2025-26 to 2026-27, Private School K-8 (3.7%), Private School 9-12 (3%) and Special Needs (2.5%).

Tax Levy Components History

Year	Gross Levy Rate	Gross Levy	% Change	General	Operating Referendum	Capital Fund	Debt	Community Service	Prior Yr Chargebks
In 2024-25 the gross levy was reduced by $11,197,4705 in School Levy Credits - a $1.71 Levy Rate reduction. The reduction for 2025-26 will not be known until December 2025.									
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.									
2025-26	7.61	52,900,620	11.05%	34,737,665	10,750,000	800,000	4,305,340	2,307,615	-
2024-25	7.25	47,635,077	-4.13%	33,056,647	10,750,000	800,000	1,170,830	1,857,600	-
2023-24	7.94	49,688,515	7.50%	37,068,345	10,425,000	800,000	-	1,395,000	170
2022-23	7.69	46,220,670	-12.06%	37,794,258	4,175,000	800,000	2,100,000	1,290,000	61,412
2021-22	9.98	52,559,748	7.90%	39,543,503	4,175,000	800,000	6,998,405	983,930	58,910
2020-21	9.98	48,711,725	-4.04%	39,538,456	4,175,000	800,000	3,177,936	894,400	125,933
2019-20	11.02	50,761,354	1.42%	39,593,692	4,175,000	800,000	4,778,118	1,375,535	39,009
2018-19	11.23	50,051,998	-0.03%	41,325,910	4,175,000	800,000	2,778,997	951,035	21,056
2017-18	11.53	50,065,997	2.7%	41,447,197	4,175,000	800,000	2,772,931	836,535	34,334
2016-17	11.91	48,759,781	-1.7%	40,445,720	4,175,000	800,000	2,658,981	651,535	28,545
2015-16	12.33	49,600,247	3.4%	41,101,111	4,175,000	800,000	2,830,168	651,535	42,433
2014-15	12.42	47,947,522	18.2%	40,882,209	4,175,000	800,000	1,918,706	651,535	47,457

Note: The 2025-27 State budget did not increase the School Levy Tax Credit allocation in either year, 2025-26 or 2026-27.
The property tax credit has the effect of reducing a property taxpayer's overall tax bill.
Even though the SLTC is within the Public Instruction portion of the state budget, the SLTC funding does not go directly to school districts.

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

School Levy Credit										
	City of	La Crosse County					City of	Vernon County		Total
Year	La Crosse	Campbell	Greenfield	Medary	Shelby	Washington	Onalaska	Bergen	Hamburg	Credits
2024-25	8,582,892	897,298	196,467	314,855	1,179,415	551	5	23,069	2,919	11,197,470
2023-24	8,209,185	856,217	177,483	293,998	1,094,370	493	4	30,113	3,629	10,665,493
2022-23	6,789,152	697,792	142,049	238,306	890,007	412	3	22,971	3,018	8,783,710
2021-22	6,843,611	711,104	140,894	235,536	896,742	427	1	29,465	3,769	8,861,549
2020-21	7,108,548	750,601	139,269	237,297	920,522	430	1	18,996	2,320	9,177,984
2019-20	7,134,470	784,835	140,130	234,793	933,490	418	1	24,395	2,860	9,255,393
2018-19	7,151,456	809,329	142,957	234,271	943,528	404	1	21,827	2,430	9,306,203
2017-18	7,118,523	812,067	144,394	230,306	963,383	408	1	123,546	13,340	9,405,969
2016-17	6,541,932	744,366	134,053	205,504	873,427	374	1	109,393	12,303	8,621,353
2015-16	6,467,437	720,202	132,886	197,018	861,718	362	1	105,045	12,426	8,497,094
2014-15	5,626,403	607,567	116,006	169,270	743,928	307	1	89,321	10,730	7,363,533

Gross to Net Levy*				
Year	Certified Levy	Net Levy	Gross Levy Rate	Net Levy Rate
2024-25	47,635,077	36,437,607	7.25	5.54
2023-24	49,688,515	39,023,022	7.94	6.24
2022-23	46,220,670	37,436,960	7.69	6.23
2021-22	52,559,748	43,698,199	9.98	8.30
2020-21	48,711,725	39,533,741	9.98	8.10
2019-20	50,761,354	41,505,961	11.02	9.01
2018-19	50,051,998	40,745,795	11.23	9.14
2017-18	50,065,997	40,660,028	11.53	9.36
2016-17	48,759,781	40,138,428	11.91	9.80
2015-16	49,600,247	41,103,153	12.37	10.25
2014-15	47,947,522	40,583,989	12.42	10.51

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

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

Equalized Value History

Tax Incremental Financing Districts Are Not Included

Year	City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals	Percent Change
		Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg		
2025-26	5,159,379,064	583,859,900	144,947,131	212,909,170	740,776,945	362,642	3,099	98,203,047	13,691,247	**6,954,132,245**	5.82%
2024-25	4,880,731,147	545,711,700	124,340,688	188,112,995	716,353,015	325,654	2,928	102,721,654	13,166,461	**6,571,466,242**	5.04%
2023-24	4,674,265,374	498,778,700	121,064,260	176,848,348	684,340,127	295,372	2,679	89,074,330	11,773,328	**6,256,442,518**	4.07%
2022-23	4,556,841,563	481,173,200	104,093,263	161,284,605	623,855,455	260,270	739	74,120,026	9,903,140	**6,011,532,261**	14.19%
2021-22	4,020,815,921	408,376,500	89,645,096	147,367,990	522,440,038	252,667	680	66,890,444	8,927,321	**5,264,716,657**	7.87%
2020-21	3,708,656,340	389,832,400	82,258,357	137,530,497	491,876,844	236,214	619	62,159,422	8,026,234	**4,880,576,927**	5.97%
2019-20	3,519,862,890	355,848,700	77,105,785	128,076,088	459,225,667	246,793	690	57,628,718	7,742,892	**4,605,738,223**	3.34%
2018-19	3,402,044,906	355,599,300	76,384,316	118,367,400	441,030,226	229,595	654	55,608,379	7,508,381	**4,456,773,157**	2.62%
2017-18	3,305,119,197	364,309,100	72,532,321	112,594,171	423,900,819	218,013	627	56,988,010	7,287,711	**4,342,949,969**	6.06%
2016-17	3,088,253,327	351,191,100	71,466,255	106,522,343	413,952,760	215,973	439	56,377,229	6,642,184	**4,094,621,610**	2.09%
2015-16	3,029,786,474	344,830,100	69,251,693	104,373,357	401,797,530	201,957	426	53,992,330	6,509,227	**4,010,743,094**	3.88%
2014-15	2,908,795,904	328,450,400	65,798,312	96,340,833	402,809,467	193,451	420	52,110,203	6,415,452	**3,860,914,442**	2.55%
2013-14	2,860,554,604	322,975,400	67,397,133	91,836,679	368,838,867	178,114	409	46,939,071	6,104,619	**3,764,824,896**	0.36%
2012-13	2,861,711,892	304,347,600	64,916,947	88,295,888	377,094,537	171,363	402	48,718,718	6,081,274	**3,751,338,621**	0.63%
2011-12	2,840,395,952	291,271,300	66,153,524	90,793,145	384,620,823	185,623	199	48,399,335	5,936,535	**3,727,756,436**	-1.10%

2025-26 Municipality Percent of School District

City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Total
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
74.19%	8.40%	2.08%	3.06%	10.65%	0.01%	0.00%	1.41%	0.20%	100.00%

2025-26 Municipality Equalized Value Change

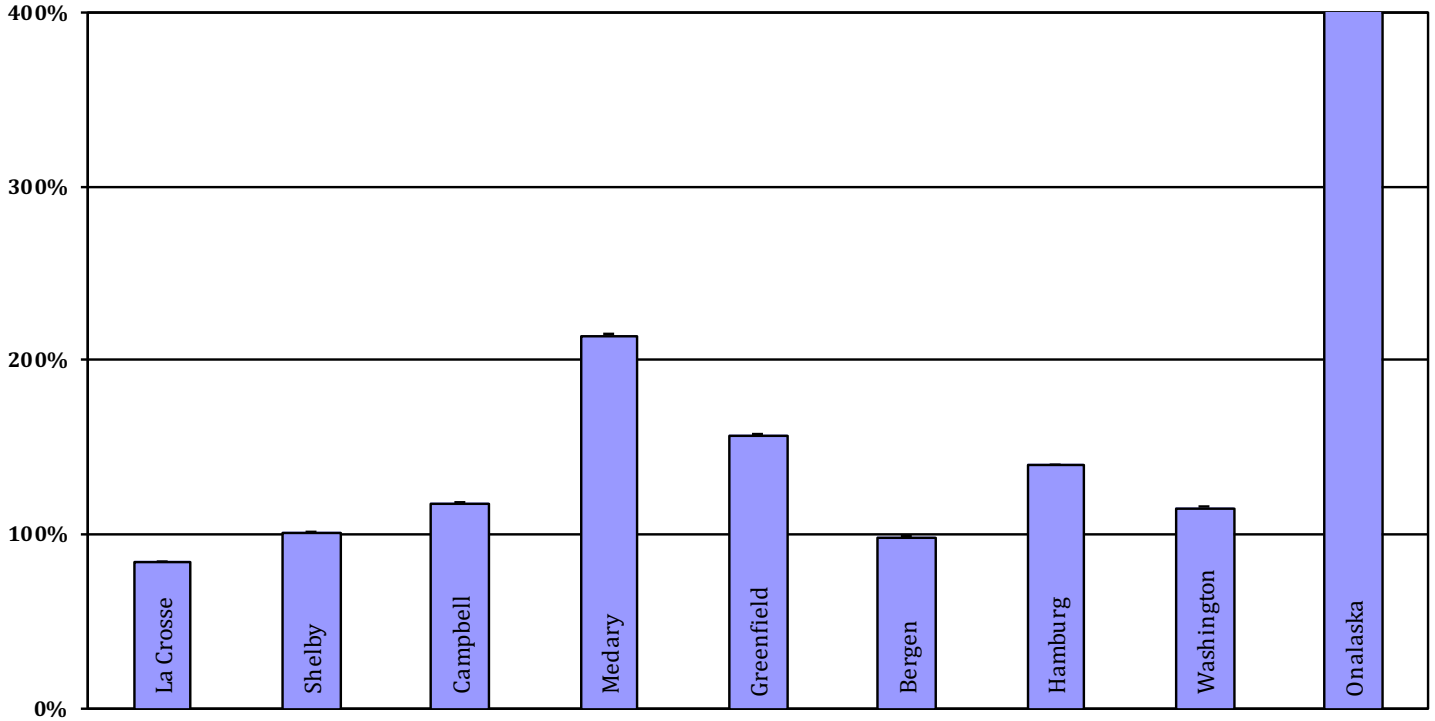
City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Total Change
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
5.71%	6.99%	16.57%	13.18%	3.41%	11.36%	5.84%	-4.40%	3.99%	5.82%

2025-26 Apportionment of Tax Levy

City of La Crosse	La Crosse County					City of Onalaska	Vernon County		Totals
	Campbell	Greenfield	Medary	Shelby	Washington		Bergen	Hamburg	
39,247,794	4,441,467	1,102,624	1,619,616	5,635,147	2,759	24	747,038	104,150	52,900,620

Percent of Equalized Value Change Over the Last 20 Years

Municipalities are Listed Largest to Smallest Valuation



Equalized Value in Billions - School District of La Crosse - All Municipalities

