

**Shared Key  
Interests**

1. Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.

2. Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.

3. Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.

4. Inform and engage the community in shaping educational strategy and formulating responses to change.

5. Attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders.

6. Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.

7. Identify, integrate, and expand technology to foster adaptability and maximize learning for all.

8. Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.

**Wausau School District**

Board of Education Meeting Agenda

In Compliance with the Wisconsin Open Meeting Law

Public Notice s.19.84 (3)  
Exemptions s.19.85

James Bouché, President  
Karen Vandenberg, Clerk

A **Education/Operations Committee Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:00 PM** on **Monday, August 28, 2023.**

- 
- I. Call to Order
  - II. Approve the Minutes
  - III. Public and Student Comment
  - IV. Marathon County Facility Study (**Action Requested**)
  - V. Nutrition Services Presentation
  - VI. Bussing Presentation
  - VII. Referendum Update
  - VIII. Legal Expenses Summary for 2022-23
  - IX. Approve List of Legal Firms (**Action Requested**)
  - X. Set Annual Meeting Date and Location (**Action Requested**)
  - XI. Share Equalized Value Estimates
  - XII. Recommendation for 2023-24 Budget (**Action Requested**)
  - XIII. Recommendation for 2023-24 Tax Levy (**Action Requested**)
  - XIV. Adjourn

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NOTICE POSTED: Friday, August 25, 2023, at 2:00 pm

By: \_\_\_\_\_

NOTICE SENT TO:

WSAU WSAW-TV WAOW-TV WJFW-TV CITY PAGES WAUSAU PILOT & REVIEW SCHOOLS  
WAUSAU DAILY HERALD WAAM CITY HALL COURTHOUSE PUBLIC LIBRARY

# Minutes of REGULAR MEETING

## The Board of Education Wausau School District

**DRAFT**

A Education/Operations Committee Meeting of the Board of Education of the Wausau School District was held Monday, June 26, 2023, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Jon Creisher via Webex; Pat McKee; Cody Nikolai arrived at 5:02 pm; Jennifer Paoli; Joanna Reyes arrived at 5:04 pm; Cory Sillars; Lance Trollop; Karen Vandenberg.

### I. Call to Order

The meeting was called to order at 5:00 pm.

### II. Approve the Minutes

**Lance Trollop moved to approve the minutes of May 22, 2023, seconded by Pat McKee. The motion carried 6-0.**

### III. Public and Student Comment

There were none.

### IV. Referendum Construction Update

As the referendum funded facility improvements continue to develop, construction and budget updates were routinely presented.

### V. West High School 95% Design and Budget Presentation (**Action Requested**)

**Joanna Reyes moved to approve design plans for West High School as presented to be issued for bidding, seconded by Karen Vandenberg. The motion carried 9-0.**

### VI. Resolution Authorizing a Loan of \$19,810,000 From the Board of Commissioners of Public Lands for Capital Improvements Authorized by the 2022 Referendum (**Action Requested**)

**Lance Trollop moved to authorize a State Trust Fund Loan from the Board of Commissioners of Public Lands in the amount of \$19,810,000 to fund capital improvements approved by the April 2022 referendum through the approval of the presented resolution labeled as Exhibit I, seconded by Cory Sillars. The motion carried 9-0.**

### VII. Restructuring Update: Possible Rebranding of the High School (**Possible Action**)

Administration presented a process to get feedback on a possible rebranding of the high school. After much discussion, it was the consensus of the Committee that the schools would remain the same for colors and mascots for now. Formal action to retain the colors, logos and mascots will be brought back before the Board at the July Regular Meeting.

VIII. Annual Academic Standards (**Action Requested**)

**Lance Trollop moved to approve the Annual Academic Standards as presented, seconded by Cody Nikolai. The motion carried 9-0.**

IX. AGR Spring Summary Presentation

Dr. Katie Colwell, Julie Schell, and Dr. Jennifer Rauscher, shared a brief presentation on the Achievement Gap Reduction Short Cycle Report.

X. Sell Small Parcel of Property Near John Marshall (**Action Requested**)

**Karen Vandenberg moved to grant the administration authority to sell a twelve-foot wide strip of property near Marshall Elementary to two adjacent property owners as presented, seconded by Joanna Reyes. The motion carried 9-0.**

XI. Various Wage and Salary Increases (**Action Requested**)

**Cory Sillars moved to approve of a 5% salary increase for all employee groups other than teachers, seconded by Joanna Reyes. The motion carried 8-0-1 with Lance Trollop abstaining.**

XII. Employee Handbook Updates for 2023-24 (**Action Requested**)

**Joanna Reyes moved to approve of the recommended changes to the Employee Handbook for the 2023-24 school year, seconded by Cody Nikolai. The motion carried 9-0.**

XIII. Staff Turnover Data Review

Tabatha Gundrum shared information regarding employee group turnover data spanning the past 8 school years, recent exit interview summary data and some additional related information.

XIV. Adjourn

**Joanna Reyes moved to adjourn, seconded by Lance Trollop. The motion carried at 8:18 pm.**

Respectfully Submitted,

Karen Vandenberg,  
Board Clerk

KV:cp



To: Dr. Keith Hiltz and Members of the Wausau Board of Education

From: Jamie Polley, Director of Parks, Recreation & Forestry, Wausau & Marathon County

Date: August 28, 2023

Topic: Approving a Contribution for Ice Arena Feasibility Study for Concept Planning

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The County Board approved the Westside Master Plan in February 2023. A component of the plan is to potentially relocate a new Ice Arena to a new location outside of the park due to the age of the facility and its components. The first step in a potential relocation of the ice arena would be to understand the facility and space that is needed for the success of the County and all user groups/stakeholders including the Wausau School District. To accomplish this the County would complete a feasibility study from October 2023 to March of 2024 for concept planning. During this study the consultant will work with the County to establish the parameters of a potential facility and identify the County's needs. The consultant will then develop a stakeholder and community engagement process which will include in-person meetings with all user groups to determine their wants and needs of the facility. The Wausau School District is a very important stakeholder and understanding the needs of the school district is critical during this process.

The feasibility study would not commit the county to any additional steps but would put the county in the best possible position should a decision to move in this direction be made at some point in the future. It is understood that any potential facility would not move forward with county funding alone. Therefore, an additional benefit of completing a feasibility study is that it would provide any future fundraising campaign with the key information it would need when approaching potential donors. Additionally, the study would assist user groups and stakeholders with any funding considerations that would be a part of the construction and operation of a future facility.

Based on the information collected a written facilities program will be developed. This program will outline the recommended facility components, their associated space needs, and square footage requirements. Conceptual facility and site planning options will be provided, and a cost estimate of the ice arena and typical site improvements will be developed.

The current ice arena is heavily used and the demand is higher than what can currently be provided. The arena hosts a number of Youth regional hockey tournaments, Cyclones games, Wausau West and Wausau East/Merrill high school games, Storm hockey, figure skating, etc. contributing positively to the economic impact of the community. This study is an important step in understanding the economic impact as well as the demand and support that would be needed for the County to operate an Ice Arena. This study is a necessary step to understand that shared interest and determine how it may move forward in the future. As stated above, fundraising and partnerships will be key to addressing the issue of ice in our community. Without this study there is no framework in which to fundraise.



Staff solicited written quotes for the completion of the architectural feasibility study from four (4) companies that specialize in ice arena development. One proposal was received from JLG Architects. JLG Architects is a highly reputable company, with an expertise in designing and building ice arenas throughout the country. They have the country's only Certified Ice Technician Architect + Certified Ice Rink Manager and are committed to designing ice arenas for operational sustainability and extraordinary visitor/player experiences.

The cost of the study is \$32,500. The County has received a commitment from Wausau Youth Hockey for \$5,000 and the Parks, Recreation & Forestry Department's county donation account has \$10,500 available for the study. The City Parks and Recreation Committee will be considering a contribution of \$6,000 from the City parks, recreation and forestry donation account at their September meeting.

The Parks, Recreation & Forestry Department is respectfully requesting that the Wausau Board of Education consider contributing \$5,000 to complete the ice arena feasibility study. The final \$6,000 will be requested from the County's Human Resources and Finance Committee in September.

May 16, 2023

**Ms. Jamie Polley**

Parks, Recreation & Forestry Director  
212 River Drive, Suite 2  
Wausau, WI 54403

Via Email: [jamie.polley@co.marathon.wi.us](mailto:jamie.polley@co.marathon.wi.us)

**RE: Proposal for providing a feasibility study for concept planning of a new ice arena in Wausau**

Dear Jamie:

It was a pleasure talking to you a few weeks back about the possibility of a new ice arena in Wausau. As mentioned during our conversation JLG recommends a study be performed to understand the needs of the community, project scope, and budget. JLG Architects is pleased to submit the following proposal for providing a comprehensive study consisting of; stakeholder engagement meetings, program development, concept planning, and cost estimating for development of an ice arena project.

**Scope of Services**

JLG Architects will provide the following services:

1. JLG Our team will gather input from the city, county, and key staff. In conjunction with project representatives, we will also develop a stakeholder and community engagement process including opportunities for in-person feedback. You know your community better than anyone else. While we can offer insights that come from our experience with other communities, we have found that reaching out to community leaders and organizations—and asking for their help in making sure all are heard—is the most effective way to engage all voices. There is not a one-size-fits-all approach; each community is unique and, in consultation with you, we will address how best to gather and respond to all voices. This may include any number of engagement methods such as a public open house, small group meetings or one-on-one interviews—or a new approach suggested by a community leader, but as yet undefined.
2. JLG Architects will develop a written facilities building program based on information collected during leadership, staff, stakeholder, and community input meetings. This program outlines recommended facility components—to meet current and future program needs—and their associated, specific space needs and square footage requirements. This is the basis for concept plan development.
3. JLG will provide conceptual facility and site planning options, based upon information gathered from the engagement process and programming phase. Conceptual planning will illustrate potential approaches—creating options for the ice arena and site planning ideas—and provide additional information for development of project cost estimates.

JLG Architects will deliver the following:

- Stakeholder engagement process and notes.
- Program summary that lists individual spaces and their square-footage requirements
- Concept floor plan, and sections of the ice arena. The floor plan will show room layouts, sizes, and have overall dimensions.
- Concept architectural site plan.
- 2 computer renderings: 1 interior and 2 exterior.
- Cost estimate of ice arena and typical site improvement budget.

#### **Compensation**

JLG Architects proposes the following fee, inclusive of the scope of services listed above:

Stakeholder Engagement	\$8,500
Programming	\$2,500
Concept Floor Plans and Sections	\$11,000
Renderings	\$7,000
Cost estimating	\$2,000
<b>Fee</b>	<b>\$31,000</b>
Reimbursable Expenses (estimated)	\$1,500
<b>Total with estimated expenses</b>	<b>\$32,500*</b>

***Note: If the study becomes a project and JLG Architects is selected as the group to provide professional services, we will credit the project \$20,000 on the first invoice for professional services.***

#### **Reimbursable Expenses**

The above reimbursable expense fee includes the following: printing, postage, mileage, hotel, car rental, postage, courier service, and printing associated with project development and design.

#### **Schedule**

JLG Architects is ready to start work on this project. Once the contract is signed JLG will consult with the client team to develop a mutually agreed upon schedule.

#### **Acceptance**

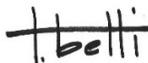
JLG Architects proposes this letter form of agreement as the basis for the contract. This Fee Proposal is accepted by the undersigned.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date:

We very much appreciate the opportunity to be involved with this exciting project.

Sincerely,



Thomas J Betti, AIA, NCARB  
Senior Principal Architect

# MARATHON COUNTY PARK - MASTER PLAN

Marathon County, Wisconsin

## LEGEND

- 1 17th Avenue Entrance
- 2 Campground
- 3 Main Park Entrance
- 4 Central Playground
- 5 New Railway and Station
- 6 New Marathon Junction
- 7 New Splash Pad
- 8 New Playground
- 9 New Skating Ribbon
- 10 Big Kitchen
- 11 Meeting Hall
- 12 Little Red School House
- 13 East Entrance

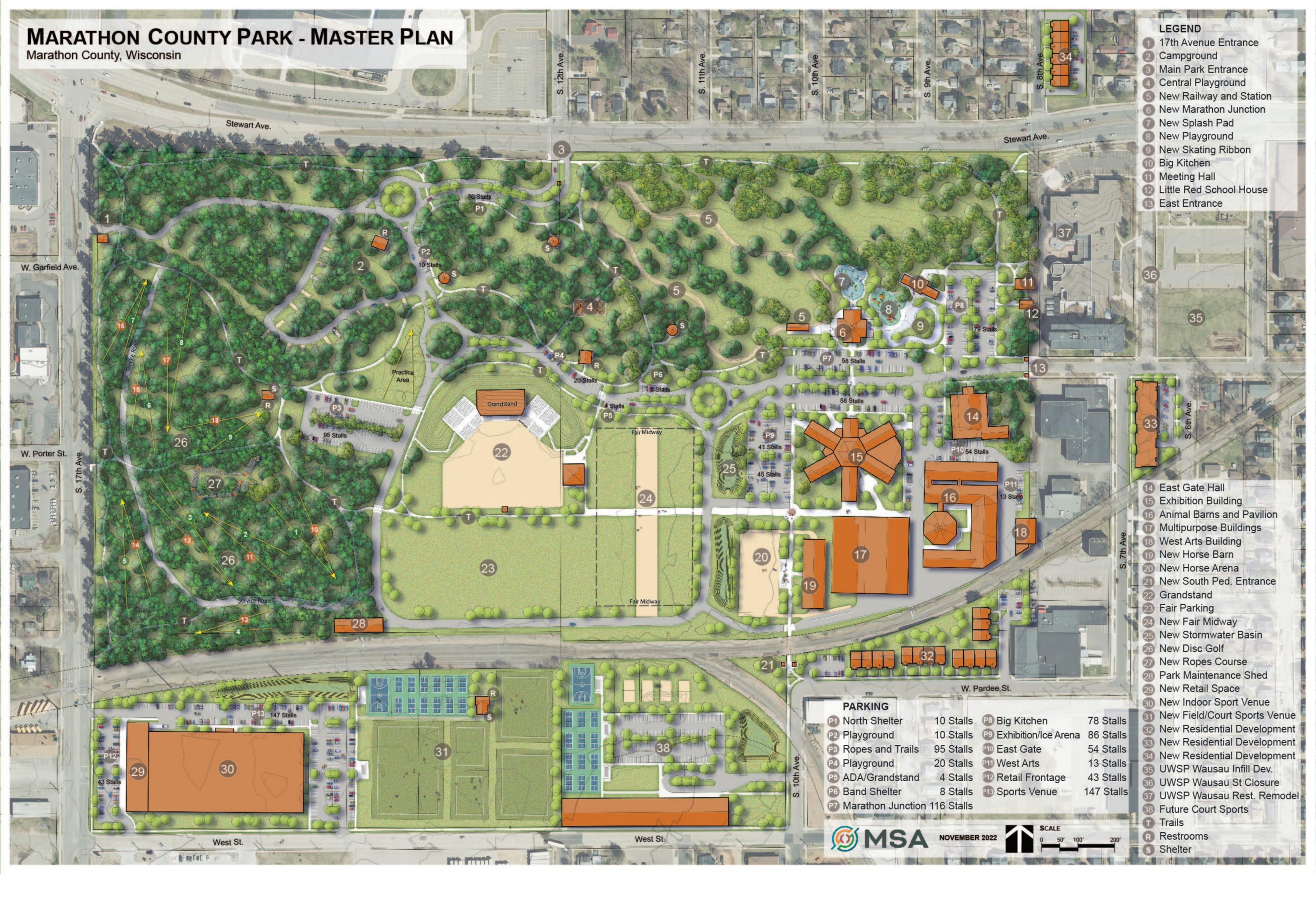
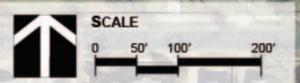
- 14 East Gate Hall
- 15 Exhibition Building
- 16 Animal Barns and Pavilion
- 17 Multipurpose Buildings
- 18 West Arts Building
- 19 New Horse Barn
- 20 New Horse Arena
- 21 New South Ped. Entrance
- 22 Grandstand
- 23 Fair Parking
- 24 New Fair Midway
- 25 New Stormwater Basin
- 26 New Disc Golf
- 27 New Ropes Course
- 28 Park Maintenance Shed
- 29 New Retail Space
- 30 New Indoor Sport Venue
- 31 New Field/Court Sports Venue
- 32 New Residential Development
- 33 New Residential Development
- 34 New Residential Development
- 35 UWSP Wausau Infill Dev.
- 36 UWSP Wausau St Closure
- 37 UWSP Wausau Rest. Remodel
- 38 Future Court Sports
- T Trails
- R Restrooms
- S Shelter

## PARKING

P1 North Shelter	10 Stalls	P8 Big Kitchen	78 Stalls
P2 Playground	10 Stalls	P9 Exhibition/Ice Arena	86 Stalls
P3 Ropes and Trails	95 Stalls	P10 East Gate	54 Stalls
P4 Playground	20 Stalls	P11 West Arts	13 Stalls
P5 ADA/Grandstand	4 Stalls	P12 Retail Frontage	43 Stalls
P6 Band Shelter	8 Stalls	P13 Sports Venue	147 Stalls
P7 Marathon Junction	116 Stalls		



NOVEMBER 2022





ICE ARENA

SHAKOPEE

1225

COMMUNITY





SHAKOPEE  
SABERS



2000-01 BANNER BY  
2001-02 BANNER BY  
2002-03 BANNER BY  
2003-04 CHAUFER

2001-02  
PARTICIPANT

HOME	GUEST
PERIOD	PERIOD
PLAYER	PLAYER
PENALTY	PENALTY

SHARKS



RE/MAX TOM SCOTT  
RE/MAX

AWAY

Michael L. Louden  
614-578-8874

Lions Tap

TRIA

Park Nicollet

Apple Ford

Jet-Black

State Farm

RE/MAX



SHARKS

SHARKS

WATCH FOR FLYING PICKS

# WSD NUTRITION DEPARTMENT

## 2023-2024

- 60 kitchen staff
- 17 kitchens/cafeterias, plus PEER, ALT. HIGH
- Lunch : 4,800- 5,000 / day
- Breakfast : 3,000/day



- ▶ CEP SCHOOL PARTICIPATION
- ▶ LOCAL FARM TO SCHOOL GRANT
- ▶ FFVP
- ▶ AFTERSCHOOL SNACK PROGRAMMING

*GOAL-"TO FEED STUDENTS HEALTHY,  
NUTRITIOUS MEALS WITH A SMILE"*





# Capital Referendum

## CONSTRUCTION & BUDGET UPDATE

SCHOOL BOARD MEETING  
AUGUST 29, 2023





# Stettin Elementary



## PROGRESS TO DATE

### THE FOLLOWING HAS BEEN COMPLETED:

- New classrooms and have been turned over for school use
- Exterior site work and finishes
- Building fire alarm system upgrade
- Front entrance security upgrades
- Temporary Certificate of Occupancy has been issued



# South Mountain

## PROGRESS TO DATE

### THE FOLLOWING HAS BEEN COMPLETED:

- New classrooms and have been turned over for school use
- Exterior site work and finishes
- Building fire alarm system upgrade
- Front entrance security upgrades
- Temporary Certificate of Occupancy has been issued





# Riverview Elementary



## PROGRESS TO DATE

### THE FOLLOWING HAS BEEN COMPLETED:

- New classrooms and have been turned over for school use
- Exterior site work and finishes
- Building fire alarm system upgrade
- Front entrance security upgrades
- Temporary Certificate of Occupancy has been issued



# ➤ Environmental Learning Center

## PROGRESS TO DATE

- New Environmental Learning Center has been turned over for District use
- Temporary Certificate of Occupancy has been issued
- Ribbon cutting ceremony to be organized





# John Muir Middle School



## PROGRESS TO DATE

### THE FOLLOWING HAS BEEN COMPLETED:

- NE classroom addition footings and foundation work complete
- Receiving/Tech Ed addition footings and foundation work
- Building fire alarm system
- Building mass notification system
- Track asphalt replacement
- New gas meter installation

### IN PROGRESS:

- 75% of NE classroom bearing masonry walls complete
- 50% of music wing addition footing and foundation work complete
- 80% of new boiler room construction complete
- 95% of Phase I interior renovation is complete including:
  - Ceiling & light replacement
  - Casework & flooring installation
  - Two new science rooms



# Athletic Fields

## PHASE 1 @EAST AND WEST HS



## PROGRESS TO DATE

### EHS Multi-Purpose Field

#### THE FOLLOWING HAS BEEN COMPLETED:

- Fine grading
- Turf boxes installed
- Field goal posts installed
- Athletic lighting pole installed

#### IN PROGRESS:

- 75% of artificial turf installed

### EHS Baseball Field & Softball Field

#### THE FOLLOWING HAS BEEN COMPLETED:

- Fine grading
- Base/pitching mound structures installed

### WHS Baseball Field

#### IN PROGRESS:

- 60% of fine grading complete
- Base/pitching mound structures installed



# Hawthorn Hills ES | Phase I



## PROGRESS TO DATE

### THE FOLLOWING HAS BEEN COMPLETED:

- New corridor cubbies installed
- Generator pad poured
- Exterior grading
- Temporary Certificate of Occupancy has been issued

### IN PROGRESS:

- 95% of front office security upgrades complete



# BUDGET SUMMARY UPDATE

2022 Capital Referendum Budgets (6-26-23)				
Location	Original Budget	Design Budget	Bid Opening	Bid Budget
District Wide	8,614,000	8,614,000		8,614,000
East High School	5,998,000	5,998,000		5,998,000
East Athletics	3,714,000	4,346,200	4/4/2023	4,069,948
Franklin Elementary	761,000	761,000		761,000
GD Jones Elementary	198,000	198,000		198,000
Grant Elementary	2,068,000	-		-
Hawthorn Hills Elementary (bldg)	690,000	700,000	5/17/2023	538,950
Hawthorn Hills Elementary (site)	1,926,000	1,926,000		1,926,000
Hewitt-Texas Elementary	133,000	133,000		133,000
Horace Mann MS	7,119,000	7,119,000		7,119,000
Horace Mann (Montessori)	5,000,000	-		-
John Marshall Elementary	565,000	565,000		565,000
John Muir Middle School	34,794,000	34,307,800	3/29/2023	36,790,953
Lincoln Elementary	214,000	3,814,000		3,814,000
Maine Elementary	141,000	141,000		141,000
Rib Mountain Elementary	158,000	158,000		158,000
Riverview Elementary	1,465,000	1,665,000	10/27/2022	1,920,288
School Forest	4,243,000	5,043,000	11/3/2022	5,478,788
South Mountain Elementary	4,873,000	4,873,000	10/18/2022	4,873,000
Stettin Elementary School	3,462,000	3,767,286	10/4/2022	3,462,000
Thomas Jefferson Elementary	902,000	902,000		902,000
West High School	28,395,000	29,895,000	August	29,895,000
West Athletics Phase 1	2,733,627	2,129,927	4/4/2023	1,963,267
West Athletics Phase 2	1,633,373	1,633,373		1,633,373
<b>Total</b>	<b>119,800,000</b>	<b>118,689,586</b>		<b>120,954,567</b>
Projected Interest Earnings	5,400,000			
<b>Over/(under) Including Interest Earnings</b>		<b>(6,510,414)</b>		<b>(4,245,433)</b>

## UP NEXT

### BIDDING

- WHS

### CONTINUE DESIGN

- Horace Mann
- East High School



# QUESTIONS?

Project Timelines or Updates



# MEMO

TO: Operations Committee

FROM: Josh Viegut, Assistant Superintendent of Operations

DATE: August 28, 2023

RE: Legal Expenses for 4<sup>th</sup> Quarter of 2022-23

In an effort to inform the Board of all legal expenses incurred during the fiscal year, the following report captures all legal costs separated by category and law firm. This summary report represents a quarterly review for all legal expenses incurred during the fourth quarter of 2022-23 for which the District was billed.

		2022 - 2023 WSD 4th Quarter Legal Expenses										
		Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
4/1/23 to 6/30/23	FIRM											
	BOARDMAN & CLARK LLP	430	170	374	721		84				1,779	
	BUELOW VETTER BUIKEMA			8,570					408	246	9,224	
	QUARLES AND BRADY										-	
	RUDER WARE										-	
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS										-	
	VON BRIESE & ROPER										-	
	STRANG, PATTESON, RENNING, LEWIS & LACY										-	
	RENNING, LEWIS & LACY			118							118	
	STRANG LAW										-	
<b>TOTAL</b>	<b>430</b>	<b>170</b>	<b>9,062</b>	<b>721</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>	<b>408</b>	<b>246</b>	<b>11,120</b>	
		2022 - 2023 Year to Date Legal Expenses										
		Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
7/1/22 to 6/30/23	FIRM											
	BOARDMAN & CLARK LLP	3,831	1,052	7,756	14,266	-	-	459	-	1,481	-	28,845
	BUELOW VETTER BUIKEMA	408		12,210	2,348			13,840		408	246	29,460
	QUARLES AND BRADY											-
	RUDER WARE											-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS											-
	VON BRIESE & ROPER											-
	STRANG, PATTESON, RENNING, LEWIS & LACY											-
	RENNING, LEWIS & LACY	285	4,777	118	1,945						954	8,119
	STRANG LAW											-
<b>TOTAL</b>	<b>4,524</b>	<b>5,829</b>	<b>20,084</b>	<b>18,559</b>	<b>-</b>	<b>-</b>	<b>14,299</b>	<b>-</b>	<b>1,889</b>	<b>1,240</b>	<b>66,423</b>	



# MEMO

**TO: Operations Committee**

**FROM: Josh Viegut, Assistant Superintendent of Operations**

**DATE: August 28, 2023**

**RE: List of Legal Counsel Accessed, 2023-24**

This summary lists the legal firms the District makes use of for a variety of necessary legal needs.

**Motion recommended: Approve the attached list of law firms the Board and the District shall access for legal services deemed necessary by the Superintendent of Schools or his/her designee.**

## LEGAL SERVICES

LEGAL FIRM	PRIMARY PURPOSE
Boardman & Clark	<ul style="list-style-type: none"> <li>• Labor contract administration</li> <li>• Pupil Services</li> <li>• Employment issues</li> <li>• Construction and non-employment contract issues</li> <li>• Special Education</li> </ul>
Buelow Vetter, LLC	<ul style="list-style-type: none"> <li>• Labor contract negotiations, administration</li> <li>• Employment issues</li> <li>• Special Education</li> <li>• Pupil Services</li> <li>• Board of Education issues</li> <li>• General school law matters</li> </ul>
Ruder Ware	<ul style="list-style-type: none"> <li>• Employment issues</li> <li>• General school law matters</li> <li>• Performance contracting issues</li> <li>• Construction related legal matters</li> <li>• Contract review</li> <li>• Real estate issues</li> </ul>
Quarles & Brady	<ul style="list-style-type: none"> <li>• Long term bonds</li> <li>• Performance contracting issues</li> <li>• Bond counsel</li> </ul>
von Briesen & Roper, S.C.	<ul style="list-style-type: none"> <li>• General school law matters</li> <li>• Employment issues</li> </ul>
Renning, Lewis & Lacy, S.C.	<ul style="list-style-type: none"> <li>• EEOC</li> <li>• Employment issues</li> <li>• General school law matters</li> <li>• Student expulsions</li> </ul>
Strang Law	<ul style="list-style-type: none"> <li>• Board of Education issues</li> <li>• General school law matters</li> <li>• Contract review</li> </ul>
Attolles Law	<ul style="list-style-type: none"> <li>• General school law matters</li> <li>• Contract Review</li> </ul>

August 2023

# **Annual Budget & Related Information**

2023-2024



**Budget Hearing and Annual Meeting**  
**September 25, 2023**  
**6:00 p.m.**

**Longfellow Administration Center**  
**415 Seymour Street**  
**Wausau, Wisconsin**

## **Mission Statement**

**It is the mission of the Wausau School District to advance student learning, achievement, and success.**

## **Shared Key Interests**

- **Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.**
- **Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.**
- **Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.**
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- **Attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders.**
- **Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.**
- **Identify, integrate, and expand technology to foster adaptability and maximize learning for all.**
- **Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.**

## **Board of Education**

**James Bouche, President (2025)**

**Lance Trollop, Vice President (2026)**

**Jon Creisher, Treasurer (2025)**

**Karen Vandenberg, Clerk (2024)**

**Patrick McKee (2024)**

**Cody Nikolai (2024)**

**Cory Sillars (2026)**

**Joanna Reyes (2025)**

**Jennifer Paoli (2026)**

## **Administration**

**Dr. Keith Hilts**  
**Superintendent of Schools**

**Joshua Viegut**  
**Assistant Superintendent of Operations**

## **The Department of Business Services**

**This Report Has Been Prepared**

**By**

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## 2023-24 Budget Overview

August 28, 2023  
Committee of the Whole  
Draft

## Revenue Highlights

The 2023-24 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 20.87% of the revenue budget.**
- **State Equalization, Chapter 220 Aids, and Computer Aid (General State Aids) is 60.09% of the revenue budget.** Chapter 220 Aid represents intradistrict integration aid for our choice program and results in a decrease in the property tax levy.
- **Other State Aid is 7.68% of the revenue budget.** Per Pupil Adjustment Aid, ELL Aid, State Tuition, Transportation Aid, and Library Aid are included in other state aid.
- **Deductible Receipts fund the remaining 11.36% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2023-24 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to increase 9.84% over prior year.
- The 2023-24 maximum revenue limit of \$11,447 per student increased from the 2022-23 base revenue limit of \$11,121 per student. Revenue limit exemptions increased due to increased private school vouchers, allowed per member change of 325 and current membership remaining flat.
- The per pupil adjustment aid is \$742/FTE for the 2023-24 fiscal year.

### Tax Levy

**The Proposed 2023-24 Tax Levy** consists of the levy for general fund operations, levy for the debt service funds, and levy for community service. The total levy is projected at \$49,691,635 for a dollar increase of \$1,456,695 and a percentage increase of 3.02% from the 2022-23 tax levy.

The gross mill rate will decrease to \$8.83 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would decrease \$53.

The general fund mill rate will decrease from \$5.54 to \$4.34, largely due to increased equalized property value and equalized aid. Fund 38 is used to account for debt service related to the energy efficiency phase II and III projects, this mill rate will decrease from \$.41 to \$.37. The Fund 39 or referendum debt mill rate will increase from \$3.28 to \$4.00. The community service mill rate will decrease from \$.13 to \$.12.

The mill rate is based on the District's projected equalized valuation increasing 9.08%.

## Revenue Projection

**The Preliminary Revenue Projection in** in General and Special Project Funds is \$125,878,695 with \$116,961,848 in the General Fund. Revenue in all funds is \$181,220,965. Final revenue numbers will be reevaluated before the final budget and levy are set in late October. Factors that would change the revenue projection along with the tax levy include:

- 1. September Membership Count-** part of the revenue cap calculation. The revenue budget is based on the revenue cap projection full-time equivalency (FTE) enrollment of 8,003 for 2023-2024. This number includes FTE's for summer school. The budget will be adjusted in September to reflect actual FTE at that time.
- 2. Equalization Aid-** calculated using the 2023-25 state budget and dependent on the final 2022-23 actual expenditures. It is an estimated amount based on the July 1<sup>st</sup> Aid Eligibility Worksheet along with 2022-23 unaudited expenditures.

Equalization Aid is projected to increase approximately \$0.2 million. The state equalization aid, the property tax, state aid for exempt computers and Fund 38 non-referendum approved debt service comprise the revenue limit which is \$97,079,885 which is an increase of approximately \$2.1 million.

- 3. Grants** - approval and/or disapproval of grants and grant awards may occur after the annual budget is prepared. Additional grants awarded after the annual budget is approved will be added to revenues and expenses.

**State Grants (S1-S4)** - decreased due to lower allocations and carryover in existing grants

**Federal Grants (F1-F14)** - increased due to increases in Elementary and Secondary School Emergency Relief Fund II, Elementary and Secondary School Emergency Relief Fund III, increased Title funds available and the addition of the American Rescue Plan – Homeless Children and Youth Funds and the Evidence-Based After School grants. The increases were offset by the decrease Flow Through allocation.

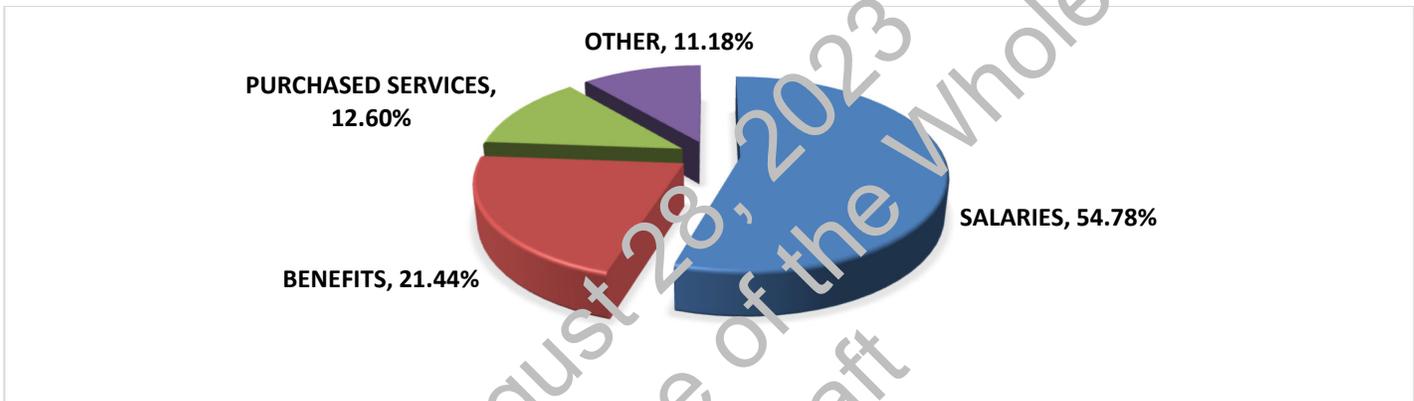
- 4. Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.
- 5. Governmental Changes** - any changes made by the Joint Finance Committee, State Legislature, or the Governor to the school funding formula.
- 6. AGR - Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils in participating grades and schools statewide. The AGR schools in the WSD implement instructional coaching for teachers provided by a licensed teacher; and 18:1 or 30:2 classroom ratios.

## Expenditure Highlights

The preliminary General and Special Education expenditure budget reflects the reconciliation plan previously approved by the Board.

The salary/benefit portion of the General (Fund 10) and Special Education (Fund 27) budgets, items K1 through L1, is \$96,437,846 and represents 76.22% of the budgets. Salaries increased 3.84% for these funds. The salary budgets increased \$2.6 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget increased 1.62%. The non-salary/benefit portion, items A1 through J7, is \$30,079,688 and makes up the remaining 23.78%.

### EXPENDITURES BY OBJECT



### *A1 – B8 Elementary Schools*

**Elementary School Budgets (A1- A14)** - are based on January membership counts with the budget allocation of \$88.12 per student. An additional \$500 is allocated to those schools with fewer than 200 students. Changes in individual budgets generally reflect the changing number of students in each school, with no elementary school receiving less than their January memberships. WSD 4K & Early Childhood Programs are funded at .6 FTE (\$52.87).

**Montessori Charter School (A15 and C7)** - there are 85 elementary students and 7 middle school students in the Montessori Charter School with a budget allocation of \$7,212.80 and an additional \$88.12 per elementary student and \$110.90 per middle school student.

**Elementary Specialty Budgets (B1 – B6)** – includes Library, Music, Art, Physical Education, Gifted and Talented, and School Forest. The Library budget was adjusted to reflect the estimated aid eligibility for 2022-23.

**Four-Year-Old Kindergarten Budget (B7)** - the payments to partner sites that provide four-year-old Kindergarten are based on the number of children enrolled and number of certified teachers provided by the off-campus locations.

**Elementary User Fees (B8)**- are based on the previous year's user fee revenues.

## ***C1 – D13 Secondary Schools***

**John Muir (C1) and Horace Mann (C4)**- budgets reflect a decrease in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count. Middle schools receive an allocation of \$110.90 per student.

**Middle School Athletics (C2 and C5)** - the amount of the middle school user fee revenues from the previous year are added to the middle school athletics department base budgets. The base budget consists of a fixed amount per school and an allocation divided equally based on the total number of students at each school the previous school year. The budgets reflect a decrease in the number of students at John Muir and increase in the number of students at Horace Mann based on the January membership count with an allocation of \$24.54 per student.

**Middle School Art Budgets (C3)** - this budget remained the same as the allocation for 2022-23.

**Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11)** - there are 11 middle school students and 47 high school students in the EEA Learning Academy with a budget allocation of \$7,212.80 and an additional \$110.90 per middle school student and \$139.73 per high school student.

**East High (D1) and West High (D2)** - budgets reflect a decrease in the number of students at East High and an decrease in the number of students at West High based on the January membership count. High schools receive an allocation of \$139.73 per student.

**High School Athletics (D5 and D6)** - the amount of the high school user fee revenues from the previous year are added to the high school athletics department base budgets. The base budget consists of a fixed amount per school and an allocation divided equally based on the total number of athletics participating in athletics at each school the previous school year.

**WAVE (A16, C8, D12 and D13)** – Wausau Area Virtual Education (WAVE) is a collaboration between the Wausau School District and Wisconsin Virtual School. WAVE is a tuition-free, virtual charter school that offers full and part time enrollment to students in grades K-12 living within the state of Wisconsin. Current Enrollment is 142 part-time/full-time students.

## ***E1 – E5 Pupil Services***

**Guidance and Juvenile Detention Center (E1)** - the Juvenile Detention Center serves over 400 students each year.

**District at Risk (E2)** - reflects the cost of per hour instruction set by the State for the program at Northcentral Technical College. NTC provides East and West High Schools with a total of 105 student slots throughout the school year, and provides a summer school program as well. These students receive an alternative education curriculum and the opportunity to graduate. School resource officers are also under this budget.

**Health Services (E3)** – includes regional childhood immunization network connect, First Aid and CPR classes, and other nursing services.

**Pupil Services (E4)** – this budget is used for student cumulative files and staff training.

**Medicaid School Based Services (E5)** – consulting services provided by Kompas Care.

### ***S1 – S4 and F1 – F14 Grant Overview***

Estimated non-salary/benefit expenses of grants are accounted for in these budgets. Known salaries and benefits funded by these grants are budgeted with all other salaries/benefits. Decreases in budgets may reflect the different allocation of total grants between non-salary and salaried portions, or a decrease in grant amounts or number of grants awarded.

Another variation occurs with budget carryovers. The budget may be less or more than the previous year depending on the amount carried over into this year and from next year to the following year. The budget will be adjusted for actual carryover after the 2022-2023 audit is completed.

Some grants operate on a calendar year or an adjusted year, i.e., November through the following October. The grant may end in December 2023 or at some other time during the year. Where possible, these are noted below. In addition, budget revisions to grants may be needed to cover salaries and benefits after staff adjustments. These changes are made before the budget becomes final in November.

### ***S1 – S4 State Grant Detail***

**Wisconsin Educator Effectiveness (S1)** - this grant provides local educational agencies \$80 per educator to implement the Wisconsin Educator Effectiveness System. The grant covers costs associated with system development, training, software, support, resources, and ongoing refinement.

**CTE Incentive Grant (S2)** - incentivizes school districts to support career and technical education (CTE) programming which results in an industry- recognized certification designed to mitigate workforce shortages in industries or occupations that are experiencing a workforce shortage as determined by the Department of Workforce Development (DWD) and the Wisconsin Technical College System (WTCS). Funds received from this grant will go to support those CTE programs, and assist pupils in graduating with industry recognized certifications in those industries and occupations.

**Assessment of Reading Readiness (S3)** - funds the per pupil cost of a selected assessment of literacy fundamentals. State statutes require each pupil enrolled in 4-year-old kindergarten to 2nd grade in a school district or in a charter school to be annually assessed for reading readiness.

**State Aid Transmitted from Intermediate Sources (S4)** - funding from Northcentral Technical College comes from a combination of state and federal grants. Supports Career and Technical Education programs that transition students into NTC programs through participation in high demand dual credit courses, NTC academies or dual credit professional development.

## ***F1 – F14 Federal Grant Detail***

**Carl D. Perkins Career and Technical Education (CTE) Act of 1998 (F1)** – provides federal support for Career and Technical Education programs and focuses on improving the academic and technical achievement of CTE students, strengthening the connections between secondary and postsecondary education and improving accountability. Perkins V affords states and local communities the opportunity to implement a vision for CTE that uniquely supports the range of educational needs of students-exploration through career preparation-and balances those students needs with the current and emerging needs of the economy.

**Title I - Improving Basic Programs (F2)** - are compensatory federally funded programs designed to provide additional resources to schools with high poverty rates to improve student achievement in the core academic areas. The services are to be supplementary, not to supplant District responsibilities. Carry-overs are a factor in budgeted allocation differences.

**Title II A - Teacher and Principal Training and Recruiting (F4)** - is a federally funded grant used to increase student achievement through professional development activities, increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools, and holding schools accountable for improvements in student achievement.

**Title III - English Language Acquisition (F3)** - this is federal funding to help develop programs for children and youth with limited English proficiency. These programs also encourage parental and community involvement to ensure that all students meet the same state academic standards. These funds are tied into our ACCESS for ELL' s assessment and are used to develop English and content area proficiency.

**Student Support and Academic Enrichment (SSAE) Title IV-A (F6)** - supports access to well-rounded education, improving school conditions for learning to ensure safe and healthy students, and effective use of technology to improve academic achievement and digital literacy.

**Flow Through, and IDEA Preschool Flow Through (F7, F12 and F13) Fund 27** - funds are provided to school districts on an entitlement basis for programs and services to children with disabilities ages 3-21. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

**Elementary and Secondary School Emergency Relief Funds (F8 and F9)** - The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law and provides \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The American Rescue Plan (ARP) Act was signed into law and provides an additional \$122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

**Fresh Fruit and Vegetable Program (F14)** - funded by the United States Department of Agriculture (USDA). Implementation of this program helps increase student consumption of fresh produce and build lifelong healthy eating habits at Franklin Elementary.

### ***G1 – G7 Curriculum/Instruction***

**Education Department (G1)**- budget includes PK-12 texts, resources, materials, curriculum development, professional development and International Baccalaureate and Advanced Placement supports. The 2023-24 budget will help fund updated PK-5 and Middle School/High School Social Studies resources.

**Summer Learning (G2)**- academic summer classes for grades PK-12 related to instruction that is offered during the regular school year.

**Early College Credit Program (ECCP) and Start College Now Program (G3)**-per state law, funds for tuition, books, and fees for our students to take classes at UW-MC and other UW Colleges and NTC and other state Technical Colleges respectively. These programs replace the Youth Options and Course Options programs.

**EL - English Learners (G4)** - covers EL instructional costs not including salaries. All EL students are assessed in reading, writing, speaking, and listening every year. The budget allocation is \$18.13 per student with an English proficiency level of 1-4.

**Instructional Services (G5)** - is for instructional materials, curriculum assessment and development, and professional development.

**Technology (G6)** - this budget is used for expenses related to the operations of administrative and instructional technology systems. Examples of expenditures from this budget are internet connection fees, workstation replacements and upgrades, tablets, networking equipment and district-wide software such as a student information system and library automation software. The budget includes \$200,000 for iPad lease.

**AmeriCorps Workers (G7)**- is used to assist the district with costs that are identified as needed to operate programming for our language learners, charter schools, and low SES students. Programming varies depending on host site placement and may include mentoring, tutoring, classroom support and small group instruction.

### ***H1 - H10 Operations/Buildings and Grounds***

**Pupil Transportation (H1 and H2)** - includes costs for all pupil transportation (excluding field trips). The 2023-24 contract and projected fuel prices were considered when estimating transportation costs.

**Buildings and Grounds Operations (H3)** - includes all building operating expenses other than utilities. The District cleans and maintains facilities encompassing approximately 1,900,500 square feet as well as approximately 400 acres on 22 sites. The District also owns approximately 480 acres of school forest property.

**Capital Projects (H4)** - includes HVAC upgrades, building envelopes, site improvements, plumbing, electrical, interior renovations, gym maintenance, and flooring.

**Operations and Print Shop (H5)** - costs related to centralized print shop located at the maintenance and operations building. The budget was based on the amount of revenue expected in 2023-24.

**Utilities (H6)** - the 2022-2023 costs, corresponding weather, and projected prices were considered when setting the 2023-24 utilities budget. The District is limiting the cost of utility increases by working with a third party to transport natural gas and leverage contract purchasing.

**Business/Central Office (H7)** - includes the following costs: District audit; data processing; security, printing of checks, financial software, payroll forms, purchase orders, etc.; and travel reimbursement to District teachers, administrators, and staff who use their personal auto for required travel between schools.

**Private School Voucher Program (H8)** - the Wisconsin Parental Choice Program allows families who qualify to receive vouchers for their children to attend participating private schools. Depending upon the number of students residing in a given district who are awarded vouchers, additional revenue limit shall be granted to allow the resident district to tax for these vouchers and apply the revenue towards the expense of the vouchers. The voucher revenue limit exemption and associated expense is projected to be approximately \$2,387,884.

**District Insurances (H9)** - includes workers' compensation, general liability, auto, umbrella, errors and omissions, crime, property, and boiler coverage.

**Transit of State Aid (H10)** - categorical aid returned to other districts for special education tuition paid in the prior year.

### ***J1 – J7 District-Wide***

**Instructional Equipment (J1)** - includes cost of replacing equipment at elementary schools. The replacements are done on an as needed basis.

**Board of Education/Supt's Office (J2) and Communications (J3)** - includes costs for: CESA administration and shared services; elections; legal fees and consultants to the board; District printing, postage, and advertising expenses; employee and volunteer recognition programs; and board and superintendent expenses.

**Human Resources (J4)**- includes expenses related to the operations of the Human Resources Department such as employee recruitment, screening and hiring, pre-employment physicals, criminal background checks, the employee assistance program, professional development of department staff, and technology-based systems that support efficient human resources management.

**Wellness (J5)** - supports a wellness program that engages, educates, and encourages employees to make healthy lifestyle choices beneficial to the employees and the District.

**Open Enrollment Tuition (J6)** - is the tuition paid for students open enrolling in other districts. We count these students for revenue limit purposes and receive state aid for them.

**Employment Services (J7)**-represents contracted services through an employment agency used by Buildings and Grounds, Technology, and Library Media departments in lieu of salary and benefits for certain part time, temporary and substitute employees.

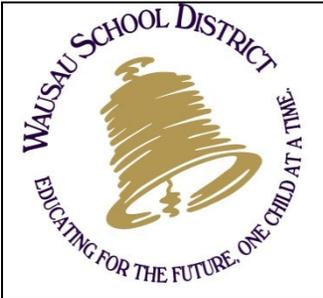
## ***K1 – L1 Salaries and Benefits for Fund 10 and 27***

**Salaries and Benefits (K1-L1)** - \$96,437,846 includes estimated salary and benefit increases less budget reductions. Salaries were increased 3.84% due to referendum funds, ESSER funds, salary increases and other changes reflective of staffing adjustments.

### **Benefits (L1)**

- Retirement for 2023-24 is based on the total contribution rate for qualifying salaries. The rate for 2024 is 13.8%. The rate for 2023 was 13.6%. The rate used in the budget for 2023-24 is 13.7%. All employee groups are required to pay one-half of the WRS rate (6.8% in 2023 and a projection of 6.9% in 2024).
- Health Insurance premiums increased 2% in July 2023. The insurance committee will monitor claims in 2023-24 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2022-23 rates. The dental rates have not been increased for thirteen years.

August 28, 2023  
Committee of the Whole  
Draft



## 2023-24 Budget Summary

August 28, 2023  
Committee of the Whole  
Draft

**2023-24 REVENUES AND EXPENDITURES - ALL FUNDS**  
**September 25, 2023**

	<b>2023-24 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>INCREASE DECREASE</b>	<b>PERCENT</b>
<b>FUND 10 - GENERAL FUND</b>				
REVENUE & OTHER FINANCING SOURCES	116,961,848	111,935,772	5,026,076	4.49%
EXPENDITURES & OTHER FINANCING USES	106,999,871	101,442,101	5,557,769	5.48%
OPERATING TRANSFER OUT	10,685,937	10,509,766	176,171	1.68%
<b>FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION</b>				
REVENUE & OTHER FINANCING SOURCES	8,916,847	8,524,466	392,381	4.60%
OPERATING TRANSFER IN	10,600,797	10,427,901	172,896	1.66%
EXPENDITURES & OTHER FINANCING USES	19,517,644	18,952,368	565,276	2.98%
<b>OTHER FUND 20 - SPECIAL PROJECTS FUND</b>				
REVENUE & OTHER FINANCING SOURCES	2,275,000	1,875,000	400,000	21.33%
EXPENDITURES & OTHER FINANCING USES	2,275,000	1,875,000	400,000	21.33%
<b>FUND 38 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	2,018,330	2,027,481	-8,551	-0.42%
OPERATING TRANSFER IN	85,140	81,865	3,275	4.00%
EXPENDITURES & OTHER FINANCING USES	2,114,835	2,208,435	6,400	0.29%
<b>FUND 39 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	22,508,296	14,055,000	8,453,296	60.14%
EXPENDITURES & OTHER FINANCING USES	22,611,546	14,281,034	8,330,512	58.33%
<b>FUND 49 - CAPITAL PROJECTS</b>				
REVENUE & OTHER FINANCING SOURCES	19,810,000	105,081,502	-85,271,502	N/A
EXPENDITURES & OTHER FINANCING USES	67,963,775	32,026,525	35,936,950	N/A
<b>FUND 50 - FOOD SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	5,139,500	4,570,600	568,900	12.45%
EXPENDITURES & OTHER FINANCING USES	5,139,500	4,827,080	312,420	6.47%
<b>FUND 73 - EMPLOYEE BENEFIT TRUST FUND</b>				
NET REVENUE & OTHER FINANCING SOURCES	2,389,470	1,991,160	398,310	20.00%
NET EXPENDITURES & OTHER FINANCING USES	2,269,997	1,891,602	378,395	20.00%
<b>FUND 80 - COMMUNITY SERVICE FUND</b>				
REVENUE & OTHER FINANCING SOURCES	662,200	662,200	0	0.00%
REVENUE FROM PRIOR YEARS	538,874	542,602	-3,728	-0.69%
EXPENDITURES & OTHER FINANCING USES	1,201,074	1,204,802	-3,728	-0.31%
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES ALL FUNDS</b>				
<b>GROSS TOTAL REVENUES</b>	<b>191,906,902</b>	<b>261,775,550</b>	<b>-69,868,648</b>	<b>-26.69%</b>
<b>INTERFUND TRANSFERS</b>	<b>10,685,937</b>	<b>10,509,766</b>	<b>176,171</b>	<b>1.68%</b>
<b>NET TOTAL REVENUES</b>	<b>181,220,965</b>	<b>251,265,784</b>	<b>-70,044,819</b>	<b>-27.88%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES ALL FUNDS</b>				
<b>GROSS TOTAL EXPENDITURES</b>	<b>240,878,878</b>	<b>189,218,714</b>	<b>51,660,165</b>	<b>27.30%</b>
<b>INTERFUND TRANSFERS</b>	<b>10,685,937</b>	<b>10,509,766</b>	<b>176,171</b>	<b>1.68%</b>
<b>NET TOTAL EXPENDITURES</b>	<b>230,192,941</b>	<b>178,708,947</b>	<b>51,483,994</b>	<b>28.81%</b>



## 2023-24 Fund 10 Budget Detail

August 28, 2023  
Committee of the Whole  
Draft

## 2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 10		INCREASE	
	2023-24 BUDGET	2022-23 BUDGET	DECREASE (-)	PERCENT
<b>LOCAL SOURCES</b>				
Property Tax Levy	\$24,408,069	\$28,537,110	-\$4,129,041	-14.47%
Property Tax Chargebacks	9,000	8,604	396	4.60%
Mobile Home Tax	15,000	20,000	-5,000	-25.00%
Other Payments for Services	25,000	25,000	0	0.00%
Admissions Athletics	55,000	60,000	-5,000	-8.33%
Athletic User Fees	110,000	120,000	-10,000	-8.33%
Student Fees	500	0	500	N/A
Interest on Investments	300,000	100,000	200,000	200.00%
Rentals	35,000	40,000	-5,000	-12.50%
Parking Lot Fees	25,000	30,000	-5,000	-16.67%
Miscellaneous Local Sources	125,000	115,000	10,000	8.70%
Sale of Obsolete Equipment	75,000	75,000	0	0.00%
Refunds: Workers Compensation, Insurance, Commerce	325,000	225,000	100,000	44.44%
Refund of Indirect Grant Costs	10,000	10,000	0	0.00%
Student Technology Device Insurance	80,000	75,000	5,000	6.67%
<b>TOTAL LOCAL SOURCES</b>	<b>\$25,597,569</b>	<b>\$29,440,714</b>	<b>-\$3,843,145</b>	<b>-13.05%</b>
<b>OTHER SCHOOL DISTRICT</b>				
Open Enrollment Tuition	\$2,191,139	\$2,295,683	-\$104,544	-4.55%
Non-Open Enrollment Tuition	10,000	20,000	-10,000	-50.00%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$2,201,139</b>	<b>\$2,315,683</b>	<b>-\$114,544</b>	<b>-4.95%</b>
<b>STATE GRANTS</b>				
S1 Wisconsin Educator Effectiveness	\$55,760	\$55,200	\$560	1.01%
S2 CTE Incentive	56,543	180,093	-123,550	-68.60%
S3 Assessments of Reading Readiness	14,808	14,808	0	0.00%
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000	0	0.00%
<b>TOTAL STATE GRANTS</b>	<b>\$162,111</b>	<b>\$285,101</b>	<b>-\$122,990</b>	<b>-43.14%</b>
<b>STATE AIDS</b>				
Equalization Aid	\$69,712,475	\$63,469,157	\$6,243,318	9.84%
ELL Aid	376,834	404,649	-27,815	-6.87%
State Aid for Exempt Computers	564,122	564,122	0	0.00%
State Aid for Exempt Personal Property	291,149	291,149	0	0.00%
Juvenile Detention Center	206,006	206,006	0	0.00%
Transportation Aid	176,127	145,000	31,127	21.47%
Library Aid	365,000	345,000	20,000	5.80%
Per Pupil Adjustment Aid (2023-24)	5,939,710	5,997,586	-57,876	-0.96%
In Lieu of Tax	35,000	40,000	-5,000	-12.50%
AGR - Achievement Gap Reduction Program	1,598,063	1,681,888	-83,825	-4.98%
<b>TOTAL STATE AIDS</b>	<b>\$79,264,486</b>	<b>\$73,144,557</b>	<b>\$6,119,929</b>	<b>8.37%</b>

**2023-24 DETAILED REVENUE BUDGET September 25, 2023**

SOURCE	FUND 10		INCREASE	PERCENT
	2023-24 BUDGET	2022-23 BUDGET	DECREASE (-)	
<b>FEDERAL GRANTS</b>				
F1 Carl Perkins (Vocational)	\$68,939	\$63,358	\$5,581	8.81%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,759,066	1,272,463	486,603	38.24%
F3 Title ID - Neglected and Delinquent	81,175	0	81,175	N/A
F4 Title II A - Teacher and Principal Training and Recruiting Fund	294,914	193,550	101,364	52.37%
F5 Title III - English Language Acquisition	290,839	225,350	65,489	29.06%
F6 Title IV A - Student Support and Academic Enrichment	241,580	99,293	142,287	143.30%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	597,601	974,185	-376,584	-38.66%
F8 Elementary and Secondary School Emergency Relief Fund 2	884,483	585,391	299,092	51.09%
F9 Elementary and Secondary School Emergency Relief Fund 3	4,690,687	2,600,000	2,090,687	80.41%
F10 ARP Homeless Children and Youth	47,259	0	47,259	N/A
F11 ARPA Evidence After School	780,000	0	780,000	N/A
<b>TOTAL FEDERAL GRANTS</b>	<b>\$9,733,543</b>	<b>\$6,013,590</b>	<b>\$3,722,953</b>	<b>61.91%</b>
<b>FEDERAL AID</b>				
Governor's Share of Stimulus Money, Other Federal Funds	\$736,127	\$736,127	0	0.00%
<b>TOTAL FEDERAL AID</b>	<b>\$736,127</b>	<b>\$736,127</b>	<b>\$6,563,407</b>	<b>891.61%</b>
<b>GRAND TOTAL</b>	<b>\$116,961,848</b>	<b>\$111,935,772</b>	<b>\$5,026,076</b>	<b>4.49%</b>

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**2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		

**ELEMENTARY SCHOOLS**

	Jan-23 FTE				
A1 Franklin	199	\$18,036	\$18,417	-\$381	-2.07%
A2 Grant	176	\$16,009	15,921	88	0.55%
A3 G.D. Jones	288	\$25,379	24,409	970	3.97%
A4 Hawthorn Hills	179	\$16,273	17,155	-882	-5.14%
A5 Hewitt-Texas	95	\$8,871	10,281	-1,410	-13.71%
A6 Jefferson	292	\$25,731	24,850	881	3.55%
A7 John Marshall	230	\$20,268	20,620	-352	-1.71%
A8 Lincoln	210	\$18,505	17,772	733	4.12%
A9 Maine	239	\$21,061	20,620	441	2.14%
A10 Rib Mountain	208	\$18,329	17,888	441	2.47%
A11 Riverview	430	\$37,892	36,834	1,058	2.87%
A12 Stettin	331	\$29,168	27,846	1,322	4.75%
A13 South Mountain	234	\$20,620	20,620	0	0.00%
A14 WSD 4K & Early Childhood Programs	287	\$25,273	25,907	-634	-2.45%
A15 Montessori (K-5)	88	\$14,462	14,462	0	0.00%
A16 Wausau Area Virtual Education (K-5)	23	\$2,027	5,287	-3,260	-61.66%
<b>A SCHOOLS</b>	<b>3,509</b>	<b>\$317,574</b>	<b>\$318,889</b>	<b>-\$985</b>	<b>-0.31%</b>
B1 Library		\$165,000	\$392,088	-\$227,088	-6.91%
B2 Music, Elementary		12,685	12,685	0	0.00%
B3 Art, Elementary		20,673	20,673	0	0.00%
B4 Phy Ed., Elementary		12,825	12,825	0	0.00%
B5 Gifted & Talented		13,630	13,630	0	0.00%
B6 School Forest		6,633	6,633	0	0.00%
B7 Four-year-old Kindergarten		320,481	320,481	0	0.00%
B8 Elementary Activities		1,215	1,215	0	0.00%
<b>B PROGRAMS</b>		<b>\$753,142</b>	<b>\$780,230</b>	<b>-\$27,088</b>	<b>-3.47%</b>
<b>TOTAL ELEMENTARY</b>		<b>\$1,071,046</b>	<b>\$1,099,119</b>	<b>-\$28,073</b>	<b>-2.55%</b>

**SECONDARY SCHOOLS**

	FTE				
C1 John Muir	1,008	\$111,787	\$112,453	-\$665	-0.59%
C2 Athletics, John Muir R		43,766	50,772	-7,005	-13.80%
C3 Art Middle Schools		12,217	12,217	0	0.00%
C4 Horace Mann	681	\$75,523	73,527	1,996	2.71%
C5 Athletics, Horace Mann R		38,528	36,090	2,438	6.76%
C6 EEA Learning Academy Middle School (6-8)	11	7,928	7,595	333	4.38%
C7 Montessori (6-7)	7	776	333	444	133.45%
C8 Wausau Area Virtual Education (6-8)	29	3,216	5,212	-1,996	-38.29%
<b>C MIDDLE SCHOOLS</b>		<b>\$293,741</b>	<b>\$298,198</b>	<b>-\$4,455</b>	<b>-1.49%</b>

**2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023**

		FUND 10		INCREASE		
LOCATION		2023-24	2022-23	DECREASE	PERCENT	
		BUDGET	BUDGET	(-)		
D1	East High	902	\$126,036	\$132,045	-\$6,008	-4.55%
D2	West High	1,441	201,351	207,080	-5,729	-2.77%
D3	Art, East		9,600	9,600	0	0.00%
D4	Art, West		9,577	9,577	0	0.00%
D5	Athletics, East R		148,682	146,578	2,104	1.44%
D6	Athletics, West R		177,281	180,424	-3,143	-1.74%
D7	Athletics, State Competitions		44,586	44,586	0	0.00%
D8	Music, Secondary R		100,424	100,424	0	0.00%
D9	Secondary Physical Education		32,519	32,519	0	0.00%
D10	LVEC/Career Center		8,123	8,123	0	0.00%
D11	EEA Learning Academy High School (9-12)	47	6,567	6,428	140	2.17%
D12	Wausau Area Virtual Education (9-12)	90	12,576	10,200	2,375	23.29%
D13	Wausau Area Virtual Education		117,461	117,461	0	0.00%
<b>D</b>	<b>HIGH SCHOOLS</b>		<b>\$994,783</b>	<b>\$1,005,045</b>	<b>-\$10,261</b>	<b>-1.02%</b>
	<b>TOTAL SECONDARY</b>		<b>\$1,288,525</b>	<b>\$1,303,243</b>	<b>-\$14,716</b>	<b>-1.13%</b>
<b>PUPIL SERVICES</b>						
E1	Guidance and Juvenile Detention Center		\$18,290	\$18,290	\$0	0.00%
E2	District at Risk		653,028	653,028	0	0.00%
E3	Health Services		20,637	20,637	0	0.00%
E4	Pupil Services		48,575	48,575	0	0.00%
<b>E</b>	<b>TOTAL PUPIL SERVICES</b>		<b>\$740,530</b>	<b>\$740,530</b>	<b>\$0</b>	<b>0.00%</b>
<b>STATE GRANTS</b>						
S1	Wisconsin Educator Effectiveness		\$55,760	\$55,200	\$0	0.00%
S2	CTE Incentive		56,543	180,093	-123,550	-68.60%
S3	Assessments of Reading Readiness		14,808	14,808	0	0.00%
S4	State Aid Transmitted from Intermediate Sources		35,000	35,000	0	0.00%
<b>S</b>	<b>TOTAL STATE GRANTS</b>		<b>\$162,111</b>	<b>\$285,101</b>	<b>-\$123,550</b>	<b>-43.34%</b>
<b>FEDERAL GRANTS</b>						
F1	Carl Perkins		\$51,089	\$52,087	-\$998	-1.92%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		5,000	5,000	0	0.00%
F3	Title ID - Neglected and Delinquent		81,175	0	81,175	N/A
F4	Title IIA - Teacher and Principal Training and Recruiting Fund		103,220	26,764	76,456	285.67%
F5	Title III - English Language Acquisition		87,252	19,470	67,782	348.14%
F6	Title IV A - Student Support and Academic Enrichment		\$229,501	\$95,568	133,933	140.14%
F7	Flow Through - Comprehensive Coordinator Early Intervening Services		\$233,064	\$949,848	-716,784	-75.46%
F8	Elementary and Secondary School Emergency Relief Fund 2		\$884,483	\$585,391	299,092	51.09%
F9	Elementary and Secondary School Emergency Relief Fund 3		\$2,160,688	\$0	2,160,688	N/A
F10	ARP Homeless Children and Youth		\$1,000	\$0	1,000	N/A
F11	ARPA Evidence After School		\$538,307	\$0	538,307	N/A
<b>F</b>	<b>TOTAL FEDERAL GRANTS</b>		<b>\$4,374,779</b>	<b>\$1,734,128</b>	<b>\$2,640,651</b>	<b>152.28%</b>

**2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		
<b>CURRICULUM / INSTRUCTION</b>				
G1 Education Department	\$722,680	\$722,680	\$0	0.00%
G2 Summer Learning	55,434	55,434	0	0.00%
G3 Early College Credit Program, Start College Now Program	78,120	78,120	0	0.00%
G4 English Learners	15,044	15,627	-583	-3.73%
G5 Instructional Services	16,062	16,062	0	0.00%
G6 Technology R	2,271,645	2,345,207	-73,562	-3.14%
G7 AmeriCorps Workers	86,052	86,052	0	0.00%
<b>G TOTAL CURRICULUM / INST.</b>	<b>\$3,245,037</b>	<b>\$3,319,182</b>	<b>-\$74,145</b>	<b>-2.23%</b>
<b>OPERATIONS / BUILDINGS &amp; GROUNDS</b>				
H1 Pupil Transportation	\$2,431,351	\$2,406,696	\$24,655	1.02%
H2 Pupil Transportation - Summer Learning	68,146	68,146	0	0.00%
H3 Buildings & Grounds Operations R	3,140,839	2,215,839	-925,000	-29.45%
H4 Capital Projects	1,008,400	1,008,400	0	0.00%
H5 Operations & Print Shop	15,293	15,293	0	0.00%
H6 Utilities	2,439,825	2,005,923	433,906	21.63%
H7 Business/Central Office R	419,525	449,565	-30,000	-6.67%
H8 Private School Voucher Program	2,087,684	2,170,804	-83,120	-3.98%
H9 District Insurances	937,703	937,703	0	0.00%
<b>H TOTAL OPER. / B&amp;G</b>	<b>\$12,749,011</b>	<b>\$12,278,369</b>	<b>\$570,642</b>	<b>4.65%</b>
<b>DISTRICT-WIDE</b>				
J1 Instructional Equipment	\$70,725	\$70,725	\$0	0.00%
J2 Board of Ed/Supt's Office	147,900	134,142	13,758	10.26%
J3 Communications	87,352	87,352	0	0.00%
J4 Human Resources Department	78,667	78,667	0	0.00%
J5 Wellness	4,185	4,185	0	0.00%
J6 Open Enrollment Tuition	4,202,066	3,958,085	243,981	6.16%
J7 Employment Services	18,748	18,748	0	0.00%
<b>J TOTAL DISTRICT-WIDE</b>	<b>\$4,609,643</b>	<b>\$4,351,904</b>	<b>\$257,739</b>	<b>5.92%</b>
<b>TOTAL NON-SALARY/BENEFIT</b>	<b>\$28,340,682</b>	<b>\$25,111,576</b>	<b>\$3,228,548</b>	<b>12.86%</b>
<b>PERCENT OF TOTAL BUDGET</b>	<b>24.08%</b>	<b>22.43%</b>		

**2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		
<b>K1 SALARIES</b>				
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%
161 Administrators	499,844	495,062	4,782	0.97%
164 Other Professional	1,496,094	1,428,320	67,774	4.75%
166 Principals	2,480,236	2,252,782	227,454	10.10%
167 Assistant Principals	837,424	798,110	39,314	4.93%
171 Instructional Subs	35,000	35,000	0	0.00%
172 Other Certified Teachers R	2,830,756	2,696,986	133,770	4.96%
173 Contracted Subs	625,000	625,000	0	0.00%
174 Professional Health	177,820	169,271	8,550	5.05%
175 Teachers E	34,830,110	33,870,779	959,332	2.83%
176 Long Term Subs	400,000	400,000	0	0.00%
178 Coaching	917,617	876,802	40,815	4.66%
180 Administrative Assistants	116,022	110,664	5,358	4.84%
181 Custodial	4,300,635	4,095,833	204,802	5.00%
182 Teacher Aides E	2,785,465	2,613,358	132,107	4.98%
184 Attendance	61,067	57,636	3,430	5.95%
185 Technical Staff	1,418,416	1,398,641	69,775	4.99%
186 Secretarial/Clerical	2,016,825	1,987,678	99,147	4.99%
187 Maintenance	129,677	123,499	6,178	5.00%
188 Enrollment Aides	65,471	62,395	3,079	4.93%
194 Other Supervisors	220,280	218,491	10,789	4.94%
195 Misc. Payrolls	99,724	94,810	4,915	5.18%
<b>K TOTAL SALARIES</b>	<b>\$56,500,386</b>	<b>\$54,479,015</b>	<b>\$2,021,370</b>	<b>3.71%</b>
<b>L1 BENEFITS</b>				
212 Retirement Employer	\$3,688,386	\$3,614,870	\$73,516	2.03%
218 Retiree Health	1,340,041	1,296,316	43,725	3.37%
219 Other Employee Benefits	20,000	20,000	0	0.00%
221 Medicare Portion/Social Security	777,990	772,444	5,546	0.72%
222 Social Security	3,325,902	3,303,432	22,470	0.68%
230 Group Life Insurance	119,632	118,474	1,158	0.98%
243 Dental Insurance	775,839	820,544	-44,705	-5.45%
248 Health Insurance	11,760,701	11,542,601	218,100	1.89%
251 Disability Insurance	157,312	169,828	-12,516	-7.37%
291 College Credit Reimbursement	40,000	40,000	0	0.00%
292 Annuity Payments	10,000	10,000	0	0.00%
293 Post 2011 Retiree Benefit	135,000	135,000	0	0.00%
299 Membership Reimbursement	8,000	8,000	0	0.00%
<b>L TOTAL BENEFITS</b>	<b>\$22,158,803</b>	<b>\$21,851,510</b>	<b>\$307,293</b>	<b>1.41%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$78,659,189</b>	<b>\$76,330,525</b>	<b>\$2,328,664</b>	<b>3.05%</b>
<b>PERCENT OF TOTAL FUND 10 BUDGET</b>	<b>66.84%</b>	<b>68.18%</b>		
TRANSFER TO FUND 27	\$ 10,600,797	\$ 10,427,901	\$ 172,896	1.66%
TRANSFER TO FUND 38	85,140	81,865	3,275	4.00%
<b>A TOTAL FUND 10 BUDGET</b>	<b>\$117,685,808</b>	<b>\$111,951,868</b>	<b>\$5,733,940</b>	<b>5.12%</b>

	<p data-bbox="722 525 1161 661">2023-24 Fund 27 Budget Detail</p>
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**2023-24 DETAILED REVENUE BUDGET September 25, 2023**

SOURCE	FUND 27		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		
<b>OTHER SCHOOL DISTRICT</b>				
Non-Open Enrollment Tuition	\$35,000	\$50,000	-\$15,000	-30.00%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>-\$15,000</b>	<b>-30.00%</b>
<b>STATE AIDS</b>				
Exceptional Educational Needs Aid	\$5,117,612	\$4,439,087	\$678,525	15.29%
High Cost EEN Aid	100,000	50,000	50,000	100.00%
Special Education Transition Incentive	25,000	25,000	0	0.00%
<b>TOTAL STATE AIDS</b>	<b>\$5,242,612</b>	<b>\$4,514,087</b>	<b>\$728,525</b>	<b>16.14%</b>
<b>FEDERAL GRANTS</b>				
F12 Flow Through	\$2,023,240	\$2,351,829	-\$328,589	-13.97%
F13 Preschool Flow Through	167,173	152,786	14,387	9.42%
F8 Elementary and Secondary School Emergency Relief Fund 2	0	955,764	-955,764	-100.00%
F9 Elementary and Secondary School Emergency Relief Fund 3	948,822	0	948,822	N/A
<b>TOTAL FEDERAL GRANTS</b>	<b>\$3,139,235</b>	<b>\$3,460,379</b>	<b>-\$321,144</b>	<b>-9.28%</b>
<b>FEDERAL AID</b>				
Medicaid	\$500,000	\$500,000	\$0	0.00%
<b>TOTAL FEDERAL AID</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TRANSFER FROM FUND 10</b>				
Transfer in	\$10,600,797	\$10,427,901	\$172,896	1.66%
<b>GRAND TOTAL</b>	<b>\$19,517,644</b>	<b>\$18,952,368</b>	<b>\$565,276</b>	<b>2.98%</b>

**2023-24 DETAILED EXPENDITURE BUDGET - September 25, 2023**

LOCATION		FUND 27		INCREASE	
		2023-24 BUDGET	2022-23 BUDGET	DECREASE (-)	PERCENT
<b>SPECIAL EDUCATION</b>					
E5	Medicaid School Based Services	\$36,000	\$36,000	\$0	0.00%
H1	Pupil Transportation	925,916	925,916	0	0.00%
H10	Transit of State Aid	38,500	38,500	0	0.00%
<b>E-J</b>	<b>SPECIAL EDUCATION</b>	<b>\$1,000,416</b>	<b>\$1,000,416</b>	<b>\$0</b>	<b>0.00%</b>
<b>FEDERAL GRANTS</b>					
F10	Flow Through	\$720,056	\$820,056	-\$100,000	-12.19%
F11	Preschool Flow Through	18,515	18,515	0	0.00%
<b>F</b>	<b>TOTAL FEDERAL GRANTS</b>	<b>\$738,571</b>	<b>\$838,571</b>	<b>-\$100,000</b>	<b>-11.93%</b>
<b>SALARIES</b>					
164	Other Professional	456,792	435,069	\$21,723	4.99%
171	Instructional Subs	15,000	15,000	0	0.00%
172	Other Certified Teachers	1,307,383	1,247,124	60,259	4.83%
173	Contracted Subs	45,000	45,000	0	0.00%
174	Professional Health	103,015	63,929	39,086	61.14%
175	Teachers E	8,106,419	7,771,972	334,448	4.30%
176	Long Term Subs	76,500	76,500	0	0.00%
182	Teacher Aides E	2,411,228	2,341,557	69,672	2.98%
185	Technical Staff	187,140	178,262	8,877	4.98%
186	Secretarial/Clerical	100,809	96,049	4,760	4.96%
<b>K</b>	<b>TOTAL SALARIES</b>	<b>\$12,809,286</b>	<b>\$12,270,461</b>	<b>\$538,825</b>	<b>4.39%</b>
<b>BENEFITS</b>					
212	Retirement Employer	\$817,727	\$786,825	\$30,902	3.93%
218	Retiree Health	269,604	249,754	19,850	7.95%
221	Medicare Portion/Social Security	179,520	176,120	3,400	1.93%
222	Social Security	767,945	753,897	14,048	1.86%
230	Group Life Insurance	22,603	21,026	1,577	7.50%
243	Dental Insurance	179,274	179,717	-443	-0.25%
248	Health Insurance	2,698,734	2,643,652	55,082	2.08%
251	Disability Insurance	33,963	31,929	2,034	6.37%
<b>L</b>	<b>TOTAL BENEFITS</b>	<b>\$4,969,372</b>	<b>\$4,842,920</b>	<b>\$126,451</b>	<b>2.61%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$17,778,658</b>	<b>\$17,113,382</b>	<b>\$665,276</b>	<b>3.89%</b>
<b>PERCENT OF TOTAL FUND 27 BUDGET</b>		<b>91.09%</b>	<b>90.30%</b>		
<b>A</b>	<b>TOTAL FUND 27 BUDGET</b>	<b>\$19,517,644</b>	<b>\$18,952,368</b>	<b>\$565,276</b>	<b>2.98%</b>



2023-24 Other Fund 20  
Budget Detail

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**2023-24 DETAILED REVENUE AND EXPENDITURE BUDGET - September 25, 2023**

	<b>OTHER FUND 20 2023-24 BUDGET</b>	<b>AMENDED 2022-23 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>OTHER FUND 20 EXPENSES</b>				
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<b>Activity Funds</b>	\$2,200,000	\$1,800,000	\$400,000	22.22%
<b>Local Grants</b>	57,500	57,500	0	0.00%
<b>Donations</b>	17,500	17,500	0	0.00%
<b>Total Expenses</b>	<u><u>\$2,275,000</u></u>	<u><u>\$1,875,000</u></u>	<u><u>\$400,000</u></u>	<u><u>21.33%</u></u>

<b>OTHER FUND 20 REVENUES</b>				
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<b>Activity Funds</b>	\$2,200,000	\$1,800,000	\$400,000	22.22%
<b>Local Grants</b>	57,500	57,500	0	0.00%
<b>Donations</b>	17,500	17,500	0	0.00%
<b>Total Revenues</b>	<u><u>\$2,275,000</u></u>	<u><u>\$1,875,000</u></u>	<u><u>\$400,000</u></u>	<u><u>21.33%</u></u>

August 28, 2023  
Committee of the Whole  
Draft

	<h2 style="color: blue;">2023-24 Fund 38 Budget Detail</h2>
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### **Non-Referendum Approved Debt Service Budget and Levy**

**In all debt service funds the budget and related levy are not equal. This is because the budget represents interest and principal payments made July 1 to June 30 in a fiscal year while the levy funds payments made between January 1 and December 31 of a calendar year.**

**Fund 38 is used to account for repayment of debt for non-referendum approved issues. The debt levy and repayment included in Fund 38 for 2023-24 corresponds to borrowing for Phase II and III of the energy efficiency projects. Although additional revenue limit authority is accessed for this levy, it is important to understand that Fund 38 debt levy is included inside the revenue limit.**

<b>ENERGY EFFICIENCY EXEMPTION</b>			
<b>§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators</b>			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,512,434
Total Project Payback Period			9.2
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2021	\$1,039,800
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$985,779
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$54,021
Sum of reported Utility Savings to be applied to Debt			\$56,181
		<b>Savings Reported for 2023</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Controls Improvements - East High School	\$ 55,055	\$6,804	\$136,496
Controls Improvements - Elementary Schools	\$ 731,567	\$7,061	\$25,912
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$20,050	\$406,752
Controls Improvements - Horace Mann MS	\$ 538,577	\$3,700	\$56,870
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$4,245	\$34,809
Controls Improvements - Maintenance Building	\$ 73,305	\$377	\$16,515
HVAC and Controls Improvements - West High School	\$ 1,254,723	\$9,275	\$120,630
Electrical Infrastructure Improvements	\$ 3,279,666	\$4,670	\$525,526
<b>Entire Energy Efficiency Project Totals</b>	<b>\$11,512,434</b>	<b>\$56,181</b>	<b>\$1,323,511</b>

<b>ENERGY EFFICIENCY EXEMPTION</b>			
<b>§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators</b>			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2022	\$1,148,535
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$1,120,689
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$27,846
Sum of reported Utility Savings to be applied to Debt			\$28,960
		<b>Savings Reported for 2023</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Building Envelope Improvements	\$ 1,526,742	\$3,175	\$84,662
Heating System Upgrades	\$ 807,304	\$10,133	\$34,783
Technology and Controls Upgrades	\$ 3,785,895	\$8,556	\$471,547
Ventilation and IAQ Improvements	\$ 5,563,898	\$7,096	\$291,024
<b>Entire Energy Efficiency Project Totals</b>	<b>\$11,677,838</b>	<b>\$28,960</b>	<b>\$882,016</b>

## 2023-24 DEBT SERVICE LEVY FUND 38

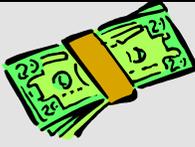
PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2024	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 995,000.00	\$ 30,300.00	\$ 1,025,300.00
3/1/2024	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,070,000.00	\$ 44,617.50	\$ 1,114,617.50
9/1/2024	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 15,375.00	\$ 15,375.00
9/1/2024	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 33,917.50	\$ 33,917.50
2023-24	Energy Efficiency Savings	\$ (85,140.00)	\$ -	\$ (85,140.00)
<b>TOTALS</b>		<b>\$ 2,079,860.00</b>	<b>\$ 124,210.00</b>	<b>\$ 2,104,070.00</b>

## 2023-24 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2023	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 30,300.00	\$ 30,300.00
9/1/2023	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 44,617.50	\$ 44,617.50
3/1/2024	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 995,000.00	\$ 30,300.00	\$ 1,025,300.00
3/1/2024	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,070,000.00	\$ 44,617.50	\$ 1,114,617.50
<b>TOTALS</b>		<b>\$ 2,065,000.00</b>	<b>\$ 149,835.00</b>	<b>\$ 2,214,835.00</b>

# WAUSAU SCHOOL DISTRICT

## Debt Service Schedule FUND 38 03-01-23 TO 03-01-27

 <b>\$10,000,000</b> <b>G.O. Promissory Notes</b> <b>Dated August 4, 2015</b> <b>Matures March 1, 2025</b>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	4.00%	\$960,000	\$79,800	\$1,039,800
2024	3.00%	\$995,000	\$45,675	\$1,040,675
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
<b>TOTAL</b>		<b>\$2,980,000</b>	<b>\$140,850</b>	<b>\$3,120,850</b>

[ ] Callable

 <b>\$9,990,000</b> <b>G.O. Promissory Notes</b> <b>Dated July 6, 2017</b> <b>Matures March 1, 2027</b>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	2.00%	\$1,045,000	\$99,685	\$1,144,685
2024	2.00%	\$1,070,000	\$78,535	\$1,148,535
2025	2.00%	\$1,095,000	\$56,935	\$1,146,935
2026	2.00%	\$1,110,000	\$34,935	\$1,144,935
2027	2.10%	\$1,135,000	\$11,918	\$1,146,918
<b>TOTAL</b>		<b>\$5,450,000</b>	<b>\$282,008</b>	<b>\$5,732,008</b>

[ ] Callable



### **Debt Service Budget and Levy**

**The budget and levy for debt service are not equal. This is because the budget represents interest and principal payments made July 1, 2023 through June 30, 2024, and the debt service levy is for payments made between January 1, 2024 and December 31, 2024.**

August 28, 2023  
Committee of the Whole  
Draft

## 2023-24 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2024	JEFFERIES & COMPANY 2015/GO 19.561	\$ 1,880,000.00	\$ 133,600.00	\$ 2,013,600.00
3/1/2024	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2024	2022 REFERENDUM 99.99M	\$ 2,250,000.00	\$ 1,886,081.00	\$ 4,136,081.00
3/15/2024	2023 REFERENDUM 19.81M (Estimated)	\$ 13,631,346.50	\$ 539,925.00	\$ 14,171,271.50
9/1/2024	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 86,600.00	\$ 86,600.00
9/1/2024	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2024	2022 REFERENDUM 99.99M	\$ -	\$ 1,829,831.00	\$ 1,829,831.00
	<b>TOTALS</b>	<b>\$ 17,761,346.50</b>	<b>\$ 4,746,949.50</b>	<b>\$ 22,508,296.00</b>

## 2023-24 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2023	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
9/1/2023	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2023	2022 REFERENDUM 99.99M	\$ -	\$ 1,886,081.00	\$ 1,886,081.00
3/1/2024	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,880,000.00	\$ 133,600.00	\$ 2,013,600.00
3/1/2024	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2024	2022 REFERENDUM 99.99M	\$ 2,250,000.00	\$ 1,886,081.00	\$ 4,136,081.00
3/1/2024	2023 REFERENDUM 11.81M (Estimated)	\$ 13,631,346.50	\$ 539,925.00	\$ 14,171,271.50
<b>TOTALS</b>		<b>\$ 17,761,346.50</b>	<b>\$ 4,850,199.50</b>	<b>\$ 22,611,546.00</b>



## 2023-24 Fund 39 Debt Service Detail

August 28, 2023  
Committee of the Whole  
Draft

**Wausau School District  
2023-24 Fund 39  
Debt Service Description  
03-01-23 TO 07-06-42**

Issue:	Issue 1	Issue 2
Amount:	\$19,595,000	\$10,000,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	August 4, 2015	March 1, 2016
Maturity Date:	March 1, 2032	March 1, 2035
Callable:	26-32 Callable 03/01/25	32-35 Callable on 03/01/25
Remaining Principal:	\$6,090,000	\$10,000,000
Remaining Interest:	\$748,800	\$3,038,006
Total Remaining:	\$6,838,800	\$13,038,006
Schools/Purpose:	2015 Building Referendum	2015 Building Referendum Part II
Issue:	Issue 3	Issue 4
Amount:	\$99,990,000	\$19,810,000
Type:	G.O. Refunding Bonds	State Trust Fund Loan
Dated:	July 6, 2022	August 14, 2023
Maturity Date:	July 6, 2042	2025
Callable:	31-42 Callable on 03/01/30	
Remaining Principal:	\$99,990,000	\$19,810,000
Remaining Interest:	\$46,956,358	\$774,714
Total Remaining:	\$146,946,358	\$20,584,714
Schools/Purpose:	2022 Building Referendum	2022 Building Referendum
	Issue:	Total (Rounded)
	Amount:	\$149,395,000
	Remaining Principal:	\$135,890,000
	Remaining Interest:	\$51,517,878
	Total Remaining:	\$187,407,878

# WAUSAU SCHOOL DISTRICT

## Projected Debt Service Schedule

Issues 1-4

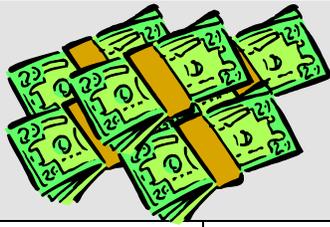
03-01-23 TO 03-01-42

 <b>Issue 1</b> <b>\$19,565,000</b> <b>G.O. Refunding Bonds</b> <b>Dated August 4, 2015</b> <b>Matures March 1, 2032</b> 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	2.00%	\$0	\$267,200	\$267,200
2024	5.00%	\$1,880,000	\$220,200	\$2,100,200
2025	5.00%	\$1,975,000	\$123,825	\$2,098,825
2026	5.00%	\$370,000	\$65,200	\$435,200
2027	3.00%	\$385,000	\$50,175	\$435,175
2028	3.00%	\$1,480,000	\$22,200	\$1,502,200
2029	3.13%	\$0	\$0	\$0
2030	4.00%	\$0	\$0	\$0
2031	4.00%	\$0	\$0	\$0
2032	4.00%	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$6,000,000</b>	<b>\$748,800</b>	<b>\$6,838,800</b>

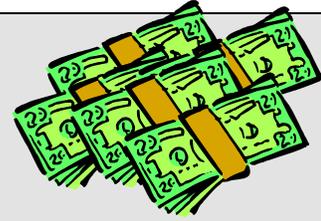
Callible

 <b>Issue 2</b> <b>\$10,000,000</b> <b>G.O. Refunding Bonds</b> <b>Dated March 1, 2016</b> <b>Matures March 1, 2035</b>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	2.50%	\$0	\$270,913	\$270,913
2024	2.50%	\$0	\$270,913	\$270,913
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	2.50%	\$0	\$270,913	\$270,913
2029	2.50%	\$0	\$270,913	\$270,913
2030	2.50%	\$0	\$270,913	\$270,913
2031	2.50%	\$0	\$270,913	\$270,913
2032	2.50%	\$1,635,000	\$250,475	\$1,885,475
2033	2.75%	\$2,710,000	\$192,775	\$2,902,775
2034	2.75%	\$2,790,000	\$117,150	\$2,907,150
2035	2.75%	\$2,865,000	\$39,394	\$2,904,394
<b>TOTAL</b>		<b>\$10,000,000</b>	<b>\$3,038,006</b>	<b>\$13,038,006</b>

Callible



**Issue 3**  
**\$99,990,000**  
**G.O. Refunding Bonds**  
**Dated July 6, 2022**  
**Matures July 6, 2042**



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	5.00%	\$14,125,000	\$4,809,489	\$18,934,489
2024	5.00%	\$2,250,000	\$3,715,912	\$5,965,912
2025	5.00%	\$825,000	\$3,639,037	\$4,464,037
2026	5.00%	\$2,575,000	\$3,554,037	\$6,129,037
2027	5.00%	\$2,705,000	\$3,422,037	\$6,127,037
2028	5.00%	\$2,845,000	\$3,283,287	\$6,128,287
2029	5.00%	\$4,530,000	\$3,098,912	\$7,628,912
2030	5.00%	\$4,765,000	\$2,866,537	\$7,631,537
2031	5.00%	\$5,005,000	\$2,622,237	\$7,627,287
2032	5.00%	\$3,610,000	\$2,400,912	\$6,016,912
2033	5.00%	\$2,750,000	\$2,247,912	\$4,997,912
2034	4.00%	\$2,870,000	\$2,121,762	\$4,991,762
2035	4.00%	\$2,990,000	\$2,004,562	\$4,994,562
2036	4.00%	\$6,080,000	\$1,823,162	\$7,903,162
2037	4.00%	\$5,325,000	\$1,575,062	\$7,900,062
2038	4.00%	\$6,585,000	\$1,316,862	\$7,901,862
2039	4.00%	\$6,855,000	\$1,048,062	\$7,903,062
2040	4.00%	\$7,160,000	\$768,362	\$7,898,362
2041	4.125%	\$7,400,000	\$472,519	\$7,902,519
2042	4.125%	\$7,740,000	\$159,646	\$7,899,646
<b>TOTAL</b>		\$99,990,000	\$46,956,358	\$146,946,358

[ ] Callable



**Issue 4 (Estimate)**  
**\$19,810,000**  
**State Trust Fund Loan**  
**Dated August 14, 2023**  
**Matures 2026**



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	0.00%	\$0	\$0	\$0
2024	3.80%	\$13,631,347	\$539,925	\$14,171,272
2025	3.80%	\$6,178,654	\$234,789	\$6,413,442
<b>TOTAL</b>		\$19,810,000	\$774,714	\$20,584,714

## Total Debt Service Requirements

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023		\$14,125,000	\$5,347,602	\$19,472,602
2024		\$17,761,347	\$4,746,950	\$22,508,296
2025		\$8,978,654	\$4,268,563	\$13,247,217
2026		\$2,945,000	\$3,890,150	\$6,835,150
2027		\$3,090,000	\$3,743,125	\$6,833,125
2028		\$4,325,000	\$3,576,400	\$7,901,400
2029		\$4,530,000	\$3,369,825	\$7,899,825
2030		\$4,765,000	\$3,137,450	\$7,902,450
2031		\$5,005,000	\$2,893,200	\$7,898,200
2032		\$5,245,000	\$2,657,387	\$7,902,387
2033		\$5,460,000	\$2,440,687	\$7,900,687
2034		\$5,660,000	\$2,238,912	\$7,898,912
2035		\$5,855,000	\$2,043,956	\$7,898,956
2036		\$6,080,000	\$1,823,162	\$7,903,162
2037		\$6,325,000	\$1,575,062	\$7,900,062
2038		\$6,585,000	\$1,316,862	\$7,901,862
2039		\$6,855,000	\$1,048,062	\$7,903,062
2040		\$7,130,000	\$768,362	\$7,898,362
2041		\$7,430,000	\$472,519	\$7,902,519
2042		\$7,740,000	\$159,646	\$7,899,646
<b>TOTAL 2022-2042</b>		\$35,890,000	\$51,517,878	\$187,407,878

August 26, 2023  
 Committee of the Whole  
 Draft

# WAUSAU SCHOOL DISTRICT

## LONG TERM DEBT

### OUTSTANDING PRINCIPAL & INTEREST

CALENDAR & LEVY YEAR	TOTAL PRINCIPAL PER YEAR	OUTSTANDING PRINCIPAL PER YEAR	TOTAL INTEREST PER YEAR	TOTAL LEVY PER YEAR	OUTSTANDING PRINCIPAL & INTEREST
2024	\$ 17,761,347	\$ 121,765,000	\$ 4,746,930	\$ 22,508,296	\$ 167,935,277
2025	\$ 8,978,654	\$ 104,003,654	\$ 4,238,563	\$ 13,247,217	\$ 145,426,981
2026	\$ 2,945,000	\$ 95,025,000	\$ 3,890,150	\$ 6,835,150	\$ 132,179,764
2027	\$ 3,090,000	\$ 92,080,000	\$ 3,743,125	\$ 6,833,125	\$ 125,344,614
2028	\$ 4,325,000	\$ 88,990,000	\$ 3,576,400	\$ 7,901,400	\$ 118,511,490
2029	\$ 4,530,000	\$ 84,665,000	\$ 3,369,825	\$ 7,899,825	\$ 110,610,090
2030	\$ 4,765,000	\$ 80,135,000	\$ 3,137,150	\$ 7,902,450	\$ 102,710,266
2031	\$ 5,005,000	\$ 75,370,000	\$ 2,893,200	\$ 7,898,200	\$ 94,807,816
2032	\$ 5,245,000	\$ 70,065,000	\$ 2,657,387	\$ 7,902,387	\$ 86,909,617
2033	\$ 5,460,000	\$ 65,120,000	\$ 2,440,687	\$ 7,900,687	\$ 79,007,230
2034	\$ 5,660,000	\$ 59,660,000	\$ 2,238,912	\$ 7,898,912	\$ 71,106,543
2035	\$ 5,855,000	\$ 54,000,000	\$ 2,043,956	\$ 7,898,956	\$ 63,207,631
2036	\$ 6,050,000	\$ 48,145,000	\$ 1,823,162	\$ 7,903,162	\$ 55,308,675
2037	\$ 6,325,000	\$ 42,065,000	\$ 1,575,062	\$ 7,900,062	\$ 47,405,513
2038	\$ 6,585,000	\$ 35,740,000	\$ 1,316,862	\$ 7,901,862	\$ 39,505,451
2039	\$ 6,855,000	\$ 29,155,000	\$ 1,048,062	\$ 7,903,062	\$ 31,603,589
2040	\$ 7,130,000	\$ 22,300,000	\$ 768,362	\$ 7,898,362	\$ 23,700,527
2041	\$ 7,430,000	\$ 15,170,000	\$ 472,519	\$ 7,902,519	\$ 15,802,165
2042	\$ 7,740,000	\$ 7,740,000	\$ 159,646	\$ 7,899,646	\$ 7,899,646
<b>TOTAL</b>	<b>\$ 121,765,000</b>		<b>\$ 46,170,277</b>	<b>\$ 167,935,277</b>	

	<h2>2023-24 Fund 46 Long Term Capital Improvement Trust Fund</h2>
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A Long-term Capital Improvement Trust Fund allows the District to designate funds in a dedicated account to be used towards expenditures consistent with an approved long range capital improvement plan. The District's trust fund may only be funded through transfer from the General Fund (Fund 10), with the understanding that any such transferred funds would become available five years from the creation of this fund. There is a revenue budget of \$5,000 for Interest in 2023-24.

August 29, 2023  
Committee of the Whole  
Draft

	<h2 style="color: blue;">2023-24 Fund 49 Capital Projects</h2>
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Fund 49 is used to account for expenditures related to capital projects financed through debt issuance. When debt is issued for a particular project, all proceeds from the issue are represented as revenue in Fund 49, this practice has a tendency to overstate revenue when looking at the entire District budget for years in which debt was issued. Expenses appear in Fund 49 as the capital project progresses and expenses are incurred. Since revenue and expenses often times do not occur in the same fiscal year, they often times will not match.

2023-24 Capital Projects includes Energy Efficiency Phase III projects.

2023-24 Budget

Revenues -           \$19,310,000

Expenditures -     \$67,963,475

	<h2>2023-24 Fund 50 Budget Detail</h2>
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**Food Services** – Activities involved with the food service program of the schools. This service area includes the preparation and serving of regular and incidental meals, lunches, and snacks in connection with schools’ activities.

August 28, 2023  
Committee of the Whole  
Draft

## 2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 50 2023-24 BUDGET	2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>LOCAL SOURCES</b>				
Student Meals - Ala Carte	\$1,200,000	\$882,000	\$318,000	36.05%
Adult Meals - Ala Carte	31,000	28,600	2,400	8.39%
Other Food Service Sales	85,000	155,000	-70,000	-45.16%
Sale of Obsolete Equipment	5,000	6,000	-1,000	-16.67%
Interest on Investments	8,500	1,000	7,500	750.00%
<b>TOTAL LOCAL SOURCES</b>	<b>\$1,329,500</b>	<b>\$1,072,600</b>	<b>\$256,900</b>	<b>23.95%</b>
<b>STATE AIDS</b>				
Food Service Aid	\$70,000	\$70,000	\$0	0.00%
<b>TOTAL STATE AIDS</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>FEDERAL AID</b>				
USDA Commodities	\$485,000	\$372,000	\$113,000	30.38%
Food Service Aid	3,225,000	3,030,000	195,000	6.44%
F14 Fresh Fruit and Vegetable Program	30,000	26,000	4,000	15.38%
<b>TOTAL FEDERAL AID</b>	<b>\$3,740,000</b>	<b>\$3,428,000</b>	<b>\$312,000</b>	<b>9.10%</b>
<b>GRAND TOTAL</b>	<b>\$5,139,500</b>	<b>\$4,570,600</b>	<b>\$568,900</b>	<b>12.45%</b>

August 23, 2023  
Committee of the Whole  
Draft

**2023-24 DETAILED EXPENDITURE BUDGET - September 25, 2023**

	<b>FUND 50 2023-24 BUDGET</b>	<b>2022-23 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
<b>FOOD SERVICE</b>				
Purchased Services	\$65,000	\$60,000	\$5,000	8.33%
Food	2,604,019	2,461,253	142,766	5.80%
Other Supplies	200,000	143,325	56,675	39.54%
Fixed Assets	50,000	50,000	0	0.00%
District Dues and Fees	6,500	6,500	0	0.00%
F10 Fresh Fruit and Vegetable Program	25,000	21,939	3,061	N/A
<b>FOOD SERVICE</b>	<b>\$2,950,519</b>	<b>\$2,743,017</b>	<b>\$207,502</b>	<b>7.56%</b>
<b>K1 SALARIES</b>				
181 Custodial	\$62,000	\$59,058	\$2,941	4.98%
183 Cooks	1,204,673	1,144,275	60,399	5.28%
183 Cooks - Subs	40,000	40,000	0	0.00%
185 Other Municipal	63,115	60,682	3,033	5.00%
186 Secretarial/Clerical	70,616	67,263	3,353	4.98%
191 Food Service Supervisors	90,656	86,336	4,321	5.00%
<b>K TOTAL SALARIES</b>	<b>\$1,531,661</b>	<b>\$1,457,614</b>	<b>\$74,047</b>	<b>5.08%</b>
<b>L1 BENEFITS</b>				
212 Retirement Employer	\$90,820	\$86,835	\$3,986	4.59%
218 Retiree Health	6,799	6,475	324	5.00%
221 Medicare Portion/Social Security	21,923	20,863	1,060	5.08%
222 Social Security	87,985	85,708	2,277	2.66%
230 Group Life Insurance	3,467	3,285	182	5.55%
243 Dental Insurance	27,259	27,143	116	0.43%
248 Health Insurance	415,584	392,826	22,758	5.79%
251 Disability Insurance	3,483	3,315	168	5.08%
<b>L TOTAL BENEFITS</b>	<b>\$657,320</b>	<b>\$626,449</b>	<b>\$30,871</b>	<b>4.93%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$2,188,981</b>	<b>\$2,084,063</b>	<b>\$104,918</b>	<b>5.03%</b>
<b>PERCENT OF TOTAL FUND 50 BUDGET</b>	<b>42.59%</b>	<b>43.17%</b>		
<b>A TOTAL FUND 50 BUDGET</b>	<b>\$5,139,500</b>	<b>\$4,827,080</b>	<b>\$312,420</b>	<b>6.47%</b>

	<h2>2023-24 Fund 73 Budget Detail</h2>
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**Other Post Employment Benefits (OPEB)** - A legally established irrevocable trust for post employment benefits. This fund applies to all post-employment benefit plans where the district is providing such benefits by contributions to the legally established irrevocable trust.

August 28, 2023  
Committee of the Whole  
Draft

**2023-24 DETAILED REVENUE AND EXPENDITURE BUDGET - September 25, 2023**

	<b>FUND 73 2023-24 BUDGET</b>	<b>AMENDED 2022-23 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>EMPLOYEE BENEFIT TRUST FUND EXPENDITURES</b>				
---	--	--	--	--

Retiree Insurance Claims Expenses	-\$2,269,997	-\$1,891,602	-\$378,395	20.00%
Transferred to Other Funds	2,269,997	1,891,602	378,395	20.00%
<b>TOTAL FUND 73 EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>EMPLOYEE BENEFIT TRUST FUND REVENUES</b>				
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Employer Contributions	\$1,920,195	\$1,506,160	\$414,035	27.49%
Retiree Contributions Revenues	469,275	485,000	-15,725	-3.24%
Transferred to Other Funds	-2,269,997	-1,891,602	-378,395	20.00%
<b>TOTAL FUND 73 REVENUES</b>	<b>\$119,473</b>	<b>\$99,558</b>	<b>\$19,916</b>	<b>20.00%</b>

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**Community Service** - Funds were established to pay for activities that are accessible to the community at large.

The fund pays for costs associated with out-of-school enrichment programs (summer and school year), the planetarium, community literacy technology training and school resource officers.

Growing Great Minds (G2M) offers out-of-school enrichment programs at multiple sites throughout the Wausau School District and includes Kids on the Grow, Community Connection and Family University Network. These programs offer academic support (that complement established curriculum) and enrichment activities outside the normal school hours, for age appropriate community members. Adult programming, literacy activities and opportunities for family engagement are also provided.

The planetarium located at Wausau West High School is a unique learning environment presenting an opportunity to inform, engage and foster community collaborations that are mutually beneficial in both service and finance. The increasing demand for post-school day community usage is greater than what the District can currently provide. Funding 40% of the planetarium director position expenses will offer the ability to staff this resource on nights and during weekends and summers in an effort to provide for its expanded role in the community.

The School Resource Officer program is a robust partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 Therapy Dogs, along with the necessary training, support services, equipment and Core Values for effective service. The SROs authority, support and impact extends outside the District schools, in benefit of the Wausau community year-round.

Adequate maintenance of buildings and grounds necessary through expanded availability of District facilities for community use is not fully funded by minimal facility use fees that are charged based on policy. In order to ensure high quality facilities that are well maintained and safe as the community has come to expect, it is necessary to employ a seasonal employee(s) to perform a variety of buildings and grounds functions supported by the community service levy.

**2023-24 DETAILED REVENUE AND EXPENDITURE BUDGET - September 25, 2023**

	<b>FUND 80 2023-24 BUDGET</b>	<b>AMENDED 2022-23 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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**COMMUNITY SERVICE EXPENSES**

Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	140,000	140,000	0	0.00%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Carry Over	538,874	542,602	-3,728	-0.69%
<b>TOTAL FUND 80 EXPENSES</b>	<b>\$1,201,074</b>	<b>\$1,204,802</b>	<b>-\$3,728</b>	<b>-0.31%</b>

**COMMUNITY SERVICE REVENUES**

Tax Levy	\$662,200	\$662,200	\$0	0.00%
Carry Over	538,874	542,602	-3,728	-0.69%
<b>TOTAL FUND 80 REVENUES</b>	<b>\$1,201,074</b>	<b>\$1,204,802</b>	<b>-\$3,728</b>	<b>-0.31%</b>

August 28, 2023  
Committee of the Whole  
Draft



## 2023-24 Tax Levy - Tax Related Information

August 28, 2023  
Committee of the Whole  
Draft

**PROPOSED 2023-2024 TAX LEVY**

**Wausau School District**

Fund	Estimated 2023-24 LEVY	FINAL 2022-23 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
<b>GENERAL FUND **</b>	\$ 24,417,069	\$ 28,545,714	\$ (4,128,645)	-14.46%	4.34
<b>DEBT SERVICE FUND 38</b>	2,104,070	2,102,619	1,451	0.07%	0.37
<b>DEBT SERVICE FUND 39</b>	22,508,296	16,924,407	5,583,889	32.99%	4.00
<b>COMMUNITY SERVICE Fund 80</b>	662,200	662,200	-	0.00%	0.12
<b>TOTAL</b>	<b>\$ 49,691,635</b>	<b>\$ 48,234,940</b>	<b>\$ 1,456,695</b>	<b>3.02%</b>	<b>8.83</b>

\*\* Includes Property Tax Chargebacks

**Proposed School Tax Mill Rate**

The mill rate is dependent on the increase or decrease in equalized valuation.

	EQUALIZED VALUATION	GROSS MILL RATE
<b>Current Valuation (22-23)</b>	\$ 5,160,532,708	<b>9.36</b>
<b>New Valuation (23-24)</b>	\$ 5,629,142,225	<b>8.83</b>
<b>Percent Increase/Decrease from Current to New</b>	<b>9.08%</b>	<b>-5.66%</b>
<b>Gross increase/(decrease) in taxes on a \$100,000 home</b>	\$ (53)	

**Explanation of Mill Rate Decrease**

\$	<b>9.36</b>	<b>2022-23 Mill Rate</b>
\$	<b>0.37</b>	<b>Increase to the Revenue Limit with Recurring Exemptions</b>
\$	<b>0.99</b>	<b>Increase Referendum Debt Defeasance Levy</b>
\$	<b>(1.15)</b>	<b>Increase Equalization Aid</b>
\$	<b>(0.74)</b>	<b>Increase in Equalized Property Value District-Wide</b>
\$	<b>8.83</b>	<b>2023-24 Proposed Mill Rate</b>

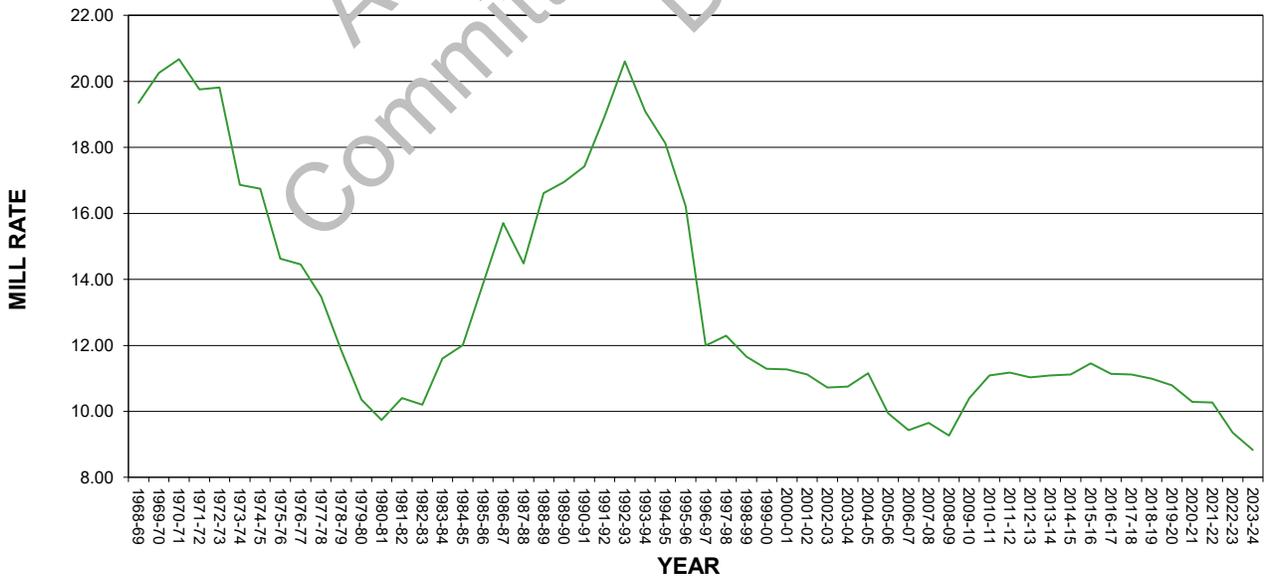
## EQUALIZED TAX RATE HISTORY

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1968-69	19.35		
1969-70	20.26	0.91	4.70%
1970-71	20.67	0.41	2.02%
1971-72	19.76	-0.91	-4.40%
1972-73	19.82	0.06	0.30%
1973-74	16.87	-2.95	-14.88%
1974-75	16.75	-0.12	-0.71%
1975-76	14.63	-2.12	-12.66%
1976-77	14.46	-0.17	-1.16%
1977-78	13.48	-0.98	-6.78%
1978-79	11.86	-1.62	-12.02%
1979-80	10.36	-1.50	-12.65%
1980-81	9.74	-0.62	-5.98%
1981-82	10.41	0.67	6.88%
1982-83	10.21	-0.20	-1.92%
1983-84	11.60	1.39	13.61%
1984-85	12.01	0.41	3.53%
1985-86	13.88	1.87	15.57%
1986-87	15.71	1.83	13.18%
1987-88	14.49	-1.22	-7.77%
1988-89	16.62	2.13	14.70%
1989-90	16.95	0.33	1.99%
1990-91	17.43	0.48	2.83%
1991-92	18.93	1.50	8.61%
1992-93	20.61	1.68	8.87%
1993-94	19.09	-1.52	-7.38%
1994-95	18.13	-0.96	-5.03%
1995-96	16.22	-1.91	-10.54%

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1996-97	12.00	-4.22	-26.02%
1997-98	12.30	0.30	2.50%
1998-99	11.66	-0.64	-5.20%
1999-00	11.30	-0.36	-3.09%
2000-01	11.28	-0.02	-0.18%
2001-02	11.12	-0.16	-1.42%
2002-03	10.73	-0.39	-3.50%
2003-04	10.76	0.03	0.28%
2004-05	11.16	0.40	3.72%
2005-06	9.95	-1.21	-10.82%
2006-07	9.44	-0.51	-5.13%
2007-08	9.66	0.22	2.33%
2008-09	9.27	-0.39	-3.99%
2009-10	10.41	1.14	12.24%
2010-11	11.09	0.68	6.53%
2011-12	11.18	0.09	0.81%
2012-13	11.34	-0.14	-1.25%
2013-14	11.09	0.05	0.45%
2014-15	11.12	0.03	0.27%
2015-16	11.46	0.34	3.06%
2016-17	11.14	-0.32	-2.79%
2017-18	11.12	-0.02	-0.18%
2018-19	11.00	-0.12	-1.08%
2019-20	10.79	-0.21	-1.91%
2020-21	10.29	-0.50	-4.63%
2021-22	10.27	-0.02	-0.19%
2022-23	9.36	-0.91	-8.86%
2023-24 ***	8.83	-1.44	-15.38%

\* Estimates 08 percent growth in equalized value.

## GRAPH OF EQUALIZED MILL RATES



## HISTORY OF EQUALIZED VALUATION

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1975	524,920,300		
1976	616,180,300	91,260,000	17.39%
1977	682,482,900	66,302,600	10.76%
1977-78	761,469,900	78,987,000	11.57%
1978	884,022,586	122,552,686	16.09%
1979	1,009,827,737	125,805,151	14.23%
1980	1,133,651,597	123,823,860	12.26%
1981	1,154,323,617	20,672,020	1.82%
1982	1,203,988,149	49,664,532	4.30%
1983	1,192,643,175	(11,344,974)	-0.94%
1984	1,217,920,423	25,277,248	2.12%
1985	1,231,330,215	13,409,792	1.10%
1986	1,206,099,150	(25,231,065)	-2.05%
1987	1,240,427,033	34,327,883	2.85%
1988	1,269,430,290	29,003,257	2.34%
1989	1,336,278,689	66,848,399	5.27%
1990	1,397,712,416	61,433,727	4.60%
1991	1,466,681,063	68,968,647	4.93%
1992	1,544,765,807	78,084,744	5.32%
1993	1,683,697,776	138,931,969	8.99%
1994	1,807,271,141	123,573,365	7.34%
1995	1,969,226,219	161,955,078	8.96%
1996	2,126,572,153	157,345,934	7.99%
1997	2,235,250,542	108,678,389	5.11%
1998	2,335,396,622	100,146,080	4.48%

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1999	2,477,798,666	142,402,044	6.10%
2000	2,594,546,174	116,747,508	4.71%
2001	2,779,294,323	184,748,149	7.12%
2002	2,907,686,952	128,392,629	4.62%
2003	3,017,979,635	110,292,683	3.79%
2004	3,161,976,567	143,996,932	4.77%
2005	3,314,028,604	152,052,037	4.81%
2006	3,577,551,801	263,523,197	7.95%
2007	3,691,236,738	113,684,937	3.18%
2008	3,965,583,671	274,346,933	7.43%
2009	3,913,775,136	(51,808,535)	-1.31%
2010	3,823,891,328	(89,883,808)	-2.30%
2011	3,665,543,376	(158,348,000)	-4.10%
2012	3,665,352,476	(19,190,900)	-0.52%
2013	3,640,376,668	(24,975,708)	-0.68%
2014	3,700,383,652	59,996,984	1.64%
2015	3,759,146,896	58,763,244	1.56%
2016	3,790,552,272	31,405,376	0.84%
2017	3,969,431,822	178,879,550	4.72%
2018	4,125,801,916	156,370,094	3.94%
2019	4,274,851,521	149,049,605	3.61%
2020	4,661,678,892	386,827,371	9.05%
2021	4,608,399,274	(53,279,618)	-1.14%
2022	5,160,532,708	552,133,434	11.98%
<b>2023</b>	<b>5,529,142,225</b>	<b>468,609,517</b>	<b>9.08%</b>

## GROWTH OF EQUALIZED VALUATIONS



# 2023-2024 Wausau School District Calendar

Board approved: 12-19-2022; rev. 8-14-2023

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Aug 21: New Teacher Orientation  
 Aug 22-24: Professional Learning  
 August 29: First Day of School

Sept 1: No Classes - No Classes  
 Sept 4: No Classes - Labor Day  
 Sept 29: Independent Learning Day  
 Professional Learning

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30	31				

November 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30		

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Oct 25: No Elementary Classes-Recordkeeping  
 No PM Secondary  
 No AM/PM Pre-K Classes  
 Oct 26: No Classes - Professional Learning  
 Oct 27: No Classes - Non Work Day

Nov 3: 1st Quarter Ends (45)  
 Nov 22: No Classes - Non-Contact Day  
 Nov 23-24: No Classes - Thanksgiving Break

Dec 3: Independent Learning Day  
 Professional Learning  
 Dec 25-29: No Classes - Winter Break

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29		

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Jan 1: No Classes - Winter Break  
 Jan 12: No PM Elem Classes-Recordkeeping  
 No AM/PM Pre-K Classes  
 Jan 12: 2nd Quarter Ends (41)  
 Jan 15: No Classes - Professional Learning

Feb 19: No Classes - Prof Learning

Mar 8: Independent Learning Day  
 Professional Learning  
 Mar 22: No PM Elem Classes-Recordkeeping  
 No AM/PM Pre-K Classes  
 Mar 22: 3rd Quarter Ends (48)  
 Mar 25-29: No Classes - Spring Break

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30				

May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	18
	20	21	22	23	24	
	27	28	29	30	31	

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

Apr 26: No Classes - Prof Learning

May 24: No Classes - Prof Learning  
 May 27: No Classes - Memorial Day  
 May 30: Students Last Day / No PM Classes ALL  
 May 30: 4th Quarter Ends (41)  
 May 31: Teachers Last Day

- New Teacher Orientation
- No Classes
- Students' first and last days of school
- No Classes - Professional Learning (PL)
- No Pre-K or Elementary Classes / No PM Secondary Classes / Recordkeeping AM (Elem) and Parent/Teacher Conferences PM
- 2024 High School Graduation: May 23 - EEA; May 18 - East; May 20 - WAVE; May 18 - West
- Independent Learning Day
- Quarter Ends (1st - 45) (2nd - 41) (3rd - 48) (4th - 41) = 175
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes

# Initial 2023-24 District Budget to be used for the 2023 Annual Meeting

Education/Operations Committee of the Whole  
August 28, 2023



**Our Mission ... To advance student learning, achievement, and success.**

# Separate Agenda Items for the Initial 2023-24 District Budget

- [Set Annual Meeting date \(Item X in agenda, ACTION\)](#)
  - Board action is necessary to establish the time, date, and place for the Annual Meeting and Budget Hearing.
  - **Motion to approve Monday, September 25, 2023, as the date for the 2023-2024 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**
- [Share equalized value estimates \(Item XI in agenda, NO ACTION NEEDED\)](#)
  - Equalized property values for tax purposes represent statewide property values measured on a consistent basis w/o regard for local assessment or valuation practices.
  - School District equalized values are revealed in the middle of October, but estimates are needed for equalized mill rate estimates offered in the District budget booklet.
  - Last year property value in the District increased by 11.98%. This year the property valuation is expected to increase by 9.08%.
- [Recommendation for 2023-2024 budget \(Item XII in agenda, ACTION\)](#)
  - Board approval is needed to give proper notices and develop all necessary documents, including the District budget book, for presentation at the Annual Meeting and available prior to that event. Following the Sept. 11 Board meeting, the budget book will be available on our website. A draft version of the budget book is available in BoardBook documents.
  - Work will continue on the budget as priorities continue to develop and as the Wisconsin Dept. of Public Instruction and the Wisconsin Dept. of Revenue reveal more data regarding available revenue.



# Separate Agenda Items for the Initial 2023-24 District Budget (cont.)

- [Recommendation for 2023-24 budget \(Item XII in agenda, \*\*ACTION\*\*\) \(continued\)](#)
  - Funding made available through ESSER (Federal Elementary and Secondary Schools Emergency Relief) will continue to be used during 2023-24 in the most responsible manner to optimize pandemic recovery with an eye on the eventual sunset of this funding source.
  - Salary increases included in this budget are 5% per employee group.
    - Nutritional Services group: 5%
    - Administrative and Educational Support group: 5%
    - Maintenance and Custodial group: 5%
    - Teacher group: 5%
    - Municipal group: 5%
    - Administration group: 5%
  - Health insurance premiums are projected to increase by 2%.
  - The budget presented here is a deficit budget.
  - **Motion to recommend to the Board of Education a preliminary 2023-2024 General Fund budget of \$117,685,808 for expenses and \$116,961,848 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 25th, 2023**



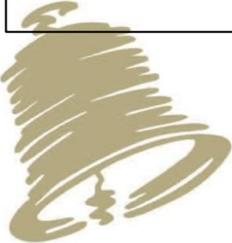
# Separate Agenda Items for the Initial 2023-24 District Budget (cont.)

- [Recommendation for 2023-2024 tax levy \(Item XIII in agenda, ACTION\)](#)
  - The mill rate has steadily decreased over time and is projected to decrease by 0.53, to 8.83 per \$1,000 of equalized value for this budget cycle.
  - The unusually large increase in property values significantly contributes to this decrease in mill rate while the full tax levy is projected to increase by 3.02%.
  - The budget includes continuation of the defeasance and debt prepayment strategy that has been successful in stabilizing the mill rate and saving taxpayers millions of dollars over the last several years.
  - **Motion to recommend to the Board of Education a projected tax levy of \$49,691,635 for presentation at the Annual Meeting and Budget Hearing on September 25, 2023.**



# 2023-2024 Budget Calendar

- May 22, Committee of the Whole
  - Committee approval of the initial 2023-2024 budget
- June 12, Board of Education
  - BOE approval of the initial 2023-2024 budget
- **August 28, Committee of the Whole**
  - **Share equalized value**
  - **Set Annual Meeting date**
  - **Recommendation for 2023-2024 budget and tax levy**
- September 11, Board of Education
  - Approve the 2023-2024 budget and tax levy for publication and presentation at Annual Meeting
- September 25, Board of Education and Committee of the Whole
  - Regularly scheduled Ed/Ops Committee meeting
  - Annual Meeting and Budget Hearing
- October 10, Board of Education
  - Full Board approvals from September Committee of the Whole
- October 23, Board of Education (Special Meeting)
  - Adopt final budget
  - Adopt District tax levy



**Motion to approve Monday, September 25, 2023, as the date for the 2023-2024 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**

# Share Equalized Value Estimates

- Property Values Assumed to Increase
  - Equalized value represents true property value on a consistent state-wide basis
  - District estimated equalized values are **up 9.08%** over last year, meaning there is considerably more property value to share in the tax burden of the District.
  - The District levies a tax to all eight municipalities in the District based on total equalized value of the District portion of each municipality.
  - Each municipality passes this levy on to individual property owners based on their respective assessment practices.
  - It is beyond the control of the District, whether individual taxpayers have increases or decreases in their tax bill; District control lies only in the total school tax levy.
  - For mill rate estimate purposes, the equalized value of property is assumed to **increase evenly by 9.08%** across the District for 2023-24.



# Share Equalized Value Estimates

<b>Estimate of 2023 Equalized Valuation for Tax Apportionment</b>				
<b>Wausau School District</b>				
<b>August 1, 2023</b>				
<b>Municipality</b>	<b>2022 Equalized Value Reduced by TID Value (WSD)</b>	<b>Percent in District Reduced by TID Value</b>	<b>2023 Equalized Value Reduced by TID Value (WSD)</b>	<b>Projected % Increase</b>
City of Wausau	\$ 3,019,743,186	94.71%	\$ 3,241,229,457	7.33%
Town of Berlin	\$ 92,383,924	93.34%	\$ 102,193,695	10.62%
Town of Hewitt	\$ 63,704,100	100.00%	\$ 71,615,800	12.42%
Village of Maine	\$ 311,954,200	100.00%	\$ 341,990,200	9.63%
Town of Rib Mountain	\$ 1,077,856,600	100.00%	\$ 1,141,630,800	5.92%
Town of Stettin	\$ 285,126,033	82.97%	\$ 345,075,252	21.03%
Town of Texas	\$ 147,373,000	100.00%	\$ 179,071,200	21.51%
Town of Wausau	\$ 162,391,665	71.86%	\$ 206,335,820	27.06%
<b>Totals</b>	<b>\$ 5,160,532,708</b>		<b>\$ 5,629,142,225</b>	<b>9.08%</b>



# Share Equalized Value Estimates (these tax allocations are all estimates at this time)

From the Wisconsin Dept. of Revenue

	August 1 Estimate								
	<u>CERTIFIED</u>				<u>COMMUNITY</u>			<u>% INCR</u>	
	<u>FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>Prior YR</u>		
C. Wausau	3,241,229,457	57.57945576%	\$ 14,059,215.43	\$ 14,171,666.39	\$ 381,291.17	\$ 28,612,172.99	3.76%	<---% change in levy	
T. Berlin	102,193,695	1.81543992%	\$ 443,277.22	\$ 446,822.72	\$ 12,021.84	\$ 902,121.78	4.65%	<---% change in levy	
T. Hewitt	71,615,800	1.27223291%	\$ 310,641.99	\$ 313,126.62	\$ 8,424.73	\$ 632,193.34	4.72%	<---% change in levy	
V. Maine	341,990,200	6.07535192%	\$ 1,483,422.87	\$ 1,495,287.85	\$ 40,230.98	\$ 3,018,941.70	4.97%	<---% change in levy	
T. Rib Mountain	1,141,630,800	20.28072403%	\$ 4,951,958.38	\$ 4,991,566.03	\$ 134,298.95	\$ 10,077,823.36	1.54%	<---% change in levy	
T. Stettin	345,075,252	6.13015693%	\$ 1,496,804.65	\$ 1,508,776.66	\$ 40,593.90	\$ 3,046,175.21	16.19%	<---% change in levy	
T. Texas	179,071,200	3.18114542%	\$ 776,742.47	\$ 782,955.15	\$ 21,065.54	\$ 1,580,763.16	15.17%	<---% change in levy	
T. Wausau	206,335,820	3.66549310%	\$ 895,005.98	\$ 902,164.58	\$ 24,272.90	\$ 1,821,443.46	22.40%	<---% change in levy	
<b>ALLOCATION</b>	<b>\$ 5,629,142,225</b>	<b>100.000000%</b>	<b>\$ 24,417,068.99</b>	<b>\$ 24,612,366.00</b>	<b>\$ 662,200.01</b>	<b>\$ 49,691,635.00</b>	<b>5.01%</b>	<b>&lt;----% change in levy</b>	
Property Value Change	9.08%								School District determines amt. of levy

From the WSD Levy Adoption near the end of October\*



## Recommendation for 2023-2024 budget (some challenges)

- Higher than anticipated health insurance costs led to a premium increase for only the 2nd time in 10 years
- We are in the midst of a nation-wide labor shortage that makes attracting and retaining a high quality workforce of leaders that much more important.
- The rate of inflation is higher than it has been in more than a generation. The CPI for salary negotiations was just over 8%.
- One-time ESSER III funding is available during the upcoming budget cycle for certain operational expenses. It will be difficult to balance the Federal expectation that these funds be used strictly for pandemic recovery and preparedness, with the State expectation that we use these funds to mitigate the damage of a weak previous biennial State budget.
- ESSER funding runs out following the 2023-24 budget and careful planning must include a combination of eliminating expenses funded with ESSER funds and determining alternative funding sources.



## Recommendation for 2023-2024 budget (some opportunities)

- \$325 annual revenue limit increase included in state biennial budget
- A portion of ESSER funding has yet to be committed.
- The recent success of a pair of referendum questions over the last two years offers some opportunity inside the general fund budget.
  - 2021 question allowing for an additional \$4MM in revenue limit capacity
  - 2022 question allowing for borrowing \$119.8MM for facility improvements
- Health insurance premiums increased for only the 2nd time in 10 years
- Salary increase for certified positions was the highest in 5+ years
- A strong fund balance will help us achieve low interest rates during our upcoming debt issues while offering a level of comfort in considering a deficit budget for 2023-2024, while simultaneously eliminating the need for short term borrowing.



# Recommendation for 2023-2024 budget (address challenges while leveraging opportunities)

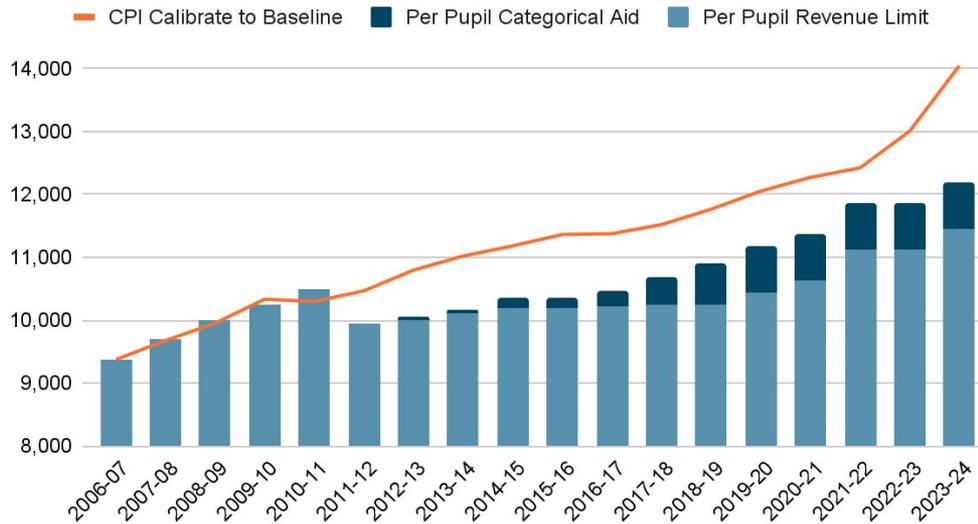
- Additional referendum revenue limit authority by way of the 2021 operational referendum continues to be allocated to pupil services staff, safety and security operational expenses, short term asset replacement, and budget support for areas underfunded over the past several years.
- An eye on immediate resource allocation funding our highest priorities with a long term strategic lens.
- Salary/wage increases of 5% for all employment groups.



# Recommendation for 2023-2024 budget

- Two significant assumptions in operational revenue, the revenue limit will increase by \$325, and per pupil categorical aid, will be flat for the coming year per current state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil in 2021-22.

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Includes \$500/pupil from 2021 referendum

- During the next two months the following factors impacting the final budget will be revealed.
  - Certified District property value
  - State equalization aid final certification
  - 3rd Friday pupil count certification
  - Wisconsin Parental Choice Program voucher costs



# Recommendation for 2023-2024 budget

General Fund Levy Amount

General State Aid Amount

Full Revenue Limit—Operational Budget Dollars Available

- Total General Fund Budget

	<u>2022-23</u>	<u>2023-24</u>	<u>Change</u>	<u>% Change</u>
EXPENSES	\$111,951,868	\$117,685,808	\$5,733,940	5.12%
REVENUE	\$111,935,772	\$116,961,848	\$5,026,076	4.49%

- Total Revenue Limit

	<u>2022-23</u>	<u>2023-24</u>	<u>Change</u>	<u>% Change</u>
	94,964,157	\$97,079,885	\$2,115,728	2.23%

- State General Aid

	<u>2022-23</u>	<u>2023-24</u>	<u>Change</u>	<u>% Change</u>
	\$63,469,157	\$69,712,475	\$6,243,318	9.84%



**Motion to recommend to the Board of Education a preliminary 2023-2024 General Fund budget of \$117,685,808 for expenses and \$116,961,848 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 25, 2023**

# Recommendation for 2023-2024 tax levy (history of levy and mill rate)

- The equalized property value in the District has been steadily increasing over the past ten years.
- This supports a slightly increasing property tax levy with a consistently declining mill rate.
- We will continue to engage in strategies to stabilize mill rates through managing debt repayment schedules while dealing with the irregularity of state biennial budgets and associated funding.

### Tax Levy and Mill Rate



# Recommendation for 2023-2024 tax levy (Continuation of Defeasance and Debt Prepayment Strategy)

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
- This strategy has been used over the past six budget cycles and is recommended once again.
- During this six-year period over \$41 million of future debt has been retired.
- Also during this time period, taxpayers have saved over \$6 million of interest payments.
- This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- While applying this strategy, the District mill rate has reacted as follows:
  - 2016-17            \$11.14 per \$1000 of equalized value
  - 2017-18            \$11.12            “
  - 2018-19            \$11.00            “
  - 2019-20            \$10.79            “
  - 2020-21            \$10.29            “
  - 2021-22            \$10.27            “
  - 2022-23            \$9.36            “
  - **2023-24            \$8.83            (proposed)**



# Recommendation for 2022-2023 tax levy

- Components of recommended tax levy

	<u>2022-23</u>	<u>2023-34</u>	<u>Change</u>	<u>% Change</u>
GENERAL FUND LEVY	\$28,545,714	\$24,417,069	-\$4,128,645	-14.46%
DEBT SERVICE LEVY*	\$19,027,026	\$24,612,366	\$5,585,340	29.35%
COMMUNITY SERVICE LEVY	\$662,200	\$662,200	---	---
<b>TOTAL LEVY</b>	<b>\$48,234,940</b>	<b>\$49,691,635</b>	<b>\$1,456,695</b>	<b>3.02%</b>
CORRESPONDING MILL RATE**	9.36	8.83	-0.53	-5.66%

- \*2023-24 Debt Service Levy includes \$2,104,070 in energy efficiency exemption taxing authority for debt service
- \*2022-23 Debt Service Levy includes \$6,900,000 to pay future debt obligations.
- \*\*Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$49,691,635 for presentation at the Annual Meeting and Budget Hearing on September 25, 2023.**

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