

# **Annual Budget & Related Information**

2024-2025



**Budget Hearing and Annual Meeting  
September 23, 2024  
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.**
- **Inform and engage the community in shaping educational strategy and formulating responses to change.**
- **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)**

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## **Administration**

**Cale Bushman**

**Interim Superintendent of Schools**

**Joshua Viegut**

**Assistant Superintendent of Operations**

## **The Department of Business Services**

**This Report Has Been Prepared**

**By**

**Joshua Viegut**

**Assistant Superintendent of Operations**

**Noel Tordsen**

**Supervisor of Financial Services**

**Jennifer Bonke**

**General Ledger Specialist**

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# 2024-25 Budget Overview

## Revenue Highlights

The 2024-25 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 17.58% of the revenue budget.**
- **State Equalization and Computer Aid (General State Aids) is 65.41% of the revenue budget.**
- **Other State Aid is 7.97% 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 9.04% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

**The 2024-25 State Budget impacted District Revenues:**

- The District's state equalization aid is estimated to increase 9.74% over prior year.
- The 2024-25 maximum revenue limit of \$11,774 per student increased from the 2023-24 base revenue limit of \$11,448 per student. Revenue limit exemptions increased due to increased private school vouchers and declining enrollment exemptions. Allowed per member change of \$325 and current membership remained flat. Equalized valuation increased 9.98% over prior year.
- The per pupil adjustment aid is \$742/FTE for the 2024-25 fiscal year.

## Tax Levy

**The Proposed 2024-25 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 \$45,763,554 for a dollar decrease of \$3,828,338 and a percentage decrease of 7.72% from the 2023-24 tax levy.

The gross mill rate will decrease to \$7.41 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would decrease \$142.

The general fund mill rate will decrease from \$4.37 to \$3.33, 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 \$.37 to \$.34. The Fund 39 or referendum debt mill rate will decrease from \$3.97 to \$3.61. The community service mill rate will increase from \$.12 to \$.13.

The mill rate is based on the District's projected equalized valuation increasing 9.98%.

## Revenue Projection

**The Preliminary Revenue Projection in** General and Special Project Funds is \$125,414,466 with \$117,141,590 in the General Fund. Revenue in all funds is \$173,804,557. 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 7,992 for 2024-2025. 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 2023-24 actual expenditures. It is an estimated amount based on the July 1<sup>st</sup> Aid Eligibility Worksheet along with 2023-24 unaudited expenditures.

Equalization Aid is projected to increase approximately \$6.7 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 \$99,600,153 which is an increase of approximately \$2.8 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)** - increased due to higher allocations and carryover in existing grants

**Federal Grants (FI-F13)** – decreased due to decreases in Elementary and Secondary School Emergency Relief Fund II, Elementary and Secondary School Emergency Relief Fund III, Title funds available and the Evidence-Based After School grants. The decreases were offset by the addition of the Red Granite Charter School grant.

**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.

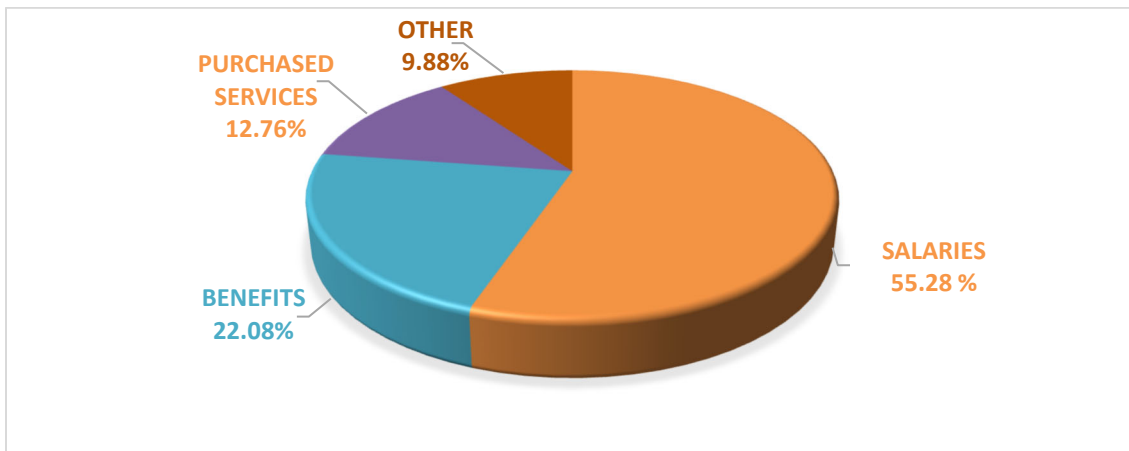
**6. AGR - Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils 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 \$98,106,803 and represents 77.37% of the budgets. Salaries increased 1.88% for these funds. The salary budgets increased \$1.3 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget increased 2.55%. The non-salary/benefit portion, items A1 through J7, is \$28,703,144 and makes up the remaining 22.63%.

### 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 90 elementary students and 11 middle school students in the Montessori Charter School with a budget allocation of \$6,707.90 and an additional \$88.12 per elementary student and \$110.90 per middle school student.

**Red Granite Charter School (A17)** - there are 72 elementary students in the Red Granite Charter School with a budget allocation of \$6,707.90 and an additional \$88.12 per elementary 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 2024-25.

**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 2023-24.

**Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and DII)** - there are 8 middle school students and 33 high school students in the EEA Learning Academy with a budget allocation of \$6,707.90 and an additional \$110.90 per middle school student and \$139.73 per high school student.

**East High (DI) and West High (D2)** - budgets reflect a decrease in the number of students at East High and a 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 athletes participating in athletics at each school the previous school year.

**WAVE (A16, C8, DI2 and DI3)** – 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 189 part-time/full-time students.

## ***E1 – E6 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.

**School-Based Mental Health Services (E5)** – to be used for the purpose of providing mental health services to pupils in collaboration with community mental health providers.

**Medicaid School Based Services (E6)** – consulting services provided by Kompas Care.

## ***S1 – S4 and F1 – F15 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. Changes in budgets may reflect the different allocation of total grants between non-salary and salaried portions, or a changes 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 2023-2024 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 2024 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 – F17 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 ID – Neglected and Delinquent Program (F2)** – is a federally funded program to enable neglected, delinquent, and at-risk students to have the same opportunity as students in other Title I programs. 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 (F5)** - 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, F14 and F15) 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.

**Fresh Fruit and Vegetable Program (F16)** - 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.

**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.

**American Rescue Plan (ARP) – Homeless Children and Youth Funds (F10)** - The American Rescue Plan Act (ARP), a COVID-19 relief act passed by Congress in 2021, provided Wisconsin with \$10,097,813 in funding specifically dedicated to support the identification, enrollment, and school participation of children and youth experiencing homelessness, including through wrap-around services. This funding is referred to as American Rescue Plan - Homeless Children and Youth (ARP-HCY). The funding is split into two tranches - ARP-HCY Part I (25% of the allocation) and Part II (75% of the allocation). 75% of the total allocation is distributed to Wisconsin local education agencies (LEAs). ARP-HCY funds are intended to support the specific and urgent needs of homeless children and youth due to the extraordinary impact of the pandemic on students experiencing homelessness, including academic, social, emotional, and mental health needs due to decreased enrollment in school, interrupted classroom instruction, and challenges navigating services for shelter/housing, clothing and school supplies, food, and child care.

**American Rescue Plan (ARP) Out of School Time (F11)** - The American Rescue Plan (ARP) 2021 authorizes states to use 1% of their total ARP allocation (\$15.4 million) for comprehensive out-of-school time programs. Comprehensive OST programs will use Evidence-based Improvement Strategies (EBIS) designed to address learning loss and social, emotional and academic needs of students most impacted by COVID-19. Additionally, the Wisconsin Committee on Joint Finance allocated, through Motion 57, an additional \$5 million for OST programs and expanded the eligibility for these funds to include community-based organizations.

**Education and Homeless Children and Youth Innovation (F12)** – is a Wisconsin Department of Public Instruction funded grant to ensure educational equity and success for students experience homelessness by providing support on the McKinney-Vento Homeless Assistance Act.

**Red Granite Charter School Grant (F13)** – a federally funded grant to assist with the creation and development of the Red Granite Charter School Inc., a new charter school development which will be authorized by the Wausau School District. This grant runs from October – September.

**Early Childhood Social Emotional Learning (F17)** – to help early childhood learners acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

### ***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 2024-25 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 2024-25 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 2024-25.

**Utilities (H6)** - the 2023-2024 costs, corresponding weather, and projected prices were considered when setting the 2024-25 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 \$3,072,169.

**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)** - \$98,106,803 includes estimated salary and benefit increases less budget reductions. Salaries were increased 1.88% due to ESSER funds, salary increases and other changes reflective of staffing adjustments.

### **Benefits (L1)**

- Retirement for 2024-25 is based on the total contribution rate for qualifying salaries. The rate for 2025 is 13.9%. The rate for 2024 was 13.6%. The rate used in the budget for 2024-25 is 13.75%. All employee groups are required to pay one-half of the WRS rate (6.8% in 2024 and a projection of 6.95% in 2025).
- Health Insurance premiums increased 4% in July 2024. The insurance committee will monitor claims in 2024-25 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2023-24 rates. The dental rates have not been increased for thirteen years.



## 2024-25 Budget Summary



**2024-25 REVENUES AND EXPENDITURES - ALL FUNDS**  
**September 23, 2024**

	2024-25 BUDGET	2023-24 BUDGET	INCREASE DECREASE	PERCENT
<b>FUND 10 - GENERAL FUND</b>				
REVENUE & OTHER FINANCING SOURCES	117,141,590	117,428,274	-286,684	-0.24%
EXPENDITURES & OTHER FINANCING USES	107,129,535	107,398,449	-268,913	-0.25%
OPERATING TRANSFER OUT	11,496,081	10,745,883	750,198	6.98%
<b>FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION</b>				
REVENUE & OTHER FINANCING SOURCES	8,272,876	8,941,046	-668,170	-7.47%
OPERATING TRANSFER IN	11,407,536	10,660,743	746,793	7.01%
EXPENDITURES & OTHER FINANCING USES	19,680,412	19,601,789	78,623	0.40%
<b>OTHER FUND 20 - SPECIAL PROJECTS FUND</b>				
REVENUE & OTHER FINANCING SOURCES	2,300,000	2,275,000	25,000	1.10%
EXPENDITURES & OTHER FINANCING USES	2,300,000	2,275,000	25,000	1.10%
<b>FUND 38 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	2,010,220	2,024,206	-13,986	-0.69%
OPERATING TRANSFER IN	88,545	85,140	3,405	4.00%
EXPENDITURES & OTHER FINANCING USES	2,213,585	2,208,435	5,150	0.23%
<b>FUND 39 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	22,275,000	14,055,000	8,220,000	58.48%
EXPENDITURES & OTHER FINANCING USES	22,345,000	14,281,034	8,063,966	56.47%
<b>FUND 49 - CAPITAL PROJECTS</b>				
REVENUE & OTHER FINANCING SOURCES	1,500,000	19,810,000	-18,310,000	-92.43%
EXPENDITURES & OTHER FINANCING USES	66,756,925	67,963,475	-1,206,550	-1.78%
<b>FUND 50 - FOOD SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	5,139,500	5,139,500	0	0.00%
EXPENDITURES & OTHER FINANCING USES	5,206,337	5,139,500	66,837	1.30%
<b>FUND 73 - EMPLOYEE BENEFIT TRUST FUND</b>				
NET REVENUE & OTHER FINANCING SOURCES	2,389,471	2,389,470	1	0.00%
NET EXPENDITURES & OTHER FINANCING USES	2,269,997	2,269,997	1	0.00%
<b>FUND 80 - COMMUNITY SERVICE FUND</b>				
REVENUE & OTHER FINANCING SOURCES	792,200	662,200	130,000	19.63%
REVENUE FROM PRIOR YEARS	487,619	542,602	-54,983	-10.13%
EXPENDITURES & OTHER FINANCING USES	1,279,819	1,201,074	78,745	6.56%
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES ALL FUNDS</b>				
<b>GROSS TOTAL REVENUES</b>	<b>173,804,557</b>	<b>184,013,181</b>	<b>-10,208,624</b>	<b>-5.55%</b>
<b>INTERFUND TRANSFERS</b>	<b>11,496,081</b>	<b>10,745,883</b>	<b>750,198</b>	<b>6.98%</b>
<b>NET TOTAL REVENUES</b>	<b>162,308,475</b>	<b>173,267,298</b>	<b>-10,958,823</b>	<b>-6.32%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES ALL FUNDS</b>				
<b>GROSS TOTAL EXPENDITURES</b>	<b>240,677,692</b>	<b>233,084,635</b>	<b>7,593,056</b>	<b>3.26%</b>
<b>INTERFUND TRANSFERS</b>	<b>11,496,081</b>	<b>10,745,883</b>	<b>750,198</b>	<b>6.98%</b>
<b>NET TOTAL EXPENDITURES</b>	<b>229,181,610</b>	<b>222,338,752</b>	<b>6,842,858</b>	<b>3.08%</b>



## 2024-25 Fund 10 Budget Detail

## 2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 10		INCREASE	PERCENT
	2024-25 BUDGET	2023-24 BUDGET	DECREASE (-)	
<b>LOCAL SOURCES</b>				
Property Tax Levy	\$20,588,589	\$24,541,622	-\$3,953,033	-16.11%
Property Tax Chargebacks	9,000	9,000	0	0.00%
Mobile Home Tax	30,000	15,000	15,000	100.00%
Other Payments for Services	25,000	25,000	0	0.00%
Admissions Athletics	55,000	55,000	0	0.00%
Athletic User Fees	105,000	110,000	-5,000	-4.55%
Student Fees	500	500	0	N/A
Interest on Investments	475,000	300,000	175,000	58.33%
Rentals	25,000	35,000	-10,000	-28.57%
Parking Lot Fees	30,000	25,000	5,000	20.00%
Miscellaneous Local Sources	175,000	125,000	50,000	40.00%
Sale of Obsolete Equipment	50,000	75,000	-25,000	-33.33%
Refunds: Workers Compensation, Insurance, Commerce	375,000	325,000	50,000	15.38%
Refund of Indirect Grant Costs	10,000	10,000	0	0.00%
Student Technology Device Insurance	75,000	80,000	-5,000	-6.25%
<b>TOTAL LOCAL SOURCES</b>	<b>\$22,028,089</b>	<b>\$25,731,122</b>	<b>-\$3,703,033</b>	<b>-14.39%</b>
<b>OTHER SCHOOL DISTRICT</b>				
Open Enrollment Tuition	\$2,209,407	\$2,191,139	\$18,268	0.83%
Non-Open Enrollment Tuition	5,000	10,000	-5,000	-50.00%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$2,214,407</b>	<b>\$2,201,139</b>	<b>\$13,268</b>	<b>0.60%</b>
<b>STATE GRANTS</b>				
S1 Wisconsin Educator Effectiveness	\$58,640	\$55,760	\$2,880	5.16%
S2 CTE Incentive	198,937	56,543	142,394	251.83%
S3 Assessments of Reading Readiness	0	14,808	-14,808	-100.00%
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000	0	0.00%
<b>TOTAL STATE GRANTS</b>	<b>\$292,577</b>	<b>\$162,111</b>	<b>\$130,466</b>	<b>80.48%</b>
<b>STATE AIDS</b>				
Equalization Aid	\$76,057,528	\$69,309,221	\$6,748,307	9.74%
ELL Aid	376,834	376,834	0	0.00%
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%
Other State Categorical Aid	285,269			
Juvenile Detention Center	206,006	206,006	0	0.00%
Transportation Aid	183,885	176,127	7,758	4.40%
Library Aid	425,000	365,000	60,000	16.44%
Per Pupil Adjustment Aid (2024-25)	5,936,742	5,939,710	-2,968	-0.05%
In Lieu of Tax	35,000	35,000	0	0.00%
AGR - Achievement Gap Reduction Program	1,598,063	1,598,063	0	0.00%
<b>TOTAL STATE AIDS</b>	<b>\$85,959,598</b>	<b>\$78,861,232</b>	<b>\$7,098,366</b>	<b>9.00%</b>

## 2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 10		INCREASE	PERCENT
	2024-25 BUDGET	2023-24 BUDGET	DECREASE (-)	
<b>FEDERAL GRANTS</b>				
<b>F1 Carl Perkins (Vocational)</b>	\$94,587	\$68,939	\$25,648	37.20%
<b>F2 Title I - Improving The Academic Achievement of The Disadvantaged</b>	1,577,709	1,759,066	-181,357	-10.31%
<b>F3 Title ID - Neglected and Delinquent</b>	68,961	81,175	-12,214	-15.05%
<b>F4 Title II A - Teacher and Principal Training and Recruiting Fund</b>	379,585	294,914	84,671	28.71%
<b>F5 Title III - English Language Acquisition</b>	215,555	290,839	-75,284	-25.89%
<b>F6 Title IV A - Student Support and Academic Enrichment</b>	140,124	241,580	-101,456	-42.00%
<b>F7 Flow Through - Comprehensive Coordinated Early Intervening Services</b>	516,564	597,601	-81,037	-13.56%
<b>F8 Elementary and Secondary School Emergency Relief Fund 2</b>	0	884,483	-884,483	-100.00%
<b>F9 Elementary and Secondary School Emergency Relief Fund 3</b>	2,019,485	4,690,687	-2,671,202	-56.95%
<b>F10 ARP Homeless Children and Youth</b>	21,089	47,259	-26,170	-55.38%
<b>F11 ARPA Evidence After School</b>	74,011	780,000	-705,989	-90.51%
<b>Education For Homeless Children and Youth Innovation</b>	74,984	0	74,984	N/A
<b>Red Granite Charter School</b>	564,265	0	564,265	N/A
<b>TOTAL FEDERAL GRANTS</b>	<b>\$5,746,919</b>	<b>\$9,736,543</b>	<b>-\$3,989,624</b>	<b>-40.98%</b>
<b>FEDERAL AID</b>				
<b>Medicaid Cost Settlements and MAC Administrative Claims</b>	\$900,000	\$736,127	\$163,873	22.26%
<b>TOTAL FEDERAL AID</b>	<b>\$900,000</b>	<b>\$736,127</b>	<b>\$163,873</b>	<b>22.26%</b>
	<b>\$117,141,590</b>	<b>\$117,428,274</b>	<b>-\$286,684</b>	<b>-0.24%</b>

**2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2024-25 BUDGET	2023-24 BUDGET		

**ELEMENTARY SCHOOLS**

	Jan-24 FTE				
A1 Franklin	185	\$16,802	\$18,036	-\$1,234	-6.84%
A2 Grant	177	\$16,097	16,009	88	0.55%
A3 G.D. Jones	302	\$26,612	25,379	1,233	4.86%
A4 Hawthorn Hills	172	\$15,657	16,273	-616	-3.79%
A5 Hewitt-Texas	87	\$8,166	8,871	-705	-7.95%
A6 Jefferson	281	\$24,762	25,731	-969	-3.77%
A7 John Marshall	230	\$20,268	20,268	0	0.00%
A8 Lincoln	221	\$19,475	18,505	970	5.24%
A9 Maine	238	\$20,973	21,061	-88	-0.42%
A10 Rib Mountain	204	\$17,976	18,329	-353	-1.93%
A11 Riverview	423	\$37,275	37,892	-617	-1.63%
A12 Stettin	312	\$27,493	29,168	-1,675	-5.74%
A13 South Mountain	228	\$20,091	20,620	-529	-2.57%
A14 WSD 4K & Early Childhood Programs	284	\$25,008	25,273	-265	-1.05%
A15 Montessori (K-5)	90	\$14,639	14,462	177	1.22%
A16 Wausau Area Virtual Education (K-5)	29	\$2,555	2,027	528	26.05%
A17 Red Granite	72	\$13,053	0	13,053	N/A
<b>A SCHOOLS</b>	<b>3,535</b>	<b>\$313,849</b>	<b>\$317,904</b>	<b>\$8,997</b>	<b>2.83%</b>
B1 Library		\$425,000	\$365,000	\$60,000	16.44%
B2 Music, Elementary		14,685	14,685	0	0.00%
B3 Art, Elementary		22,673	22,673	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		1,245	1,215	30	2.47%
<b>B PROGRAMS</b>		<b>\$817,172</b>	<b>\$757,142</b>	<b>\$60,030</b>	<b>7.93%</b>
<b>TOTAL ELEMENTARY</b>		<b>\$1,131,021</b>	<b>\$1,075,046</b>	<b>\$69,027</b>	<b>6.42%</b>

**SECONDARY SCHOOLS**

	FTE				
C1 John Muir	984	\$109,126	\$111,787	-\$2,661	-2.38%
C2 Athletics, John Muir R		41,978	43,766	-1,788	-4.09%
C3 Art Middle Schools		15,215	15,215	0	0.00%
C4 Horace Mann	664	73,638	75,523	-1,885	-2.50%
C5 Athletics, Horace Mann R		37,617	38,528	-911	-2.36%
C6 EEA Learning Academy Middle School (6-8)	8	7,595	7,928	-333	-4.20%
C7 Montessori (6-8)	11	1,220	776	444	57.19%
C8 Wausau Area Virtual Education (6-8)	32	3,549	3,216	333	10.35%
<b>C MIDDLE SCHOOLS</b>		<b>\$289,937</b>	<b>\$296,739</b>	<b>-\$6,801</b>	<b>-2.29%</b>

**2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024**

		FUND 10		INCREASE		
LOCATION		2024-25	2023-24	DECREASE	PERCENT	
		BUDGET	BUDGET	(-)		
D1	East High	890	\$124,360	\$126,036	-\$1,677	-1.33%
D2	West High	1,440	201,211	201,351	-139	-0.07%
D3	Art, East		11,100	11,100	0	0.00%
D4	Art, West		11,077	11,077	0	0.00%
D5	Athletics, East R		154,863	148,682	6,181	4.16%
D6	Athletics, West R		186,907	177,281	9,626	5.43%
D7	Athletics, State Competitions		44,586	44,586	0	0.00%
D8	Music, Secondary R		90,426	90,426	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)	33	4,611	6,567	-1,956	-29.79%
D12	Wausau Area Virtual Education (9-12)	128	17,885	12,576	5,310	42.22%
D13	Wausau Area Virtual Education		117,461	117,461	0	0.00%
<b>D</b>	<b>HIGH SCHOOLS</b>		<b>\$1,005,129</b>	<b>\$987,785</b>	<b>\$17,344</b>	<b>1.76%</b>
	<b>TOTAL SECONDARY</b>		<b>\$1,295,066</b>	<b>\$1,284,524</b>	<b>\$10,543</b>	<b>0.82%</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%
E5	School-Based Mental Health		263,241	0	263,241	N/A
<b>E</b>	<b>TOTAL PUPIL SERVICES</b>		<b>\$1,003,771</b>	<b>\$740,530</b>	<b>\$263,241</b>	<b>35.55%</b>
<b>STATE GRANTS</b>						
S1	Wisconsin Educator Effectiveness		\$58,640	\$55,760	\$2,880	5.16%
S2	CTE Incentive		185,011	56,543	128,468	227.20%
S3	Assessments of Reading Readiness		0	14,808	-14,808	-100.00%
S4	State Aid Transmitted from Intermediate Sources		35,000	35,000	0	0.00%
<b>S</b>	<b>TOTAL STATE GRANTS</b>		<b>\$278,651</b>	<b>\$162,111</b>	<b>\$116,540</b>	<b>71.89%</b>
<b>FEDERAL GRANTS</b>						
F1	Carl Perkins		\$73,778	\$50,989	\$22,789	44.69%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		31,554	176,414	-144,860	-82.11%
F3	Title ID - Neglected and Delinquent		68,961	81,175	-12,214	-15.05%
F4	Title IIA - Teacher and Principal Training and Recruiting Fund		101,325	161,737	-60,412	-37.35%
F5	Title III - English Language Acquisition		120,711	194,513	-73,802	-37.94%
F6	Title IV A - Student Support and Academic Enrichment		\$106,494	\$237,580	-131,086	-55.18%
F7	Flow Through - Comprehensive Coordinated Early Intervening Services		\$201,460	\$508,050	-306,590	-60.35%
F8	Elementary and Secondary School Emergency Relief Fund 2		\$0	\$884,483	-884,483	-100.00%
F9	Elementary and Secondary School Emergency Relief Fund 3		\$760,910	\$2,197,373	-1,436,463	-65.37%
F10	ARP Homeless Children and Youth		\$0	\$47,259	-47,259	-100.00%
F11	ARPA Evidence After School		\$74,011	\$528,100	-454,089	-85.99%
F12	Education For Homeless Children and Youth Innovation		\$14,500	\$0	14,500	N/A
F13	Red Granite Charter School		\$491,465	\$0	491,465	N/A
<b>F</b>	<b>TOTAL FEDERAL GRANTS</b>		<b>\$2,045,169</b>	<b>\$5,067,673</b>	<b>-\$3,022,504</b>	<b>-59.64%</b>

**2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2024-25 BUDGET	2023-24 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	15,180	15,044	136	0.90%
G5 Instructional Services	17,277	16,062	1,215	7.56%
G6 Technology R	2,084,145	2,273,081	-188,936	-8.31%
G7 AmeriCorps Workers	86,052	86,052	0	0.00%
<b>G TOTAL CURRICULUM / INST.</b>	<b>\$3,058,888</b>	<b>\$3,246,473</b>	<b>-\$187,585</b>	<b>-5.78%</b>
<b>OPERATIONS / BUILDINGS &amp; GROUNDS</b>				
H1 Pupil Transportation	\$2,492,134	\$2,431,351	\$60,784	2.50%
H2 Pupil Transportation - Summer Learning	\$69,849	68,146	1,704	2.50%
H3 Buildings & Grounds Operations R	2,953,339	3,140,839	-187,500	-5.97%
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	2,439,829	2,439,829	0	0.00%
H7 Business/Central Office R	344,565	419,565	-75,000	-17.88%
H8 Private School Voucher Program	3,072,169	2,387,884	684,285	28.66%
H9 District Insurances	937,703	937,703	0	0.00%
<b>H TOTAL OPER. / B&amp;G</b>	<b>\$13,333,283</b>	<b>\$12,849,011</b>	<b>\$484,272</b>	<b>3.77%</b>
<b>DISTRICT-WIDE</b>				
J1 Instructional Equipment	\$70,725	\$70,725	\$0	0.00%
J2 Board of Ed/Supt's Office	147,900	147,900	0	0.00%
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	4,202,066	0	0.00%
J7 Employment Services	18,748	18,748	0	0.00%
<b>J TOTAL DISTRICT-WIDE</b>	<b>\$4,609,643</b>	<b>\$4,609,643</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL NON-SALARY/BENEFIT</b>	<b>\$26,755,492</b>	<b>\$29,035,011</b>	<b>-\$2,266,464</b>	<b>-7.81%</b>
<b>PERCENT OF TOTAL BUDGET</b>	<b>22.55%</b>	<b>24.58%</b>		

**2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2024-25 BUDGET	2023-24 BUDGET		
<b>K1 SALARIES</b>				
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%
161 Administrators	511,906	496,996	14,910	3.00%
164 Other Professional	1,645,126	1,553,157	91,970	5.92%
166 Principals	2,349,781	2,281,340	68,440	3.00%
167 Assistant Principals	807,894	784,363	23,531	3.00%
171 Instructional Subs	100,000	53,642	46,358	86.42%
172 Other Certified Teachers R	2,683,338	2,607,477	75,862	2.91%
173 Contracted Subs	675,000	625,000	50,000	8.00%
174 Professional Health	218,305	212,115	6,191	2.92%
175 Teachers E	34,960,332	34,500,799	459,533	1.33%
176 Long Term Subs	420,000	400,000	20,000	5.00%
178 Coaching	941,424	921,479	19,946	2.16%
180 Administrative Assistants	124,328	120,784	3,544	2.93%
181 Custodial	4,727,216	4,392,957	334,259	7.61%
182 Teacher Aides E	3,221,016	3,125,169	95,847	3.07%
184 Attendance	61,813	60,013	1,800	3.00%
185 Technical Staff	1,290,844	1,326,286	-35,441	-2.67%
186 Secretarial/Clerical	2,069,088	2,039,817	29,271	1.43%
187 Maintenance	152,047	147,428	4,619	3.13%
188 Enrollment Aides	65,000	65,474	-474	-0.72%
194 Other Supervisors	280,764	272,700	8,064	2.96%
195 Misc. Payrolls	125,000	100,000	25,000	25.00%
<b>K TOTAL SALARIES</b>	<b>\$57,458,123</b>	<b>\$56,114,894</b>	<b>\$1,343,229</b>	<b>2.39%</b>
<b>L1 BENEFITS</b>				
212 Retirement Employer	\$3,784,003	\$3,690,850	\$93,153	2.52%
218 Retiree Health	1,339,695	1,340,041	-347	-0.03%
219 Other Employee Benefits	20,000	20,000	0	0.00%
221 Medicare Portion/Social Security	802,782	791,459	11,323	1.43%
222 Social Security	3,430,366	3,381,595	48,771	1.44%
230 Group Life Insurance	124,843	133,796	-8,953	-6.69%
243 Dental Insurance	748,040	775,838	-27,798	-3.58%
248 Health Insurance	12,303,504	11,760,702	542,802	4.62%
251 Disability Insurance	144,687	136,262	8,425	6.18%
291 College Credit Reimbursement	40,000	40,000	0	0.00%
293 Post 2011 Retiree Benefit	170,000	170,000	0	0.00%
299 Membership Reimbursement	8,000	8,000	0	0.00%
<b>L TOTAL BENEFITS</b>	<b>\$22,915,920</b>	<b>\$22,248,543</b>	<b>\$667,377</b>	<b>3.00%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$80,374,043</b>	<b>\$78,363,438</b>	<b>\$2,010,605</b>	<b>2.57%</b>
<b>PERCENT OF TOTAL FUND 10 BUDGET</b>	<b>67.75%</b>	<b>66.33%</b>		
TRANSFER TO FUND 27	\$11,407,536	\$10,660,743	\$746,793	7.01%
TRANSFER TO FUND 38	88,545	85,140	3,405	4.00%
<b>A TOTAL FUND 10 BUDGET</b>	<b>\$118,625,616</b>	<b>\$118,144,332</b>	<b>\$481,285</b>	<b>0.41%</b>





## 2024-25 Fund 27 Budget Detail

## 2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 27 2024-25 BUDGET	2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>OTHER SCHOOL DISTRICT</b>				
Non-Open Enrollment Tuition	\$35,000	\$35,000	\$0	0.00%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>STATE AIDS</b>				
Exceptional Educational Needs Aid	\$5,479,540	\$5,141,811	\$337,729	6.57%
High Cost EEN Aid	135,000	100,000	35,000	35.00%
Special Education Transition Incentive	35,000	25,000	10,000	40.00%
<b>TOTAL STATE AIDS</b>	<b>\$5,649,540</b>	<b>\$5,266,811</b>	<b>\$382,729</b>	<b>7.27%</b>
<b>FEDERAL GRANTS</b>				
F12 Flow Through	\$1,933,972	\$2,023,240	-\$89,268	-4.41%
F13 Preschool Flow Through	112,103	167,173	-55,070	-32.94%
F17 Early Childhood Social Emotional Learning	27,261	0	27,261	N/A
F9 Elementary and Secondary School Emergency Relief Fund 3	0	948,822	-948,822	-100.00%
<b>TOTAL FEDERAL GRANTS</b>	<b>\$2,073,336</b>	<b>\$3,139,235</b>	<b>-\$1,065,899</b>	<b>-33.95%</b>
<b>FEDERAL AID</b>				
Medicaid	\$515,000	\$500,000	\$15,000	3.00%
<b>TOTAL FEDERAL AID</b>	<b>\$515,000</b>	<b>\$500,000</b>	<b>\$15,000</b>	<b>3.00%</b>
<b>TRANSFER FROM FUND 10</b>				
Transfer in	\$11,407,536	\$10,660,743	\$746,793	7.01%
<b>GRAND TOTAL</b>	<b>\$19,680,412</b>	<b>\$19,601,789</b>	<b>\$78,623</b>	<b>0.40%</b>

## 2024-25 DETAILED EXPENDITURE BUDGET - September 23, 2024

LOCATION	FUND 27		INCREASE	PERCENT
	2024-25 BUDGET	2023-24 BUDGET	DECREASE (-)	
<b>SPECIAL EDUCATION</b>				
E6 Medicaid School Based Services	\$135,000	\$115,922	\$19,078	16.46%
H1 Pupil Transportation	1,050,000	932,164	117,836	12.64%
H10 Transit of State Aid	20,000	38,500	-18,500	-48.05%
<b>E-J SPECIAL EDUCATION</b>	<b>\$1,205,000</b>	<b>\$1,086,586</b>	<b>\$118,414</b>	<b>10.90%</b>
<b>FEDERAL GRANTS</b>				
F14 Flow Through	\$720,056	\$646,731	\$73,325	11.34%
F15 Preschool Flow Through	22,596	114,453	-91,857	-80.26%
<b>F TOTAL FEDERAL GRANTS</b>	<b>\$742,652</b>	<b>\$761,184</b>	<b>-\$18,532</b>	<b>-2.43%</b>
<b>SALARIES</b>				
164 Other Professional	\$278,631	\$398,583	-\$119,952	-30.09%
171 Instructional Subs	15,000	15,000	0	0.00%
172 Other Certified Teachers	1,348,842	1,309,555	39,287	3.00%
173 Contracted Subs	45,000	45,000	0	0.00%
174 Professional Health	83,688	97,019	-13,330	-13.74%
175 Teachers E	7,965,539	8,003,335	-37,796	-0.47%
176 Long Term Subs	76,500	76,500	0	0.00%
182 Teacher Aides E	2,483,644	2,411,305	72,339	3.00%
185 Technical Staff	238,438	231,635	6,803	2.94%
186 Secretarial/Clerical	108,355	105,142	3,213	3.06%
<b>K TOTAL SALARIES</b>	<b>\$12,643,637</b>	<b>\$12,693,074</b>	<b>-\$49,437</b>	<b>-0.39%</b>
<b>BENEFITS</b>				
212 Retirement Employer	\$840,741	\$834,719	\$6,022	0.72%
218 Retiree Health	253,757	256,778	-3,021	-1.18%
221 Medicare Portion/Social Security	174,372	175,763	-1,391	-0.79%
222 Social Security	748,992	758,365	-9,372	-1.24%
230 Group Life Insurance	23,361	24,844	-1,483	-5.97%
243 Dental Insurance	171,206	171,695	-489	-0.28%
248 Health Insurance	2,843,901	2,808,278	35,622	1.27%
251 Disability Insurance	32,794	30,505	2,289	7.50%
<b>L TOTAL BENEFITS</b>	<b>\$5,089,123</b>	<b>\$5,060,946</b>	<b>\$28,178</b>	<b>0.56%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$17,732,760</b>	<b>\$17,754,019</b>	<b>-\$21,259</b>	<b>-0.12%</b>
<b>PERCENT OF TOTAL FUND 27 BUDGET</b>	<b>90.10%</b>	<b>90.57%</b>		
<b>A TOTAL FUND 27 BUDGET</b>	<b>\$19,680,412</b>	<b>\$19,601,789</b>	<b>\$78,623</b>	<b>0.40%</b>



## 2024-25 Other Fund 20 Budget Detail

**2024-25 DETAILED REVENUE AND EXPENDITURE BUDGET - September 23, 2024**


	<b>OTHER FUND 20 2024-25 BUDGET</b>	<b>AMENDED 2023-24 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	\$2,200,000	\$0	0.00%
<b>Local Grants</b>	75,000	57,500	17,500	30.43%
<b>Donations</b>	25,000	17,500	7,500	42.86%
<b>Total Expenses</b>	<u><u>\$2,300,000</u></u>	<u><u>\$2,275,000</u></u>	<u><u>\$25,000</u></u>	<u><u>1.10%</u></u>

<b>OTHER FUND 20 REVENUES</b>				
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<b>Activity Funds</b>	\$2,200,000	\$2,200,000	\$0	0.00%
<b>Local Grants</b>	75,000	57,500	17,500	30.43%
<b>Donations</b>	25,000	17,500	7,500	42.86%
<b>Total Revenues</b>	<u><u>\$2,300,000</u></u>	<u><u>\$2,275,000</u></u>	<u><u>\$25,000</u></u>	<u><u>1.10%</u></u>

	<h2>2024-25 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			8.8
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2024	\$1,040,675
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$984,494
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$56,181
Sum of reported Utility Savings to be applied to Debt			\$58,428
		<b>Savings Reported for 2024</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	\$ 7,075	\$ 141,956
Controls Improvements - Elementary Schools	\$ 731,567	\$ 7,344	\$ 26,949
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 20,852	\$ 423,022
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,848	\$ 59,145
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 4,415	\$ 36,201
Controls Improvements - Maintenance Building	\$ 73,306	\$ 392	\$ 17,175
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 9,645	\$ 125,456
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,857	\$ 546,546
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,512,434</b>	<b>\$ 58,428</b>	<b>\$ 1,376,448</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 Planned Expense Amount	Fiscal Year	2024	\$1,146,935
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$1,117,975
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$28,960
Sum of reported Utility Savings to be applied to Debt			\$30,118
	<b>Savings Reported for 2024</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	\$ 3,303	\$ 88,048
Heating System Upgrades	\$ 801,304	\$ 10,538	\$ 36,174
Technology and Controls Upgrades	\$ 3,785,895	\$ 8,898	\$ 490,409
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 7,379	\$ 302,665
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,677,838</b>	<b>\$ 30,118</b>	<b>\$ 917,297</b>



## 2024-25 DEBT SERVICE LEVY FUND 38


PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2025	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 1,025,000.00	\$ 15,375.00	\$ 1,040,375.00
3/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,090,000.00	\$ 33,917.50	\$ 1,123,917.50
9/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 23,017.50	\$ 23,017.50
2024-25	Energy Efficiency Savings	\$ (88,545.00)	\$ -	\$ (88,545.00)
<b>TOTALS</b>		<b>\$ 2,026,455.00</b>	<b>\$ 72,310.00</b>	<b>\$ 2,098,765.00</b>

## 2024-25 DEBT SERVICE BUDGET FUND 38


PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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
3/1/2025	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 1,025,000.00	\$ 15,375.00	\$ 1,040,375.00
3/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,090,000.00	\$ 33,917.50	\$ 1,123,917.50
<b>TOTALS</b>		<b>\$ 2,115,000.00</b>	<b>\$ 98,585.00</b>	<b>\$ 2,213,585.00</b>

# WAUSAU SCHOOL DISTRICT

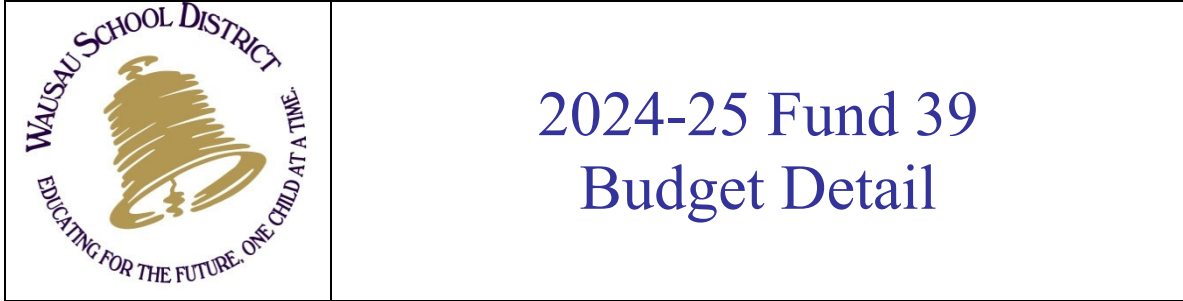
## Debt Service Schedule FUND 38 03-01-24 TO 03-01-27

		<b>\$10,000,000</b> <b>G.O. Promissory Notes</b> <b>Dated August 4, 2015</b> <b>Matures March 1, 2025</b>		
		<b>YEAR</b>	<b>RATE</b>	<b>PRINCIPAL</b>
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>\$2,020,000</b>	<b>\$61,050</b>	<b>\$2,081,050</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>		
		<b>YEAR</b>	<b>RATE</b>	<b>PRINCIPAL</b>
2024	2.00%	\$1,070,000	\$78,535	\$1,148,535
2025	2.00%	\$1,090,000	\$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>\$4,405,000</b>	<b>\$182,323</b>	<b>\$4,587,323</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, 2024 through June 30, 2025, and the debt service levy is for payments made between January 1, 2025 and December 31, 2025.**

## 2024-25 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,975,000.00	\$ 86,600.00	\$ 2,061,600.00
3/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2025	2022 REFERENDUM 99.99M	\$ 16,266,225.50	\$ 1,829,831.00	\$ 18,096,056.50
9/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 37,225.00	\$ 37,225.00
9/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2025	2022 REFERENDUM 99.99M	\$ -	\$ 1,809,206.00	\$ 1,809,206.00
	<b>TOTALS</b>	<b>\$ 18,241,225.50</b>	<b>\$ 4,033,774.50</b>	<b>\$ 22,275,000.00</b>

## 2024-25 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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
3/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,975,000.00	\$ 86,600.00	\$ 2,061,600.00
3/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2025	2022 REFERENDUM 99.99M	\$ 16,266,225.50	\$ 1,829,831.00	\$ 18,096,056.50
3/1/2025	2023 REFERENDUM 19.81M (Estimated)	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 18,241,225.50</b>	<b>\$ 4,103,774.50</b>	<b>\$ 22,345,000.00</b>



## 2024-25 Fund 39 Debt Service Detail

**Wausau School District  
2024-25 Fund 39  
Debt Service Description  
03-01-24 TO 07-06-42**



<b>Issue:</b>	<b>Issue 1</b>	<b>Issue 2</b>
<b>Amount:</b>	<b>\$19,595,000</b>	<b>\$10,000,000</b>
<b>Type:</b>	<b>G.O. Refunding Bonds</b>	<b>G.O. Refunding Bonds</b>
<b>Dated:</b>	<b>August 4, 2015</b>	<b>March 1, 2016</b>
<b>Maturity Date:</b>	<b>March 1, 2032</b>	<b>March 1, 2035</b>
<b>Callable:</b>	<b>26-32 Callable 03/01/25</b>	<b>32-35 Callable on 03/01/25</b>
<b>Remaining Principal:</b>	<b>\$6,090,000</b>	<b>\$10,000,000</b>
<b>Remaining Interest:</b>	<b>\$481,600</b>	<b>\$2,767,094</b>
<b>Total Remaining:</b>	<b>\$6,571,600</b>	<b>\$12,767,094</b>
<b>Schools/Purpose:</b>	<b>2015 Building Referendum</b>	<b>2015 Building Referendum Part II</b>
<b>Issue:</b>	<b>Issue 3</b>	<b>Issue 4</b>
<b>Amount:</b>	<b>\$99,990,000</b>	<b>\$19,810,000</b>
<b>Type:</b>	<b>G.O. Refunding Bonds</b>	<b>State Trust Fund Loan</b>
<b>Dated:</b>	<b>July 6, 2022</b>	<b>August 14, 2023</b>
<b>Maturity Date:</b>	<b>July 6, 2042</b>	<b>2025</b>
<b>Callable:</b>	<b>31-42 Callable on 03/01/30</b>	
<b>Remaining Principal:</b>	<b>\$85,865,000</b>	<b>\$19,810,000</b>
<b>Remaining Interest:</b>	<b>\$42,146,869</b>	<b>\$591,044</b>
<b>Total Remaining:</b>	<b>\$128,011,869</b>	<b>\$20,401,044</b>
<b>Schools/Purpose:</b>	<b>2022 Building Referendum</b>	<b>2022 Building Referendum</b>
	<b>Issue:</b>	<b>Total (Rounded)</b>
	<b>Amount:</b>	<b>\$149,395,000</b>
	<b>Remaining Principal:</b>	<b>\$121,765,000</b>
	<b>Remaining Interest:</b>	<b>\$45,986,607</b>
	<b>Total Remaining:</b>	<b>\$167,751,606</b>

# WAUSAU SCHOOL DISTRICT


## Projected Debt Service Schedule

Issues 1-4

03-01-24 TO 03-01-42

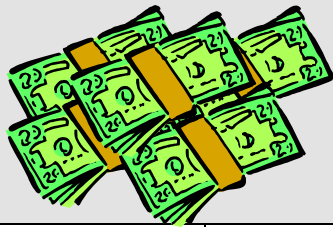
 <b>Issue 1</b> <b>\$19,565,000</b> <b>G.O. Refunding Bonds</b> <b>Dated August 4, 2015</b> <b>Matures March 1, 2032</b> 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	5.00%	\$1,880,000	\$220,200	\$2,100,200
2025	5.00%	\$1,975,000	\$123,825	\$2,098,825
2026	5.00%	\$370,000	\$65,200	\$435,200
2027	3.00%	\$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>		\$6,090,000	\$481,600	\$6,571,600

Callable

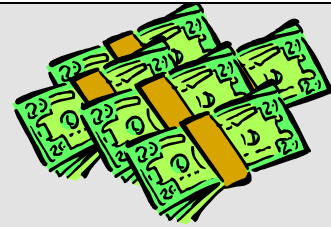
 <b>Issue 2</b> <b>\$10,000,000</b> <b>G.O. Refunding Bonds</b> <b>Dated March 1, 2016</b> <b>Matures March 1, 2035</b>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	2.50%	\$0	\$270,913	\$270,913
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	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>		\$10,000,000	\$2,767,094	\$12,767,094

Callable





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



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	5.00%	\$2,250,000	\$3,715,912	\$5,965,912
2025	5.00%	\$16,266,226	\$3,639,037	\$19,905,263
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%	\$0	\$2,622,287	\$2,622,287
2032	5.00%	\$0	\$2,406,912	\$2,406,912
2033	5.00%	\$0	\$2,247,912	\$2,247,912
2034	4.00%	\$0	\$2,121,762	\$2,121,762
2035	4.00%	\$1,783,774	\$2,004,562	\$3,788,336
2036	4.00%	\$6,080,000	\$1,823,162	\$7,903,162
2037	4.00%	\$6,325,000	\$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%	\$7,130,000	\$768,362	\$7,898,362
2041	4.125%	\$7,430,000	\$472,519	\$7,902,519
2042	4.125%	\$7,740,000	\$159,646	\$7,899,646
<b>TOTAL</b>		<b>\$85,865,000</b>	<b>\$42,146,869</b>	<b>\$128,011,869</b>

☐ Callable



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



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	3.80%	\$19,810,000	\$591,044	\$20,401,044
<b>TOTAL</b>		<b>\$19,810,000</b>	<b>\$591,044</b>	<b>\$20,401,044</b>

## Total Debt Service Requirements


YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024		\$23,940,000	\$4,798,069	\$28,738,069
2025		\$18,241,226	\$4,033,775	\$22,275,000
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		\$0	\$2,893,200	\$2,893,200
2032		\$1,635,000	\$2,657,387	\$4,292,387
2033		\$2,710,000	\$2,440,687	\$5,150,687
2034		\$2,790,000	\$2,238,912	\$5,028,912
2035		\$4,648,774	\$2,043,956	\$6,692,730
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 2024-2042</b>		\$121,765,000	\$45,986,607	\$167,751,606

# 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	\$ 23,940,000	\$ 107,640,000	\$ 4,798,069	\$ 28,738,069	\$ 153,626,606
2025	\$ 18,241,226	\$ 83,700,000	\$ 4,033,775	\$ 22,275,000	\$ 124,888,538
2026	\$ 2,945,000	\$ 65,458,774	\$ 3,890,150	\$ 6,835,150	\$ 102,613,538
2027	\$ 3,090,000	\$ 62,513,774	\$ 3,743,125	\$ 6,833,125	\$ 95,778,388
2028	\$ 4,325,000	\$ 59,423,774	\$ 3,576,400	\$ 7,901,400	\$ 88,945,264
2029	\$ 4,530,000	\$ 55,098,774	\$ 3,369,825	\$ 7,899,825	\$ 81,043,864
2030	\$ 4,765,000	\$ 50,568,774	\$ 3,137,450	\$ 7,902,450	\$ 73,144,040
2031	\$ -	\$ 45,803,774	\$ 2,893,200	\$ 2,893,200	\$ 65,241,590
2032	\$ 1,635,000	\$ 45,803,774	\$ 2,657,387	\$ 4,292,387	\$ 62,348,391
2033	\$ 2,710,000	\$ 44,168,774	\$ 2,440,687	\$ 5,150,687	\$ 58,056,004
2034	\$ 2,790,000	\$ 41,458,774	\$ 2,238,912	\$ 5,028,912	\$ 52,905,317
2035	\$ 4,648,774	\$ 38,668,774	\$ 2,043,956	\$ 6,692,730	\$ 47,876,405
2036	\$ 6,080,000	\$ 34,020,000	\$ 1,823,162	\$ 7,903,162	\$ 41,183,675
2037	\$ 6,325,000	\$ 27,940,000	\$ 1,575,062	\$ 7,900,062	\$ 33,280,513
2038	\$ 6,585,000	\$ 21,615,000	\$ 1,316,862	\$ 7,901,862	\$ 25,380,451
2039	\$ 6,855,000	\$ 15,030,000	\$ 1,048,062	\$ 7,903,062	\$ 17,478,589
2040	\$ 7,130,000	\$ 8,175,000	\$ 768,362	\$ 7,898,362	\$ 9,575,527
2041	\$ 7,430,000	\$ 1,045,000	\$ 472,519	\$ 7,902,519	\$ 1,677,165
2042	\$ 7,740,000	\$ (6,385,000)	\$ 159,646	\$ 7,899,646	\$ (6,225,354)
<b>TOTAL</b>	<b>\$ 121,765,000</b>		<b>\$ 45,986,607</b>	<b>\$ 167,751,606</b>	

	<h2>2024-25 Fund 46</h2> <h1>Long Term Capital Improvement Trust Fund</h1>
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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 2024-25.

	<h2 style="color: blue;">2024-25 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.

2024-25 Capital Projects includes Energy Efficiency Phase III projects.

2024-25 Budget

Revenues -           \$ 1,500,000

Expenditures -       \$66,756,925

	<h2>2024-25 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.

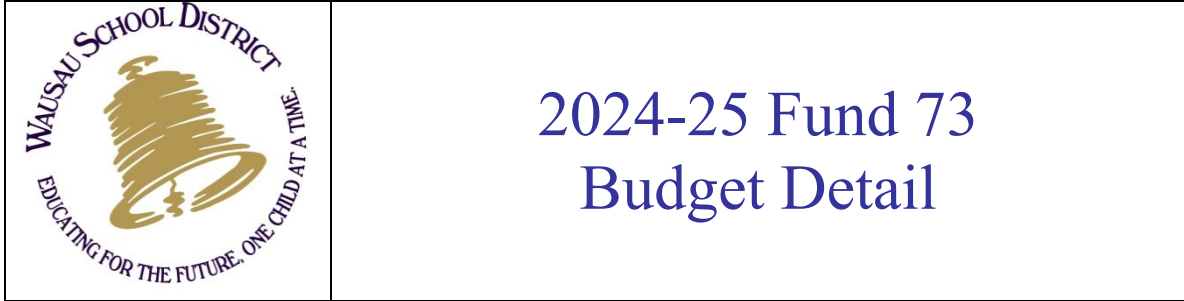
## 2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 50 2024-25 BUDGET	2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>LOCAL SOURCES</b>				
Student Meals - Ala Carte	\$1,215,000	\$1,200,000	\$15,000	1.25%
Adult Meals - Ala Carte	31,000	31,000	0	0.00%
Other Food Service Sales	125,000	85,000	40,000	47.06%
Sale of Obsolete Equipment	5,000	5,000	0	0.00%
Interest on Investments	15,000	8,500	6,500	76.47%
<b>TOTAL LOCAL SOURCES</b>	<b>\$1,391,000</b>	<b>\$1,329,500</b>	<b>\$61,500</b>	<b>4.63%</b>
<b>STATE AIDS</b>				
Food Service Aid	\$65,000	\$70,000	-\$5,000	-7.14%
<b>TOTAL STATE AIDS</b>	<b>\$65,000</b>	<b>\$70,000</b>	<b>-\$5,000</b>	<b>-7.14%</b>
<b>FEDERAL AID</b>				
USDA Commodities	\$403,500	\$485,000	-\$81,500	-16.80%
Food Service Aid	3,250,000	3,225,000	25,000	0.78%
F16 Fresh Fruit and Vegetable Program	30,000	30,000	0	0.00%
<b>TOTAL FEDERAL AID</b>	<b>\$3,683,500</b>	<b>\$3,740,000</b>	<b>-\$56,500</b>	<b>-1.51%</b>
<b>GRAND TOTAL</b>	<b>\$5,139,500</b>	<b>\$5,139,500</b>	<b>\$0</b>	<b>0.00%</b>

## 2024-25 DETAILED EXPENDITURE BUDGET - September 23, 2024

	FUND 50 2024-25 BUDGET	2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>FOOD SERVICE</b>				
Purchased Services	\$65,000	\$65,000	\$0	0.00%
Food	2,625,000	2,604,019	20,981	0.81%
Other Supplies	200,000	212,019	-12,019	-5.67%
Fixed Assets	0	50,000	-50,000	-100.00%
District Dues and Fees	6,500	6,500	0	0.00%
F10 Fresh Fruit and Vegetable Program	25,000	25,000	0	0.00%
<b>FOOD SERVICE</b>	<b>\$2,921,500</b>	<b>\$2,962,538</b>	<b>-\$41,038</b>	<b>-1.39%</b>
<b>SALARIES</b>				
181 Custodial	\$63,040	\$61,204	\$1,836	3.00%
183 Cooks	1,272,259	1,195,849	76,410	6.39%
183 Cooks - Subs	40,000	40,000	0	0.00%
185 Other Municipal	65,578	63,668	1,910	3.00%
186 Secretarial/Clerical	72,728	70,610	2,118	3.00%
191 Food Service Supervisors	93,376	90,656	2,720	3.00%
<b>TOTAL SALARIES</b>	<b>\$1,606,981</b>	<b>\$1,521,987</b>	<b>\$84,994</b>	<b>5.58%</b>
<b>BENEFITS</b>				
212 Retirement Employer	\$100,172	\$94,975	\$5,197	5.47%
218 Retiree Health	7,003	6,799	204	3.00%
221 Medicare Portion/Social Security	23,075	21,855	1,220	5.58%
222 Social Security	93,534	93,451	83	0.09%
230 Group Life Insurance	3,343	3,084	259	8.41%
243 Dental Insurance	24,260	23,852	408	1.71%
248 Health Insurance	422,747	407,435	15,312	3.76%
251 Disability Insurance	3,721	3,524	197	5.58%
<b>TOTAL BENEFITS</b>	<b>\$677,856</b>	<b>\$654,975</b>	<b>\$22,881</b>	<b>3.49%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$2,284,837</b>	<b>\$2,176,962</b>	<b>\$107,875</b>	<b>4.96%</b>
<b>PERCENT OF TOTAL FUND 50 BUDGET</b>	<b>43.89%</b>	<b>42.36%</b>		
<b>TOTAL FUND 50 BUDGET</b>	<b>\$5,206,337</b>	<b>\$5,139,500</b>	<b>\$66,837</b>	<b>1.30%</b>





**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.

**2024-25 DETAILED REVENUE AND EXPENDITURE BUDGET - September 23, 2024**

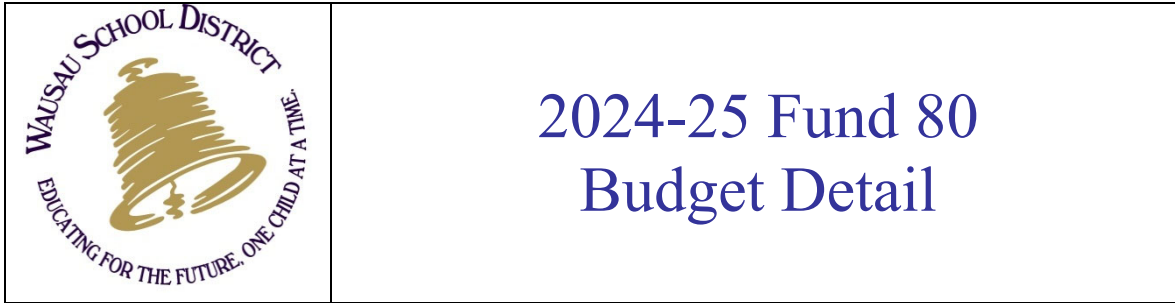
	<b>FUND 73 2024-25 BUDGET</b>	<b>AMENDED 2023-24 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>EMPLOYEE BENEFIT TRUST FUND EXPENDITURES</b>				
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Retiree Insurance Claims Expenses	-\$2,269,997	-\$2,269,997	-\$1	0.00%
Transferred to Other Funds	2,269,997	2,269,997	1	0.00%
<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	\$1,940,577	\$1,920,195	\$20,382	1.06%
Retiree Contributions Revenues	448,894	469,275	-20,381	-4.34%
Transferred to Other Funds	-2,269,997	-2,269,997	-1	0.00%
<b>TOTAL FUND 73 REVENUES</b>	<b>\$119,474</b>	<b>\$119,474</b>	<b>\$0</b>	<b>0.00%</b>



**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.

**2024-25 DETAILED REVENUE AND EXPENDITURE BUDGET - September 23, 2024**

	<b>FUND 80 2024-25 BUDGET</b>	<b>AMENDED 2023-24 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>COMMUNITY SERVICE EXPENSES</b>				
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Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	270,000	140,000	130,000	92.86%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Carry Over	487,619	538,874	-51,255	-9.51%
<b>TOTAL FUND 80 EXPENSES</b>	<b>\$1,279,819</b>	<b>\$1,201,074</b>	<b>\$78,745</b>	<b>6.56%</b>

<b>COMMUNITY SERVICE REVENUES</b>				
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Tax Levy	\$792,200	\$662,200	\$130,000	19.63%
Carry Over	487,619	538,874	-51,255	-9.51%
<b>TOTAL FUND 80 REVENUES</b>	<b>\$1,279,819</b>	<b>\$1,201,074</b>	<b>\$75,017</b>	<b>6.56%</b>



# 2024-25 Tax Levy - Tax Related Information

**PROPOSED 2024-2025 TAX LEVY**

**Wausau School District**

Fund	Estimated 2024-25 LEVY	FINAL 2023-24 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
<b>GENERAL FUND **</b>	\$ 20,597,589	\$ 24,550,622	\$ (3,953,033)	-16.10%	3.33
<b>DEBT SERVICE FUND 38</b>	2,098,765	2,104,070	(5,305)	-0.25%	0.34
<b>DEBT SERVICE FUND 39</b>	22,275,000	22,275,000	-	0.00%	3.61
<b>COMMUNITY SERVICE Fund 80</b>	792,200	662,200	130,000	19.63%	0.13
<b>TOTAL</b>	<b>\$ 45,763,554</b>	<b>\$ 49,591,892</b>	<b>\$ (3,828,338)</b>	<b>-7.72%</b>	<b>7.41</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 (23-24)</b>	\$ 5,617,078,411	<b>8.83</b>
<b>New Valuation (24-25)</b>	\$ 6,177,521,343	<b>7.41</b>
<b>Percent Increase/Decrease from Current to New</b>	<b>9.98%</b>	<b>-16.08%</b>
<b>Gross increase/(decrease) in taxes on a \$100,000 home</b>	\$ (142)	

**Explanation of Mill Rate Decrease**

\$	<b>8.83</b>	<b>2023-24 Mill Rate</b>
\$	<b>0.32</b>	<b>Increase to the Revenue Limit with Recurring Exemptions</b>
\$	<b>0.13</b>	<b>Non-Reoccurring Exemptions</b>
\$	<b>(1.11)</b>	<b>Increase Equalization Aid</b>
\$	<b>(0.76)</b>	<b>Increase in Equalized Property Value District-Wide</b>
\$	<b>7.41</b>	<b>2024-25 Proposed Mill Rate</b>

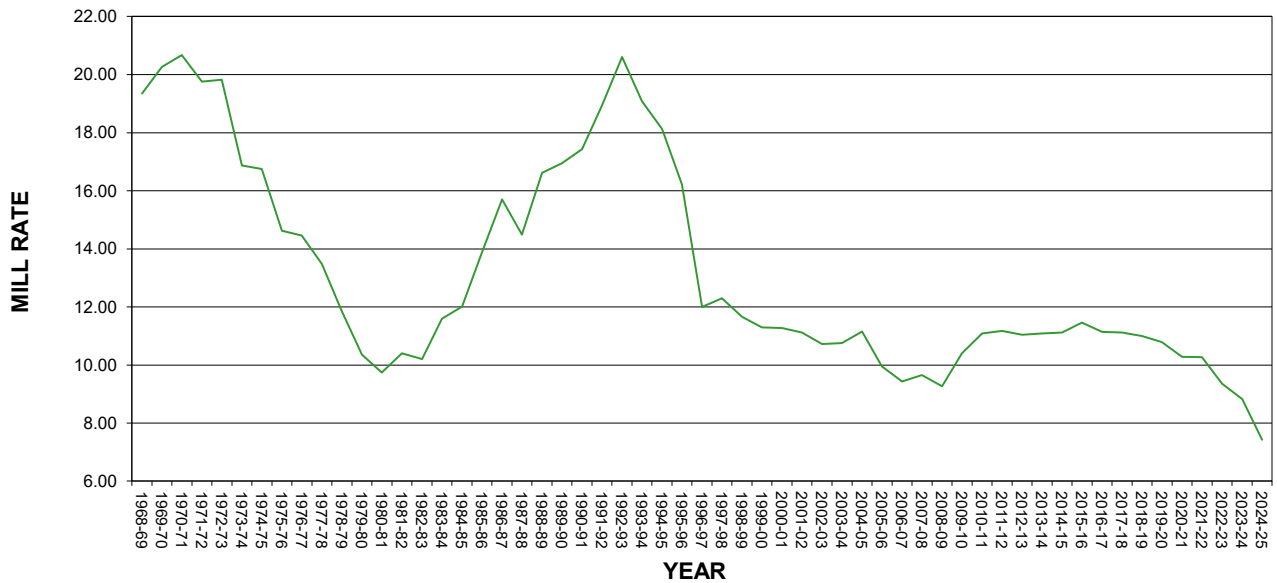
## EQUALIZED TAX RATE HISTORY

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	11.04	-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	-0.53	-5.66%
2024-25 ***	7.41	-1.42	-15.17%

\*\*\* Estimates 9.98 percent growth in equalized value.

## GRAPH OF EQUALIZED MILL RATES

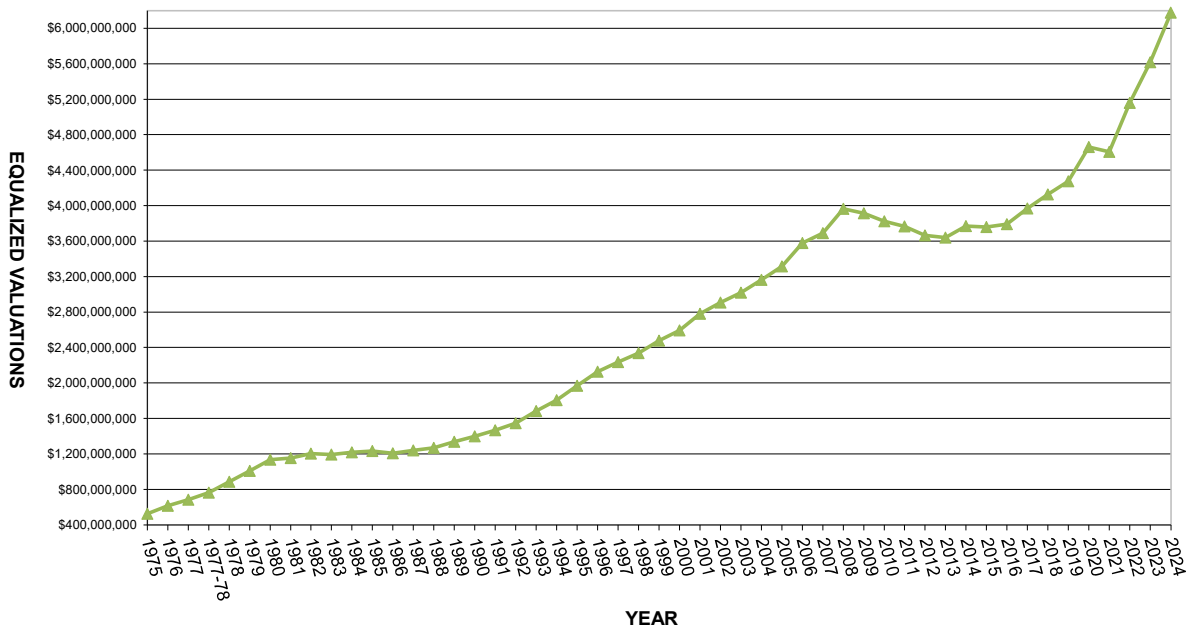


## HISTORY OF EQUALIZED VALUATION

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	3,766,543,376	(57,347,952)	-1.50%
2012	3,665,352,476	(101,190,900)	-2.69%
2013	3,640,376,768	(24,975,708)	-0.68%
2014	3,770,385,652	130,008,884	3.57%
2015	3,759,146,896	(11,238,756)	-0.30%
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%
2023	5,617,078,411	456,545,703	8.85%
<b>2024</b>	<b>6,177,521,343</b>	<b>560,442,932</b>	<b>9.98%</b>

## GROWTH OF EQUALIZED VALUATIONS





# 2024-2025 Wausau School District Calendar

Board Approved 2-12-2024

July 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			

August 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

Aug 26-29: Professional Learning  
Aug 30: No Classes & Non-Work Day

September 2024						
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					

Sept 2: No Classes - Labor Day  
Sept 3: First Day of School  
Sept 27: No Classes - Prof Learning

October 2024						
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		

Oct 23: No Elementary Classes-Recordkeeping  
No PM Secondary  
No AM/PM Pre-K Classes  
Afternoon Conferences  
Oct 24: No Classes - Prof Learning  
Oct 25: No Classes / Non Work Day

November 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Nov 1: End of 1st Quarter  
Nov 27: No Classes - Non-Contract Day  
Nov 28-29: No Classes - Thanksgiving Break

December 2024						
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				

Dec 23-31: No Classes - Winter Break

January 2025						
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	31	

Jan 1: No Classes - Winter Break  
Jan 17: No PM Elementary Classes-Recordkeeping  
No AM/PM Pre-K Classes  
Jan. 17: End of 2nd Quarter  
Jan 20: No Classes - Prof Learning

February 2025						
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	

Feb 17: No Classes - Prof Learning

March 2025						
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					

Mar 21: No PM Elementary Classes-Recordkeeping  
No AM/PM Pre-K Classes  
End of 3rd Quarter  
Mar 24-28: No Classes - Spring Break

April 2025						
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			

April 18: No Classes - Non-Contract Day  
April 21: No Classes - Prof Learning

May 2025						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	31

May 23: No Classes - Prof Learning  
May 21: WAVE Graduation  
May 22: EEA Graduation  
May 26: No Classes - Memorial Day  
May 31: East High Graduation  
May 31: West High Graduation

June 2025						
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					

June 5: Students' Last Day (No PM Classes)  
No AM/PM Pre-K Classes  
End of 4th Quarter  
June 6: Teachers' Last Day

- 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
- 2025 High School Graduation: May 22 - EEA; May 31 - East; May 21 - WAVE; May 31 - West
- Quarter Ends (1st - 41) (2nd - 44) (3rd - 43) (4th - 45) = 173
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes