

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated 110000	12,757,605	4,238,484	1,144,201	1,092,206					1,434	19,233,930
Regular 120000	19,361,562	8,740,976	401,206	1,022,282	20,917				11,175	29,558,118
Vocational 130000	1,960,410	694,359	12,554	178,341					12,335	2,857,999
Physical 140000	1,822,972	653,774	3,280	60,858					400	2,541,284
Co-Curricular 160000	1,244,555	76,849	136,086	133,895	4,000				70,935	1,666,320
Special Needs 170000	466,918	175,837	5,902	23,632					756	673,045
										0
Sub-Total Instruction	37,614,022	14,580,279	1,703,229	2,511,214	24,917	0	0	0	97,035	56,530,696
Pupil Services	4,222,777	1,627,413	355,214	150,797						6,356,201
Instr. Services	3,342,937	1,420,365	608,560	525,870						5,897,732
General Adm.	271,121	112,514	143,345	3,300					32,500	562,780
School Bldg. Adm.	4,956,558	1,941,389	4,040	18,812	727				1,700	6,923,226
Business Adm.	5,791,197	2,529,931	7,741,149	1,108,730	350,503				19,627	17,541,137
Central Services	519,808	203,925	376,822	77,776					2,912	1,181,243
Insur. & Judgment.							937,703			937,703
Debt Services						245,840				245,840
Other Support Serv.	732,603	497,653	922,641	721,944	934					2,875,775
Sub-Total Support	19,837,001	8,333,190	10,151,771	2,607,229	352,164	245,840	937,703	0	56,739	42,521,637
General Tuition			8,706,792							8,706,792
Non-Prog. Trans.								11,414,764	10,354	11,425,118
Fund 38 Trans.								88,545		88,545
										0
Sub-Total	0	0	8,706,792	0	0	0	0	11,503,309	10,354	20,220,455
Fund 10 Budget 2019-20	57,451,023	22,913,469	20,561,792	5,118,443	377,081	245,840	937,703	11,503,309	164,128	119,272,788

2024-25 DETAILED REVENUE BUDGET - October 28, 2024

	FUND 10	
SOURCE	2024-25 BUDGET	2023-24 Actual

LOCAL SOURCES

Property Tax Levy	\$19,210,507	\$24,541,622
Property Tax Chargebacks	9,000	9,000
Mobile Home Tax	30,000	44,704
Other Payments for Services	25,000	24,900
Admissions Athletics	55,000	57,873
Athletic User Fees	105,000	102,366
Student Fees	500	0
Interest on Investments	475,000	510,637
Rentals	25,000	23,883
Parking Lot Fees	30,000	28,872
Miscellaneous Local Sources	175,000	102,705
Sale of Obsolete Equipment	50,000	32,537
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	375,000	426,824
Refund of Indirect Grant Costs	10,000	0
Student Technology Device Insurance	75,000	71,255
TOTAL LOCAL SOURCES	\$20,650,007	\$25,977,178

OTHER SCHOOL DISTRICT

Open Enrollment Tuition	\$2,209,407	\$2,209,407
Non-Open Enrollment Tuition	\$5,000	\$1,351
TOTAL OTHER SCHOOL DISTRICT	\$2,214,407	\$2,210,758

STATE GRANTS

S1 Wisconsin Educator Effectiveness	\$58,640	\$58,640
S2 CTE Incentive	198,937	71,371
S3 Assessments of Reading Readiness	0	2,091
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000
TOTAL STATE GRANTS	\$292,577	\$167,102

2024-25 DETAILED REVENUE BUDGET - October 28, 2024

	FUND 10	
SOURCE	2024-25 BUDGET	2023-24 Actual

STATE AIDS

Equalization Aid	\$77,977,610	\$69,309,221
ELL Aid	376,834	459,100
State Aid for Exempt Computers	564,122	564,122
State Aid for Exempt Personal Property	291,149	291,149
Other State Aid for Exempt Personal Property	814,199	0
Other State Categorical Aid	285,269	0
Juvenile Detention Center	206,006	124,644
Transportation Aid	183,885	183,885
Library Aid	425,000	548,322
Per Pupil Adjustment Aid	5,936,742	5,936,742
In Lieu of Tax	35,000	34,587
AGR - Achievement Gap Reduction Program	1,598,066	1,624,208
School Mental Health Program	0	285,269

TOTAL STATE AIDS

\$88,693,882 **\$79,361,249**

FEDERAL GRANTS

F1 Carl Perkins (Vocational)	\$94,587	\$73,987
F2 Title I - Improving The Academic Achievement of The Disadvantaged	\$1,577,706	1,459,381
F3 Title ID - Neglected and Delinquent	\$68,961	6,622
F4 Title II A - Teacher and Principal Training and Recruiting Fund	\$379,585	192,823
F5 Title III - English Language Acquisition	\$215,555	124,973
F6 Title IV A	\$140,124	160,906
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	\$516,564	449,910
F8 Elementary and Secondary School Emergency Relief Fund 2	\$0	840,204
F9 Elementary and Secondary School Emergency Relief Fund 3	\$2,019,485	2,466,452
F10 ARP Homeless Children and Youth	\$21,089	26,170
F11 ARPA Evidence After School	\$74,011	705,989
Education For Homeless Children and Youth Innovation	\$74,984	5,016
Red Granite Charter School	\$564,265	245,367

TOTAL FEDERAL GRANTS

\$5,746,916 **\$6,757,800**

FEDERAL AID

Governor's Stimulus Money, Other Federal Funds, Grants	\$900,000	\$1,069,632
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TOTAL FEDERAL AID

\$900,000 **\$1,069,632**

GRAND TOTAL

\$118,497,789 **\$115,543,719**

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education Special Needs	10,444,509	4,304,391	161,941	10,200				11,123	14,932,164 0
Sub-Total Instruction	10,444,509	4,304,391	161,941	10,201	0	0	0	11,123	14,932,165
Pupil Services	1,921,900	753,368	50,757						2,726,025
Instr. Services	225,344	90,476	322,036						637,856
Business Adm.			1,183,113						1,183,113
Central Services	0	0	5,168						5,168
Other Support Services			52,078						52,078
Sub-Total Support	2,147,244	843,844	1,613,152	0	0	0	0	0	4,604,240
General Tuition Non-Prog. Trans.			131,235					20,000	131,235 20,000 0
Sub-Total	0	0	131,235	0	0	0	0	20,000	151,235
Fund 27 Budget 2019-20	12,591,753	5,148,235	1,906,328	10,201	0	0	0	31,123	19,687,640

2024-25 DETAILED REVENUE BUDGET - October 28, 2024

SOURCE	FUND 27 2024-25 BUDGET	2023-24 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	\$35,000	\$8,959
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$8,959
STATE AIDS		
Exceptional Educational Needs Aid	\$5,479,540	\$5,169,377
High Cost EEN Aid	135,000	134,933
Special Education Transition Incentive	35,000	38,642
S8 Transitional Readiness	0	0
TOTAL STATE AIDS	\$5,649,540	\$5,342,952
FEDERAL GRANTS		
F12 Flow Through	\$1,933,972	\$1,508,092
F13 Preschool Flow Through	112,103	61,476
F17 Early Childhood Social Emotional Learning	27,261	4,739
F9 Elementary and Secondary School Emergency Relief Fund 2	0	44,262
F9 Elementary and Secondary School Emergency Relief Fund 3	0	1,153,572
TOTAL FEDERAL GRANTS	\$2,073,336	\$2,772,141
FEDERAL AID		
Medicaid	\$515,000	\$515,783
High Cost EEN Aid	0	\$0
TOTAL FEDERAL AID	\$515,000	\$515,783
TRANSFERS		
Transfer From Fund 10	\$11,414,764	\$11,407,536
GRAND TOTAL	\$19,687,640	\$20,047,371

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated				231,061				231,061
Regular				2,008,426				2,008,426
Vocational				44,000				44,000
Co-Curricular								0
Support Services								0
Instr. Services				9,787				9,787
Business Adm.			6,513					6,513
Central Services			213					213
Interfund Transfers								0
Total Expenses	-	-	6,726	2,293,274	-	-	-	2,300,000

Source	2024-25 BUDGET	2023-24 ACTUAL
Activity Accounts	2,200,000	2,286,347
Local Grants/Donations	100,000	92,416
Total Revenues	\$2,300,000	\$2,378,763

Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$2,213,585	\$2,213,585
Debt Service Fund 39	22,345,000	22,345,000
Total Expenses	\$24,558,585	\$0

Source	2024-25 BUDGET	2023-24 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 88,545	\$ 81,865
Current Property Tax Fund 38	2,098,765	2,102,619
Current Property Tax Fund 39	22,275,000	22,275,000
Total Revenues	\$24,462,310	\$24,459,484

Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	TOTAL
Business Adm.	5,473,263	61,283,662	\$0	\$66,756,925
Total Expenses	\$0	\$0	\$5,473,263	\$61,283,662

Source	2024-25 BUDGET	2023-24 ACTUAL
Interest Fund 46	\$ 5,000	\$ 67,235
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ 100,000
Interest Fund 49	\$ 2,000,000	\$ 3,344,024
Unrealized Gains	\$ -	\$ 104,578
Total Expenses	\$2,005,000	\$3,615,838

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm. Central Services	1,634,470	686,059	65,000	2,850,000	0	6,500	5,242,029 0
Total Expenses	1,634,470	686,059	65,000	2,850,000	-	6,500	5,242,029

Source	2024-25 BUDGET	2023-24 ACTUAL
LOCAL SOURCES		
Student Meals - Ala Carte	\$1,215,000	\$1,218,601
Adult Meals - Ala Carte	31,000	31,171
Other Food Service Sales	125,000	133,551
Sale of Obsolete Equipment	5,000	6,039
Interest on Investments	15,000	15,793
Total Local Sources	\$1,391,000	\$1,405,154
STATE AIDS		
Food Service Aid	\$65,000	\$61,799
FEDERAL AID		
USDA Commodities	\$403,500	\$355,247
Food Service Aid	3,250,000	3,250,211
F10 Fresh Fruit and Vegetable Program	30,000	34,221
Total Federal Aid	\$3,683,500	\$3,639,679
GRAND TOTAL	\$5,139,500	\$ 5,106,632

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	168,340	51,167	248,129	54,564		522,200
Business Adm.			270,000			270,000
Central Services						0
Total Expenses	168,340	51,167	518,129	54,564	-	792,200

Source	2024-25 BUDGET	2023-24 ACTUAL
Current Property Tax	\$792,200	\$662,200
Fees	\$0	\$0
Carryover	487,619	542,602
Total Revenues	\$1,279,819	\$1,204,802

FINAL 2024-2025 TAX LEVY - OCTOBER 28, 2024

Wausau School District

Fund	FINAL 2024-25 LEVY	FINAL 2023-24 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 19,219,507	\$ 24,550,622	\$ (5,331,115)	-21.71%	3.11
DEBT SERVICE FUND 38	2,098,764	2,104,070	(5,306)	-0.25%	0.34
DEBT SERVICE FUND 39	22,275,000	22,275,000	-	0.00%	3.60
COMMUNITY SERVICE Fund 80	792,000	662,200	129,800	19.60%	0.13
TOTAL	\$ 44,385,271	\$ 49,591,892	\$ (5,206,621)	-10.50%	7.18

** 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
Current Valuation (23-24)	\$ 5,617,078,411	8.83
New Valuation (24-25)	\$ 6,185,345,156	7.18
Percent Increase/Decrease from Current to New	10.12%	-18.69%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (165)	

Explanation of Mill Rate Decrease

\$	8.83	2023-24 Mill Rate
\$	0.32	Increase to the Revenue Limit with Recurring Exemptions
\$	0.13	Non-Recurring Exemptions
\$	(1.11)	Increase Equalization Aid
\$	(0.76)	Increase in Equalized Property Value District-Wide
\$	7.41	2024-25 Proposed Mill Rate
\$	-	Increase to the Revenue Limit with Non-recurring Exemptions
\$	0.01	Non-Recurring Exemptions
\$	-	Decrease Referendum Debt Defeasance Levy
\$	0.07	Increase Voucher Levy
\$	(0.31)	Increase in Equalization Aid
\$	-	Increase in Equalized Property Value District-Wide
\$	-	Increase in Fund 80 Levy
\$	7.18	2024-25 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10		Expenses Fund 39	
Expenses Fund 10		Total Expense Increase	<u>\$ -</u>
Private School Vouchers	\$ (1)	Expenses Old Budget	\$ 22,345,000
Other (Object 300 and up)	\$ 649,496	Expenses New Budget	\$ 22,345,000
Budget Roll (Salary)	\$ (7,100)	Decrease	<u>\$ -</u>
Budget Roll (Benefits)	\$ (2,451)		
Transfer to Fund 27	<u>\$ 7,228</u>	Revenues Fund 40	
Total Expense Increase	<u>\$ 647,172</u>	Interest Fund 49	\$ 500,000
		Total Revenue Decrease	<u>\$ 500,000</u>
Expenses Old Budget	\$ 118,625,616	Revenues Old Budget	\$ 1,505,000
Expenses New Budget	<u>\$ 119,272,788</u>	Revenues New Budget	<u>\$ 2,005,000</u>
Increase	<u>\$ 647,172</u>	Decrease	<u>\$ 500,000</u>
Revenue Fund 10		Expenses Fund 50	
Property Tax Levy	\$ (1,378,082)	Non-Capital Objects (Food)	\$ -
Equalization Aid	\$ 1,920,082	Salary decrease	\$ -
Other State Aid for Exempt Personal Property	\$ 814,199	Benefit decrease	\$ -
Total Revenue Increase	<u>\$ 1,356,199</u>		
		Revenue Limit	
Revenues Old Budget	\$ 117,141,590	Revenue Limit	<u>\$ 542,000</u>
Revenues New Budget	<u>\$ 118,497,789</u>	Decrease in Transfer of Service	\$ -
Increase	<u>\$ 1,356,199</u>	Increase in Declining Enrollment Exemption	\$ -
		Decrease in Prior Year Open Enrollment	\$ -
		Decrease in Private School Vouchers	\$ (1)
		Increase in Recinded Taxes	\$ -
		Decrease in Revenue Limit Before Exemptions	\$ -
Fund 27		Revenues related to Revenue Limit	
Expenses Fund 27		Property Tax Levy	\$ (1,378,082)
Grants (Object 300 and up)	\$ -	Equalization Aid	\$ 1,920,082
Budget Roll (Benefits)	\$ 59,112	Total Related Revenues	<u>\$ 542,000</u>
Budget Roll (Salary)	<u>\$ (51,884)</u>		
Total Expense Increase	<u>\$ 7,228</u>	Tax Levy	
		General Fund	\$ -
Expenses Old Budget	\$ 19,680,412	Fund 39	\$ -
Expenses New Budget	<u>\$ 19,687,640</u>	Total Increase in Tax Levy	<u>\$ -</u>
Increase	<u>\$ 7,228</u>		
		Equalized Value	\$ -
Revenue Fund 27		Mill Rate Increase	0.23
Transfer from Fund 10	\$ 7,228		
Increase in Exceptional Education Needs Aids	\$ -		
Increase	<u>\$ 7,228</u>		
Revenues Old Budget	\$ 19,680,412		
Revenues New Budget	<u>\$ 19,687,640</u>		
Increase	<u>\$ 19,687,640</u>		

Funds 39,50, and 80 - No Change in Revenues from the Annual Meeting.