

**Shared Key Interests**

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

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

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

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

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

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

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

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

**Wausau School District**

Board of Education Meeting Agenda

In Compliance with the Wisconsin Open Meeting Law

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

Patrick McKee, President  
Karen Vandenberg, Clerk

**A Education/Operations Committee Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403 at 5:00 PM or immediately following the previous meeting on Monday, August 23, 2021.**

I. Call to Order	
II. Approve the Minutes	2
III. Public and Student Comment	
IV. Meal Price Recommendations for 2021-22	4
V. Legal Expenses Summary for 2020-21	5
VI. Approved List of Legal Firms for 2021-22 ( <b>Action Requested</b> )	6
VII. Set Annual Meeting Date and Location ( <b>Action Requested</b> )	
VIII. Share Equalized Value Estimates	7
IX. Recommendation for the 2021-22 Budget ( <b>Action Requested</b> )	8
X. Recommendation for 2021-22 Tax Levy ( <b>Action Requested</b> )	
XI. School Resource Officer Agreement ( <b>Action Requested</b> )	80
XII. Community and Staff Engagement Process ( <b>Possible Action</b> )	96
XIII. Proposed Board Project ( <b>Possible Action</b> )	101
XIV. Adjourn	

NOTICE POSTED: Friday, August 20, 2021, at 1:00 pm

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

NOTICE SENT TO:

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

# Minutes of REGULAR MEETING

## The Board of Education Wausau School District

**DRAFT**

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A Education/Operations Committee Meeting of the Board of Education of the Wausau School District was held Monday, June 28, 2021, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Jon Creisher; Ka Lo; Pat McKee; Cody Nikolai; Jane Rusch; Lance Trollop; Karen Vandenberg; and Lee Webster.

I. Call to Order

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

II. Approve the Minutes

**Lance Trollop moved to approve the minutes of May 17, 2021, seconded by Lee Webster. The motion carried 9-0.**

III. Public and Student Comment

There was none.

IV. Whole Child-Whole Wausau Short Cycle Report on Goal A4-Achievement and AGR Goals

Chris Nyman shared an overview of AGR, review each school's Reading and Math achievement data and present the next steps.

V. Whole Child-Whole Wausau Short Cycle Report on Goal W1 - Wellness

Wendy Cartledge and Angie Lloyd presented the short cycle report on wellness.

Lance Trollop left the meeting due to a conflict of interest in the Employee Handbook agenda item.

VI. Employee Handbook Updates for 2021-22

**Cody Nikolai moved to recommend to the full Board the approval of the proposed updates for the 2021 -22 Employee Handbook, seconded by Karen Vandenberg. The motion carried 8-0.**

Lance Trollop returned to the meeting at 6:20 pm.

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

**Jane Rusch moved to recommend to the full Board the approval of the Annual Academic Standards as presented, seconded by Jim Bouché. The motion carried 9-0.**

VIII. Review School Perceptions Survey Results

Dr. Hilts will review the School Perceptions Survey results.

IX. School Board Positive Impact

The Committee discussed possible projects that the Board could engage in for high impact for the District and the community.

X. Policy 7510 - Use of District Facilities

The Committee reviewed potential language changes to Policy 7510. They instructed administration to make requested changes and to bring it back to the Committee for further review.

XI. Adjourn

**Karen Vandenberg moved to adjourn, seconded by Cody Nikolai. The motion carried at 7:01 pm.**

Respectfully Submitted,

Karen Vandenberg,  
Board Clerk

KV:cp

# WSD Nutrition Services 2021-2022



- **SSO CONTRACT OPTION**
- **F/R MEAL APPLICATIONS ARE ENCOURAGED TO BE COMPLETED**
- **CURRENTLY HAVE 11 STAFF OPENINGS ACROSS THE DISTRICT**
- **MENUS POSTED ONLINE ( NUTRISLICE APP)**
- **ALA CARTE CHOICES AVAILABLE AT ALL SECONDARY SCHOOLS**
- **FARM TO SCHOOL**



# MEMO

TO: Operations Committee

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: August 23, 2021

RE: Legal Expenses for 4<sup>th</sup> Quarter of 2020-21

In an effort to inform the Board of all legal expenses incurred during the fiscal year, the following report captures all legal costs separated by category and law firm. This summary report represents a quarterly review for all legal expenses incurred during the fourth quarter of 2020-21 for which the District was billed.

		2020 - 2021 WSD 4th Quarter Legal Expenses										
		Student Services	HR Management and Administration	HR Personnel Issues	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
4/1/21 to 6/30/21	FIRM											
	BOARDMAN & CLARK LLP				561							561
	BUELOW VETTER BUIKEMA	448	816	4,005				392				5,661
	QUARLES AND BRADY											-
	RUDER WARE											-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS											-
	VON BRIESEN & ROPER		915							89		1,004
	STRANG, PATTESON, RENNING, LEWIS & LACY	954	2,332					5,366				8,652
<b>TOTAL</b>	<b>1,402</b>	<b>4,063</b>	<b>4,005</b>	<b>561</b>	<b>-</b>	<b>-</b>	<b>5,758</b>	<b>-</b>	<b>89</b>	<b>-</b>	<b>15,878</b>	
		2020 - 2021 Year to Date Legal Expenses										
		Student Services	HR Management and Administration	HR Personnel Issues	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
7/1/20 to 6/30/21	FIRM											
	BOARDMAN & CLARK LLP	-	922	-	561	-	-	-	-	-	-	1,483
	BUELOW VETTER BUIKEMA	5,021	981	4,005	-	-	-	392	-	-	-	10,399
	QUARLES AND BRADY	-	-	-	-	-	-	-	-	-	-	-
	RUDER WARE	-	-	-	-	-	-	-	-	-	-	-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS	-	-	-	-	-	-	-	-	-	-	-
	VON BRIESEN & ROPER	-	915	4,846	-	-	-	-	-	89	-	5,850
	STRANG, PATTESON, RENNING, LEWIS & LACY	1,710	4,093	599	-	-	-	13,032	-	3,609	-	23,043
<b>TOTAL</b>	<b>6,731</b>	<b>6,911</b>	<b>9,450</b>	<b>561</b>	<b>-</b>	<b>-</b>	<b>13,424</b>	<b>-</b>	<b>3,698</b>	<b>-</b>	<b>40,775</b>	



# MEMO

TO: Operations Committee

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: August 23, 2021

RE: List of Legal Counsel Accessed, 2021-22

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

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

## LEGAL SERVICES

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

August 2021



# MEMO

TO: Education/Operations Committee of the Whole  
 FROM: Bob Tess, Chief Finance and Business Services Officer  
 DATE: August 23, 2021

RE: District Property Valuation Initial Report

Below you will find the preliminary report on the District's equalized property value. This report assumes a uniform property value change across any given municipality in the District, which is not necessarily true, but necessary until district-wide data is available in October. Following a 9.05% increase in District-wide property values in 2020 this year's equalized value is expected to decrease by approximately 1.06%. District certified property value will not be available until October 1; the given projected increase will be used for the initial budget and during the annual meeting.

<b>Estimate of 2021 Equalized Valuation for Tax Apportionment</b>				
<b>Wausau School District</b>				
<b>August 1, 2021</b>				
<b>Municipality</b>	<b>2020 Equalized Value Reduced by TID Value (WSD)</b>	<b>Percent in District Reduced by TID Value</b>	<b>2021 Equalized Value Reduced by TID Value (WSD)</b>	<b>Projected % Increase</b>
City of Wausau	\$ 2,846,870,979	94.86%	\$ 2,689,322,438	-5.53%
Town of Berlin	\$ 77,926,911	93.36%	\$ 83,959,213	7.74%
Town of Hewitt	\$ 56,142,400	100.00%	\$ 58,787,300	4.71%
Village of Maine	\$ 255,091,300	100.00%	\$ 280,071,000	9.79%
Town of Rib Mountain	\$ 932,362,700	100.00%	\$ 966,480,000	3.66%
Town of Stettin	\$ 236,009,566	83.02%	\$ 255,453,049	8.24%
Town of Texas	\$ 124,160,300	100.00%	\$ 133,660,700	7.65%
Town of Wausau	\$ 133,114,736	71.62%	\$ 144,442,539	8.51%
Village of Brokaw		0.00%	\$ -	0.00%
<b>Totals</b>	<b>\$ 4,661,678,892</b>		<b>\$ 4,612,176,239</b>	<b>-1.06%</b>

# Initial 2021-22 District Budget to be used for the 2021 Annual Meeting

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Education/Operations Committee of the Whole  
August 23, 2021



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

# Separate Agenda Items for the Initial 2021-22 District Budget

- [Set Annual Meeting date \(Item VII in agenda, ACTION\)](#)
  - Board action is necessary to establish the time, date, and place for the Annual Meeting and Budget Hearing.
  - **Motion to approve Monday, September 27, 2021, as the date for the 2021-2022 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**
- [Share equalized value estimates \(Item VIII in agenda, NO ACTION NEEDED\)](#) 9
  - Equalized property values for tax purposes represent statewide property values measured on a consistent basis w/o regard for local assessment or valuation practices.
  - School District equalized values are revealed in the middle of October, but estimates are needed for equalized mill rate estimates offered in the District budget booklet.
  - Last year property value in the District increased by 9.05%. This year the property valuation is expected to decrease by 1.06%.
- [Recommendation for 2021-2022 budget \(Item IX in agenda, ACTION\)](#)
  - Board approval is needed to give proper notices and develop all necessary documents, including the District budget book, for presentation at the Annual Meeting and available prior to that event. Following the Sept. 13 Board meeting, the budget book will be available on our website. A draft version of the budget book is available in BoardBook documents.
  - Work will continue on the budget as priorities continue to develop and as the Wisconsin Dept. of Public Instruction, the Wisconsin Dept. of Revenue, the U.S. Dept. of Education reveal more data regarding available revenue.



# Separate Agenda Items for the Initial 2021-22 District Budget (cont.)

- [Recommendation for 2021-2022 budget \(Item IX in agenda, ACTION\) \(continued\)](#)
  - Final ESSER (Federal Elementary and Secondary Schools Emergency Relief) funding amounts and rules are still being determined. The District strategy includes use of these one-time funds in the most responsible manner to optimize pandemic recovery with an eye on the eventual sunset of this funding source.
  - The \$4MM in additional spending authority made possible with the successful April 2021 recurring operational referendum is built into this budget. The priorities for this funding source are to provide full pupil services teams at each elementary school and to fund the purchase of needed capital and non-capital items having a shorter depreciation schedule.
  - The budget presented here is a deficit budget.
  - **Motion to recommend to the Board of Education a preliminary 2021-2022 General Fund budget of \$112,804,864 for expenses and \$112,260,768 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 27, 2021.**
- [Recommendation for 2021-2022 tax levy \(Item X in agenda, ACTION\)](#)
  - The mill rate has steadily decreased over time and is expected to remain at 10.29 per \$1,000 of equalized value for this budget cycle.
  - The budget includes continuation of the defeasance strategy that has been successful in stabilizing the mill rate and saving taxpayers millions of dollars over the last several years.
  - **Motion to recommend to the Board of Education a projected tax levy of \$47,481,497 for presentation at the Annual Meeting and Budget Hearing on September 27, 2021.**

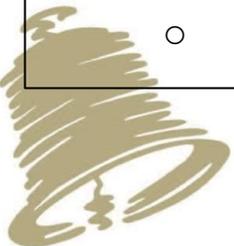


# 2021-2022 Budget Calendar

- May 17, Committee of the Whole
  - Committee approval of the initial 2021-2022 budget
- June 14, Board of Education
  - BOE approval of the initial 2021-2022 budget
- **August 23, Committee of the Whole**
  - **Set Annual Meeting date (Item VII in agenda, ACTION)**
  - **Share equalized value (Item VIII in agenda, NO ACTION)**
  - **Recommendation for 2021-2022 budget (Item IX in agenda, ACTION)**
  - **Recommendation for 2021-2022 tax levy (Item X in agenda, ACTION)**
- September 13, Board of Education
  - Approve the 2021-2022 budget and tax levy for publication and presentation at Annual Meeting
- September 27, Board of Education and Committee of the Whole
  - Regularly scheduled Ed/Ops Committee meeting
  - Annual Meeting and Budget Hearing
- October 11, Board of Education
  - Full Board approvals from September Committee of the Whole
- October 25, Board of Education (Special Meeting)
  - Adopt final budget
  - Adopt District tax levy

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**Motion to approve Monday, September 27, 2021, as the date for the 2021-2022 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**



# Share Equalized Value Estimates

- Property Values Assumed to Increase Significantly
  - Equalized value represents true property value on a consistent state-wide basis
  - District estimated equalized values are down 1.06% over last year, meaning there is less property value to share in the tax burden of the District.
  - The District levies a tax to all eight municipalities in the District based on total equalized value of the District portion of each municipality.
  - Each municipality passes this levy on to individual property owners based on their respective assessment practices.
  - It is beyond the control of the District, whether individual taxpayers have increases or decreases in their tax bill; District control lies only in the total school tax levy.
  - For mill rate estimate purposes, the equalized value of property is assumed to decrease evenly by 1.06% across the District for 2021-22.

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# Share Equalized Value Estimates

Estimate of 2021 Equalized Valuation for Tax Apportionment				
Wausau School District				
August 1, 2021				
Municipality	2020 Equalized Value Reduced by TID Value (WSD)	Percent in District Reduced by TID Value	2021 Equalized Value Reduced by TID Value (WSD)	Projected % Increase
City of Wausau	\$ 2,846,870,979	94.86%	\$ 2,689,322,438	-5.53%
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Village of Brokaw		0.00%	\$ -	0.00%
<b>Totals</b>	<b>\$ 4,661,678,892</b>		<b>\$ 4,612,176,239</b>	<b>-1.06%</b>

Last Year

Projected % Increase
13
10.47%
4.99%
3.08%
2.91%
9.78%
2.68%
3.76%
6.89%
0.00%
8.99%



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

From the Wisconsin Dept. of Revenue

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2021-22									
	Aug 1 Estimate CERTIFIED FULL VALUE	PERCENT	last yr. PERCENT	GENERAL FUND	DEBT SERVICE	COMMUNITY SERVICE	DISTRICT TOTAL	% INCR Prior YR	
C. Wausau	2,689,322,438	58.3091864%	61.1%	\$ 19,040,878.81	\$ 8,259,072.35	\$ 386,123.43	\$ 27,686,074.59	-5.50%	<---% change in levy
T. Berlin	83,959,213	1.8203817%	1.7%	\$ 594,446.08	\$ 257,843.83	\$ 12,054.57	\$ 864,344.48	7.79%	<---% change in levy
T. Hewitt	58,787,300	1.2746109%	1.2%	\$ 416,224.50	\$ 180,539.37	\$ 8,440.47	\$ 605,204.34	4.75%	<---% change in levy
V. Maine	280,071,000	6.0724262%	5.5%	\$ 1,982,952.23	\$ 860,115.02	\$ 40,211.61	\$ 2,883,278.86	9.84%	<---% change in levy
T. Rib Mountain	966,480,000	20.9549668%	20.0%	\$ 6,842,849.44	\$ 2,968,118.70	\$ 138,763.79	\$ 9,949,731.93	3.70%	<---% change in levy
T. Stettin	255,453,049	5.5386663%	5.1%	\$ 1,808,652.81	\$ 784,511.82	\$ 36,677.05	\$ 2,629,841.68	8.28%	<---% change in levy
T. Texas	133,660,700	2.8979964%	2.7%	\$ 946,341.42	\$ 410,480.12	\$ 19,190.53	\$ 1,376,012.07	7.70%	<---% change in levy
T. Wausau	144,442,539	3.1317654%	2.9%	\$ 1,022,678.74	\$ 443,591.80	\$ 20,738.55	\$ 1,487,009.09	8.55%	<---% change in levy
<b>ALLOCATION</b>	<b>\$ 4,612,176,239</b>	<b>100.000%</b>		<b>\$ 32,655,024.03</b>	<b>\$ 14,164,273.01</b>	<b>\$ 662,200.00</b>	<b>\$ 47,481,497.04</b>	<b>-1.02%</b>	<b>&lt;---% change in levy</b>
Property Value Change	-1.06%								School District determines amt. of levy

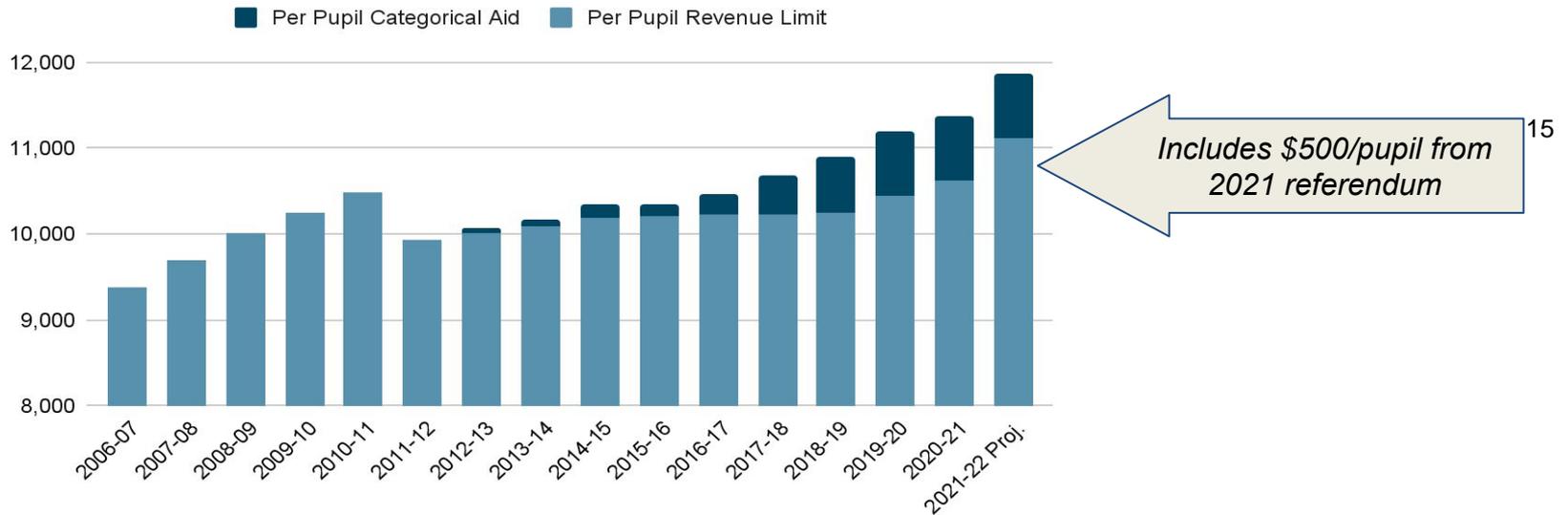


From the WSD Levy Adoption near the end of October\*

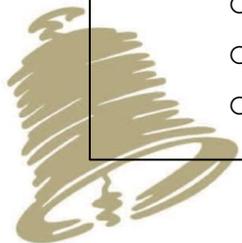
# Recommendation for 2021-2022 budget

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

## Sources of Operational Revenue

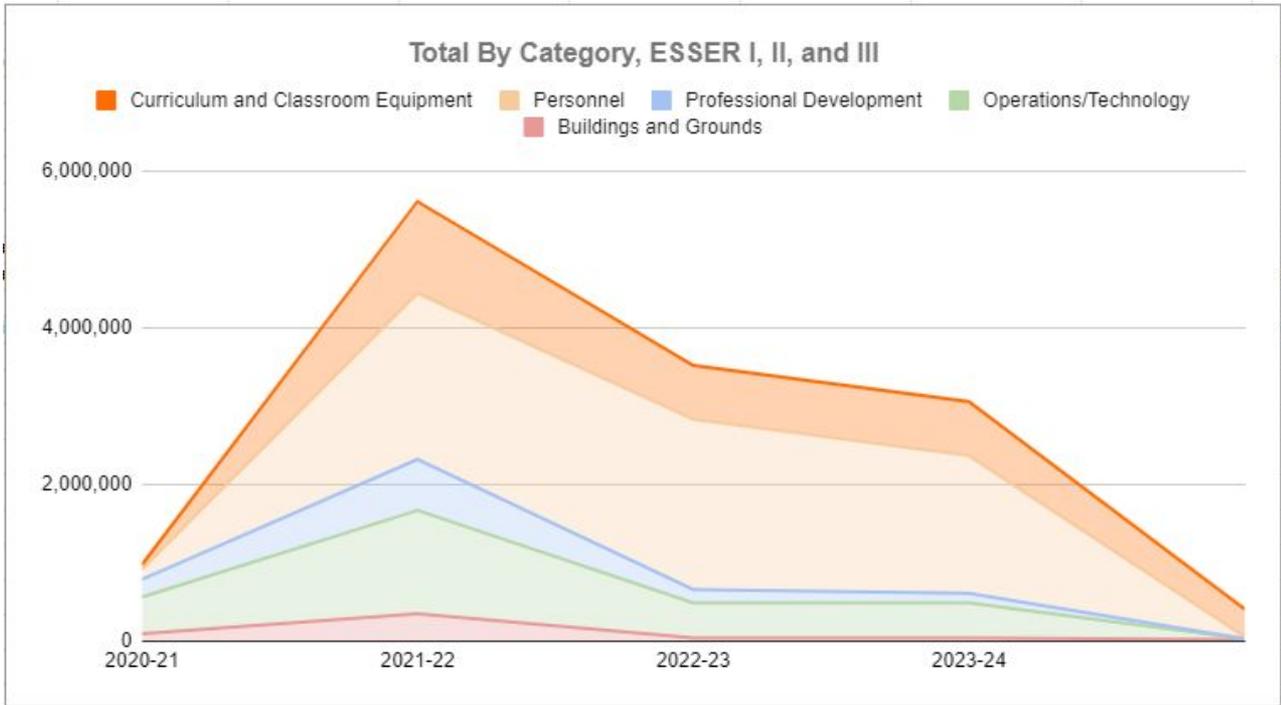


- During the next two months the following factors impacting the final budget will be revealed.
  - Final District staffing plan
  - Certified District property value
  - State equalization aid final certification
  - 3rd Friday pupil count certification
  - Wisconsin Parental Choice Program voucher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

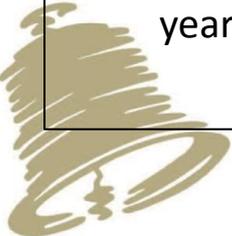


# Recommendation for 2021-2022 budget (ESSER)

- The ESSER spending plan supports accelerated learning with curriculum and classroom equipment, professional development of staff, additional personnel, and improvements to buildings and grounds and technology.



- All ESSER spending must be in response to, or preparation for a pandemic and will conclude Sept. 30, 2024. Allocations for ESSER I, II, and III total approximately \$16,500,000 over five years including last year. ESSER III final rules/restrictions/reporting is still being developed.



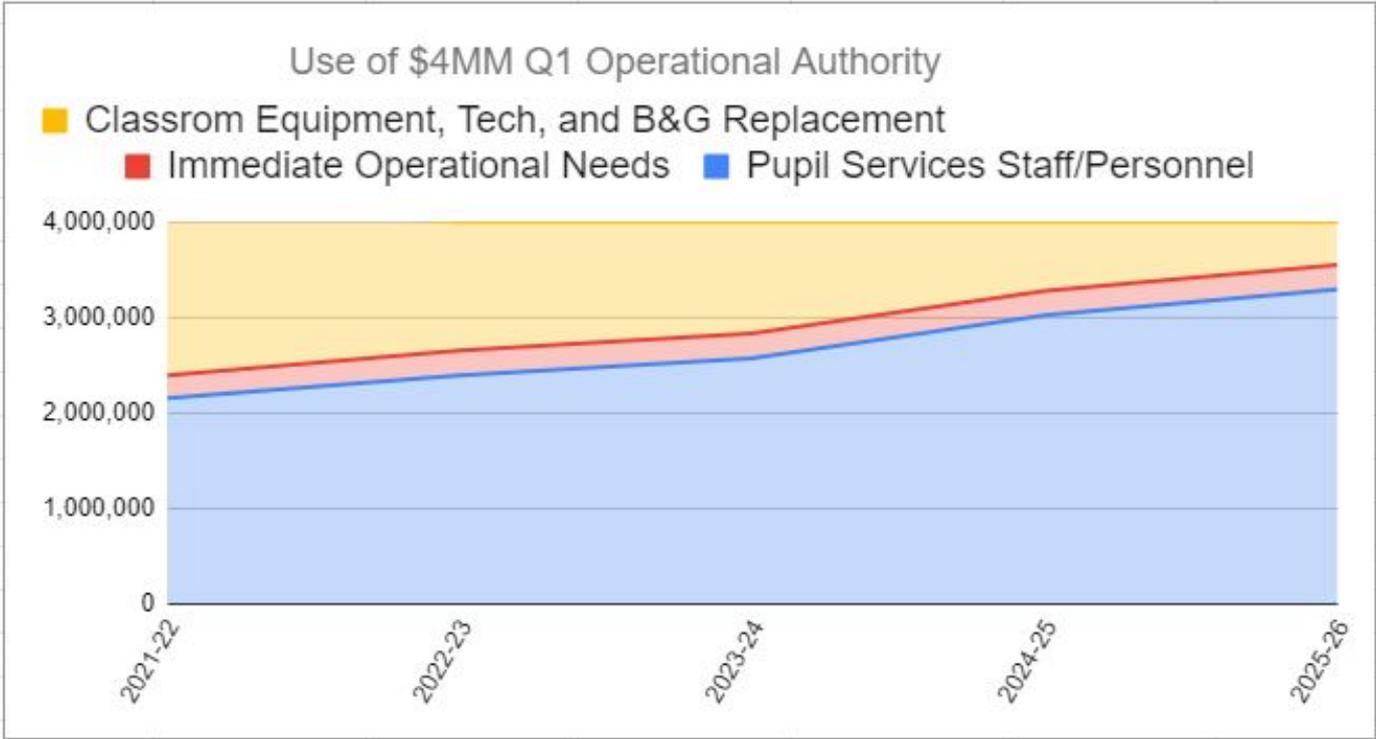
# Recommendation for 2021-2022 budget (ESSER)

- Below are current ESSER spending considerations in the Buildings and Grounds, Operations and Technology, Professional Development, Curriculum and Classroom Equipment, and Personnel categories. The green highlighted items have been approved by the DPI for ESSER reimbursement.

		2020-21	2021-22	2022-23	2023-24	2024-25
Buildings and Grounds	Handrails	80,000	188,700			
	Switch to MERV 13 filters	7,638	8,000	8,000	8,000	8,000
Operations/Technology	Previous PPE and cleaning supplies	108,780				
	WiFi access and hotspots	127,844	149,999	149,999	149,999	15,000
	Previous technology	199,300				
	iPad Cases, Keyboards		308,712			
	eduClimber (3 year contract due by July 1, 2021)		106,345			
	FastBridge		48,000	48,000	48,000	
	Smart Panel Mobile Display Stands		250,000	250,000	250,000	
	Logitech Crayons		176,712			
	Live Streaming Portable Kit	12,000				
	WIPPS research projects		23,261			
	Google Plus Licensing		22,560			
	Additional PPE and cleaning supplies	17,297				
	Professional Development	Previous PD days for teachers/support staff	221,803			
	3 hour virtual event for all elementary buildings with Eric Jensen to address	4,500				
Curriculum and Classroom	Superkids 2017 edition/upgrades with PA resources (core)		217,328			217,328
	PresenceLearning Spec Ed	59,002				
	Ready Math & iReady for Middle Schools		334,674			
	R180 Universal Updgrade for Middle Schools		24,634			24,634
	R180 Universal Updgrade for Middle Schools		24,634			24,634
	Apex (increasing credit recovery options 9-12)		87,030	87,030	87,030	87,030
Personnel	Health Aids	128,430				
	Grow Your Own Program Funding		25,000	25,000	25,000	25,000
Within the budget recon 1,653,316	WAVE expansion and integration (2.8 FTE)		242,371	242,371	181,778	
	HS Accelerated Learning Recovery Programming Creation (4.2 FTE)		692,488	692,488	519,366	
Outside the budget recon 468,600	MS Accelerated Learning Recovery Programming Creation (Houses)		86,561	86,561	64,921	
	GEDO2 Graduation Pathway (GEDO2) (1.0 FTE)		415,493	415,493	311,620	
	Additional HS Level Staffing Need to meet registration requests (4.8 Spec Ed Staffing (2.5 FTE)		216,403	216,403	162,302	
	6 Spec Ed Paras (184 d w/ben)		270,000	270,000	270,000	
	2 spec Ed teachers		140,000	140,000	140,000	

# Recommendation for 2021-2022 budget (Referendum Question 1)

- In April 2021, District voters approved a \$4 million recurring referendum to support additional pupil services staff, replacement of capital items, and support in underfunded budget centers.



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- Pupil Services staff are currently being hired and it will take two or three years to complete the full staffing plan, this is why the “Pupil Services Staff/Personnel” category increases significantly; as this is happening the amount committed to capital replacement decreases.



# Recommendation for 2021-2022 budget

General Fund Levy Amount

General State Aid Amount

Full Revenue Limit—Operational Budget Dollars Available

- Total General Fund Budget

	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>	<u>% Change</u>
EXPENSES	\$108,544,220	\$112,804,864	\$4,260,644	3.93%
REVENUE	\$107,683,263	\$112,260,768	\$4,577,505	4.25%

- Total Revenue Limit

	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>	<u>% Change</u>
	\$92,324,611	\$94,854,497	\$2,529,886	2.74%

- State General Aid

	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>	<u>% Change</u>
	\$58,586,160	\$59,508,671	\$922,511	1.57%

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**Motion to recommend to the Board of Education a preliminary 2021-2022 General Fund budget of \$112,804,864 for expenses and \$112,260,768 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 27, 2021**

# Recommendation for 2021-2022 tax levy (history of levy and mill rate)

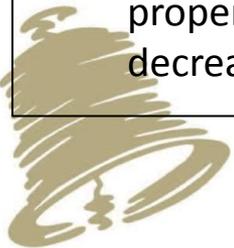
- The equalized property value in the District has been steadily increasing over the past ten years.
- This supports a slightly increasing property tax levy with a consistently declining mill rate.
- We will continue to engage in strategies to stabilize mill rates with or without future successful referenda while dealing with the irregularity of state biennial budgets and associated funding.

### Tax Levy and Mill Rate



# Recommendation for 2021-2022 tax levy (Continuation of Defeasance Strategy)

- The pre-payment of future callable debt issues is done through a process called defeasance.
- This strategy has been used over the past four budget cycles and is recommended once again.
- During this four-year period approximately \$30.8 million of future callable debt has been retired.
- Also during this time period, taxpayers have saved over \$3.4 million of interest payments. <sup>21</sup>
- This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- While applying this strategy, the District mill rate has reacted as follows:
  - 2016-17            \$11.14 per \$1000 of equalized value
  - 2017-18            \$11.12            “
  - 2018-19            \$11.00            “
  - 2019-20            \$10.79            “
  - 2020-21            \$10.29            “
  - **2021-22**            **\$10.29**            “            **(proposed)**
- This reduction in mill rate over time is made possible by property value increases outpacing overall tax levy increases. Since 2016-17 the levy has increased annually by 3.24%, while property values have increased annually by 5.31%. This has allowed the mill rate to decrease annually by 1.96% over this same period, which is seen above.



# Recommendation for 2021-2022 tax levy

- Components of recommended tax levy

	<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>	<u>% Change</u>
GENERAL FUND LEVY	\$31,144,804	\$32,655,024	\$1,510,220	4.85%
DEBT SERVICE LEVY*	\$16,164,346	\$14,164,273	<b>-\$2,000,073</b>	<b>-12.37%</b>
COMMUNITY SERVICE LEVY	\$662,200	\$662,200	---	---
<b>TOTAL LEVY</b>	<b>\$47,971,350</b>	<b>\$47,481,497</b>	<b>-\$489,853</b>	<b>-1.02%</b>
CORRESPONDING MILL RATE	10.29	10.29	---	---

22

- \*2021-22 Debt Service Levy includes \$2,109,168 in energy efficiency exemption taxing authority for debt service
- \*2021-22 Debt Service Levy includes \$11,500,000 of defeasance to pay future debt obligations. [This saves taxpayers over \\$1,500,000 over the next eleven years](#)
- \*\*Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$47,481,497 for presentation at the Annual Meeting and Budget Hearing on September 27, 2021.**

**Wausau School District  
415 Seymour Street  
P.O. Box 359  
Wausau WI 54402-0359  
715-261-0500**

**[www.wausauschools.org](http://www.wausauschools.org)**

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

# **Annual Budget & Related Information**

2021-2022



**Budget Hearing and Annual Meeting  
September 27, 2021  
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**

Patrick McKee, President (2021)  
James Bouche, Vice President (2022)  
Lance Trollop, Treasurer (2023)  
Karen Vandenberg, Clerk (2024)  
Jon Creisher (2022)  
Ka Lo (2023)  
Cody Nikolai (2024)  
Jane A. Rusch (2022)  
Lee Webster (2023)

## **Administration**

Dr. Keith Hilts  
Superintendent of Schools  
Robert Tess  
Chief Finance and Business Services Officer

## **The Department of Business Services**

This Report Has Been Prepared

By

Robert Tess  
Chief Finance and Business Services Officer

Noel Tordsen  
Supervisor of Financial Services

Jennifer Bonke  
General Ledger Specialist

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## 2021-22 Budget Overview

August 23, 2021  
Committee of the Whole  
Draft

## Revenue Highlights

The 2021-22 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 29.03% of the revenue budget.**
- **State Equalization, Chapter 220 Aids, and Computer Aid (General State Aids) is 53.51% of the revenue budget.** Chapter 220 Aid represents intradistrict integration aid for our choice program and results in a decrease in the property tax levy.
- **Other State Aid is 8.22% 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 9.24% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2021-22 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to increase 1.62% over prior year.
- The 2021-22 maximum revenue limit of \$10,625 per student is the same as the 2020-21 base revenue limit per student. Revenue limit exemptions are estimated to increase due to the recently passed recurring referendum to exceed revenue limit of \$4,000,000.
- The per pupil adjustment aid is \$742/FTE for the 2021-22 fiscal year.

## Tax Levy

The Proposed 2021-22 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 \$47,481,497 for a dollar decrease of \$489,853 and a percentage decrease of 1.02% from the 2020-21 tax levy.

The gross mill rate will remain \$10.29 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would not increase.

The general fund mill rate will increase from \$6.68 to \$7.08, largely due to increased equalization aid and the 2021 operational referendum. Fund 38 is used to account for debt service related to the energy efficiency phase II and III projects, this mill rate will increase from \$.45 to \$.46. The fund 39 or referendum debt mill rate will decrease from \$3.02 to \$2.61. The community service mill rate will decrease from \$.15 to \$.14.

The mill rate is based on the District's projected equalized valuation decreasing 1.06%.

## Revenue Projection

**The Preliminary Revenue Projection** is \$129,152,240 with \$112,260,768 in the General Fund. Final revenue numbers will be reevaluated before the final budget and levy are set in late October. Factors that would change the revenue projection along with the tax levy include:

**1. September Membership Count-** part of the revenue cap calculation.

The revenue budget is based on the revenue cap projection full-time equivalency (FTE) enrollment of 8,225 for 2021-2022. 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 2020-22 state budget and dependent on the final 2020-21 actual expenditures. It is an estimated amount based on the July 1<sup>st</sup> Aid Eligibility Worksheet along with 2020-21 unaudited expenditures.

Equalization Aid is projected to increase approximately \$1 million. The state equalization aid, the property tax, Chapter 220 aid, state aid for exempt computers and Fund 38 non-referendum approved debt service comprise the revenue limit which is \$94,854.497 which is an increase of approximately \$2.9 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-S6)** - decreased due to the end of the School Safety Initiative grant and lower allocations and carryover in existing grants

**Federal Grants (F1-F8)**- increased due to the addition of Elementary and Secondary School Emergency Relief Fund II and an increased Flow Through allocation. The increases were offset by decreases in Elementary and Secondary School Emergency Relief Fund I and reduced Title funds available.

**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.

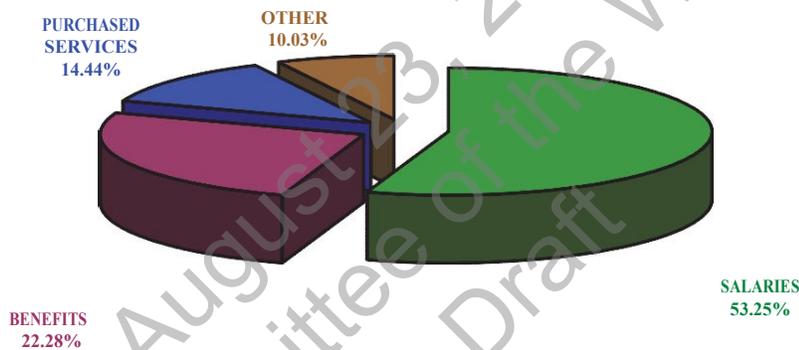
**6. AGR - Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils 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 \$91,391,311 and represents 75.53% of the budgets. Salaries increased 4.02% for all funds. The salary budgets increased \$2.5 million. All employees pay one-half of the WRS retirement contribution. The total benefits increased .16%. The non-salary/benefit portion, items A1 through J7, is \$29,606,667 and makes up the remaining 24.47%.

### EXPENDITURES BY OBJECT



### *A1 – B8 Elementary Schools*

**Elementary School Budgets (A1- A14)** - are based on January membership counts with the budget allocation of \$94.75 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 (\$56.85).

**Montessori Charter School (1-6) (A15 and C7)** - there are 68 elementary students and 7 middle school students in the Montessori Charter School with a budget allocation of \$7,212.80 and an additional \$94.75 per elementary student and \$119.25 per middle school student.

**Elementary Specialty Budgets (B1 – B6)** – includes Library, Music, Art, Physical Education, Gifted and Talented, and School Forest. The Library budget was increased to reflect the estimated aid eligibility for 2021-22.

**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 an increase 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 \$119.25 per student.

**Middle School Athletics (C2 and C5)** - budgets reflect an increase in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count with an allocation of \$23.98 per student. The amount of the middle school user fees from the previous year are added to the per student allocation.

**Middle School Art Budgets (C3)** - this budget remained the same as the allocation for 2020-21.

**Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11)** - there are 5 middle school students and 52 high school students in the EEA Learning Academy with a budget allocation of \$7,212.80 and an additional \$119.25 per middle school student and \$150.25 per high school student.

**East High (D1) and West High (D2)** - budgets reflect a decrease in the number of students at East High and an increase in the number of students at West High based on the January membership count. High schools receive an allocation of \$150.25 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, D12 and D13)** – Wausau Area Virtual Education (WAVE) is a collaboration between the Wausau School District and Wisconsin Virtual School. WAVE is a tuition-free, virtual charter school that offers full and part time enrollment to students in grades K-12 living within the state of Wisconsin. Current Enrollment is 214 part-time/full-time students.

### ***E1 – E5 Pupil Services***

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

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

the opportunity to graduate. School resource officers are also under this budget.

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

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

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

### ***S1 – S7 and F1 – F10 Grant Overview***

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

Another variation occurs with budget carryovers. The budget may be less or more than the previous year depending on the amount carried over into this year and from next year to the following year. The budget will be adjusted for actual carryover after the 2020-2021 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 2021 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 – S7 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.

**School Safety Initiative (S5)** – had provided funds to further enhance the schools' safety and security measures as determined by the District's Safety Committee in consultation with the Wausau Police Department and the

Marathon County Sheriff's Office. Safety and security enhancements include supplies, such as locking hardware and shatter-resistant film on glass, and staff training that augment our current safety initiatives including visitor protocols during the instructional day. We also purchased a social emotional curriculum with grant funds that was be implemented in 2020-2021.

**School-Based Mental Health Grant (S5)** - a DPI Mental Health Grant to expand our social emotional screener to include all 4K-5th grade students. This grant will run through 2020-21. The social emotional screener that we use is called the b.e.s.t screener.

**State Aid Transmitted from Intermediate Sources (S6)** - 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.

**Transition Readiness Grant (S7)** - program was established to assist districts and charter schools under Wis. Stat. §118.40(2r) and (2x) in expanding capacity to provide transition services for pupils with disabilities. S Wis. Stat. § 118. Districts and charter schools were eligible to compete for funding that supported evidence-based practices related to successful transition from high school to beyond for students with Individual Education Plans.

### ***F1 – F11 Federal Grant Detail***

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

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

**Title II A - Teacher and Principal Training and Recruiting (F3)** - 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 (F4)** - 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 (F5)** - 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 (F6 and F9) Fund 27** - funds are provided to school districts on an entitlement basis for programs and services to children with disabilities ages 3-21. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

**Elementary and Secondary School Emergency Relief Funds (F7 and F8)** - Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

**Fresh Fruit and Vegetable Program (F10)** - funded by the United States Department of Agriculture (USDA). Implementation of this program helps increase student consumption of fresh produce and build lifelong healthy eating habits at Franklin Elementary.

### ***G1 – G9 Curriculum/Instruction***

**Education Department (G1)**- budget includes PK-12 texts, resources, materials, curriculum development, professional development and International Baccalaureate and Advanced Placement supports. The 2021-22 budget will help fund PK-5 mathematics resource adoption.

**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.

**Research (G4)** - is a budget covering District statistics. Expenses for such things as the school census, acquisition of birth records, and registration forms are included in this budget.

**EL - English Learners (G5)** - 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 (G6)** - is for instructional materials, curriculum assessment and development, and professional development.

**Technology (G7)** - 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 \$400,000 for iPad lease.

**AmeriCorps Workers (G8)**- 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 2021-22 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 2021-22.

**Utilities (H6)** - the 2020-2021 costs, corresponding weather, and projected prices were considered when setting the 2021-22 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 \$1,601,360.

**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 (KI-LI)** - \$91,391,311 includes estimated salary and benefit increases less budget reductions. Salaries were increased 4.02% due to referendum funds, ESSER funds, salary increases and other changes reflective of staffing adjustments.

### **Benefits (LI)**

- Retirement for 2021-22 is based on the total contribution rate for qualifying salaries. The rate for 2022 is 13.0%. The rate for 2021 was 13.5%. The rate used in the budget for 2021-22 is 13.25%. All employee groups are required to pay one-half of the WRS rate (6.75% in 2021 and a projection of 6.5% in 2022).
- Health Insurance premiums did not increase July 2021. The insurance committee will monitor claims in 2021-22 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2020-21 rates. The dental rates have not been increased for eleven years.

August 23, 2021  
Committee of the Whole  
Draft



## 2021-22 Budget Summary

August 23, 2021  
Committee of the Whole  
Draft

**2021-22 REVENUES AND EXPENDITURES - ALL FUNDS**  
**September 27, 2021**

	<b>2021-22 BUDGET</b>	<b>2020-21 BUDGET</b>	<b>INCREASE DECREASE</b>	<b>PERCENT</b>
<b>FUND 10 - GENERAL FUND</b>				
REVENUE & OTHER FINANCING SOURCES	112,260,768	107,683,263	4,577,505	4.25%
EXPENDITURES & OTHER FINANCING USES	102,667,385	97,681,297	4,986,088	5.10%
OPERATING TRANSFER OUT	10,137,479	10,862,923	-725,444	-6.68%
<b>FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION</b>				
REVENUE & OTHER FINANCING SOURCES	8,271,841	5,978,917	2,292,924	38.35%
OPERATING TRANSFER IN	10,058,762	10,787,234	-728,472	-6.75%
EXPENDITURES & OTHER FINANCING USES	18,330,603	16,766,151	1,564,452	9.33%
<b>OTHER FUND 20 - SPECIAL PROJECTS FUND</b>				
REVENUE & OTHER FINANCING SOURCES	75,000	237,316	-162,316	-68.40%
EXPENDITURES & OTHER FINANCING USES	75,000	237,316	-162,316	-68.40%
<b>FUND 38 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	2,030,451	2,033,657	-3,206	-0.16%
OPERATING TRANSFER IN	78,717	75,689	3,028	4.00%
EXPENDITURES & OTHER FINANCING USES	2,216,635	2,208,435	8,200	0.37%
<b>FUND 39 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	12,055,105	14,055,000	-1,999,895	-14.23%
EXPENDITURES & OTHER FINANCING USES	12,055,105	14,281,034	-2,225,929	-15.59%
<b>FUND 49 - CAPITAL PROJECTS</b>				
REVENUE & OTHER FINANCING SOURCES	0	0	0	N/A
EXPENDITURES & OTHER FINANCING USES	0	0	0	N/A
<b>FUND 50 - FOOD SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	3,959,000	3,785,500	173,500	4.58%
EXPENDITURES & OTHER FINANCING USES	4,160,556	4,227,827	-67,271	-1.59%
<b>FUND 73 - EMPLOYEE BENEFIT TRUST FUND</b>				
NET REVENUE & OTHER FINANCING SOURCES	98,550	94,783	3,767	3.97%
NET EXPENDITURES & OTHER FINANCING USES	0	0	0	N/A
<b>FUND 80 - COMMUNITY SERVICE FUND</b>				
REVENUE & OTHER FINANCING SOURCES	662,200	662,200	0	0.00%
REVENUE FROM PRIOR YEARS	501,748	421,638	80,110	19.00%
EXPENDITURES & OTHER FINANCING USES	1,163,948	1,083,838	80,110	7.39%
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES ALL FUNDS</b>				
<b>GROSS TOTAL REVENUES</b>	<b>150,052,142</b>	<b>145,815,197</b>	<b>4,236,945</b>	<b>2.91%</b>
<b>INTERFUND TRANSFERS</b>	<b>10,137,479</b>	<b>10,862,923</b>	<b>-725,444</b>	<b>-6.68%</b>
<b>NET TOTAL REVENUES</b>	<b>139,914,663</b>	<b>134,952,274</b>	<b>4,962,389</b>	<b>3.68%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES ALL FUNDS</b>				
<b>GROSS TOTAL EXPENDITURES</b>	<b>150,806,711</b>	<b>147,348,820</b>	<b>3,457,891</b>	<b>2.35%</b>
<b>INTERFUND TRANSFERS</b>	<b>10,137,479</b>	<b>10,862,923</b>	<b>-725,444</b>	<b>-6.68%</b>
<b>NET TOTAL EXPENDITURES</b>	<b>140,669,232</b>	<b>136,485,897</b>	<b>4,183,335</b>	<b>3.07%</b>



## 2021-22 Fund 10 Budget Detail

August 23, 2021  
Committee of the Whole  
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## 2021-22 DETAILED REVENUE BUDGET September 27, 2021

SOURCE	FUND 10		INCREASE	PERCENT
	2021-22 BUDGET	2020-21 BUDGET	DECREASE (-)	
<b>LOCAL SOURCES</b>				
Property Tax Levy	\$32,589,184	\$30,990,354	\$1,598,830	5.16%
Property Tax Chargebacks	65,840	154,450	-88,610	-57.37%
Mobile Home Tax	15,000	15,000	0	0.00%
Other Payments for Services	20,000	20,000	0	0.00%
Admissions Athletics	70,000	35,000	35,000	100.00%
Athletic User Fees	97,500	50,000	47,500	95.00%
Student Fees	65,000	7,500	57,500	766.67%
Interest on Investments	100,000	200,000	-100,000	-50.00%
Rentals	65,000	50,000	15,000	30.00%
Parking Lot Fees	15,000	15,000	0	0.00%
Miscellaneous Local Sources	100,000	80,000	20,000	25.00%
Sale of Obsolete Equipment	40,000	40,000	0	0.00%
Refunds: Workers Compensation, Insurance, Commerce	200,000	200,000	0	0.00%
Refund of Indirect Grant Costs	15,000	15,000	0	0.00%
Student Technology Device Insurance	65,000	65,000	0	0.00%
<b>TOTAL LOCAL SOURCES</b>	<b>\$33,522,524</b>	<b>\$31,937,304</b>	<b>\$1,585,220</b>	<b>4.96%</b>
<b>OTHER SCHOOL DISTRICT</b>				
Open Enrollment Tuition	\$2,403,518	\$2,403,518	\$0	0.00%
Non-Open Enrollment Tuition	20,000	20,000	0	0.00%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$2,423,518</b>	<b>\$2,423,518</b>	<b>\$0</b>	<b>0.00%</b>
<b>STATE GRANTS</b>				
S1 Wisconsin Educator Effectiveness	\$55,200	\$51,440	\$3,760	7.31%
S2 CTE Incentive	155,558	200,097	-44,539	-22.26%
S3 Assessments of Reading Readiness	13,793	15,783	-1,990	-12.61%
S4 School Safety Initiative	0	432,633	-432,633	-100.00%
S5 School Based Mental Health Services	0	23,050	-23,050	-100.00%
S6 State Aid Transmitted from Intermediate Sources	63,375	73,182	-9,807	-13.40%
<b>TOTAL STATE GRANTS</b>	<b>\$287,926</b>	<b>\$796,185</b>	<b>-\$508,259</b>	<b>-63.84%</b>
<b>STATE AIDS</b>				
Equalization Aid	\$59,478,940	\$58,532,437	\$946,503	1.62%
ELL Aid	470,000	470,000	0	0.00%
Chapter 220 - Intradistrict Integration Aid	29,731	45,000	-15,269	-33.93%
State Aid for Exempt Computers	564,122	564,122	0	0.00%
State Aid for Exempt Personal Property	83,352	83,352	0	0.00%
Juvenile Detention Center	210,435	190,000	20,435	10.76%
Transportation Aid	160,000	160,000	0	0.00%
Library Aid	340,000	370,000	-30,000	-8.11%
Per Pupil Adjustment Aid (2020-21)	6,284,221	6,081,392	202,829	3.34%
In Lieu of Tax	40,000	35,000	5,000	14.29%
AGR - Achievement Gap Reduction Program	1,606,445	1,633,421	-26,976	-1.65%
School Mental Health Program	35,000	40,000	-5,000	-12.50%
<b>TOTAL STATE AIDS</b>	<b>\$69,302,245</b>	<b>\$68,204,724</b>	<b>\$1,097,521</b>	<b>1.61%</b>

## 2021-22 DETAILED REVENUE BUDGET September 27, 2021

SOURCE	FUND 10		INCREASE	PERCENT
	2021-22 BUDGET	2020-21 BUDGET	DECREASE (-)	
<b>F1 Carl Perkins (Vocational)</b>	\$63,358	\$90,211	-\$26,853	-29.77%
<b>F2 Title I - Improving The Academic Achievement of The Disadvantaged</b>	1,486,738	1,632,413	-145,675	-8.92%
<b>F3 Title II A - Teacher and Principal Training and Recruiting Fund</b>	296,825	248,075	48,750	19.65%
<b>F4 Title III - English Language Acquisition</b>	243,868	260,131	-16,263	-6.25%
<b>F5 Title IV A</b>	188,014	227,244	-39,230	-17.26%
<b>F6 Flow Through - Comprehensive Coordinated Early Intervening Services</b>	689,531	510,272	179,259	35.13%
<b>F7 Elementary and Secondary School Emergency Relief Fund 1</b>	241,294	1,353,186	-1,111,892	-82.17%
<b>F8 Elementary and Secondary School Emergency Relief Fund 2</b>	3,514,927	0	3,514,927	N/A
<b>TOTAL FEDERAL GRANTS</b>	<b>\$6,724,555</b>	<b>\$4,321,532</b>	<b>\$2,403,023</b>	<b>55.61%</b>
<b>GRAND TOTAL</b>	<b>\$112,260,768</b>	<b>\$107,683,263</b>	<b>\$4,577,505</b>	<b>4.25%</b>

August 23, 2021  
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**2021-22 DETAILED EXPENDITURE BUDGET September 27, 2021**

LOCATION	FUND 10		INCREASE	PERCENT
	2021-22 BUDGET	2020-21 BUDGET	DECREASE (-)	

**ELEMENTARY SCHOOLS**

	Jan-21 FTE				
A1 Franklin	206	\$19,519	\$21,793	-\$2,274	-10.43%
A2 Grant	177	\$17,271	21,035	-3,764	-17.89%
A3 G.D. Jones	284	\$26,909	27,762	-853	-3.07%
A4 Hawthorn Hills	189	\$18,408	20,277	-1,869	-9.22%
A5 Hewitt-Texas	88	\$8,838	11,491	-2,653	-23.09%
A6 Jefferson	260	\$24,635	26,530	-1,895	-7.14%
A7 John Marshall	214	\$20,277	24,825	-4,548	-18.32%
A8 Lincoln	201	\$19,045	19,803	-758	-3.83%
A9 Maine	196	\$19,071	21,887	-2,816	-12.87%
A10 Rib Mountain	194	\$18,882	21,414	-2,532	-11.82%
A11 Riverview	409	\$38,753	41,122	-2,369	-5.76%
A12 Stettin	282	\$26,720	28,615	-1,895	-6.62%
A13 South Mountain	204	\$19,329	22,740	-3,411	-15.00%
A14 WSD 4K & Early Childhood Programs	281	\$26,663	32,036	-5,373	-16.77%
A15 Montessori (K-5)	68	13,656	16,962	-3,306	-19.49%
A16 Wausau Area Virtual Education (K-5)	80	\$7,580	0	7,580	N/A
<b>A SCHOOLS</b>	<b>3,333</b>	<b>\$325,556</b>	<b>\$358,292</b>	<b>-\$32,736</b>	<b>-9.14%</b>
B1 Library		\$392,088	\$419,250	-\$27,162	-6.48%
B2 Music, Elementary		12,685	12,686	-1	-0.01%
B3 Art, Elementary		20,673	20,673	0	0.00%
B4 Phy Ed., Elementary		12,825	12,825	0	0.00%
B5 Gifted & Talented		13,630	13,631	-1	-0.01%
B6 School Forest		6,633	6,633	0	0.00%
B7 Four-year-old Kindergarten		344,603	344,603	0	0.00%
B8 Elementary User Fees		1,215	1,185	30	2.53%
<b>B PROGRAMS</b>		<b>\$804,352</b>	<b>\$831,486</b>	<b>-\$27,134</b>	<b>-3.26%</b>
<b>TOTAL ELEMENTARY</b>		<b>\$1,129,908</b>	<b>\$1,189,778</b>	<b>-\$59,870</b>	<b>-5.03%</b>

**SECONDARY SCHOOLS**

	FTE				
C1 John Muir	1,015	\$121,039	\$127,598	-\$6,559	-5.14%
C2 Athletics, John Muir R		29,340	38,950	-9,610	-24.67%
C3 Art Middle Schools		12,217	12,217	0	0.00%
C4 Horace Mann	675	80,494	89,318	-8,824	-9.88%
C5 Athletics, Horace Mann R		21,187	29,416	-8,230	-27.98%
C6 EEA Learning Academy Middle School (6-8)	5	7,809	8,146	-337	-4.14%
C7 Montessori (6)	7	835	1,083	-248	-22.90%
C8 Wausau Area Virtual Education (6-8)	56	6,678	962	5,716	594.18%
<b>C MIDDLE SCHOOLS</b>		<b>\$279,598</b>	<b>\$307,690</b>	<b>-\$28,092</b>	<b>-9.13%</b>

**2021-22 DETAILED EXPENDITURE BUDGET September 27, 2021**

		FUND 10		INCREASE		
LOCATION		2021-22	2020-21	DECREASE	PERCENT	
		BUDGET	BUDGET	(-)		
D1	East High	935	\$140,484	\$141,235	-\$751	-0.53%
D2	West High	1,395	209,599	202,086	7,513	3.72%
D3	Art, East		9,601	9,601	0	0.00%
D4	Art, West		9,577	9,577	0	0.00%
D5	Athletics, East R		139,431	130,852	8,579	6.56%
D6	Athletics, West R		172,181	149,299	22,882	15.33%
D7	Athletics, State Competitions		47,944	47,944	0	0.00%
D8	Music, Secondary R		100,424	80,424	20,000	24.87%
D9	Secondary Physical Education		34,969	34,969	0	0.00%
D10	LVEC/Career Center		8,735	8,735	0	0.00%
D11	EEA Learning Academy High School (9-12)	52	7,813	9,186	-1,373	-14.95%
D12	Wausau Area Virtual Education (9-12)	78	11,720	7,054	4,666	66.14%
D13	Wausau Area Virtual Education		126,307	126,307	0	0.00%
<b>D HIGH SCHOOLS</b>			<b>\$1,018,784</b>	<b>\$957,269</b>	<b>\$61,515</b>	<b>6.43%</b>
<b>TOTAL SECONDARY</b>			<b>\$1,298,382</b>	<b>\$1,264,959</b>	<b>\$33,423</b>	<b>2.64%</b>
<b>PUPIL SERVICES</b>						
E1	Guidance and Juvenile Detention Center		\$19,882	\$19,882	\$0	0.00%
E2	District at Risk		653,028	538,028	115,000	21.37%
E3	Health Services		22,191	22,191	0	0.00%
E4	Pupil Services		48,575	9,589	38,986	406.57%
<b>E TOTAL PUPIL SERVICES</b>			<b>\$743,676</b>	<b>\$589,690</b>	<b>\$153,986</b>	<b>26.11%</b>
<b>STATE GRANTS</b>						
S1	Wisconsin Educator Effectiveness		\$55,200	\$51,440	\$0	0.00%
S2	CTE Incentive		139,293	200,097	-60,804	-30.39%
S3	Assessments of Reading Readiness		13,793	15,783	-1,990	-12.61%
S4	School Safety Initiative		0	432,633	-432,633	-100.00%
S5	School Based Mental Health Services		0	23,050	-23,050	-100.00%
S6	State Aid Transmitted from Intermediate Sources		63,375	63,317	58	0.09%
<b>S TOTAL STATE GRANTS</b>			<b>\$271,661</b>	<b>\$786,320</b>	<b>-\$518,419</b>	<b>-65.93%</b>
<b>FEDERAL GRANTS</b>						
F1	Carl Perkins		\$62,561	\$67,644	-\$5,083	-7.51%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		18,643	81,127	-62,484	-77.02%
F3	Title IIA - Teacher and Principal Training and Recruiting Fund		159,317	28,841	130,476	452.40%
F4	Title III - English Language Acquisition		5,045	164,268	-159,223	-96.93%
F5	Title IV A		\$146,938	\$298,900	-151,962	-50.84%
F6	Flow Through - Comprehensive Coordinated Early Intervening Services		\$58,985	\$255,136	-196,151	-76.88%
F7	Elementary and Secondary School Emergency Relief Fund 1		\$136,157	\$541,155	-404,998	-74.84%
F8	Elementary and Secondary School Emergency Relief Fund 2		\$3,229,117	\$0	3,229,117	N/A
<b>F TOTAL FEDERAL GRANTS</b>			<b>\$3,816,763</b>	<b>\$1,437,071</b>	<b>\$2,379,692</b>	<b>165.59%</b>

**2021-22 DETAILED EXPENDITURE BUDGET September 27, 2021**

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2021-22 BUDGET	2020-21 BUDGET		

**CURRICULUM / INSTRUCTION**

G1	Education Department	\$777,107	\$777,107	\$0	0.00%
G2	Summer Learning	59,609	59,609	0	0.00%
G3	Early College Credit Program, Start College Now Program	42,000	0	42,000	N/A
G4	Research	1,438	1,438	0	0.00%
G5	English Learners	20,360	20,142	218	1.08%
G6	Instructional Services	17,271	17,271	0	0.00%
G7	Technology R	2,532,707	1,782,707	750,000	42.07%
G8	AmeriCorps Workers	92,532	92,532	0	0.00%
<b>G</b>	<b>TOTAL CURRICULUM / INST.</b>	<b>\$3,543,024</b>	<b>\$2,750,806</b>	<b>\$792,218</b>	<b>28.80%</b>

**OPERATIONS / BUILDINGS & GROUNDS**

H1	Pupil Transportation	\$2,587,845	\$2,537,103	\$50,742	2.00%
H2	Pupil Transportation - Summer Learning	73,275	71,838	1,437	2.00%
H3	Buildings & Grounds Operations R	3,603,053	2,853,053	750,000	26.29%
H4	Capital Projects	1,008,400	1,008,400	0	0.00%
H5	Operations & Print Shop	16,444	16,444	0	0.00%
H6	Utilities	2,156,906	2,356,906	-200,000	-8.49%
H7	Business/Central Office R	541,468	241,468	300,000	124.24%
H8	Private School Voucher Program	1,649,360	1,649,360	0	0.00%
H9	District Insurances	937,703	937,703	0	0.00%
<b>H</b>	<b>TOTAL OPER. / B&amp;G</b>	<b>\$12,574,454</b>	<b>\$11,672,275</b>	<b>\$902,179</b>	<b>7.73%</b>

**DISTRICT-WIDE**

J1	Instructional Equipment	\$76,048	\$76,048	\$0	0.00%
J2	Board of Ed/Supt's Office	144,245	144,245	0	0.00%
J3	Communications	93,931	93,931	0	0.00%
J4	Human Resources Department R	78,667	68,667	10,000	14.56%
J5	Wellness	4,500	4,500	0	0.00%
J6	Open Enrollment Tuition	4,367,492	4,067,492	300,000	7.38%
J7	Employment Services R	18,748	101,340	-82,592	-81.50%
<b>J</b>	<b>TOTAL DISTRICT-WIDE</b>	<b>\$4,783,631</b>	<b>\$4,556,223</b>	<b>\$227,408</b>	<b>4.99%</b>

<b>TOTAL NON-SALARY/BENEFIT</b>	<b>\$28,161,498</b>	<b>\$24,247,122</b>	<b>\$3,910,618</b>	<b>16.13%</b>
<b>PERCENT OF TOTAL BUDGET</b>	<b>24.96%</b>	<b>22.34%</b>		

**2021-22 DETAILED EXPENDITURE BUDGET September 27, 2021**

LOCATION	FUND 10		INCREASE	PERCENT
	2021-22 BUDGET	2020-21 BUDGET	DECREASE (-)	
<b>K1 SALARIES</b>				
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%
161 Administrators	473,735	599,243	-125,508	-20.94%
164 Other Professional	1,324,966	1,213,210	111,756	9.21%
166 Principals	2,147,467	2,101,558	45,909	2.18%
167 Assistant Principals	761,634	745,118	16,516	2.22%
171 Instructional Subs	60,311	60,311	0	0.00%
172 Other Certified Teachers R	3,245,597	1,814,975	1,430,622	78.82%
173 Contracted Subs	367,500	367,500	0	0.00%
174 Professional Health	162,673	158,929	3,744	2.36%
175 Teachers E	32,612,544	32,557,752	54,792	0.17%
176 Long Term Subs	278,250	278,250	0	0.00%
178 Coaching	799,086	792,976	6,110	0.77%
180 Administrative Assistants	199,828	194,984	4,844	2.48%
181 Custodial	3,907,492	3,844,364	63,128	1.64%
182 Teacher Aides E	2,448,856	2,570,074	-121,218	-4.72%
184 Attendance	54,015	52,878	1,137	2.15%
185 Technical Staff	1,048,881	1,072,548	-23,667	-2.21%
186 Secretarial/Clerical	2,050,519	2,333,953	-283,434	-12.14%
187 Maintenance	118,345	115,815	2,530	2.18%
188 Enrollment Aides	40,000	40,000	0	0.00%
189 Seasonal Custodians	2,000	2,000	0	0.00%
194 Other Supervisors	208,942	205,019	3,923	1.91%
195 Misc. Payrolls	68,345	113,369	-45,024	-39.71%
<b>K TOTAL SALARIES</b>	<b>\$52,408,887</b>	<b>\$51,262,726</b>	<b>\$1,146,161</b>	<b>2.24%</b>
<b>L1 BENEFITS</b>				
212 Retirement Employer	\$3,458,547	\$3,395,676	\$62,871	1.85%
218 Retiree Health	1,224,539	1,180,135	44,404	3.76%
219 Other Employee Benefits	20,000	20,000	0	0.00%
221 Medicare Portion/Social Security	728,484	719,847	8,637	1.20%
222 Social Security	3,144,533	3,115,524	29,009	0.93%
230 Group Life Insurance	110,460	103,466	6,994	6.76%
243 Dental Insurance	800,908	790,230	10,678	1.35%
248 Health Insurance	12,254,062	12,493,179	-239,117	-1.91%
251 Disability Insurance	162,468	160,392	2,076	1.29%
291 College Credit Reimbursement	40,000	40,000	0	0.00%
292 Annuity Payments	10,000	10,000	0	0.00%
293 Post 2011 Retiree Benefit	135,000	135,000	0	0.00%
299 Membership Reimbursement	8,000	8,000	0	0.00%
<b>L TOTAL BENEFITS</b>	<b>\$22,097,001</b>	<b>\$22,171,449</b>	<b>-\$74,448</b>	<b>-0.34%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$74,505,887</b>	<b>\$73,434,175</b>	<b>\$1,071,712</b>	<b>1.46%</b>
<b>PERCENT OF TOTAL FUND 10 BUDGET</b>	<b>66.05%</b>	<b>67.65%</b>		
TRANSFER TO FUND 27	\$ 10,058,762	\$ 10,787,234	\$ (728,472)	-6.75%
TRANSFER TO FUND 38	78,717	75,689	3,028	4.00%
<b>A TOTAL FUND 10 BUDGET</b>	<b>\$112,804,864</b>	<b>\$108,544,220</b>	<b>\$4,260,644</b>	<b>3.93%</b>



## 2021-22 Fund 27 Budget Detail

August 23, 2021  
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**2021-22 DETAILED REVENUE BUDGET September 27, 2021**

SOURCE	FUND 27		INCREASE DECREASE (-)	PERCENT
	2021-22 BUDGET	2020-21 BUDGET		
<b>OTHER SCHOOL DISTRICT</b>				
Non-Open Enrollment Tuition	\$145,000	\$145,000	\$0	0.00%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$145,000</b>	<b>\$145,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>STATE AIDS</b>				
Exceptional Educational Needs Aid	\$4,095,705	\$3,658,788	\$436,917	11.94%
High Cost EEN Aid	50,000	50,000	0	0.00%
Special Education Transition Incentive	25,000	25,000	0	0.00%
S7 Transitional Readiness	0	62,168	-62,168	-100.00%
<b>TOTAL STATE AIDS</b>	<b>\$4,170,705</b>	<b>\$3,795,956</b>	<b>\$374,749</b>	<b>9.87%</b>
<b>FEDERAL GRANTS</b>				
F8 Flow Through	\$1,965,253	\$1,535,231	\$430,022	28.01%
F9 Preschool Flow Through	150,083	52,730	97,353	184.63%
F8 Elementary and Secondary School Emergency Relief Fund 2	1,390,800	0	1,390,800	N/A
<b>TOTAL FEDERAL GRANTS</b>	<b>\$3,506,136</b>	<b>\$1,587,961</b>	<b>\$1,918,175</b>	<b>120.79%</b>
<b>FEDERAL AID</b>				
Medicaid	\$450,000	\$450,000	\$0	0.00%
<b>TOTAL FEDERAL AID</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TRANSFER FROM FUND 10</b>				
Transfer in	\$10,058,762	\$10,787,234	-\$728,472	-6.75%
<b>GRAND TOTAL</b>	<b>\$18,330,603</b>	<b>\$16,766,151</b>	<b>\$1,564,452</b>	<b>9.33%</b>

**2021-22 DETAILED EXPENDITURE BUDGET - September 27, 2021**

LOCATION	FUND 27		INCREASE	
	2021-22 BUDGET	2020-21 BUDGET	DECREASE (-)	PERCENT
<b>SPECIAL EDUCATION</b>				
E5 Medicaid School Based Services	\$36,000	\$36,000	\$0	0.00%
H1 Pupil Transportation	881,227	801,115	80,112	10.00%
H10 Transit of State Aid	38,500	38,500	0	0.00%
S7 Transitional Readiness	0	45,000	-45,000	-100.00%
<b>E-J SPECIAL EDUCATION</b>	<b>\$955,727</b>	<b>\$920,615</b>	<b>\$35,112</b>	<b>3.81%</b>
<b>FEDERAL GRANTS</b>				
F6 Flow Through	\$473,507	\$378,535	\$94,972	25.09%
F9 Preschool Flow Through	15,946	19,528	-3,582	-18.34%
S6 State Aid Transmitted From Intermediate Sources	0	25,000	-25,000	-100.00%
<b>F TOTAL FEDERAL GRANTS</b>	<b>\$489,453</b>	<b>\$423,063</b>	<b>\$66,390</b>	<b>15.69%</b>
<b>SALARIES</b>				
164 Other Professional	\$413,488	\$404,664	\$8,824	2.18%
171 Instructional Subs	25,000	0	25,000	N/A
172 Other Certified Teachers	1,014,178	971,481	42,697	4.40%
173 Contracted Subs	35,000	32,130	2,870	8.93%
174 Professional Health	66,728	65,013	1,715	2.64%
175 Teachers E	7,956,146	6,962,521	993,625	14.27%
176 Long Term Subs	76,500	76,500	0	0.00%
182 Teacher Aides E	2,180,868	1,892,266	288,602	15.25%
185 Technical Staff	170,476	191,809	-21,333	-11.12%
186 Secretarial/Clerical	83,281	81,181	2,100	2.59%
<b>K TOTAL SALARIES</b>	<b>\$12,021,665</b>	<b>\$10,677,565</b>	<b>\$1,344,100</b>	<b>12.59%</b>
<b>BENEFITS</b>				
212 Retirement Employer	\$788,837	\$711,216	\$77,621	10.91%
218 Retiree Health	255,270	218,087	37,183	17.05%
221 Medicare Portion/Social Security	165,899	150,975	14,924	9.89%
222 Social Security	721,098	654,355	66,743	10.20%
230 Group Life Insurance	22,304	19,284	3,020	15.66%
243 Dental Insurance	176,080	179,007	-2,927	-1.63%
248 Health Insurance	2,694,361	2,776,056	-81,695	-2.94%
251 Disability Insurance	39,910	35,928	3,982	11.08%
<b>L TOTAL BENEFITS</b>	<b>\$4,863,758</b>	<b>\$4,744,908</b>	<b>\$118,850</b>	<b>2.50%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>				
	<b>\$16,885,423</b>	<b>\$15,422,473</b>	<b>\$1,462,950</b>	<b>9.49%</b>
<b>PERCENT OF TOTAL FUND 27 BUDGET</b>				
	<b>92.12%</b>	<b>91.99%</b>		
<b>TOTAL FUND 27 BUDGET</b>				
	<b>\$18,330,603</b>	<b>\$16,766,151</b>	<b>\$1,564,452</b>	<b>9.33%</b>



## 2021-22 Other Fund 20 Budget Detail

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**2021-22 DETAILED REVENUE AND EXPENDITURE BUDGET - September 27, 2021**

	<b>OTHER FUND 20 2021-22 BUDGET</b>	<b>AMENDED 2020-21 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>OTHER FUND 20 EXPENSES</b>				
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<b>F9 HABITS</b>	\$0	\$162,316	-\$162,316	-100.00%
<b>Local Grants</b>	57,500	57,500	0	0.00%
<b>Donations</b>	17,500	17,500	0	0.00%
<b>Total Expenses</b>	<u><u>\$75,000</u></u>	<u><u>\$237,316</u></u>	<u><u>-\$162,316</u></u>	<u><u>-68.40%</u></u>

<b>OTHER FUND 20 REVENUES</b>				
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<b>F9 HABITS</b>	\$0	\$162,316	-\$162,316	-100.00%
<b>Local Grants</b>	57,500	57,500	0	0.00%
<b>Donations</b>	17,500	17,500	0	0.00%
<b>Total Revenues</b>	<u><u>\$75,000</u></u>	<u><u>\$237,316</u></u>	<u><u>-\$162,316</u></u>	<u><u>-68.40%</u></u>

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	<h2 style="color: blue;">2021-21 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 2021-22 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	2021	\$1,039,350
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2021	\$989,405
Utility Savings applied in Prior Year to Debt	Fiscal Year	2021	\$49,945
Sum of reported Utility Savings to be applied to Debt			\$51,943
	<b>Savings Reported for 2019</b>		
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Controls Improvements - East High School	\$ 55,055	\$ 6,290	\$ 126,198
Controls Improvements - Elementary Schools	\$ 731,567	\$ 6,529	\$ 23,957
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 18,538	\$ 376,065
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,420	\$ 52,579
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 3,925	\$ 32,182
Controls Improvements - Maintenance Building	\$ 73,306	\$ 349	\$ 15,269
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 8,574	\$ 111,530
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,318	\$ 485,877
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,512,434</b>	<b>\$ 51,943</b>	<b>\$ 1,223,658</b>

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<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	2021	\$1,145,685
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2021	\$1,119,941
Utility Savings applied in Prior Year to Debt	Fiscal Year	2021	\$25,744
Sum of reported Utility Savings to be applied to Debt			\$26,774
	<b>Savings Reported for 2020</b>		
	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
<b>Specific Energy Efficiency Measure or Products</b>			
Building Envelope Improvements	\$ 1,526,742	\$ 2,936	\$ 78,274
Heating System Upgrades	\$ 801,304	\$ 9,369	\$ 32,159
Technology and Controls Upgrades	\$ 3,785,895	\$ 7,910	\$ 435,972
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 6,560	\$ 269,068
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,677,838</b>	<b>\$ 26,774</b>	<b>\$ 815,473</b>

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## 2021-22 DEBT SERVICE LEVY FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2022	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 925,000.00	\$ 68,000.00	\$ 993,000.00
3/1/2022	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,025,000.00	\$ 65,317.50	\$ 1,090,317.50
9/1/2022	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 49,500.00	\$ 49,500.00
9/1/2022	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 55,067.50	\$ 55,067.50
2021-22	Energy Efficiency Savings	\$ (78,717.00)	\$ -	\$ (78,717.00)
<b>TOTALS</b>		<b>\$ 1,871,283.00</b>	<b>\$ 237,885.00</b>	<b>\$ 2,109,168.00</b>

## 2021-22 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2021	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 68,000.00	\$ 68,000.00
9/1/2021	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 65,317.50	\$ 65,317.50
3/1/2022	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 925,000.00	\$ 68,000.00	\$ 993,000.00
3/1/2022	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,025,000.00	\$ 65,317.50	\$ 1,090,317.50
<b>TOTALS</b>		<b>\$ 1,950,000.00</b>	<b>\$ 266,635.00</b>	<b>\$ 2,216,635.00</b>

# WAUSAU SCHOOL DISTRICT

**Debt Service Schedule  
FUND 38  
03-01-20 TO 03-01-27**

 <b>\$10,000,000</b> <b>G.O. Promissory Notes</b> <b>Dated August 4, 2015</b> <b>Matures March 1, 2025</b>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	3.00%	\$890,000	\$149,350	\$1,039,350
2022	4.00%	\$925,000	\$117,500	\$1,042,500
2023	4.00%	\$960,000	\$79,800	\$1,039,800
2024	3.00%	\$995,000	\$45,675	\$1,040,675
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
<b>TOTAL</b>		<b>\$4,795,000</b>	<b>\$407,700</b>	<b>\$5,202,700</b>

Callable

 <b>\$9,990,000</b> <b>G.O. Promissory Notes</b> <b>Dated July 6, 2017</b> <b>Matures March 1, 2027</b>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	2.00%	\$1,005,000	\$140,685	\$1,145,685
2022	2.00%	\$1,025,000	\$120,385	\$1,145,385
2023	2.00%	\$1,045,000	\$99,685	\$1,144,685
2024	2.00%	\$1,070,000	\$78,535	\$1,148,535
2025	2.00%	\$1,090,000	\$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>\$7,480,000</b>	<b>\$543,078</b>	<b>\$8,023,078</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, 2019 through June 30, 2021, and the debt service levy is for payments made between January 1, 2021 and December 31, 2021.**

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## 2021-22 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2022	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,516,992.50	\$ 133,600.00	\$ 1,650,592.50
3/1/2022	2015 REFERENDUM PART 2 10.0M	\$ 10,000,000.00	\$ 135,456.25	\$ 10,135,456.25
9/1/2022	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
9/1/2022	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
		\$ -		\$ -
	<b>TOTALS</b>	<b>\$ 11,516,992.50</b>	<b>\$ 538,112.50</b>	<b>\$ 12,055,105.00</b>

## 2021-22 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2021	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
9/1/2021	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2022	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,516,992.50	\$ 133,600.00	\$ 1,650,592.50
3/1/2022	2015 REFERENDUM PART 2 10.0M	\$ 10,000,000.00	\$ 135,456.25	\$ 10,135,456.25
<b>TOTALS</b>		<b>\$ 11,516,992.50</b>	<b>\$ 538,112.50</b>	<b>\$ 12,055,105.00</b>



## 2021-22 Fund 39 Debt Service Detail

August 23, 2021  
Committee of the Whole  
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**Wausau School District  
2020-21 Fund 39  
Debt Service Description  
03-01-20 TO 03-01-35**

Issue:	Issue 1	Issue 2
Amount:	\$15,170,000	\$13,535,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	December 3, 2010	November 15, 2011
Maturity Date:	March 1, 2022	March 1, 2023
Callable:	21-'22 Callable 03/01/20	22-'23 Callable 03/01/21
Remaining Principal:	\$0	\$0
Remaining Interest:	\$0	\$0
Total Remaining:	\$0	\$0
Schools/Purpose:	Refund Portions of Issues 1 Defeased 2018 and 2019	East - Refund Portions of prior year debt Defeased 2018 and 2019
Issue:	Issue 3	Issue 4
Amount:	\$19,595,000	\$10,000,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	August 4, 2015	March 1, 2016
Maturity Date:	March 1, 2032	March 1, 2035
Callable:	26-'32 Callable 03/01/25	
Remaining Principal:	\$6,089,999	\$10,000,000
Remaining Interest:	\$1,016,000	\$3,308,919
Total Remaining:	\$7,105,999	\$13,308,919
Schools/Purpose:	2015 Building Referendum	2015 Building Referendum Part II
Issue:	Total (Rounded)	
Amount:	\$58,300,000	
Remaining Principal:	\$16,089,999	
Remaining Interest:	\$4,324,919	
Total Remaining:	\$20,414,918	

# WAUSAU SCHOOL DISTRICT

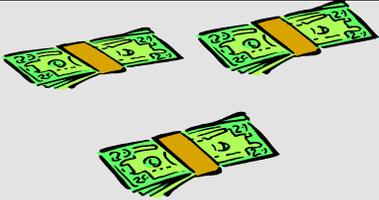
## Projected Debt Service Schedule

Issues 1-4

03-01-21 TO 03-01-35

 <div style="text-align: center;"> <b>Issue 1</b>                      \$15,170,000                      G.O. Refunding Bonds                      Dated December 3, 2010                      Matures March 1, 2022                 </div> 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	4.00%	\$0	\$0	\$0
2022	3.00%	\$0	\$0	\$0
<b>TOTAL</b>		\$0	\$0	\$0

Callable

 <div style="text-align: center;"> <b>Issue 2</b>                      \$13,535,000                      G.O. Refunding Bonds                      Dated November 15, 2011                      Matures March 1, 2023                 </div> 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	3.00%	\$620,000	\$9,300	\$629,300
2022	5.00%	\$0	\$0	\$0
2023	5.00%	\$0	\$0	\$0
<b>TOTAL</b>		\$0	\$0	\$629,300



**Issue 3**  
**\$19,565,000**  
**G.O. Refunding Bonds**  
**Dated August 4, 2015**  
**Matures March 1, 2032**



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	2.00%	\$12,677,703	\$477,084	\$13,154,787
2022	2.00%	\$1,516,992	\$267,200	\$1,784,192
2023	2.00%	\$0	\$267,200	\$267,200
2024	5.00%	\$1,880,000	\$220,200	\$2,100,200
2025	5.00%	\$1,975,000	\$123,825	\$2,098,825
2026	5.00%	\$0	\$65,200	\$65,200
2027	3.00%	\$0	\$50,175	\$50,175
2028	3.00%	\$718,007	\$22,200	\$740,207
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>		\$6,089,999	\$1,016,000	\$20,971,330

[ ] Callable



**Issue 4**  
**\$10,000,000**  
**G.O. Refunding Bonds**  
**Dated March 1, 2016**  
**Matures March 1, 2035**

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	2.50%	\$0	\$270,913	\$270,913
2022	2.50%	\$10,000,000	\$270,913	\$10,270,913
2023	2.50%	\$0	\$270,913	\$270,913
2024	2.50%	\$0	\$270,913	\$270,913
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	2.50%	\$0	\$270,913	\$270,913
2029	2.50%	\$0	\$270,913	\$270,913
2030	2.50%	\$0	\$270,913	\$270,913
2031	2.50%	\$0	\$270,913	\$270,913
2032	2.50%	\$0	\$250,475	\$250,475
2033	2.75%	\$0	\$192,775	\$192,775
2034	2.75%	\$0	\$117,150	\$117,150
2035	2.75%	\$0	\$39,394	\$39,394
<b>TOTAL</b>		\$10,000,000	\$3,308,919	\$13,579,832

Callable

<b>Total Debt Service Requirements</b>				
<b>YEAR</b>	<b>RATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2021		\$13,297,703	\$757,297	\$14,055,000
2022		\$11,516,992	\$538,113	\$12,055,105
2023		\$0	\$538,113	\$538,113
2024		\$1,880,000	\$491,113	\$2,371,113
2025		\$1,975,000	\$394,738	\$2,369,738
2026		\$0	\$336,113	\$336,113
2027		\$0	\$321,088	\$321,088
2028		\$718,007	\$293,113	\$1,011,120
2029		\$0	\$270,913	\$270,913
2030		\$0	\$270,913	\$270,913
2031		\$0	\$270,913	\$270,913
2032		\$0	\$250,475	\$250,475
2033		\$0	\$192,775	\$192,775
2034		\$0	\$117,150	\$117,150
2035		\$0	\$39,394	\$39,394
<b>TOTAL 2022-2035</b>		<b>\$16,089,999</b>	<b>\$4,324,919</b>	<b>\$20,414,918</b>

August 23, 2021  
Committee of the Whole  
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## 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
2022	\$ 11,516,992	\$ 16,089,999	\$ 538,113	\$ 12,055,105	\$ 20,414,918
2023	\$ -	\$ 4,573,007	\$ 538,113	\$ 538,113	\$ 8,359,813
2024	\$ 1,880,000	\$ 4,573,007	\$ 491,113	\$ 2,371,113	\$ 7,821,701
2025	\$ 1,975,000	\$ 2,693,007	\$ 394,738	\$ 2,369,738	\$ 5,450,588
2026	\$ -	\$ 718,007	\$ 336,113	\$ 336,113	\$ 3,080,851
2027	\$ -	\$ 718,007	\$ 321,088	\$ 321,088	\$ 2,744,738
2028	\$ 718,007	\$ 718,007	\$ 293,113	\$ 1,011,120	\$ 2,423,651
2029	\$ -	\$ 0	\$ 270,913	\$ 270,913	\$ 1,412,531
2030	\$ -	\$ 0	\$ 270,913	\$ 270,913	\$ 1,141,619
2031	\$ -	\$ 0	\$ 270,913	\$ 270,913	\$ 870,706
2032	\$ -	\$ 0	\$ 250,475	\$ 250,475	\$ 599,794
2033	\$ -	\$ 0	\$ 192,775	\$ 192,775	\$ 349,319
2034	\$ -	\$ 0	\$ 117,150	\$ 117,150	\$ 156,544
2035	\$ -	\$ 0	\$ 39,394	\$ 39,394	\$ 39,394
<b>TOTAL</b>	<b>\$ 16,089,999</b>		<b>\$ 4,324,919</b>	<b>\$ 20,414,918</b>	

	<h2>2021-22 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 2020-21.

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	<h2>2021-22 Fund 50 Budget Detail</h2>
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**Food Services** – Activities involved with the food service program of the schools. This service area includes the preparation and serving of regular and incidental meals, lunches, and snacks in connection with schools’ activities.

August 23, 2021  
Committee of the Whole  
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## 2021-22 DETAILED REVENUE BUDGET September 27, 2021

SOURCE	FUND 50 2021-22 BUDGET	2020-21 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>LOCAL SOURCES</b>				
Student Meals - Ala Carte	\$840,000	\$1,040,000	-\$200,000	-19.23%
Adult Meals - Ala Carte	26,000	36,000	-10,000	-27.78%
Other Food Service Sales	155,000	165,000	-10,000	-6.06%
Sale of Obsolete Equipment	6,000	6,000	0	0.00%
Interest on Investments	1,000	5,000	-4,000	-80.00%
<b>TOTAL LOCAL SOURCES</b>	<b>\$1,028,000</b>	<b>\$1,252,000</b>	<b>-\$224,000</b>	<b>-17.89%</b>
<b>STATE AIDS</b>				
Food Service Aid	\$70,000	\$70,000	\$0	0.00%
<b>TOTAL STATE AIDS</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>FEDERAL AID</b>				
USDA Commodities	\$310,000	\$280,000	\$30,000	10.71%
Food Service Aid	2,525,000	2,170,000	355,000	16.36%
F10 Fresh Fruit and Vegetable Program	26,000	13,500	12,500	92.59%
<b>TOTAL FEDERAL AID</b>	<b>\$2,861,000</b>	<b>\$2,463,500</b>	<b>\$397,500</b>	<b>16.14%</b>
<b>GRAND TOTAL</b>	<b>\$3,959,000</b>	<b>\$3,785,500</b>	<b>\$173,500</b>	<b>4.58%</b>

**2021-22 DETAILED EXPENDITURE BUDGET - September 27, 2021**

	<b>FUND 50 2021-22 BUDGET</b>	<b>2020-21 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
<b>FOOD SERVICE</b>				
Purchased Services	\$60,000	\$67,000	-\$7,000	-10.45%
Food	1,614,297	1,608,704	5,593	0.35%
Other Supplies	136,500	136,500	0	0.00%
Fixed Assets	50,000	50,000	0	0.00%
District Dues and Fees	6,500	6,500	0	0.00%
F10 Fresh Fruit and Vegetable Program	21,939	0	21,939	N/A
<b>FOOD SERVICE</b>	<b>\$1,889,236</b>	<b>\$1,868,704</b>	<b>\$20,532</b>	<b>1.10%</b>
<b>K1 SALARIES</b>				
181 Custodial	\$55,500	\$72,699	-\$17,199	-23.66%
183 Cooks	1,187,390	1,171,704	15,686	1.34%
183 Cooks - Subs	40,000	40,000	0	0.00%
185 Other Municipal	58,028	57,112	916	1.60%
186 Secretarial/Clerical	64,143	63,893	250	0.39%
191 Food Service Supervisors	82,621	80,562	2,059	2.56%
<b>K TOTAL SALARIES</b>	<b>\$1,487,682</b>	<b>\$1,485,970</b>	<b>\$1,712</b>	<b>0.12%</b>
<b>L1 BENEFITS</b>				
212 Retirement Employer	\$88,549	\$90,318	-\$1,769	-1.96%
218 Retiree Health	6,197	6,248	-51	-0.82%
221 Medicare Portion/Social Security	21,019	20,995	24	0.12%
222 Social Security	90,829	90,724	105	0.12%
230 Group Life Insurance	3,730	3,167	563	17.79%
243 Dental Insurance	37,307	38,235	-928	-2.43%
248 Health Insurance	532,022	619,485	-87,463	-14.12%
251 Disability Insurance	3,986	3,981	5	0.12%
<b>L TOTAL BENEFITS</b>	<b>\$783,638</b>	<b>\$873,153</b>	<b>-\$89,515</b>	<b>-10.25%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$2,271,320</b>	<b>\$2,359,123</b>	<b>-\$87,803</b>	<b>-3.72%</b>
<b>PERCENT OF TOTAL FUND 50 BUDGET</b>	<b>54.59%</b>	<b>55.80%</b>		
<b>A TOTAL FUND 50 BUDGET</b>	<b>\$4,160,556</b>	<b>\$4,227,827</b>	<b>-\$67,271</b>	<b>-1.59%</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.

August 23, 2021  
Committee on the Whole  
Draft

**2021-22 DETAILED REVENUE AND EXPENDITURE BUDGET - September 27, 2021**

	<b>FUND 73 2021-22 BUDGET</b>	<b>AMENDED 2020-21 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>EMPLOYEE BENEFIT TRUST FUND EXPENDITURES</b>				
---	--	--	--	--

Retiree Insurance Claims Expenses	-\$1,872,455	-\$1,800,884	-\$71,571	3.97%
Transferred to Other Funds	1,872,455	1,800,884	71,571	3.97%
<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>				
---	--	--	--	--

Employer Contributions	\$1,486,005	\$1,427,414	\$58,591	4.10%
Retiree Contributions Revenues	485,000	500,000	-15,000	-3.00%
Transferred to Other Funds	-1,872,455	-1,800,884	-71,571	3.97%
<b>TOTAL FUND 73 REVENUES</b>	<b>\$98,550</b>	<b>\$94,783</b>	<b>\$3,767</b>	<b>3.97%</b>

August 23, 2021  
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## 2021-22 Fund 80 Budget Detail

**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.

**2021-22 DETAILED REVENUE AND EXPENDITURE BUDGET - September 27, 2021**

	<b>FUND 80 2021-22 BUDGET</b>	<b>AMENDED 2020-21 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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**COMMUNITY SERVICE EXPENSES**

Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	140,000	140,000	0	0.00%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Carry Over	501,748	421,638	80,110	19.00%
<b>TOTAL FUND 80 EXPENSES</b>	<b>\$1,163,948</b>	<b>\$1,083,838</b>	<b>\$80,110</b>	<b>7.39%</b>

**COMMUNITY SERVICE REVENUES**

Tax Levy	\$662,200	\$662,200	\$0	0.00%
Carry Over	501,748	421,638	80,110	19.00%
<b>TOTAL FUND 80 REVENUES</b>	<b>\$1,163,948</b>	<b>\$1,083,838</b>	<b>\$80,110</b>	<b>7.39%</b>

August 23, 2021  
Committee of the Whole  
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## 2021-22 Tax Levy - Tax Related Information

August 23, 2021  
Committee of the Whole  
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**PROPOSED 2021-2022 TAX LEVY**

**Wausau School District**

Fund	Estimated 2021-22 LEVY	FINAL 2020-21 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
<b>GENERAL FUND **</b>	\$ 32,655,024	\$ 31,144,804	\$ 1,510,220	4.85%	7.08
<b>DEBT SERVICE FUND 38</b>	2,109,168	2,109,346	(178)	-0.01%	0.46
<b>DEBT SERVICE FUND 39</b>	12,055,105	14,055,000	(1,999,895)	-14.23%	2.61
<b>COMMUNITY SERVICE Fund 80</b>	662,200	662,200	-	0.00%	0.14
<b>TOTAL</b>	<b>\$ 47,481,497</b>	<b>\$ 47,971,350</b>	<b>\$ (489,853)</b>	<b>-1.02%</b>	<b>10.29</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 (20-21)</b>	\$ 4,661,678,892	10.29
<b>New Valuation (21-22)</b>	\$ 4,612,176,239	10.29
<b>Percent Increase/Decrease from Current to New</b>	-1.06%	0.00%
<b>Gross increase/(decrease) in taxes on a \$100,000 home</b>	\$ -	

**Explanation of Mill Rate Decrease**

\$	10.29	2020-21 Mill Rate
\$	(0.31)	Decrease to the Revenue Limit w/o Recent Operational Referendum
\$	0.86	Increase in Revenue Limit via 2021 Operation Referendum
\$	(0.43)	Decrease Referendum Debt Levy
\$	(0.20)	Increase in Equalization Aid
\$	(0.02)	Decrease in Property Tax Chargeback
\$	0.11	Decrease in Equalized Property Value District-Wide
\$	(0.02)	Decreases in Refunded or Rescinded Taxes
\$	0.01	Increase in Private School Vouchers
\$	10.29	2020-21 Proposed Mill Rate

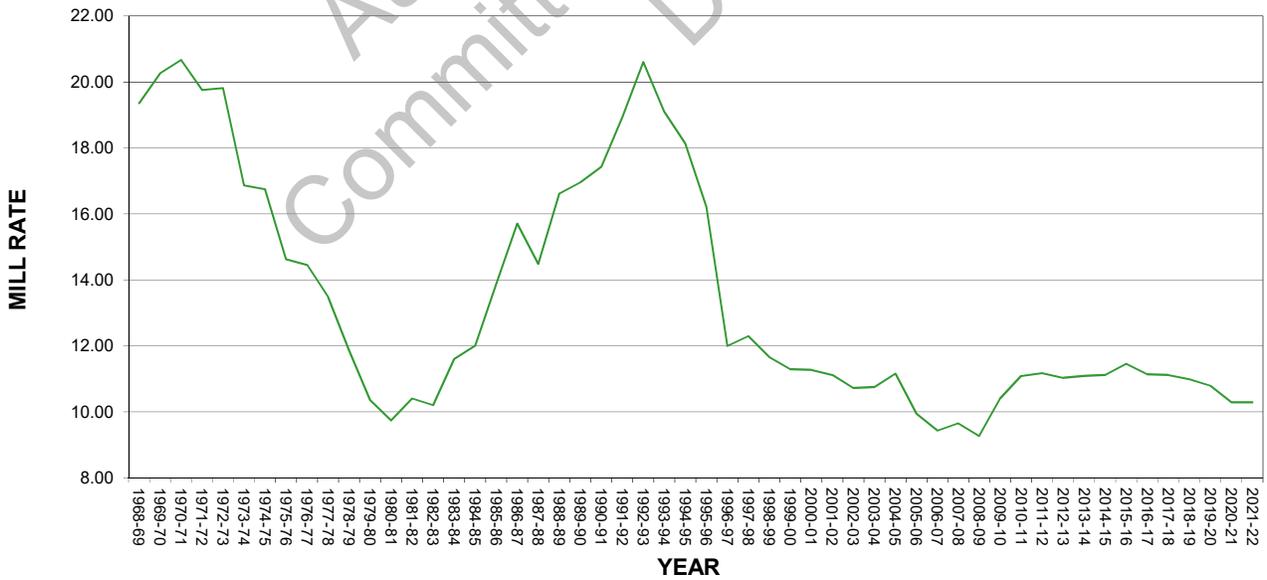
## EQUALIZED TAX RATE HISTORY

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%

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1995-96	16.22	-1.91	-10.54%
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 ***	10.29	0.00	0.00%

\*\*\* Estimates -1.06 percent growth in equalized value.

## GRAPH OF EQUALIZED MILL RATES

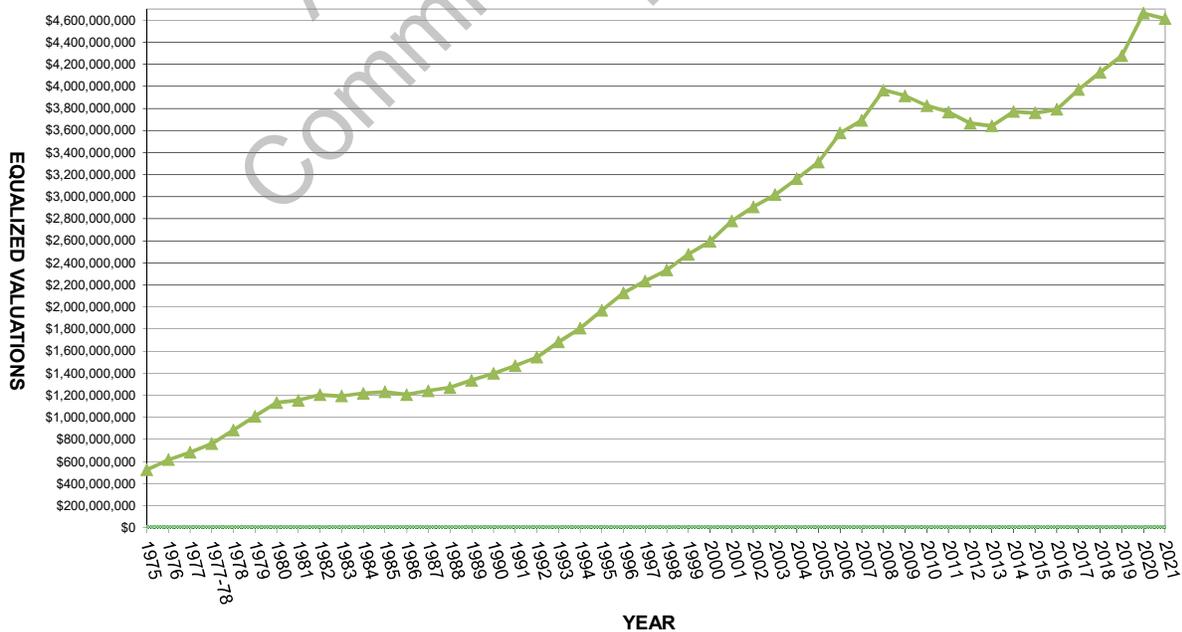


## HISTORY OF EQUALIZED VALUATION

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%

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1998	2,335,396,622	100,146,080	4.48%
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%
<b>2021</b>	<b>4,612,176,239</b>	<b>(49,502,653)</b>	<b>-1.06%</b>

## GROWTH OF EQUALIZED VALUATIONS



# 2021-2022 Wausau School District Calendar

Board approved: 2-22-2021

July 2021						
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	

August 2021						
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				

September 2021						
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		

Aug 26, 30-31: Professional Learning  
 Aug 27: No Classes - Non-Contract Days

Sept 1: First Day of School  
 Sept 6: No Classes - Labor Day

October 2021						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

November 2021						
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				

December 2021						
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	

Oct 27: No Elementary Classes  
 No AM/PM Pre-K Classes  
 No PM Secondary Classes  
 Oct 27: 1st Quarter Ends (40)  
 Oct 28-29: No Classes - PL

Nov 24: No Classes - Non-Contract Day  
 Nov 25-26: No Classes-Thanksgiving Break

Dec 23-31: No Classes - Winter Break

January 2022						
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					

February 2022						
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					

March 2022						
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		

Jan 14: No PM Elementary Classes - Recordkeeping  
 No AM/PM Pre-K Classes  
 Jan 14: 2nd Quarter Ends (46)  
 Jan 17: No Classes - PL

Feb 18: No Classes - PL

March 18: No PM Elementary Classes - Recordkeeping  
 No AM/PM Pre-K Classes  
 March 18: 3rd Quarter Ends (43)  
 March 21- 25: No Classes - Spring Break

April 2022						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

May 2022						
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				

June 2022						
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		

April 15: No Classes

May 27: No Classes - PL  
 May 30: No Classes - Memorial Day

June 3: No PM Classes - All Elementary Recordkeeping  
 No AM/PM Pre-K Classes  
 June 3: Students' Last Day  
 June 3: 4th Quarter Ends (46)  
 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
- 2022 High School Graduation: May 23 - West; May 24 - WAVE; May 25 - East; May 26 - EEA
- Quarter Ends (1st - 40) (2nd - 46) (3rd - 43) (4th - 46) = 175
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes

**SHARED SERVICES AGREEMENT  
BY and BETWEEN  
WAUSAU SCHOOL DISTRICT  
AND  
CITY OF WAUSAU  
for  
SCHOOL RESOURCE OFFICERS**

Pursuant to the authority granted by Wis. Stat. § 66.0301, this SHARED SERVICES AGREEMENT (“Agreement”) is being entered into by and between the WAUSAU SCHOOL DISTRICT, a Wisconsin school district (“WSD” or “District”), and the CITY OF WAUSAU, a body corporate organized under the laws of Wisconsin (“City”) (collectively referred to hereinafter as “Party” or “Parties”).

**RECITALS**

The Parties recite and declare as follows:

**WHEREAS**, WSD desires law enforcement services to be provided to District schools and the community by the City, namely, the providing of such services through School Resource Officers (“SRO”);

**WHEREAS**, the Parties desire to foster a relationship of mutual respect and understanding in order to build positive, supportive, safe and secure school environments;

**WHEREAS**, WSD and the City desire to enter into an agreement for the purposes of setting forth and defining the roles and responsibilities of the Parties in the delivery of law enforcement services to the District and community;

**WHEREAS**, the provisions of 20 U.S.C. § 1232(g) and 34 C.F.R. §99.8 of the Family Educational Rights and Privacy Act (“FERPA”), permit the District, at its option to designate a unit of commissioned police officers as the District’s “Law Enforcement Unit” to (1) enforce applicable laws and refer matters to law enforcement authorities with appropriate jurisdiction, or (2) maintain the physical security and safety of WSD and hereby so designate such unit; and

**WHEREAS**, WSD and the City have agreed to provide such special law enforcement services to the school system and community upon such certain terms and conditions provided hereinafter.

**NOW, THEREFORE**, in consideration of the mutual covenants set forth in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree to work together to provide for School Resource Officer services, as follows:

A. Scope of Services and Schedule of Payments.

Services on behalf of the City will be performed by the Wausau Police Department (“WPD”). This Contract is for the placement of four (4) law enforcement officers, known as School Resource Officers, (“SRO”), primarily at John Muir Middle School, Horace Mann Middle School, Wausau East High School, and Wausau West High School in the Wausau School District. The District and WPD will jointly determine the placements of individual SROs. The City will perform the following services and be paid by WSD according to the following attachments which are hereby incorporated and made a part of this Contract:

For Services see: Attachment A, “Scope of Services.”

For Payments see: Attachment B, “Payment for Services.”

B. Entire Agreement.

The entire agreement of the parties is contained herein and this contract supersedes any and all oral contracts and negotiations between the parties.

C. Assignability/Subcontracting.

The City shall not assign or subcontract any interest or obligation under this contract without WSD’s prior written approval.

D. Designated Representatives.

1. The City designates the Chief of Police or his/her designee as Contract Agent for the Department with primary responsibility for the performance of this contract.
2. WSD designates the Director of Pupil Services or his/her designee as the Contract Administrator for the District.

E. Independent Contractor.

1. The City and WSD agree that the SRO is an employee of the City and will be acting as an independent contractor of the WSD in the performance of such duties under this Agreement. As such, the SRO shall be subject to the administration, supervision and control of the WPD.
2. The SROs shall be subject to all applicable labor agreement(s), personnel policies and practices of the WPD except as such policies or practices may be modified by the terms and conditions of this Agreement.
3. Subject to the terms of this Agreement, the Police Department shall have the power and authority to hire, discharge, and discipline SROs.

F. Execution and Progress.

1. Services under this Contract shall commence as described in Attachment A, Scope of Services.
2. The City shall complete the services under this Contract within the time for completion specified in Attachment A, Scope of Services, including any amendments. The time for completion may be extended by the WSD in the event of unavoidable delay caused by



For the WSD:

Director of Pupil Services  
Wausau School District  
415 Seymour St.  
Wausau, WI 54403

L. Third Party Rights.

This contract is intended to be solely between the parties hereto. No part of this contract shall be construed to add, supplement, amend, abridge or repeal existing rights, benefits or privileges of any third party or parties, including but not limited to employees of either of the parties.

M. Law Applied.

This contract shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of Wisconsin and Wisconsin Courts.

N. Compliance with Applicable Laws.

WSD, its agents and employees shall become familiar with, and shall at all times comply with and observe all federal, state, and local laws, ordinances, and regulations which in any manner affect the services to be performed under this Contract. The parties understand that there is a labor agreement between City and the Wausau Professional Police Association (“WPPA”), which to the extent applicable, governs the relationship between City and the SRO.

O. Compensation.

Compensation shall be paid in accordance with Attachment B.

P. Indemnification/Hold Harmless

The City of Wausau (City) agrees to defend, indemnify, and hold harmless the District, its elected and appointed officials including the school board, administration, employees, agents, representatives and volunteers, individually and collectively, from and against all suits, claims, legal actions, demands and judgments including any and all damages, liabilities, attorneys’ fees, costs and expenses of whatever kind or nature arising from personal injuries, property damage, bodily injuries or otherwise, that may arise from or alleged to be caused by the City or any of its employee’s act, omission, fault or negligence in connection with, or relating to this Agreement.

The City agrees to provide a certificate of insurance for liability coverages satisfactory to the District and will name the District as an additional insured on said liability policy and provide a physical copy of the additional insured endorsement to the District’s representative.

The Wausau School District (District) agrees to defend, indemnify, and hold harmless the City, its board, agents, employees and volunteers, individually and collectively, from and against all suits, claims, legal actions, demands and judgments including any and all damages, liabilities, attorneys’ fees, costs and expenses of whatever kind or nature arising

from personal injuries, property damage, bodily injuries or otherwise, that may arise from or alleged to be caused by the District's negligence as a result of the use or occupancy of the District's land, facilities, or equipment.

The District further agrees to provide a certificate of insurance for liability coverages satisfactory to the City.

Q. Termination

A. For Cause

If WSD shall fail to fulfill in timely and proper manner any of the obligations under this Agreement, the CITY shall have the right to terminate this Agreement by written notice to the CONSULTANT. In this event, the City shall be entitled to compensation for services rendered up to the last day this Agreement is in effect.

B. For Convenience

Any Party may terminate this Agreement at any time by giving written notice to the other party no later than 30 calendar days before the termination date. If either Party terminates under this paragraph, then the CITY shall be entitled to compensation for any satisfactory work performed to the date of termination.

C. This Agreement is subject to termination before the expiration of the original term or any extension term under the following circumstances:

- a. By mutual agreement of the parties, at any time.
- b. At the sole discretion of the City, if WSD materially fails to perform any of WSD's obligations under the Agreement and such failure is not cured within a reasonable time after the WSD's receipt of a written notice from the City.
- c. At the sole discretion of WSD, if the CITY materially fails to perform any of the CITY's obligations under the Agreement and such failure is not cured within a reasonable time after receipt of a written notice from WSD.

R. Term.

The term of this Agreement shall be 3 years, from August 1, 2021 through July 31, 2024.

S. Non-Discrimination.

1. In the performance of work under this contract, WSD agrees not to discriminate against any WPD employee or applicant for employment because of race, color, creed, religion, sex, national origin, age, ancestry, disability, sexual orientation, gender identity, gender non-conformity, gender expression, transgender status, pregnancy, or marital or parental status. WSD further agrees not to discriminate against any subcontractor or person who offers to subcontract on this contract because of race, color, creed, religion, sex, national origin, age, ancestry, disability, sexual orientation, gender identity, gender non-conformity, gender expression, transgender status, pregnancy, or marital or parental status.
2. In the performance of work under this contract, the City agrees not to discriminate against any WSD employee, volunteer, student or student family member because of race, color, creed, religion, sex, national origin, age, ancestry, disability, sexual orientation, gender identity, gender non-conformity, gender expression, transgender

status, pregnancy, or marital or parental status. The City further agrees not to discriminate against any employee or applicant for employment, subcontractor or person who offers to subcontract on this contract because of race, color, creed, religion, sex, national origin, age, ancestry, disability, sexual orientation, gender identity, gender non-conformity, gender expression, transgender status, pregnancy, or marital or parental status.

IN WITNESS WHEREOF, the parties hereto have set their hands at Wausau, Wisconsin.

**THE WAUSAU SCHOOL DISTRICT**

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

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

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

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

Title: Superintendent

Title: President, Board of Education

**THE CITY OF WAUSAU, WISCONSIN  
a municipal corporation:**

By: \_\_\_\_\_  
Mary Goede

By: \_\_\_\_\_  
Katie Rosenberg

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

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

Title: Deputy City Clerk

Title: Mayor, City of Wausau

## ATTACHMENT A

### SCOPE OF SERVICES

The City of Wausau (“City”) through the Wausau Police Department (“WPD”) will provide the following service to the Wausau School District (“WSD”):

#### I. BACKGROUND:

A. The Chief of Police will assign four (4) law enforcement officers, to WSD schools in the capacity of School Resource Officer (SRO). The District and WPD will collaborate to jointly determine the placement of each SRO. These assignments will be on a full time basis for the school year during the term of this Agreement, as more particularly described below in Section II.

#### B. Goals.

1. The Parties and their respective personnel will work cooperatively to carry out this SRO Agreement so as to enhance the safety of students, staff and the community and maintain an environment in which education and learning can take place. It is the intent of this agreement that the relationship between the Parties be characterized by cooperation and mutual respect for each Party’s policies, duties and responsibilities. It is understood that WPD remains responsible to adhere to and comply with its own policies and all applicable local, state and federal law.
2. The Parties are committed to providing a balanced approach to police service in the schools reflecting both the community educational role and the law enforcement role of the SRO. The SRO duties shall be consistent with the SRO job description which is attached hereto as Attachment C.
3. The Parties are committed to anti-discrimination. SROs shall perform their duties with due consideration for the mental health status, racial, cultural, ability or other differences of those they serve. WPD shall provide law enforcement services and enforce the law equally, fairly, objectively, and without discrimination toward any individual or group.

#### II. ROLES AND RESPONSIBILITIES OF THE PARTIES

#### A. Coordination and Planning.

1. The Chief of Police or his/her designee and the Director Pupil Services or his/her designee shall meet at least annually to assess and discuss the scope of services and the implementation of this Agreement.
2. The SRO and the administrator(s) of the SRO’s assigned building should meet or otherwise communicate weekly, or as otherwise mutually agreed, to discuss daily

activities and other trends or matters that affect the safety and security of students and staff.

**B. Training of the SRO.**

1. The Parties agree that training is critical to the success of this partnership. The SROs shall receive minimum in-service training and certification requirements as would normally apply to all other WPD sworn officers through WPD.
2. WSD will provide training to the SRO with regard to school policies, practices and needs throughout the school year, and may be conducted in conjunction with WSD staff training.
3. WPD shall ensure that the SRO receives relevant training prior to or within 60 days of assignment in a school. Such relevant training may include: crisis intervention / de-escalation, trauma sensitive schools, youth mental health, cultural sensitivity and/or bias.

**C. Evaluation of the SRO.**

1. WPD shall be responsible for conducting performance evaluations of the SROs in accordance with City policy.
2. In conducting such performance evaluations, WPD shall seek and consider information from the building administrators of the school(s) that the SRO is assigned to perform services as set forth in this Agreement.

**D. Pupil Records and Data Sharing.** The Parties will share information as necessary for the administration and performance of this Agreement, consistent with local, state and federal law relating to confidentiality and disclosure of public records, including but not limited to WSD pupil records, created or maintained by educational institutions and law enforcement agencies. Consistent with the foregoing, the Parties shall cooperate and coordinate investigations in their mutual interest and promptly debrief all critical incidents.

1. For the purposes of access to student records by an SRO, the SRO is also considered a “school official” as provided in the Federal Educational Rights and Privacy Act (FERPA) 20 U.S.C. 1232g. An SRO may be provided access to student information only as needed by the SRO to perform his duties related to educational or school administration activities when the SRO use of such student information remains under the direct control of the WSD. An SRO may also be granted access thereto in the event of an emergency situation threatening the health or safety of a student or other individual. The SRO may only re-disclose such student information consistent with FERPA and Wisconsin pupil records laws, Wis. Stat. § 118.125.
2. If confidential student records information is needed by an SRO for reasons other than the performance of his/her duties related to educational or school administration activities, the information may be released only as allowed by law.

3. Pursuant to 20 U.S.C. § 1232(g) and 34 C.F.R. §99.8 of FERPA, WPD is the District's designated Law Enforcement Unit. In order for the Law Enforcement Unit - WPD to (1) enforce applicable laws and refer matters to law enforcement authorities with appropriate jurisdiction, and/or (2) maintain the physical security and safety of the Wausau District Schools, the District shall provide to the SROs and the SROs Lieutenant, access to a database of the following information for students enrolled in WSD:
  - a. Directory Data as defined by WSD Board Policy 8330;
  - b. Parent/guardian name(s) and contact information.
4. Records or other information created and maintained by an SRO for the purpose of ensuring the safety and security of persons or property in WSD schools, or for the enforcement of local, state, or federal laws or ordinances shall not be considered student records – even when such records serve the dual purpose of enforcing school rules – and are not subject to the same prohibitions of access or disclosure by SRO.
5. Should the SRO violate the confidentiality requirements or any other requirements of FERPA or Wis. Stat. § 118.125 during the term of this Agreement, the City agrees to indemnify and hold harmless the WSD against any claims and actions for damages that may be brought by the affected student or the student's parents or both, the sole and proximate cause of which is the SRO's violation; any damages that may be paid or awarded in any such claims or actions; and reasonable attorney fees incurred by the WSD in defending against any such claims or actions. The WSD shall be responsible for providing the SRO all information necessary for the SRO to comply with the above requirements.

E. Student Discipline.

1. WSD shall handle student disciplinary matters within the school disciplinary process without involving the SRO for enforcement of laws. School staff shall not use or threaten to use the SRO to enforce school policies or rules. WSD policies, administrative guidance, training, and ongoing oversight shall clearly communicate that school administrators and teachers shall be responsible for school discipline and that law enforcement shall not be involved with disciplinary action. To stop an active situation and prevent escalation, the SRO may intervene in student matters similar to all other school and district staff (*e.g.*, addressing student misconduct consistent with the District's Multi-Level Systems of Support).
2. The SRO will be an ongoing resource to school staff as to understanding the goals and role of the SRO, although WSD is responsible for staff adherence to the directives herein.
3. It is understood by the parties that confidential student record information with regard to specific student discipline cases will not be shared with non-school personnel except as provided by WSD policy, state and federal law, and Section II (D) above. Confidential law enforcement record information with regard to specific cases will not be shared with non-police personnel except as provided by WSD policy or applicable law.

F. District Investigations of Student Misconduct

1. Building administration is charged with the investigation of student misconduct and to respond to incidents that are student discipline matters as set forth herein.
  - a. Building administration may request from time to time that the SRO assist in such investigation.
  - b. The SRO shall participate in such investigation only at the request of a building administrator or his/her designee.
2. Absent a real and immediate threat to student, teacher, or public safety, incidents involving public order offenses including: disruption/disturbance of schools or public assembly, loitering, profanity, fighting absent physical injury or weapon, shall be considered school discipline issues with consequences to be determined by school officials (rather than warranting formal law enforcement action).
3. WSD and WPD understand that student misconduct may often be a result of unmet needs and/or services for a student/family, including outside of school. WSD and WPD consider juvenile delinquency referrals as a means to connect students and families with services and programming needed for success. For repeat, persistent offenses that qualify as criminal or municipal code violations, where misconduct has continued despite prior school-issued discipline and/or counseling, WSD administrators may consult with SROs about progressing to a juvenile referral to Marathon County Department of Social Services (DSS) or municipal citation. WSD and WPD partner and align with DSS's prioritization of youth diversion and restorative practices for juveniles referred to DSS. A formal referral is required to activate DSS's authority to mandate participation in services and/or diversion programming.
4. WPD retains the right pursuant to state and federal law to conduct investigations independently of WSD.

G. Law Enforcement Interviews of Students Regarding Criminal or Municipal Matters

1. Interviews of Students regarding criminal or ordinance violations by the SRO shall be in accordance with Wausau School District Board of Education Policy 5540, as may be amended from time to time.
2. WPD agrees to conduct interviews of District students in accordance with WSD Policy and state and federal law.

H. Student Searches.

1. All searches shall be conducted in accordance with federal and state laws, and applicable WSD policies and guidelines as may be amended from time to time.

2. Upon the request of WSD or building administration, a SRO may conduct a search of a student and the SRO shall be considered an agent of the District when conducting such search.

I. Arrests.

1. For offenses committed by students in the school that a student is enrolled in, the SRO, working with building administration, shall consider all available alternatives and qualifications for diversion prior to arrest and/or citation of the student.
2. Whenever practical, arrests of a student, staff, parent or community member should be accomplished outside of school hours in order to not disrupt the educational process or the school setting.
3. Arrests that must occur during school hours and on school grounds due to the student, staff, parent or community member being suspected of committing a crime or has posed or is posing a real and imminent threat to students, staff or public safety or pursuant to a warrant should be coordinated through the building administrator to minimize potential disruption. When circumstances do not allow for prior coordination through the building administrator, arrests will be reported to the building administrator as soon as possible.
4. In addition to any required notification of parents and legal guardians by the SRO taking a student into custody, school administrators or their designees are also responsible for an additional notification of parents and legal guardians upon a school-based arrest of a child.

III. ROLES AND RESPONSIBILITIES OF WPD

- A. SRO will be under the command of the Lieutenant of the SROs and subject to all rules and regulations of the Wausau Police Department. The Lieutenant of the SRO shall be the direct point of contact between WPD and WSD.
1. SROs regularly scheduled duty hours will be 7:30 a.m. to 3:30 p.m. or a similar schedule to coincide with the hours school is in session.
  2. In the event of a disaster, terrorist attack, widespread health emergency, or other emergency affecting the City of Wausau, the Chief of Police has the right to temporarily remove SROs from the schools and reassign them to general law enforcement responsibility. In such event, the Chief of Police shall provide WSD the earliest practicable notice of the need for and likely duration of the temporary removal. Police personnel shall also promptly meet with WSD personnel in order to provide advice and assistance to minimize any negative impact on school. The meetings shall occur in advance of the removal unless it is impossible to do so.
  3. The SRO shall wear WPD issued uniforms per the WPD uniform policy. With request and/or agreement from a school, the SRO Lieutenant may authorize occasional wearing of plain-clothes attire on duty, but that still includes means of

identification of the SRO as an employee of WPD and a sworn law enforcement officer.

- B. SROs will coordinate daily activities with the school principal/designee.
  - 1. The SROs Lieutenant will be a resource to resolve any conflicts which may arise in this area.
  - 2. Use of vacation days / banked time-off should be on a limited basis during days in which students are in attendance as practicable, and are subject to approval of the SROs Lieutenant.
  
- C. SRO's shall participate in school activities related to:
  - 1. The assessment and training of a safety and security plan for the campus.
  - 2. Participation in the building's School Safety Intervention Team.
  - 3. Supporting and reinforcing the implementation of school policies and rules using appropriate, available professional resources and intervention techniques. The parties understand that the intent is not to use the SRO to enforce school policies and rules which are not also violations of the law, but to turn over such enforcement to school authorities.
  - 4. Building administrative team meetings and other faculty meetings as requested.
  - 5. Problem-solving to prevent crime and promote safety in the school environment.
  - 6. Collaboration with school administrators and other school personnel to support positive school climates that focus on resolving conflicts, reducing student engagement with the juvenile and criminal justice systems, and diverting youth from courts when possible.
  - 7. Providing expert technical advice to school administration related to topics such as school searches for drugs, weapons or other contraband.
  - 8. Coordinating any necessary response from other officers.
  - 9. Presenting educational content for students and staff on topics such as drug awareness, personal safety, alcohol and other drugs, crime prevention, and internet safety.
  
- D. SRO shall participate in the following law enforcement related activities:
  - 1. Dialogue with school staff regarding law enforcement officers' response to critical incidents, including crisis intervention and de-escalation techniques, response to school fights and disturbances, and response to students with mental health needs or other disabilities.
  - 2. When the SRO takes law enforcement action in a WSD building, the SRO shall notify a building administrator as soon as practicable of such action. Whenever practicable, the SRO shall advise a building administrator before requesting additional law enforcement assistance at the school.

- E. In developing and implementing law enforcement practices that specifically affect WSD and the SRO, WPD shall consult with and take into consideration the views of WSD.
- F. The Parties recognize that at the time of this Agreement, WPD Officers, including SROs, utilize Body-Worn Cameras (BWCs) while on duty. WPD BWC policy is not intended to describe every possible situation in which a portable recorder should be used, although there are many situations where its use is appropriate. In accordance with WPD policy, SRO's will generally activate BWC recording, as soon as reasonably practicable, when investigating a report of criminal conduct, engaging in enforcement activities, and/or in contacts that otherwise become adversarial. BWCs will generally not be activated during SROs' routine contacts and travels upon the school premises. All BWC recordings are subject to WPD's Records Maintenance and Release Policy and possibly FERPA.

#### IV. ROLES AND RESPONSIBILITIES OF WSD

- A. WSD shall provide the following:
  - 1. Secure work space for the SRO.
  - 2. Ancillary support services such as information technology and telephone.
- B. Request for SRO Assistance. As a general practice, unless there is a clear and imminent threat to safety, requests from school staff for SRO or other law enforcement to enforce a potential law violation are to be channeled through a building administrator or designee.

#### V. REPLACEMENT AND SELECTION

- A. Replacement of SRO
  - 1. If it is reasonably anticipated that the assigned SRO will be unable to perform the duties for periods of less than one month for reasons related to vacation, illness or injury, the Lieutenant of SROs, after consulting the school principal and Associate Superintendent of Schools and Learning, will determine if there is a need to assign police personnel available to fill the temporary vacancy.
  - 2. If the SRO resigns or is otherwise unable or unwilling to perform the duties and the reasonably anticipated absence is one month or longer or is permanent, selection of a replacement shall be made pursuant to Section V.B of this Attachment A.
- B. Selection of SRO
  - 1. The assigned officers will be selected in cooperation with WSD, with the WSD having representation on the City's interview panel.
  - 2. The Lieutenant of the SROs will act on behalf of the Chief of Police in making the assignment selections.
  - 3. Selection shall be in accordance with the agreement between the WPD and WPPA.

C. Performance concerns or complaints.

1. WSD should provide periodic feedback regarding SRO performance as well as immediate information regarding significant, serious SRO performance concerns to the SROs Lieutenant who shall be responsible to take appropriate action as set forth in the agreement between the WPD and the WPPA.
2. Performance concerns or complaints regarding the SROs work shall be promptly brought to the attention of the SROs Lieutenant for investigation and disposition.
3. WSD may request WPD to assign a replacement SRO at a school; WPD agrees to review said request and meet with WSD to discuss all concerns.
4. WPD further agrees to take said request in consideration when determining whether an SRO should be removed from the school.
5. WPD will thoroughly investigate said complaints and take any necessary discipline actions deemed appropriate, which may include immediate removal of the SRO from the school.

## ATTACHMENT B

### PAYMENT FOR SERVICES

- I. The District shall be responsible for 50% of the SROs' wages and fringe benefits (excluding regular duty overtime) incurred by the Police Department for January—May and September—December (9 months) of each *calendar year*.
  - A. The District acknowledges that SROs' wage rates and fringe benefits (*FICA, Wisconsin Retirement, Health Insurance, Dental Insurance, Income Continuation Insurance, Workers Compensation Claims and any resulting costs incurred by the City, Uniform Allowance, Firearms Pay*) are subject to change based upon scheduled labor agreement wage increases, and that such changes may impact the District's total cost in a given calendar year. In signing this agreement, the District acknowledges receipt of a copy of the current City of Wausau – Wausau Professional Police Association (WPPA) Labor Agreement (2021-2022).
  - B. For reimbursement of the above cost-share, the City will submit an invoice to the District after the end of each *calendar year*, to reflect the District's cost-share responsibility for the past calendar year (i.e., invoice for 2021 costs will be submitted in 2022).
- II. The District may request the service of SROs (and/or other Department officers) for security and enforcement purposes at various District-sponsored athletic and other extra-curricular events outside normal school day hours ("Special Event Service").
  - A. The Police Department will make an effort to accommodate Special Event Service requests. The District acknowledges that such service is provided on overtime, above the officers' normal duty hours, and that the Police Department is required by the WPPA Labor Agreement to pay overtime wages.
  - B. For Special Event Service requested by the District, the District shall be responsible for the full cost of the officers' overtime wages, plus applicable hourly fringes (*FICA, Wisconsin Retirement, Income Continuation Insurance, Workers Compensation Insurance*). The wage rate for each officer and fringe benefit rates as of December (per the

WPPA Labor Agreement) will be used to calculate the cost for all events within a particular *school year*.

- C. For reimbursement of Special Event Service costs, the City will submit a separate invoice to the District after the end of each *school year* (i.e., invoice for 2021-2022 school year Special Event Services will be submitted in summer 2022). Separate invoices may be submitted to individual schools for particular events, as requested by the District.

### III. Training - cost sharing

- A. The Parties agree SROs are to engage in additional and ongoing training relevant to their special assignment role above and beyond the required training standards established by the State of Wisconsin for sworn law enforcement officers. WPD retains responsibility for all training costs associated with the SROs maintaining certified law enforcement officer status in the State of Wisconsin, and is committed to excellence in training for its Officers.
- B. WSD is responsible for costs incurred by the City associated with additional SRO-relevant continuing education/training, up to \$350 per SRO (\$1,400 total) per calendar year. Any such costs incurred will be invoiced to WSD no later than January 30<sup>th</sup> of the following calendar year.

# *Community Engagement Proposal*

**August 23, 2021**

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

## Community Engagement Proposal: What are the needs?

### Sept. 2021

- Review with the Board of Education
  - Give tours at Wausau West, John Muir, and Lincoln Elementary to learn about the needs within our schools.
    - Next meeting on Sept. 13
  
- Begin developing a web page dedicated to the needs within our schools
  
- Begin social media campaign
  
- Conduct survey
  - Goal: To receive input from staff, parents, and community members about how they prioritize the district's needs.
  - Create and send corresponding materials to communicate that the survey is available.
    - Mailers, social media/website notifications

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## Community Engagement Proposal: What are the needs?

Oct. 2021

- Continue web/social media campaign
- Hold in-person community and staff engagement sessions
  - To what degree are Board Members willing to be involved in engagement sessions?
    - Possible levels of involvement:
      - Attendance
      - Facilitation
      - Introduction

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## Community Engagement Proposal: What are the needs?

### Nov. 2021

- Review survey and engagement session results with Board of Education
- Continue web/social media campaign
- Send second mailer about continuing community engagement sessions

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### Dec. 2021

- Community engagement sessions continue
  - Include service groups: Noon Optimists, Big Brothers Big Sisters, etc.
- Review results with Board of Education
  - We'd request possible decision about April 2022 referendum.



**Wausau School District  
415 Seymour Street  
P.O. Box 359  
Wausau WI 54402-0359  
715-261-0500**

**[www.wausauschools.org](http://www.wausauschools.org)**

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[Facebook.com/WausauSchDist](https://www.facebook.com/WausauSchDist)

[Twitter.com/WausauSchDist](https://twitter.com/WausauSchDist)

[Instagram.com/WausauSchDist](https://www.instagram.com/WausauSchDist)



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

# Wausau School Board Positive Impact Project

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

# Thank You Board Members for Considering This Effort

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

# Possible Project Ideas - Brainstorming

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1. Artist in Residence:
  - a. We have had some experiences with this concept around theater, visual arts and music. These are always popular and a challenge to fund.
2. School Murals;
  - a. A few of our schools have murals and they become a focal point in the school and can reflect history or other important topics we want to emphasize.
3. Events to connect with families of preschool children (carnival/literacy, etc).
  - a. Could we begin to form a relationship with families before their children ever enter school? We could offer fun activities as well as literacy-based experiences. The River District and WPD have successfully offered similar events.
4. Athletics

If the Board is interested in athletics, three possible projects emerged.

- One immediate need includes baseball dugouts at East and West.
- Another possible project includes an indoor turf training facility.
- A third option would be to renovate Thom Field.

# Pre-School Carnival Idea

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- Wausau staff will have a presence at the 47th Annual Children's Fest on August 28.
- We can achieve the goals of developing positive relationships with families and being a resource to parents raising young children.

# Co-Curricular and Athletic Needs

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Mr. Jeb Steckbauer-Principal @ West  
Mr. Cale Bushman-Principal @ East  
Mr. Brian Miller-A.D. @ West  
Mr. Kurt Vandenheuvel -A.D. @ East

# Vision for Athletic Facilities

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- Improved training and competition facilities including turf
- Interest in turfing outdoor fields as well as adding indoor facilities
- Lighting on all competition fields



# Vision for Athletic Facilities (cont.)

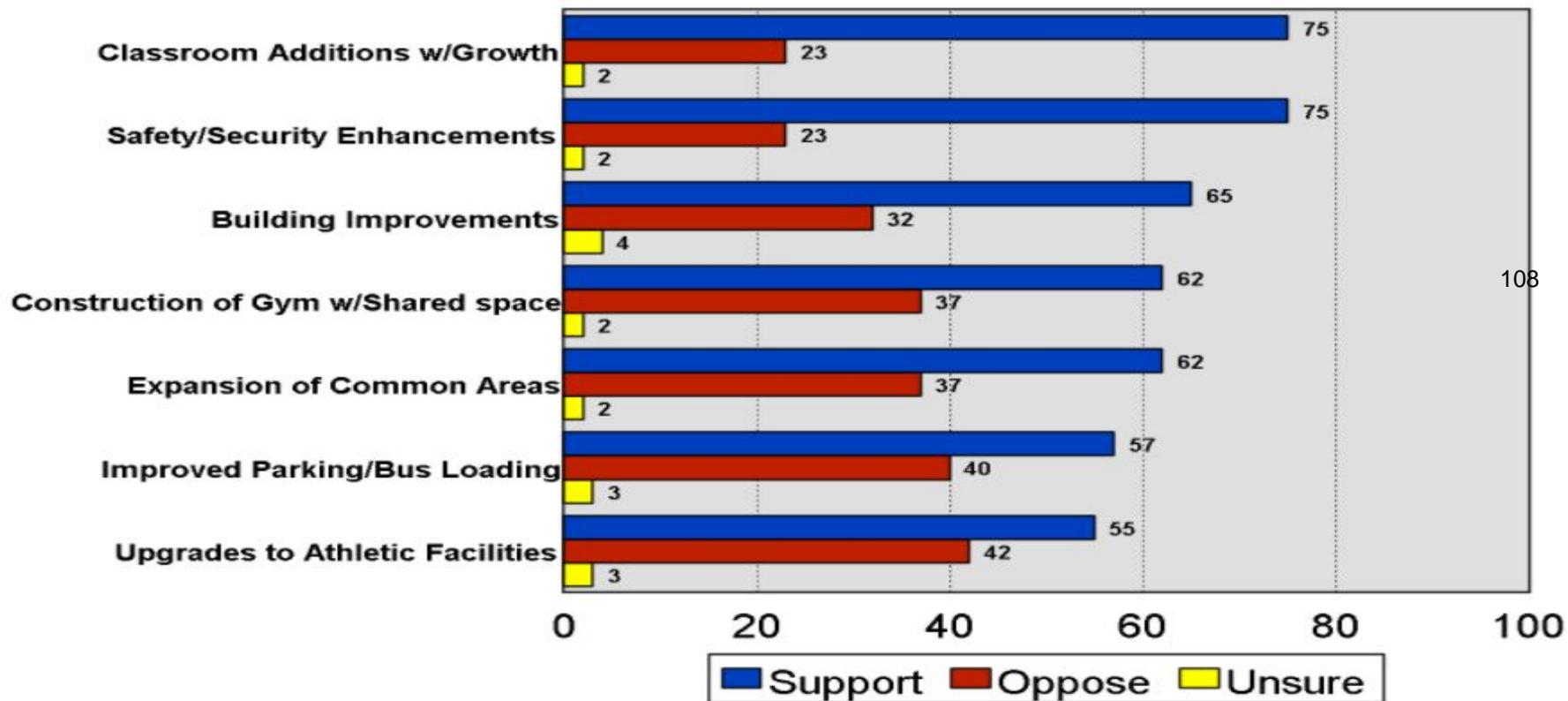
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- Tournament eligibility
- Upgrade stadiums
- Improve fitness facilities
- Expand storage



# Property Tax Increase for....

2019 Wausau School District



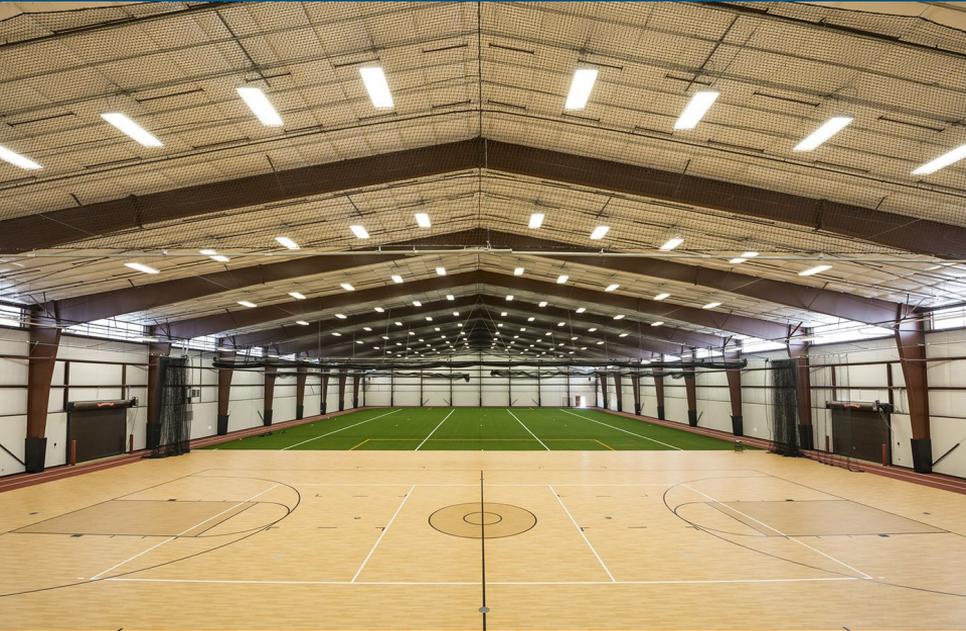
# Why an Indoor Co-Curricular Facility?

- Eliminate seasonal factors.
- Physical education curriculum expansion.
- Work-based learning opportunities.
- Improved grounds maintenance
- Scheduling all school activities



# Why an Indoor Co-Curricular Facility (cont.)?

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- Intramural athletics.
- Youth and community athletic activities
- Community access opportunities
- Other curricular areas: Band, Science, CTE, etc
- Summer camps
- Branding/marketing opportunities

# Proposed Project - Indoor Training Facility

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Wausau East and West have different needs.

Propose building two 60,000 square foot traditional buildings with indoor surfaces to accommodate multiple athletic, curricular and co-curricular needs. <sup>111</sup>

Engage staff and community to determine best solutions to meet various needs.

# Air Supported Dome

- 95,000 square feet to cover a soccer field with a 4-lane track
  - Estimated fabric lifespan of 25 years if left up year round.
  - 15 year turf life
  - Total project budget of \$5-7 Million
- \*Rhinelander dome is 128,000sf
- 



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# Metal Building

- 36,000 square foot practice center with 50 yards of turf.
- Total project budget of \$7-8 Million
- 95,000 square foot for full turf field
- Total project budget of \$18-21 Million
- 50+ lifespan of the building
- 15 year lifespan for the turf





# Administration Can Seek More Detailed Project Data

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Questions or Directions?

