

**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 Annual Meeting** of the BOARD OF EDUCATION will be held in the **John Muir Middle School Auditorium, 1400 West Stewart Ave., Wausau , WI 54401 at 6:00 PM or immediately following the previous meeting on Monday, September 27, 2021.**

I. Call to Order/Pledge of Allegiance: President, Pat McKee	
II. Election of Chairperson	
III. Designate Secretary for Minutes	
IV. Designate Vote Counters	
V. Enter the Twenty-Eighth Annual Meeting Minutes into the Record	2
VI. Treasurer's Report	8
VII. Other Post Employment Benefits Report	9
VIII. Budget Hearing	
A. Review Proposed 2021-2022 Budget	10
Bob Tess	
Chief Finance & Business Services Officer	
B. Old Business	
C. New Business	98
1. Vote - Tax Levy for General Fund and Community Service Fund	
2. Vote - Tax Levy for Debt Service Fund	
3. Vote - Furnish School Lunches	
4. Vote - Authorize Reimbursement of Expenses for School Board Members	
5. Vote - Salaries of School Board Members	
6. Vote - Authorize Resolution Regarding Continuing Authorization to Lease Suitable Buildings and/or Land for School Sites	
7. Vote - Authorize Resolution Regarding Continuing Authorizations to Convey Partial Interests in Real Estate	
8. Vote - Establish 2022 Annual Meeting	
IX. Adjournment	

NOTICE POSTED: Friday, September 24, 2021, at 2:15 pm.

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

NOTICE SENT TO:

WSAU WSAW-TV WAOW-TV WJFW-TV CITY PAGES WAUSAU PILOT & REVIEW SCHOOLS  
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# Minutes of ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

## The Board of Education Wausau School District

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A ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING of the Board of Education of the Wausau School District was held Monday, September 28, 2020, beginning at 6:00 PM in the Wausau West High School Auditorium, 1200 West Wausau Ave., Wausau, WI 54401.

Present: James Bouche; Ka Lo ; Beth Martin; Pat McKee; Theresa Miles; Jane Rusch; Lance Trollop; Lee Webster; and Tricia Zunker.

*All Wausau School District Board of Education Meetings will be conducted as a virtual meeting due to an active emergency situation (COVID-19 Pandemic), meaning that multiple Board members may be participating in the meeting from remote locations through the use of communications technology and that public access to the meeting may be arranged through the use of technology.*

*Members of the media and public may attend in person, by calling 1-415-655-0001, then dial the meeting room access code: 133 529 6560, or through the virtual WebEx*

*Meeting:*

<https://wausauschools.webex.com/wausauschools/onstage/g.php?MTID=eb43a6404affcdc53051264776236ac72>

*In the event a passcode is needed to enter the virtual meeting, it is: 1234.*

*All public participants' phones, microphones, and chat dialog boxes will be muted or disabled during the meeting.*

*Members of the public who do not wish to appear in person may view the Board meeting through the following means:*

*- Wausau School Board meetings are streamed live on YouTube. Viewers may visit the site by searching for "Wausau School Board YouTube" or through [www.Tinyurl.com/wsbmeetings](http://www.Tinyurl.com/wsbmeetings)*

*- Wausau School Board meetings can also be found on VieBit the following Thursday at the following link: <https://waam.viebit.com/index.php?folder=Wausau+School+Board>*

*- All meetings will also be cablecast on Charter/Spectrum channel 981 at the following times:*

- Mondays at 12 PM*
- Wednesdays at 8 AM*
- Saturdays at 6 PM*

*All meeting access information shall also appear in a prominent location on the Wausau School District website.*

*For those individuals with disabilities, including individuals with visual or hearing impairments, as well as individuals who may have limited access to technology, please contact the Deputy Clerk, Cassie Peck at 715-261-0505 or [cpeck@wausauschools.org](mailto:cpeck@wausauschools.org)*

I. Call to Order/Pledge of Allegiance: President, Tricia Zunker  
President Zunker presided and called the meeting to order at 6:02 PM. The Pledge of Allegiance was recited.

II. Election of Chairperson  
**Ms. Rusch moved to appoint Tricia Zunker as chairperson for the annual meeting, seconded by Ms. Martin. The motion carried.**

**Ms. Zunker moved to close nominations, seconded by Mr. Trollop. The motion carried.**

**The main motion carried (voice).**

III. Designate Secretary for Minutes  
Tricia Zunker appointed Cassie Peck to take official minutes.

IV. Designate Vote Counters  
Tricia Zunker appointed Cassie Peck and Bob Tess as vote counters.

V. Enter the Twenty Seventh Annual Meeting Minutes into the Record  
Tricia Zunker entered the Twenty Seventh Annual Meeting Minutes into the record.

VI. Treasurer's Report  
Lance Trollop presented the Treasurer's Report. He reported the following general checking account figures which include Funds 10, 21, 27, 29, 50, and 80 for fiscal year ending June 30, 2020, as of June 30, 2020:

Beginning Cash Balance	
And Investments - July 1, 2019	\$ 28,042,506.54
Receipts	\$115,202,727.58
Disbursements	\$110,817,825.55
Ending Cash Balance	
And Investments - June 30, 2020	\$ 32,427,408.57

VII. Other Post Employment Benefits Report  
Noel Tordsen presented the following Other Post Employment Benefits Report for fiscal year ending June 30, 2020:

Cash Balance in OPEB Trust Account - June 30, 2020	\$	4,454,821.46
Investment Returns July1, 2019 to June 30, 2020	\$	306,497.69
Dividends		273,720.93
Unrealized Gains/Losses		47,767.54
Long Term Realized Loss		(1,340.13)
Fees		(13,650.65)
Total Claim Disbursements July1, 2019 to June 30, 2020	\$	1,150,356.25

VIII. Budget Hearing

A. Review Proposed 2020-2021 Budget

Bob Tess

Chief Finance & Business Services Officer

Bob Tess reported on the school funding formula; changes in revenue limit and school funding; impact on District revenues; budget reductions; revenues, expenditures, and grant funding; debt mill rate; proposed tax levy; and school tax mill rate.

Mr. Tess also detailed the Community Service Fund. He shared that funds were established to pay for activities that are accessible to the community at large. The fund pays for costs associated with the out of school enrichment programs, the planetarium, School Resource Officers, community based technology training and seasonal labor to maintain outdoor facilities accessible to the community.

Total Tax Levy \$662,200

Mr. Tess also shared the following slides related to Phase 2 & Phase 3 of the Energy Efficiency Exemption:

# Phase 2 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION	
<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

	2010-11	2020-21	10 year change	10 year % change
Buildings and Grounds Operations (book)	2,956,117	2,853,053	(103,064)	-3.5%
Capital Projects (book)	1,104,000	1,008,400	(95,600)	-8.7%
Utilities (book)	3,502,317	2,356,906	(1,145,411)	-32.7%

Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$ 6,048	\$ 121,344
Controls Improvements - Elementary Schools	\$ 731,567	\$ 6,278	\$ 23,036
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 17,825	\$ 361,601
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,289	\$ 50,557
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 3,774	\$ 30,944
Controls Improvements - Maintenance Building	\$ 73,306	\$ 335	\$ 14,682
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 8,245	\$ 107,240
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,152	\$ 467,190
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,512,434</b>	<b>\$ 49,945</b>	<b>\$ 1,176,594</b>



# Phase 3 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION				
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators				
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
	<u>2010-11</u>	<u>2020-21</u>	<u>10 year change</u>	<u>10 year % change</u>
Buildings and Grounds Operations (book)	2,956,117	2,853,053	(103,064)	-3.5%
Capital Projects (book)	1,104,000	1,008,400	(95,600)	-8.7%
Utilities (book)	3,502,317	2,356,906	(1,145,411)	-32.7%
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings	
Building Envelope Improvements	\$ 1,526,742	\$ 2,823	\$ 75,264	
Heating System Upgrades	\$ 801,304	\$ 9,008	\$ 30,922	
Technology and Controls Upgrades	\$ 3,785,895	\$ 7,606	\$ 419,204	
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 6,308	\$ 258,719	
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,677,838</b>	<b>\$ 25,744</b>	<b>\$ 784,109</b>	



IX. Old Business

There was none.

X. New Business

A. Vote - Tax Levy for General Fund and Community Service Fund

**Motion by Mr. McKee, seconded by Mr. Bouche, that the amount of \$30,572,150 be adopted as the tax levy for the General Fund and \$627,200 for the Community Service Fund for the 2020-2021 school fiscal year. Motion passed.**

B. Vote - Tax Levy for Debt Service Fund

**Motion by Mr. Webster, seconded by Mr. McKee, that the amount of \$16,696,526 be adopted as the tax levy for the Debt Service Fund for the 2020-2021 school fiscal year. Motion passed.**

C. Vote - Furnish School Lunches

**Motion by Mr. Trollop, seconded by Ms. Lo, to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50. Motion passed.**

- D. Vote - Authorize Reimbursement of Expenses for School Board Members  
**Motion by Ms. Angie Lloyd, seconded by Ms. Diana White, to authorize the payment of actual and necessary expenses of a School Board member when traveling in the performance of duties. Motion passed.**
- E. Vote - Salaries of School Board Members  
**School Board members have received an annual salary of \$3,100 since 2005. Motion by Ms. Angie Lloyd, seconded by Ms. Diana White, that School Board annual salaries be established at \$3,100 for the 2020-2021 school fiscal year. Motion passed.**
- F. Vote - Authorize Resolution Regarding Continuing Authorization to Lease Suitable Buildings and/or Land for School Sites  
**Motion by Mr. Bouché, seconded by Mr. Trollop, pursuant to Section 120.10(5) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to lease suitable buildings and/or land for school sites. Motion passed.**
- G. Vote - Authorize Resolution Regarding Continuing Authorization to Convey Partial Interests in Real Estate  
**Motion by Mr. McKee, seconded by Mr. Webster, pursuant to Section 120.10(12) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to convey small parcels and/or easements in school lands to governmental authorities or public utilities under circumstances in which property belonging to the School District is not needed for school purposes, and in which the value of consideration to be received in exchange for an easement does not exceed \$20,000. Motion passed.**
- H. Vote - Establish 2021 Annual Meeting  
**Motion by Mr. Trollop, seconded by Ms. Lo, pursuant to statute (s.120.08(1)(a)), authorize the Board of Education to establish a date and time of the 2021 Annual Meeting. Motion passed.**
- XI. Adjournment  
**Mr. McKee moved to adjourn, seconded by Mr. Bouché. The motion carried at 6:40 pm.**

Respectfully Submitted,

Tricia Zunker  
Board President

Cassie Peck  
Board Secretary

**WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 27, 2021**

**Treasurer's Report - Lance Trollop  
General Checking Account\*\*  
Fiscal Year Ending June 30, 2021  
As of June 30, 2021**

<b>BEGINNING CASH BALANCE AND INVESTMENTS - JULY 1, 2020</b>	<b>\$ 32,427,408.57</b>
<b>RECEIPTS</b>	<b>\$ 119,209,431.89</b>
<b>DISBURSEMENTS</b>	<b>\$ 118,213,082.19</b>
<b>ENDING CASH BALANCE AND INVESTMENTS - JUNE 30, 2021</b>	<b>\$ 33,423,758.27</b>

**\*\*INCLUDES Fund 10, Fund 21, Fund 27, Fund 29, Fund 50, and Fund 80.**

**WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 27, 2021**

**OTHER POST EMPLOYMENT BENEFITS REPORT  
FISCAL YEAR ENDING JUNE 30, 2021**

<b>CASH BALANCE IN OPEB TRUST ACCOUNT - JUNE 30, 2021</b>	<b>\$</b>	<b>5,484,365.12</b>
<b>INVESTMENT RETURNS JULY 1, 2020 TO JUNE 30, 2021</b>	<b>\$</b>	<b>607,240.47</b>
<b>Dividends</b>		<b>219,628.16</b>
<b>Unrealized Gains/Losses</b>		<b>406,032.19</b>
<b>Long Term Realized Loss</b>		<b>-</b>
<b>Fees</b>		<b>(18,419.88)</b>
<b>TOTAL CLAIM DISBURSEMENTS JULY 1, 2020 TO JUNE 30, 2021</b>	<b>\$</b>	<b>1,451,401.07</b>

**INVESTMENT MANAGER: Prudent Man Advisors LLC**

# **Annual Budget & Related Information**

2021-2022



**Budget Hearing and Annual Meeting  
September 27, 2021  
6:00 p.m.**

**John Muir Middle School  
1400 West Stewart Avenue  
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.**
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- **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

## 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 2021-23 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 (FI-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.

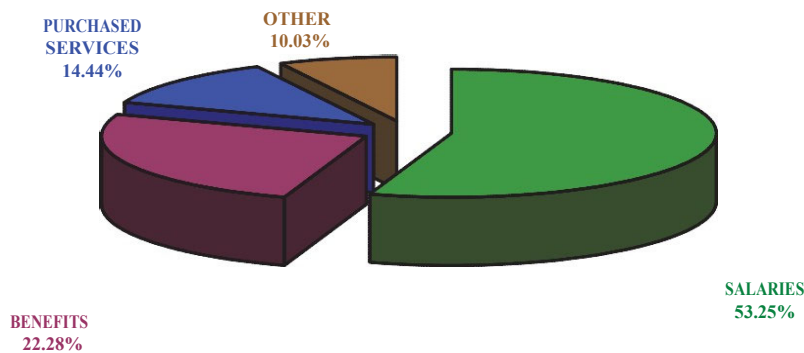
**6. AGR - Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils 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 amount 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 ran through 2020-21. The social emotional screener that we used was 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 (LEAs) 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 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.



## 2021-22 Budget Summary

**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

## 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 2021-22 BUDGET	2020-21 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>FEDERAL GRANTS</b>				
<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>

**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</b>	<b>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</b>	<b>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</b>	<b>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</b>	<b>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 DECREASE (-)	PERCENT
	2021-22 BUDGET	2020-21 BUDGET		
<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	208,842	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

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

SOURCE	FUND 27 2021-22 BUDGET	2020-21 BUDGET	INCREASE DECREASE (-)	PERCENT
<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 2021-22 BUDGET	2020-21 BUDGET	INCREASE 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>A 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

**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>\$75,000</u>	<u>\$237,316</u>	<u>-\$162,316</u>	<u>-68.40%</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>\$75,000</u>	<u>\$237,316</u>	<u>-\$162,316</u>	<u>-68.40%</u>

	<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.**

**ENERGY EFFICIENCY EXEMPTION****§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators**

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

**Savings Reported for 2021**

<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>

<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 2021</b>
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Building Envelope Improvements	\$ 1,526,742	\$ 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>

## 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, 2021 through June 30, 2022 and the debt service levy is for payments made between January 1, 2022 and December 31, 2022.**

## 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

**Wausau School District  
2020-21 Fund 39  
Debt Service Description  
03-01-20 TO 03-01-35**

<b>Issue:</b>	<b>Issue 1</b>	<b>Issue 2</b>
<b>Amount:</b>	\$15,170,000	\$13,535,000
<b>Type:</b>	G.O. Refunding Bonds	G.O. Refunding Bonds
<b>Dated:</b>	December 3, 2010	November 15, 2011
<b>Maturity Date:</b>	March 1, 2022	March 1, 2023
<b>Callable:</b>	21-'22 Callable 03/01/20	22-'23 Callable 03/01/21
<b>Remaining Principal:</b>	\$0	\$0
<b>Remaining Interest:</b>	\$0	\$0
<b>Total Remaining:</b>	\$0	\$0
<b>Schools/Purpose:</b>	Refund Portions of Issues 1 Defeased 2018, 2019 and 2020	East - Refund Portions of prior year debt Defeased 2018, 2019 and 2020
<b>Issue:</b>	<b>Issue 3</b>	<b>Issue 4</b>
<b>Amount:</b>	\$19,595,000	\$10,000,000
<b>Type:</b>	G.O. Refunding Bonds	G.O. Refunding Bonds
<b>Dated:</b>	August 4, 2015	March 1, 2016
<b>Maturity Date:</b>	March 1, 2032	March 1, 2035
<b>Callable:</b>	26-'32 Callable 03/01/25	
<b>Remaining Principal:</b>	\$6,089,999	\$10,000,000
<b>Remaining Interest:</b>	\$1,016,000	\$3,308,919
<b>Total Remaining:</b>	\$7,105,999	\$13,308,919
<b>Schools/Purpose:</b>	2015 Building Referendum	2015 Building Referendum Part II
<b>Issue:</b>		<b>Total (Rounded)</b>
<b>Amount:</b>		\$58,300,000
<b>Remaining Principal:</b>		\$16,089,999
<b>Remaining Interest:</b>		\$4,324,919
<b>Total Remaining:</b>		\$20,414,918


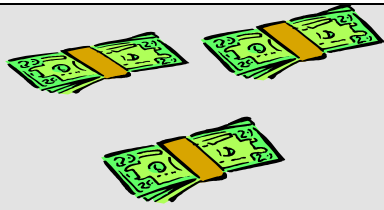
# WAUSAU SCHOOL DISTRICT

## Projected Debt Service Schedule Issues 1-4 03-01-21 TO 03-01-35

	<p><b>Issue 1</b>  <b>\$15,170,000</b>  <b>G.O. Refunding Bonds</b>  <b>Dated December 3, 2010</b>  <b>Matures March 1, 2022</b></p>	
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YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2021	4.00%	\$0	\$0	\$0
2022	3.00%	\$0	\$0	\$0
<b>TOTAL</b>		\$0	\$0	\$0

Callable

	<p><b>Issue 2</b>  <b>\$13,535,000</b>  <b>G.O. Refunding Bonds</b>  <b>Dated November 15, 2011</b>  <b>Matures March 1, 2023</b></p>	
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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>		\$16,089,999	\$4,324,919	\$20,414,918

# 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>	



## 2021-22 Fund 46 Long Term Capital Improvement Trust Fund

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 2021-22.



**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.

## 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.

**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>				
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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>				
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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>



## 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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<b>COMMUNITY SERVICE EXPENSES</b>				
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Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	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>

<b>COMMUNITY SERVICE REVENUES</b>				
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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>



# 2021-22 Tax Levy - Tax Related Information

**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>	<b>-1.06%</b>	<b>0.00%</b>
<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

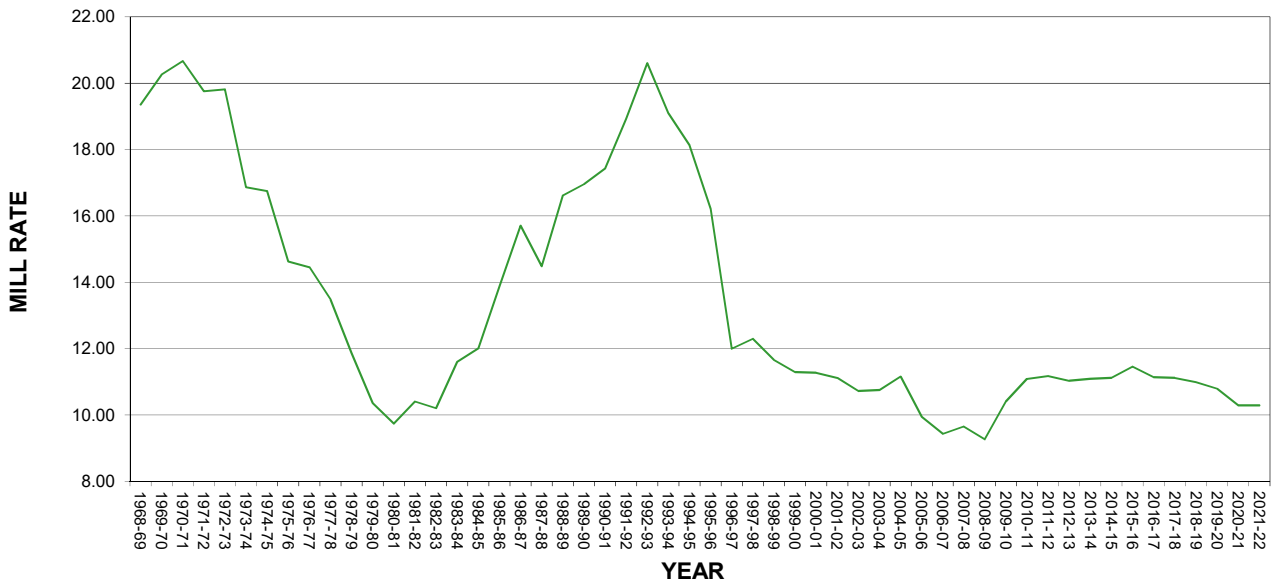
## EQUALIZED TAX RATE HISTORY

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

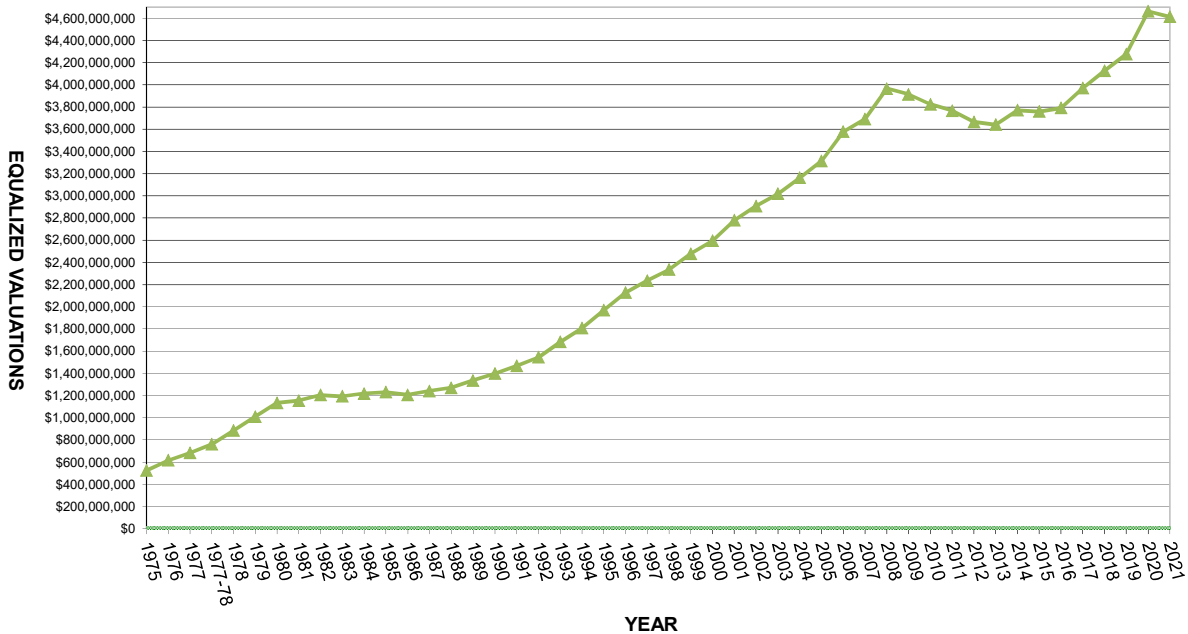


## HISTORY OF EQUALIZED VALUATION

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



**Wausau School District**  
**2021-2022 Budget Hearing**  
**and**  
**Annual Meeting**

**John Muir Middle School**  
**Auditorium**  
**September 27, 2021**

# Driving our Decisions 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.

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# 2021-22 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
  - Share equalized value
  - Recommendation for 2021-2022 budget
  - Recommendation for 2021-2022 tax levy
- 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**

# School Funding – *Simplified!*

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

How much we **spend**  
per student in the  
General Fund

How much the  
**State pays**

How much  
**local tax**  
payers pay

69

Revenue  
Limit

State Aid

Property  
Tax Levy



2021-22 Estimated Amounts

\$11,676

\$7,405

\$4,271



63%

37%

\*\*\* The impact on individual property taxes varies with home values \*\*\*



# Estimated Change in Revenue Limit

## 2020-21 Actual Amounts

Maximum Revenue per Member		Exemptions		Base Revenue per Member
\$10,614	+	\$12	=	\$10,626

## 2021-22 Estimated Amounts

70

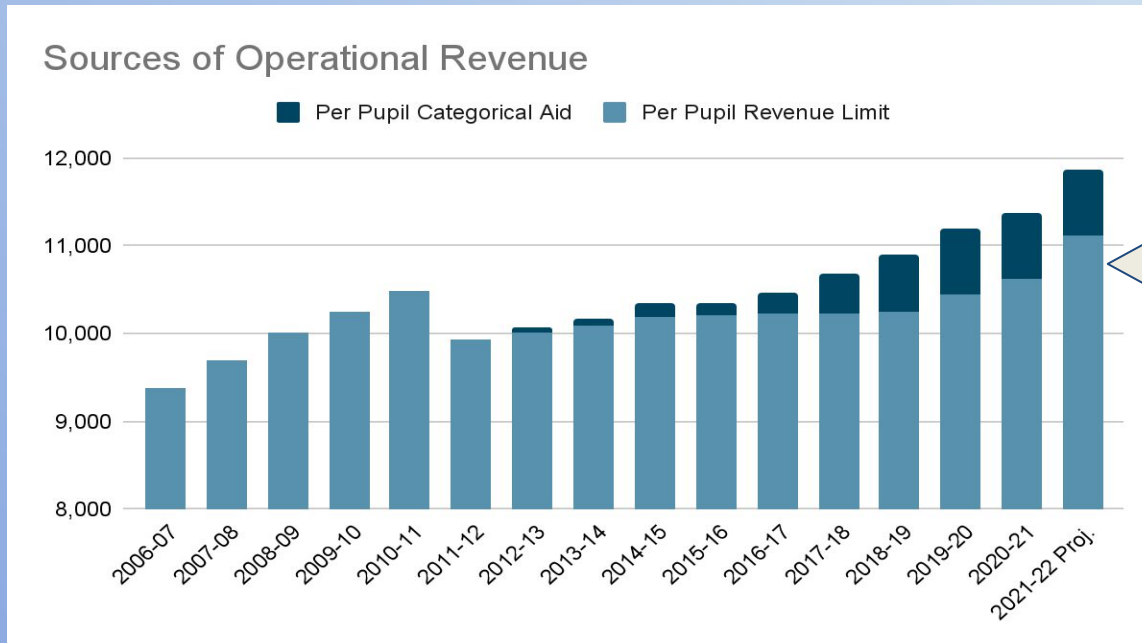
Base Revenue per Member		Allowed Per Pupil Increase		Maximum Revenue per Member
\$10,626	+	\$0 0%	=	\$10,626

Maximum Revenue per Member		Exemptions Including EEE		Estimated 2021-22 Revenue Limit Per Member
\$10,626	+	\$1050 \$497 Recur., \$553 Non-recur.	=	\$11,676



# Historical Changes in Revenue

- 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.



Includes \$500/pupil from 2021 referendum 71

- During the next month 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

# Recommended 2021-22 Budget

- Limited Revenue Available

- The per-pupil change in the revenue limit has decreased dramatically in the past 10 years.

YEAR	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Per-Pupil Increase	\$264	\$275	\$200	\$200	-\$578	\$50	\$75	\$75	\$0	\$0	\$0	\$0	\$175	\$179	\$0	\$0
-----ANNUAL PER PUPIL REVENUE LIMIT INCREASES-----															72	

- In recent years per pupil categorical aid has replaced school districts' local revenue limit authority, this appears to be changing.

YEAR	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Per-Pupil Increase	\$0	\$0	\$0	\$0	\$0	\$50	\$25	\$75	\$0	\$100	\$200	\$204	\$88	\$0	\$0	\$0
-----ANNUAL PER PUPIL CATEGORICAL AID INCREASES-----																

# Example of School Tax Allocation

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

- ESTIMATE\* of School Tax Allocation for 2021-22

From the Wisconsin Dept. of Revenue\*  
(final values available on Oct. 1)

## WAUSAU SCHOOL DISTRICT

### TAX APPROPRIATION WORKSHEET FY 2021-22

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	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 Oct. 25\*

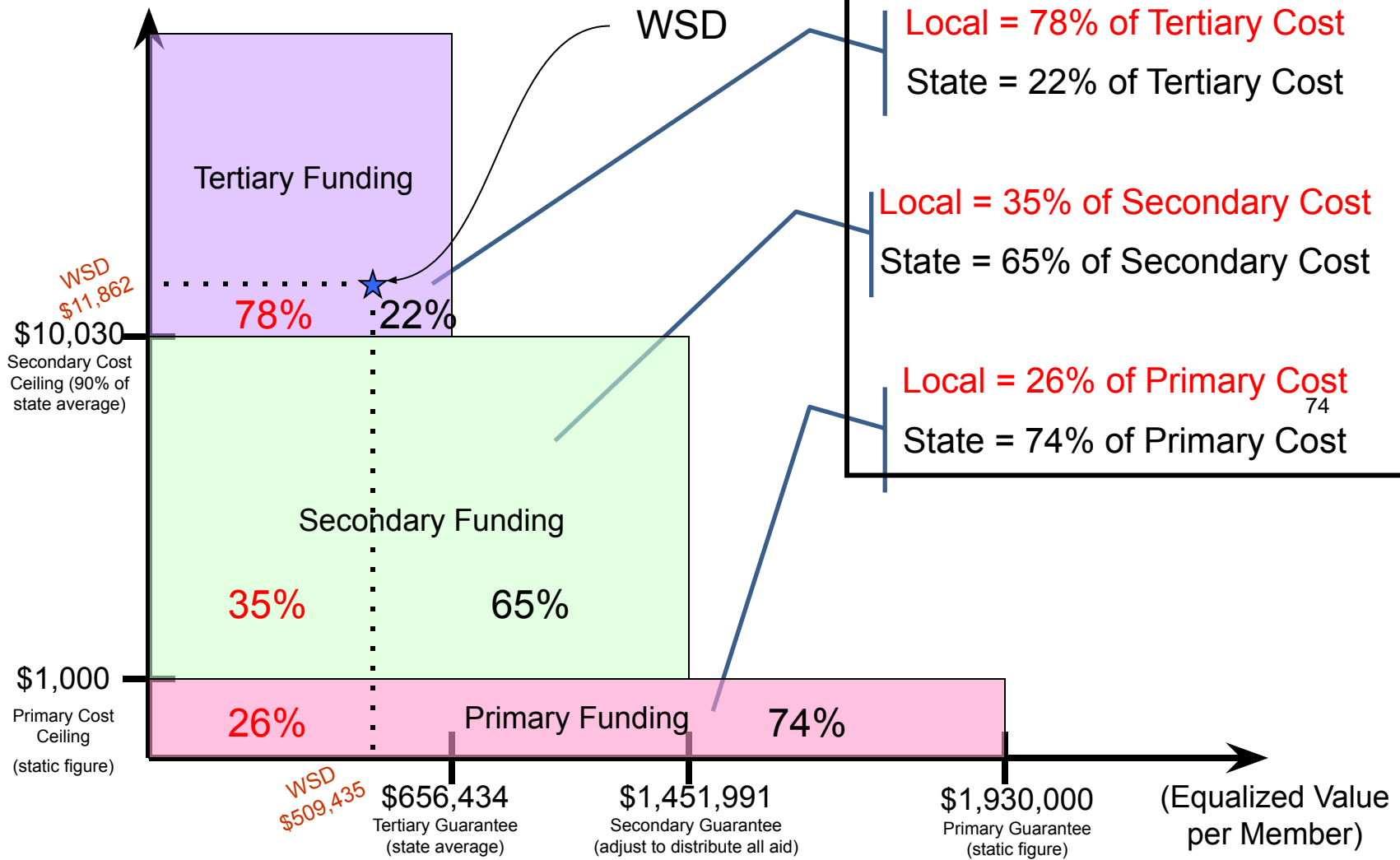
# 2020-21 Equalization Aid Formula

(Shared Cost per Member)

District Spending  
(Measure of How Much District Spends)

Funding Source:

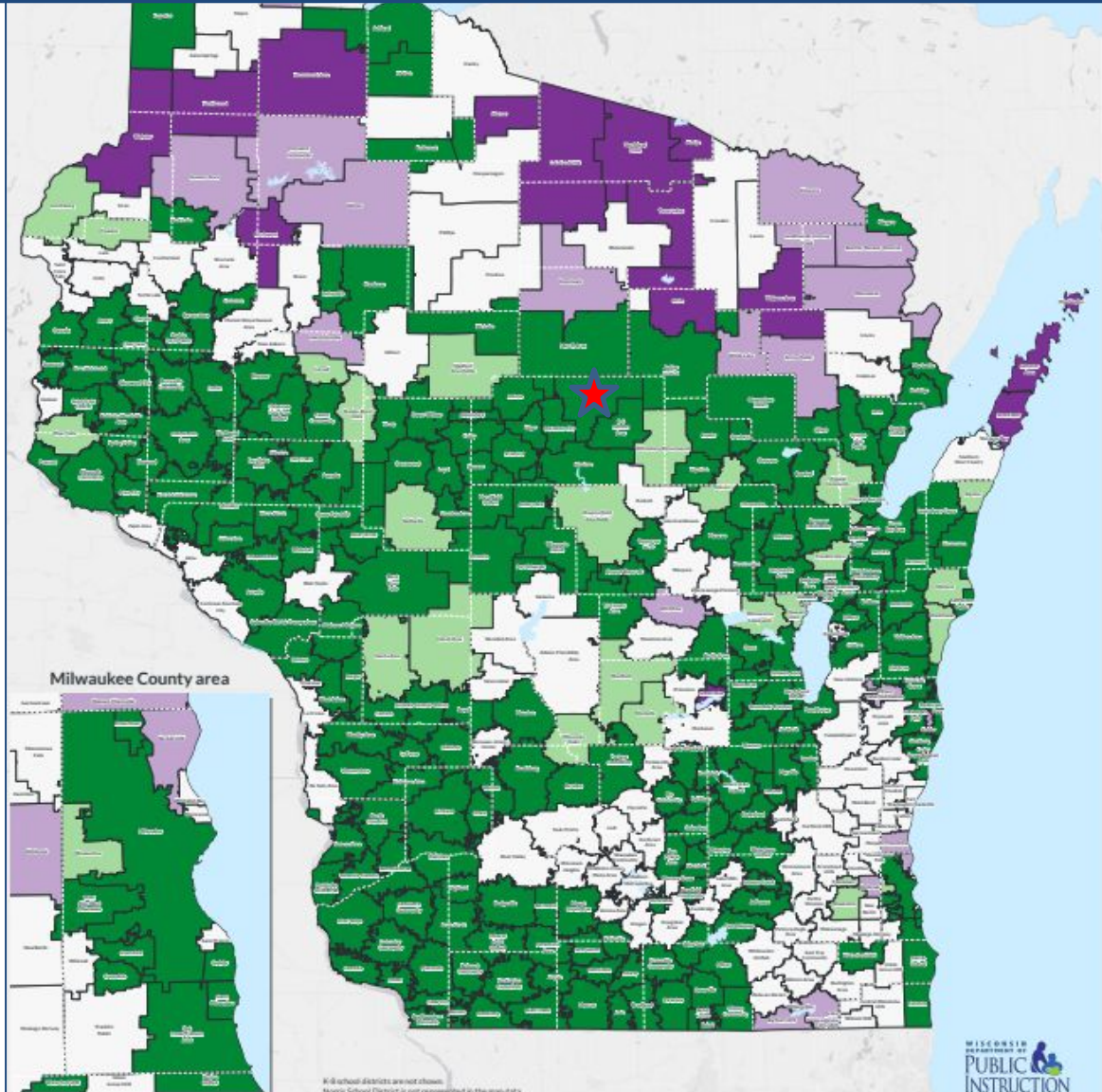
- Local = 78% of Tertiary Cost  
State = 22% of Tertiary Cost
- Local = 35% of Secondary Cost  
State = 65% of Secondary Cost
- Local = 26% of Primary Cost  
State = 74% of Primary Cost



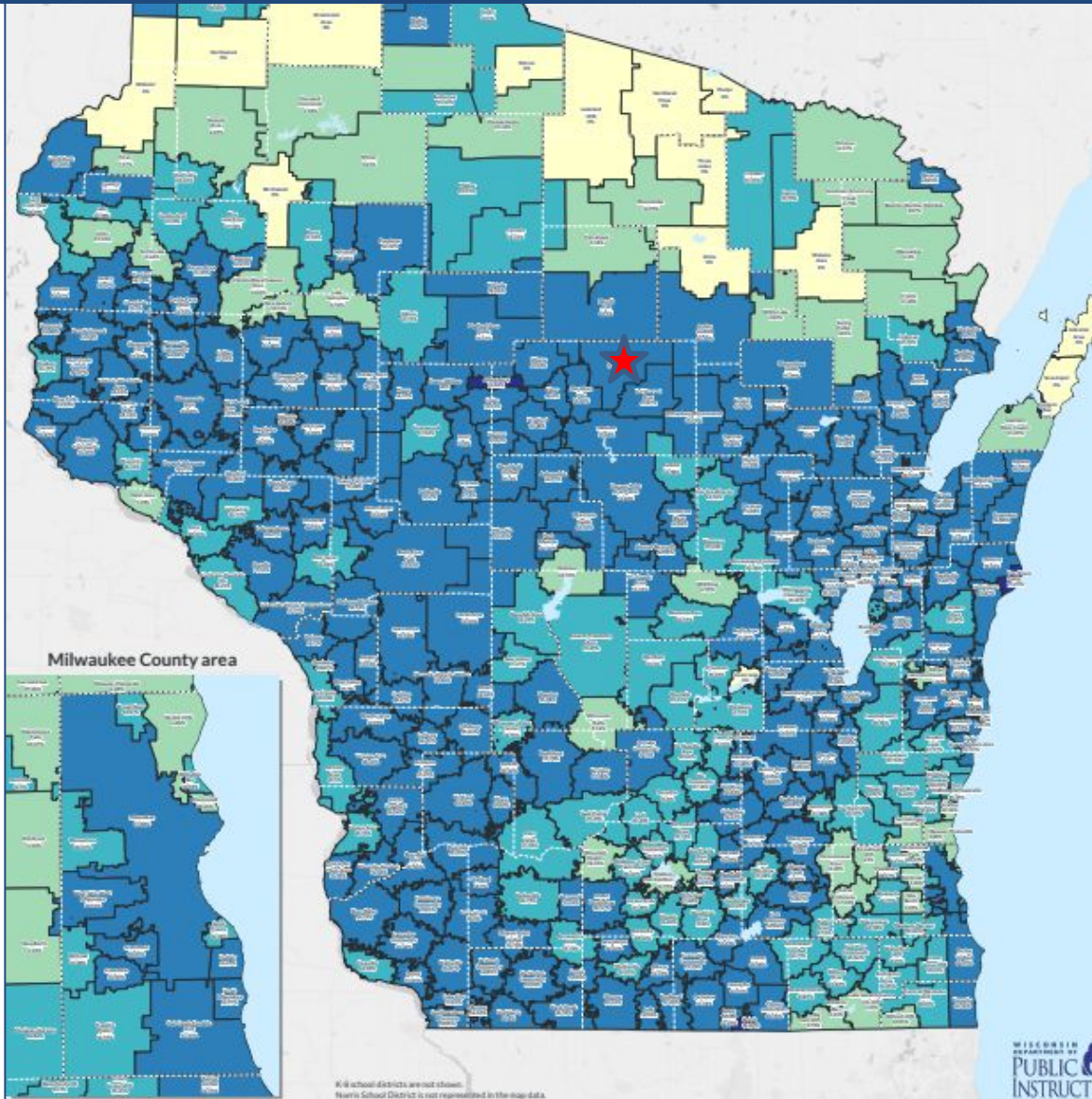
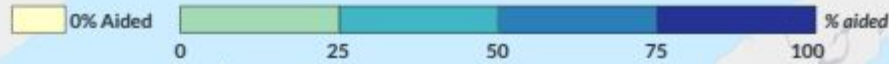
District Valuation  
(Measure of Wealth and Ability to Fund Schools)

# School Districts by Category of State Equalization Aid in 2019-2020

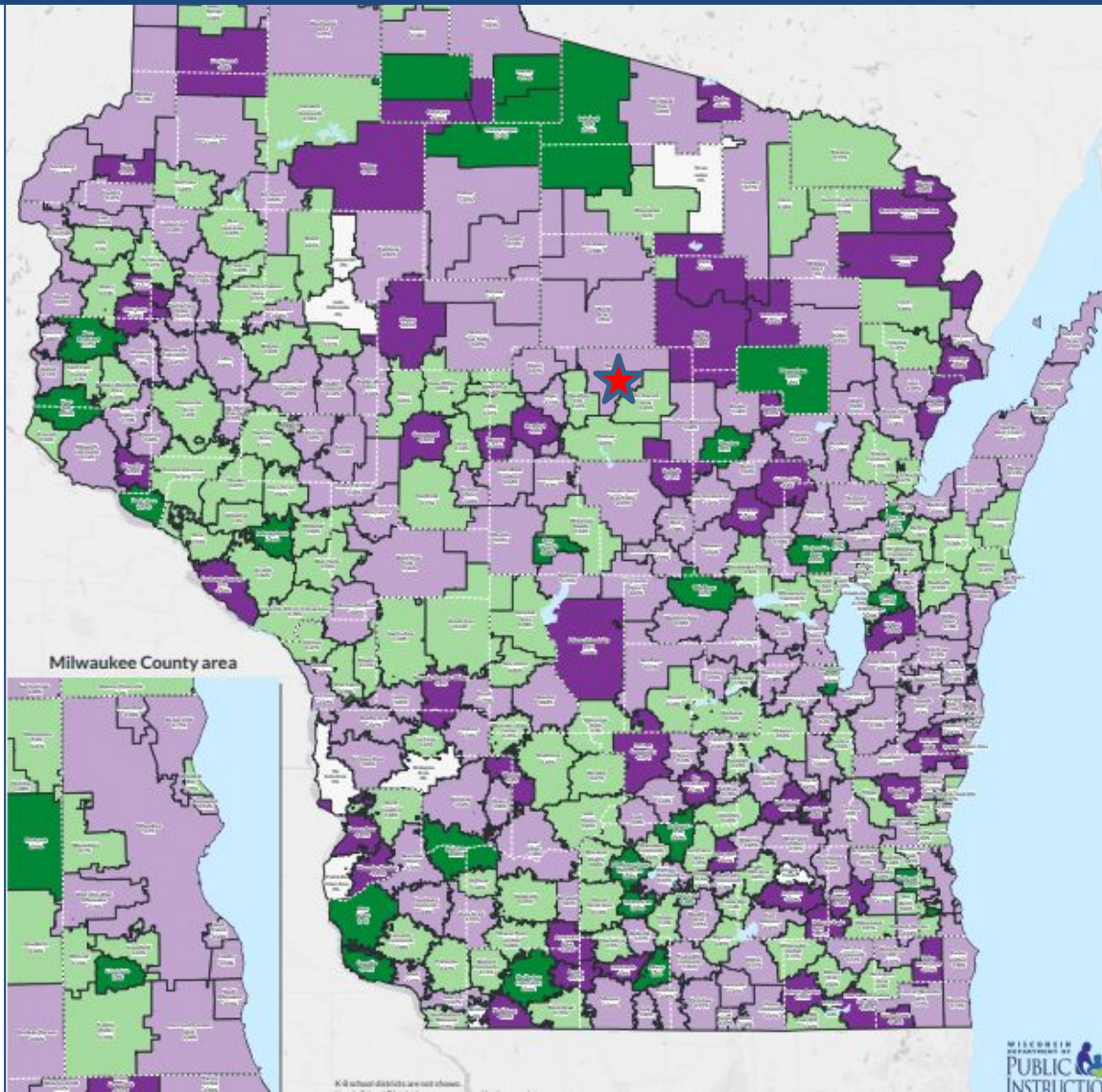
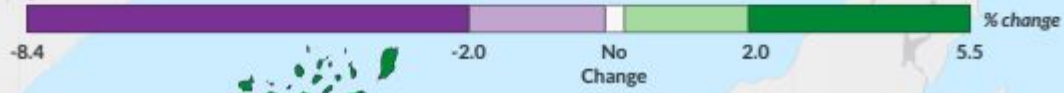
No Aid    Primary Aid Only    Negative Tertiary Aid    Positive Primary & Secondary Aid    Positive Primary, Secondary, & Tertiary Aid



# Percentage of School Districts' Shared Costs Aided by State Equalization Aid in 2019-2020

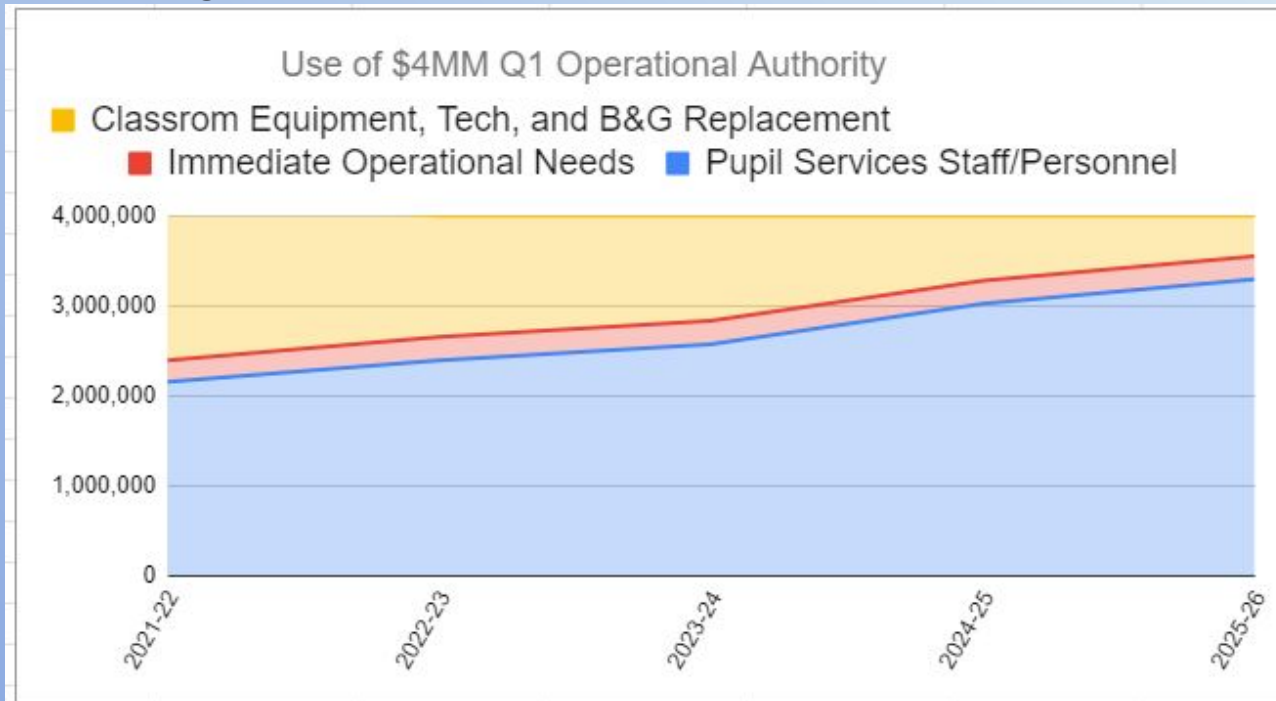


# Percentage Change in School Districts' Revenue Limit Membership Between 2018-2019 and 2019-2020



# April 2021 Operational Referendum Spending

- 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.

# Planning for ESSER Allocations

- ESSER I Coronavirus Aid, Relief and Economic Security (CARES) Act, March 2020
- ESSER II Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), December 2020
- ESSER III American Rescue Plan Act (ARPA), March 2021

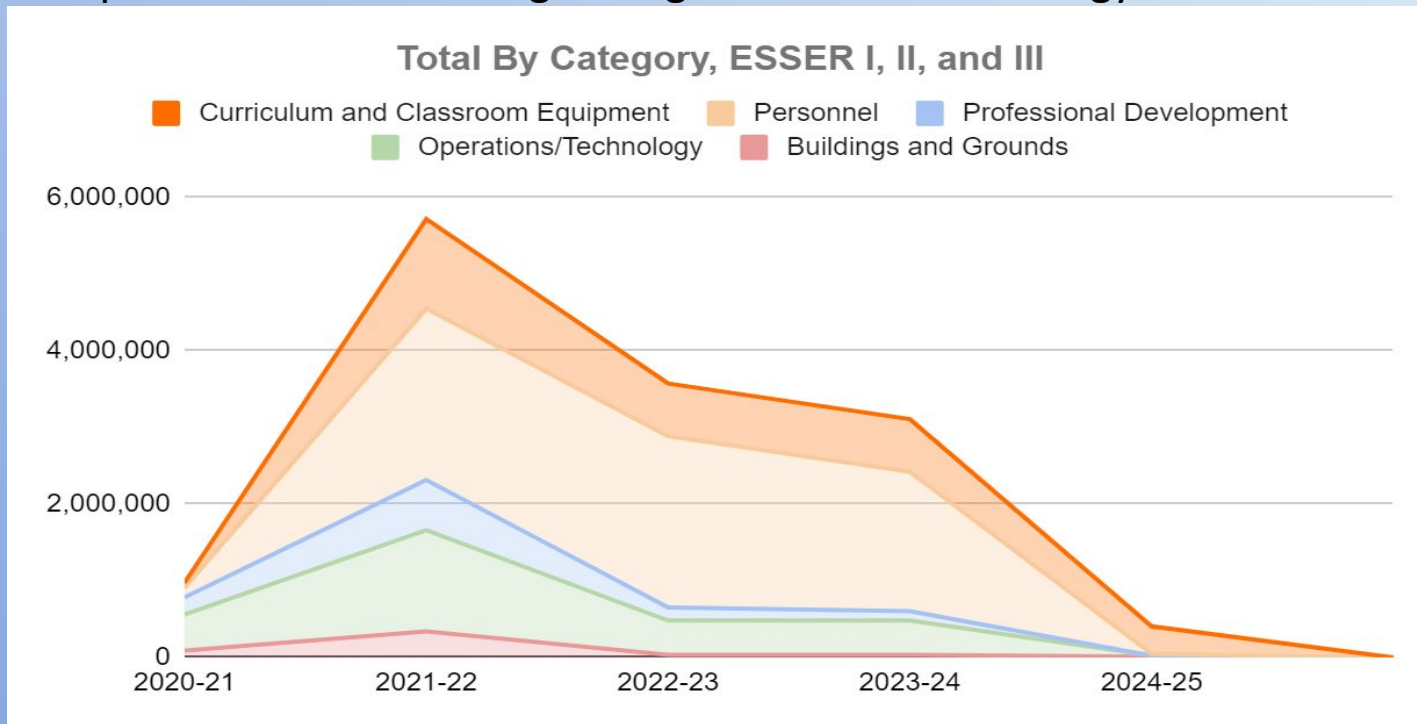
79

	Performance Period (funds must be used by this date)	District Allocation
ESSER I	3/13/20 through 9/30/22	\$1,298,619
ESSER II	3/13/20 through 9/30/23	\$4,683,034
ESSER III	3/13/20 through 9/30/24	\$10,517,430



# Planning for ESSER Spending Profile

- 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.



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- 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.

# Planning for ESSER Spending Profile

- 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.

		<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<b>Personnel</b>	<b>WAVE expansion and integration (2.8 FTE)</b>		242,371	242,371	181,778	
	<b>MS Accelerated Learning Recovery Programming Creation (Houses) (8.0 FTE)</b>		692,488	692,488	519,366	
<b>Within the budget recon. process (21-22)</b>	<b>GEDO2 Graduation Pathway (GEDO2) (1.0 FTE)</b>		86,561	86,561	64,921	81
<b>1,653,316</b>	<b>Additional HS Level Staffing Need to meet registration requests (4.8 FTE)</b>		415,493	415,493	311,620	
	<b>Spec Ed Staffing (2.5 FTE)</b>		216,403	216,403	162,302	
	Health Aids	128,430				
<b>Outside the budget recon. process (21-22)</b>	Grow Your Own Program Funding		25,000	25,000	25,000	25,000
<b>575,237</b>	Special Education Paraprofessionals - Summer Learning		33,600	33,600	33,600	
	Summer School		99,999	99,999	99,999	
	6 Special Education Paraprofessionals		270,000	270,000	270,000	
	2 Special Education Teachers		140,000	140,000	140,000	
	MS Small Team Leaders (Accelerated Lrng. Recov. Teams)		6,638	6,837	7,042	

# Planning for ESSER Spending Profile

- 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.

		<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<b>Operations/Technology</b>	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			
	WIAA Special Assessment		4,000			
	Live Streaming Portable Kit	12,000				
	WIPPS research projects		23,261			
	Google Plus Licensing		22,560			
	Additional PPE and cleaning supplies	17,297				
	FileWave Device Management		92,000			
	Google Live Stream Kits		6,104			
	KnowBe4 Cybersecurity		75,816			
	Gaggle- Student Safety Management		56,280			

# Planning for ESSER Spending Profile

- 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.

		<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	
Curriculum and Classroom Equipment	Superkids 2017 Edition/Ugrades (elementary)		217,328			217,328	
	PresenceLearning Special Education	59,002					
	Ready Math & iReady for Middle Schools		334,674			83	
	R180 Universal Updgrade for John Muir		24,634			24,634	
	R180 Universal Updgrade for Horace Mann		24,634			24,634	
	R180 Universal Libraries Upgrade for Middle Schools		2,552			2,552	
	Apex (increasing credit recovery options 9-12)		87,030	87,030	87,030	87,030	
	Future ELA and Social Studies Resources - Elementary				599,999		
	Future ELA and Social Studies Resources - Secondary					599,999	
	Document Cameras (Jones)			2,000			
	ESSER Requests from sites			433,130			
	Student Devices (WAVE)			44,000			

# Planning for ESSER Spending Profile

- 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.

		<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<b>Buildings and Grounds</b>	Handrails	80,000	188,700			
	Dust collector at Muir		22,125			84
	Custodial equipment replacement		99,999	24,999	24,999	
	HVAC modification (R'view)		20,000			
	Switch to MERV 13 filters	7,638	8,000	8,000	8,000	8,000
<b>Professional Development</b>	Professional learning time and collaboration for teachers and support staff	221,803	452,200			
	Summer Curriculum Development		100,000	100,000	100,000	
	Special Education Teacher Training		49,680	49,680		
	Eric Jensen workshop	4,500				
	Professional Learning for Pupil Services Teams		33,120			
	Special Education Paraprofessional Academy		19,999	19,999	19,999	

# Planning for ESSER Stakeholder Engagement

- Some local compliance obligations for ESSER III funding
  - 20% of LEA funds must be used to address learning loss through Evidence Based Instructional Strategies (EBIS)
  - 80% of LEA funds must be used to safely open schools
  - Develop and publicly post a Safe Return to In-Person Instruction and Continuity of Services plan
  - Develop a plan for ESSER III funds based on local stakeholder engagement
  - Ensure Maintenance of Equity to high poverty schools

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# Fund 10 Revenues

## 2020-21 Budget

- Property Tax \$31,144,804 28.92%
- Equalization Aid \$58,577,437 54.40%
- Other State Aid \$ 3,545,895 3.29%
- Per Pupil Adj. Aid \$ 6,081,392 5.65%
- Deductible Receipts \$ 8,333,735 7.74%

**Total Revenues \$107,683,263**

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## 2021-22 Projected

- Property Tax \$32,655,024 29.09%
- Equalization Aid \$59,508,671 53.01%
- Other State Aid \$ 3,509,353 3.13%
- Per Pupil Adj. Aid \$ 6,284,221 5.60%
- Deductible Receipts \$10,603,499 9.18%

**Total Revenues \$112,260,768**

**Net Revenue Increase \$4,577,505**

# Fund 10 Expenditures

## 2020-21 Budget

- **Salary/Benefits**      **\$84,221,409**    **78%**
- **Non-Salary/Benefits** **\$24,322,811**    **22%**

**Total Expenditures \$108,544,220**

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## 2021-22 Projected

- **Salary /Benefits**      **\$84,564,649**    **75%**
- **Non-Salary/Benefits** **\$28,240,215**    **25%**

**Total Expenditures \$112,804,864**

**Net Expenditure Increase \$4,260,644**



# 2021-22 Estimated Grant Fund

The Wausau School District receives approximately \$7 million in grants in Fund 10, \$3.5 million in Fund 27.

**Carl Perkins  
Vocational &  
Technical**

**Title IV-A**

**CTE Incentive**

**Flow Through**

**Pre-School  
Flow Through**

**ESSER Funds  
Elementary and Secondary  
Schools Emergency  
Relief Funds**

**Mini Grants**

**Fresh Fruit and  
Vegetables  
Program**

**Title<sup>88</sup> I**

**Title III-ELL**

**Assessment of  
Reading Readiness**

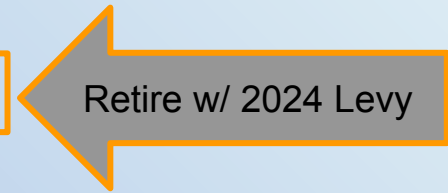
**School Based  
Mental Health  
Services**

**Title IIA**



# Phase 2 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
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 2021</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>



All Fund 10	2011-12	2021-22	10 year change	10 year % change
Buildings and Grounds Operations (book)	2,956,117	3,603,053	646,936	21.9%
Capital Projects (book)	1,054,000	1,008,400	(45,600)	-4.3%
Utilities (book)	3,002,317	2,156,906	(845,411)	-28.2%



# Phase 3 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
<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 2021</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Building Envelope Improvements	\$ 1,526,742	\$ 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>

Retire w/ 2026 Levy

All Fund 10	2011-12	2021-22	10 year change	10 year % change
Buildings and Grounds Operations (book)	2,956,117	3,603,053	646,936	21.9%
Capital Projects (book)	1,054,000	1,008,400	(45,600)	-4.3%
Utilities (book)	3,002,317	2,156,906	(845,411)	-28.2%



# Community Service Fund

**Community Service** - Funds were established to pay for activities that are accessible to the community at large. The fund pays for costs associated with the out of school enrichment programs, the planetarium, community based technology training, school resource officer programming, and some buildings and grounds personnel used to support community use.

- **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.

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# Community Service Fund

**Community Service** - Funds were established to pay for activities that are accessible to the community at large. The fund pays for costs associated with the out of school enrichment programs, the planetarium, community based technology training, school resource officer programming, and some buildings and grounds personnel used to support community use.

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- **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.



# Community Service Fund

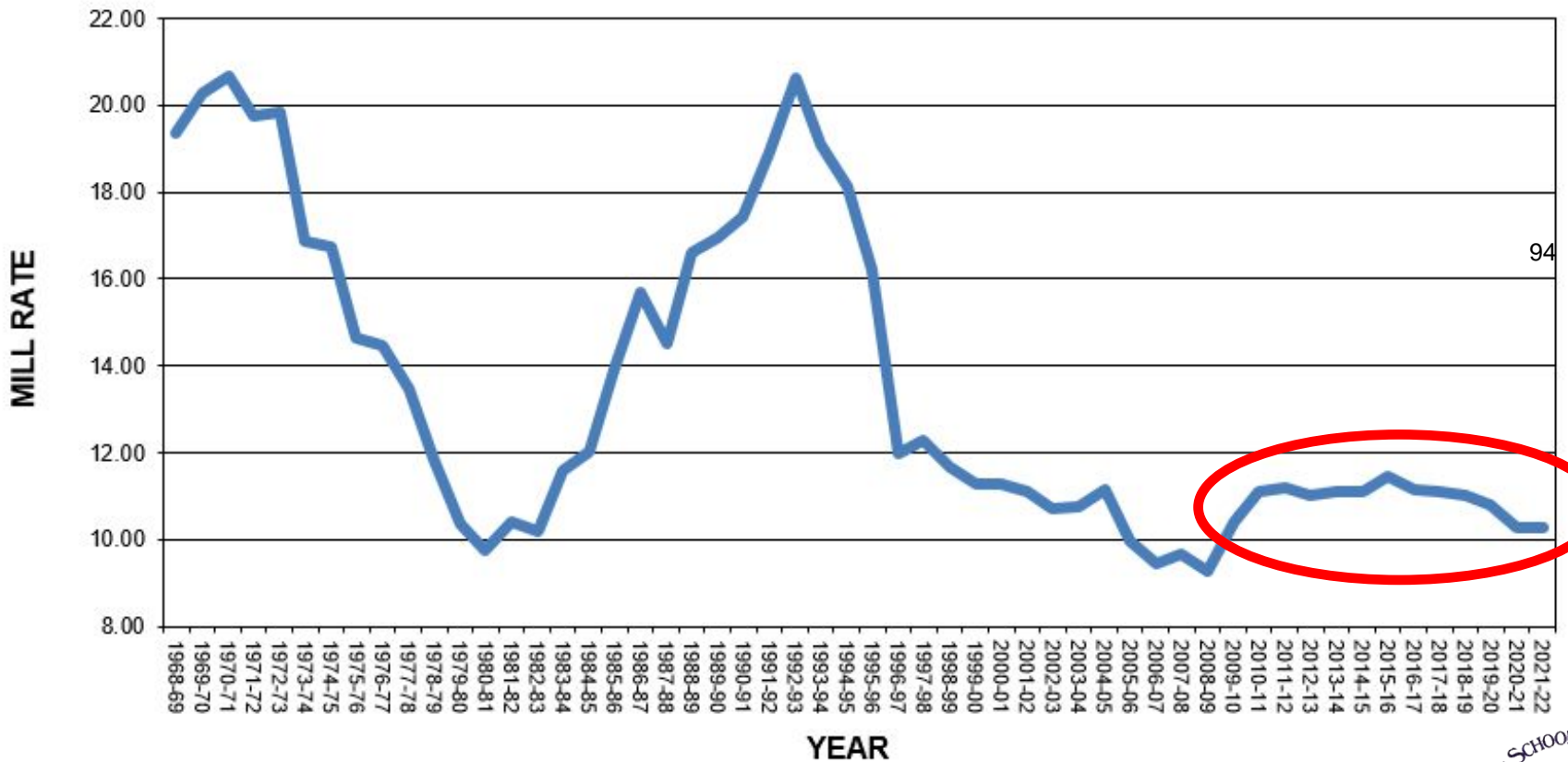
In summary, this year's funding includes:

Out of School Enrichment Programs	\$ 446,700
School Resource Officer Program	\$ 140,000
Buildings and Grounds for Community Use	\$ 35,000
<u>Planetarium</u>	<u>\$ 40,500</u>
Total Tax Levy	\$ 662,200

<u>Carry over</u>	<u>\$ 501,748</u>
Total Community Service Fund Budget	\$ 1,163,948

# Mill Rate History Wausau School District

GRAPH OF EQUALIZED MILL RATES



# Proposed 2021-22 Tax Levy

## Wausau School District

Fund	Estimated 2021-22 Levy	Final 2020-21 Levy	Dollar Change	Percent Change	Equalized Mill Rate
General Fund	\$32,655,024	\$31,144,804	\$1,510,220	4.85%	7.08
Debt Service Fund	14,164,273	16,164,346	(2,000,073)	(12.37%)	3.07
Community Service	662,200	662,200	0	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>

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Mill Rate Component	Estimated 2021-22	Final 2020-21	Change	Percent Change
Total Levy	\$47,481,497	\$47,971,350	(\$489,853)	(1.02%)
Equalized Value	\$4,612,176,239	\$4,661,678,892	\$49,502,653	(1.06%)
Gross Mill Rate	10.29	10.29	0	0



# Components of Mill Rate Change

*Mill Rate = Tax Per \$1,000 of Equalized Value*

will change		Increase / (Decrease)	Mill Rate
	2020-21 Final Mill Rate		10.29
→	Decrease in Revenue Limit w/o the Recent Operational Referendum	(0.31)	9.98
	Increase in Revenue Limit as a Result of 2021 Operational Referendum	0.86	10.84
→	Decrease Prior Referendum Debt Including Defeasance	(0.43)	10.41
	Increase in Equalization Aid	(0.20)	10.21
→	Decrease in Property Tax Chargeback	(0.02)	10.19
	Decrease in Property Values, District-Wide	0.11	10.30
→	Decrease in Refunded or Rescinded Taxes	(0.02)	10.28
→	Increase in Private School Vouchers	0.01	10.29
	2021-22 Proposed Mill Rate		10.29

**Questions,  
Contact us at the  
Wausau School District  
[715-261-0500](tel:715-261-0500)**

**More information including the full  
Annual Budget and the District  
Annual Report can be found at  
[www.wausauschools.org](http://www.wausauschools.org)**

Wausau School District  
**ANNUAL MEETING RESOLUTIONS**  
September 27, 2021

1. **Tax Levy for General Fund and Community Service Fund** (includes sites, buildings, maintenance, and community activities). Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the amount of \$32,655,024 be adopted as the tax levy for the General Fund and \$662,200 for the Community Service Fund for the 2021-2022 school fiscal year. Motion \_\_\_\_\_.
2. **Tax Levy for Debt Service Fund** (includes all long term debt). Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the amount of \$14,164,273 be adopted as the tax levy for the Debt Service Fund for the 2021-2022 school fiscal year. Motion \_\_\_\_\_.
3. **School Lunches**. Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50. Motion \_\_\_\_\_.
4. **Reimbursement of Expenses for School Board Members**. Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to authorize the payment of actual and necessary expenses of a School Board member when traveling in the performance of duties. Motion \_\_\_\_\_.
5. **Salaries of School Board Members**. School Board members have received an annual salary of \$3,100 since 2005. Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that School Board annual salaries be established at \_\_\_\_\_ for the 2021-2022 school fiscal year. Motion \_\_\_\_\_.
6. **Authorize Resolution Regarding Continuing Authorization for the Board of Education to Lease Suitable Buildings and/or Land for School Sites**. Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, pursuant to Section 120.10(5) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to lease suitable buildings and/or land for school sites. Motion \_\_\_\_\_.
7. **Authorize Resolution Regarding Continuing Authorization for the Board of Education to Convey Partial Interests in Real Estate**. Motion \_\_\_\_\_.

by \_\_\_\_\_, seconded by \_\_\_\_\_, pursuant to Section 120.10(12) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to convey small parcels and/or easements in school lands to governmental authorities or public utilities under circumstances in which property belonging to the School District is not needed for school purposes, and in which the value of consideration to be received in exchange for an easement does not exceed \$20,000. Motion \_\_\_\_\_.

8. **Establish 2022 Annual Meeting.** Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, pursuant to statute (s.120.08(1)(a)), authorize the Board of Education to establish a date and time of the 2022 Annual Meeting. Motion \_\_\_\_\_.

# ANNUAL MEETING RESOLUTIONS

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WSD Annual Meeting  
6:00 PM, September 27, 2021  
John Muir Middle School Auditorium

## VIII.C.1 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Tax Levy for General Fund and Community Service Fund** (includes sites, buildings, maintenance, and community activities).  
Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the amount of \$32,665,024 be adopted as the tax levy for the General Fund and \$662,200 for the Community Service Fund for the 2021-2022 school fiscal year.

## VIII.C.2 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Tax Levy for Debt Service Fund** (includes all long term debt). Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that the amount of \$14,164,273 be adopted as the tax levy for the Debt Service Funds for the 2021-2022 school fiscal year.

## VIII.C.3 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **School Lunches**. Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50.

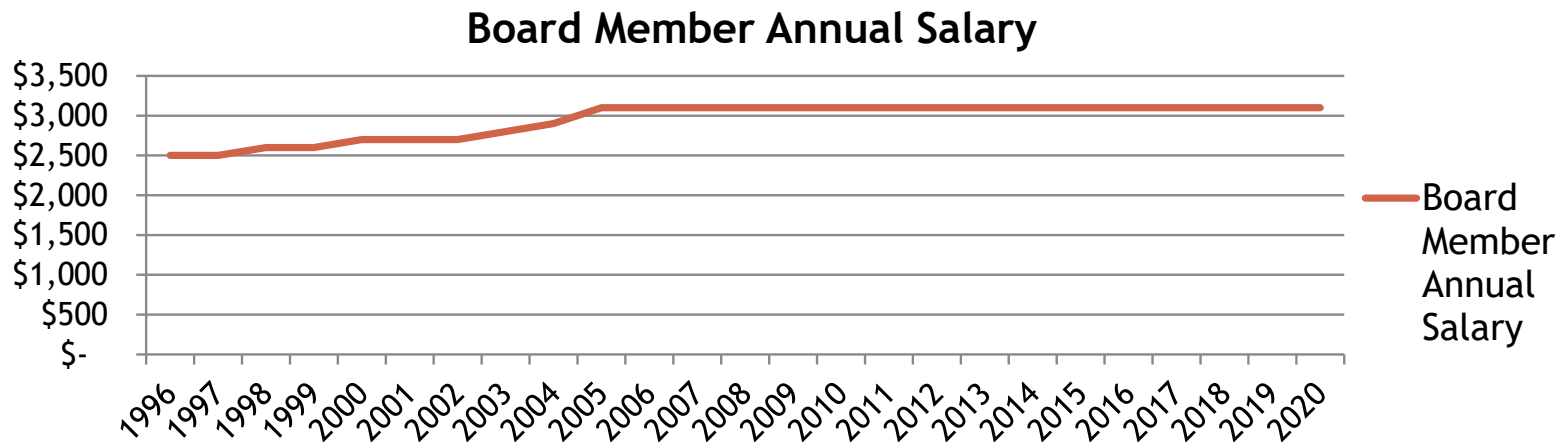
## VIII.C.4 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Reimbursement of Expenses for School Board Members.** Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to authorize the payment of actual and necessary expenses of a School Board member when traveling in the performance of duties.

# VIII.C.5 ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Salaries of School Board Members.** School Board members have received a \$3,100 annual salary since 2005. Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, that School Board annual salaries be established at \_\_\_\_\_ for the 2021-2022 school fiscal year.

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## VIII.C.6 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Authorize Resolution Regarding Continuing Authorization for the Board of Education to Lease Suitable Buildings and/or Land for School Sites.** Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, pursuant to Section 120.10(5) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to lease suitable buildings and/or land for school sites.

## VIII.C.7 ON THE AGENDA

### RESOLUTIONS TO CONSIDER

- **Authorize Resolution Regarding Continuing Authorization for the Board of Education to Convey Partial Interests in Real Estate.** Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, pursuant to Section 120.10(12) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to convey small parcels and/or easements in school lands to governmental authorities or public utilities under circumstances in which property belonging to the School District is not needed for school purposes, and in which the value of consideration to be received in exchange for an easement does not exceed \$20,000.

## VIII.C.8 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Establish 2022 Annual Meeting.** Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, pursuant to Section 120.08(1)(a), of the Wisconsin Statutes, authorize the Board of Education to establish a date and time of the 2022 Annual Meeting.