

**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 Special Meeting of the BOARD OF EDUCATION will be held in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403 at 5:00 PM or immediately following the previous meeting on Monday, October 25, 2021.

I. Call to Order	
II. Adopt final 2021-22 Budget (Action Requested)	2
III. Adopt Final 2021-22 District Levy (Action Requested)	30
IV. Approve Consent Agenda (Action Requested)	31
A. Appointments (Additional Staff, Replacement Staff, Contract Increases)	
B. Separations (Resignations, Contract Decreases, Terminations)	
C. Leaves of Absence	
D. Retirements	
V. Implementation of 2021-22 WEA Compensation Package (Action Requested)	
VI. Adjourn	

NOTICE POSTED: Thursday, October 21, 2021, at 2:45 pm

By: _____

NOTICE SENT TO:

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



MEMO

TO: Board of Education

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: October 25, 2021

RE: Final 2021-22 Budget Approval

As indicated at the Annual Meeting and Budget Hearing, every year there are several changes in the District budget that must be formalized before final adoption can take place. Attached you will find spreadsheets for the expenditure budget presented in function format and the revenue budget presented in source format capturing the most recent budget data (Pages 3-11). This format is required per Wisconsin State Statutes.

The Fund 10 (General Fund) budget reflects final revenue limit and state aid calculations that have been revealed since the Annual Meeting. Compared to values shared at the Annual Meeting, the revenue limit increased \$1,371,669. Largely due to an increase of \$704,330 in the prior year open enrollment exemption, an increase of \$435,659 due to enrollment changes, and an increase of \$267,505 in the Wisconsin private school voucher exemption. A detailed summary of changes can be found on page 13.

The Fund 39 (Referendum Debt Service Fund) budget and corresponding levy reflects additional payments towards principal for callable debt over the next several years in the amount of \$10,250,000. This additional debt service levy still allows the overall mill rate to decrease by 0.02 (\$2 on a \$100,000 home) while saving taxpayers approximately \$2.5 million in interest payments.

Compared to last year's revenue limit enrollment numbers, the full time equivalency (FTE) membership count increased by 167 students (up 108 school year, up 59 summer learning). This one-year upturn helps but still keeps the District in declining membership as the current three-year average is 75 FTE lower than the base three-year average as the table below reveals.

	Sept 2018	Sept 2019	Sept 2020	Sept 2021	3-year ave.
Base Years	8,327	8,213	7,935		8,158
Current Years		8,213	7,935	8,102	8,083
			Increase of 167		Down 75

This 75 FTE decrease in rolling membership entitles the District to a non-recurring increase in revenue limit of \$796,938. This exemption is built into the revenue limit formula to protect districts against declining enrollment.

Recommendation for 2021-22 Final Budget Adoption

Action Required: Yes

Note: The final budgets must be approved by a vote of two-thirds of the entire Board of Education.

Motion to approve final 2021-22 budgets as presented below:

- **Fund 10: Expense \$113,454,877 (\$103,233,018 plus transfers to Funds 27 and 38), Revenue \$113,219,203**
- **Fund 27: \$18,594,627 (\$8,451,485 plus transfer from Fund 10)**
- **Other Fund 20: \$1,250,000**
- **Fund 30: Expense \$13,004,748, Revenue \$12,795,998**
- **Fund 40: Revenue \$5,000**
- **Fund 50: Expense \$4,118,257, Revenue \$3,959,000**
- **Fund 80: \$1,112,004 (levy, fees, and carryover)**

2021-22 Budget Expenditures by Function/Object

October 25, 2021

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated	10,526,349	4,338,413	616,203	829,103					400	16,310,468
Regular	19,491,193	8,053,060	282,981	2,046,015	34,917				29,775	29,937,941
Vocational	1,703,089	714,249	11,509	189,994	171,915				9,287	2,800,043
Physical	1,701,947	689,033	2,134	58,082					400	2,451,596
Co-Curricular	999,224	134,297	149,271	50,812	620				59,965	1,394,189
Special Needs	344,992	183,649	5,806	23,370					706	558,523
										0
Sub-Total Instruction	34,766,794	14,112,701	1,067,904	3,197,376	207,452	0	0	0	100,533	53,452,760
Pupil Services	4,141,960	1,472,062	173,576	70,563					700	5,858,861
Instr. Services	2,923,265	1,419,146	1,535,566	1,744,606						7,622,583
General Adm.	287,032	129,820	139,433	6,250					21,000	583,535
School Bldg. Adm.	4,521,572	1,980,335	4,340	21,573	727				2,000	6,530,547
Business Adm.	4,872,019	2,449,027	7,665,110	1,777,048	236,092				35,660	17,034,956
Central Services	399,918	172,468	374,627	88,776					2,425	1,038,214
Insur. & Judgment.							937,703			937,703
Debt Services						382,000				382,000
Other Support Serv.	664,714	464,803	963,360	1,043,588	934					3,137,399
										0
Sub-Total Support	17,810,480	8,087,661	10,856,012	4,752,404	237,753	382,000	937,703	0	61,785	43,125,798
General Tuition			6,642,530							6,642,530
Non-Prog. Trans.								10,143,142	11,930	10,155,072
Fund 38 Trans.								78,717		78,717
										0
Sub-Total	0	0	6,642,530	0	0	0	0	10,221,859	11,930	16,876,319
Fund 10 Budget 2021-22	52,577,274	22,200,362	18,566,446	7,949,780	445,205	382,000	937,703	10,221,859	174,248	113,454,877

2021-22 DETAILED REVENUE BUDGET - October 25, 2021

SOURCE	FUND 10 2021-22 BUDGET	2020-21 Actual
--------	------------------------------	-------------------

LOCAL SOURCES

Property Tax Levy	\$33,697,688	\$30,990,354
Property Tax Chargebacks	65,840	154,450
Mobile Home Tax	15,000	17,529
Summer School	0	0
Other Payments for Services	20,000	10,981
Admissions Athletics	70,000	17,328
Athletic User Fees	97,500	48,748
Student Fees	65,000	6,804
Interest on Investments	100,000	24,565
Rentals	65,000	3,893
Parking Lot Fees	15,000	0
Miscellaneous Local Sources	100,000	132,937
Sale of Obsolete Equipment	40,000	69,572
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	200,000	509,215
Refund of Indirect Grant Costs	15,000	0
Student Technology Device Insurance	65,000	48,255

TOTAL LOCAL SOURCES	\$34,631,028	\$32,034,630
----------------------------	---------------------	---------------------

OTHER SCHOOL DISTRICT

Open Enrollment Tuition	\$2,276,919	\$2,143,221
Non-Open Enrollment Tuition	\$20,000	\$28,805

TOTAL OTHER SCHOOL DISTRICT	\$2,296,919	\$2,172,026
------------------------------------	--------------------	--------------------

STATE GRANTS

S1 Wisconsin Educator Effectiveness	\$55,200	\$55,200
S2 CTE Incentive	155,558	59,823
S3 Assessments of Reading Readiness	13,793	13,793
S4 School Safety Initiative	0	435,499
S5 School Based Mental Health Services	0	20,650
S6 State Aid Transmitted from Intermediate Sources	63,375	15,686

TOTAL STATE GRANTS	\$287,926	\$600,651
---------------------------	------------------	------------------

2021-22 DETAILED REVENUE BUDGET - October 25, 2021

	FUND 10	
SOURCE	2021-22 BUDGET	2020-21 Actual

STATE AIDS

Equalization Aid	\$59,487,795	\$58,517,974
ELL Aid	470,000	406,953
Chapter 220 - Intradistrict Integration Aid	29,731	59,463
State Aid for Exempt Computers	564,122	564,122
State Aid for Exempt Personal Property	337,662	83,352
Juvenile Detention Center	210,435	206,006
Transportation Aid	160,000	169,272
Library Aid	340,000	325,409
Per Pupil Adjustment Aid	5,997,586	6,065,850
In Lieu of Tax	40,000	36,332
AGR - Achievement Gap Reduction Program	1,606,445	1,572,633
School Mental Health Program	35,000	168,527

TOTAL STATE AIDS

	\$69,278,776	\$68,175,893
--	---------------------	---------------------

FEDERAL GRANTS

F1 Carl Perkins (Vocational)	\$63,358	\$66,327
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,486,738	1,589,449
F3 Title II A - Teacher and Principal Training and Recruiting Fund	296,825	191,896
F4 Title III - English Language Acquisition	243,868	102,117
F5 Title IV A	188,014	137,072
F6 Flow Through - Comprehensive Coordinated Early Intervening Services	689,530	100,970
F7 Elementary and Secondary School Emergency Relief Fund 1	241,294	946,389
F8 Elementary and Secondary School Emergency Relief Fund 2	3,514,927	0

TOTAL FEDERAL GRANTS

	\$6,724,554	\$3,134,220
--	--------------------	--------------------

FEDERAL AID

Medicaid	\$0	\$401,411
----------	-----	-----------

TOTAL FEDERAL AID

	\$0	\$401,411
--	------------	------------------

GRAND TOTAL	\$113,219,203	\$106,518,831
--------------------	----------------------	----------------------

2021-22 Budget Expenditures by Function/Object

October 25, 2021

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	9,857,255	4,263,747	165,121	7,199				11,456	14,304,778
Special Needs									0
Sub-Total Instruction	9,857,255	4,263,747	165,121	7,199	0	0	0	11,456	14,304,778
Pupil Services	1,558,492	648,514	52,621						2,259,627
Instr. Services	391,267	157,173	228,648						777,088
Business Adm.			1,019,229						1,019,229
Central Services	0	0	5,357						5,357
Other Support Services			53,991						53,991
Sub-Total Support	1,949,759	805,687	1,359,846	0	0	0	0	0	4,115,292
General Tuition			136,057						136,057
Non-Prog. Trans.								38,500	38,500
Sub-Total	0	0	136,057	0	0	0	0	38,500	174,557
Fund 27 Budget 2021-22	11,807,014	5,069,434	1,661,024	7,199	0	0	0	49,956	18,594,627

2021-22 DETAILED REVENUE BUDGET - October 25, 2021

SOURCE	FUND 27 2021-22 BUDGET	2020-21 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	\$100,000	\$93,657
Other Payments for Services	0	0
TOTAL OTHER SCHOOL DISTRICT	\$100,000	\$93,657
STATE AIDS		
Exceptional Educational Needs Aid	\$4,423,361	\$4,095,705
High Cost EEN Aid	50,000	56,134
Special Education Transition Incentive	25,000	29,000
S8 Transitional Readiness	0	0
TOTAL STATE AIDS	\$4,498,361	\$4,180,839
FEDERAL GRANTS		
F7 Flow Through	\$1,965,253	\$1,859,905
F8 Preschool Flow Through	97,071	38,221
Elementary and Secondary School Emergency Relief Fund 1	0	107,504
Elementary and Secondary School Emergency Relief Fund 2	1,390,800	0
TOTAL FEDERAL GRANTS	\$3,453,124	\$2,005,631
FEDERAL AID		
Medicaid	\$400,000	\$345,624
High Cost EEN Aid	0	\$0
TOTAL FEDERAL AID	\$400,000	\$345,624
TRANSFERS		
Transfer From Fund 10	\$10,143,142	\$9,854,823
GRAND TOTAL	\$18,594,627	\$16,480,574

2021-22 Budget Expenditures by Function/Object

October 25, 2021

Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated			4,750	60,000		20,000		84,750
Regular			325,000	400,000		370,000		1,095,000
Vocational			5,000	36,000		6,000		47,000
Co-Curricular								0
Support Services								0
Instr. Services			6,000	12,250				18,250
Business Adm.								0
Central Services			5,000					5,000
Interfund Transfers								0
Total Expenses	-	-	345,750	508,250	-	396,000	-	1,250,000

Source	2021-22 BUDGET	2020-21 ACTUAL
Activity Accounts	1,175,000	1,156,756
Local Grants/Donations	75,000	61,618
Total Revenues	\$1,250,000	\$1,218,374

Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$2,216,635	\$2,216,635
Debt Service Fund 39	10,788,113	10,788,113
Total Expenses	\$13,004,748	\$0

Source	2021-22 BUDGET	2020-21 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 78,717	\$ 46,177
Current Property Tax Fund 38	2,109,168	2,109,346
Current Property Tax Fund 39	10,788,113	14,055,000
Total Revenues	\$12,975,998	\$16,210,523

Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	TOTAL
110000				\$0
136000				\$0
Business Adm.		0		\$0
Total Expenses	\$0	\$0	\$0	\$0

Source	2021-22 BUDGET	2020-21 ACTUAL
Interest	\$5,000	\$246
Long Term Capital Improvement Trust Fund - Funding	0	1,000,000
Bonds	0	0
Total Expenses	\$5,000	\$1,000,246

2021-22 Budget Expenditures by Function/Object

October 25, 2021

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm. Central Services	1,476,376	752,645	60,000	1,772,736	50,000	6,500	4,118,257 0
Total Expenses	1,476,376	752,645	60,000	1,772,736	50,000	6,500	4,118,257

Source	2021-22 BUDGET	2020-21 ACTUAL
--------	-------------------	-------------------

LOCAL SOURCES

Student Meals - Ala Carte	\$840,000	\$0
Adult Meals - Ala Carte	26,000	12,307
Other Food Service Sales	155,000	22,237
Sale of Obsolete Equipment	6,000	0
Interest on Investments	1,000	287
Total Local Sources	\$1,028,000	\$34,831

STATE AIDS

Food Service Aid	\$70,000	\$63,197
------------------	----------	----------

FEDERAL AID

USDA Commodities	\$310,000	\$307,281
Food Service Aid	2,525,000	2,516,104
F10 Fresh Fruit and Vegetable Program	26,000	22,544
Total Federal Aid	\$2,861,000	\$2,845,929

GRAND TOTAL	\$3,959,000	\$ 2,943,957
--------------------	--------------------	---------------------

2021-22 Budget Expenditures by Function/Object

October 25, 2021

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	341,906	73,488	32,750	95,000		543,144
Business Adm.			160,000			160,000
Central Services			1,000			1,000
Total Expenses	341,906	73,488	193,750	95,000	-	704,144

Source	2021-22 BUDGET	2020-21 ACTUAL
Current Property Tax	\$662,200	\$662,200
Fees	\$0	\$0
Carryover	459,804	501,748
Total Revenues	\$1,122,004	\$1,163,948

FINAL 2021-2022 TAX LEVY - OCTOBER 25, 2021

Wausau School District

Fund	FINAL 2021-22 LEVY	FINAL 2020-21 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 33,763,528	\$ 31,144,804	\$ 2,618,724	8.41%	7.33
DEBT SERVICE FUND 38	2,109,168	2,109,346	(178)	-0.01%	0.46
DEBT SERVICE FUND 39	10,788,113	14,055,000	(3,266,887)	-23.24%	2.34
COMMUNITY SERVICE Fund 80	662,200	662,200	-	0.00%	0.15
TOTAL	\$ 47,323,009	\$ 47,971,350	\$ (648,341)	-1.35%	10.27

** Includes Property Tax Chargebacks

Proposed School Tax Mill Rate

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

	EQUALIZED VALUATION	GROSS MILL RATE
Current Valuation (20-21)	\$ 4,661,678,892	10.29
New Valuation (20-21)	\$ 4,608,399,274	10.27
Percent Increase/Decrease from Current to New	-1.14%	-0.19%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (2)	

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 to the Revenue Limit via 2021 Operational 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	2021-22 Proposed Mill Rate at Annual Meeting
\$	0.09	Changes in Revenue Limit
\$	0.15	Increase in Prior Year Open Enrollment Exemption
\$	(0.05)	Increase in Aid for Exempt Personal Property
\$	0.01	Decrease in Equalized Property Value
\$	0.06	Increase in Private School Vouchers
\$	(0.01)	Increase in Equalization Aid
\$	(0.27)	Decrease in Debt Defeasance
\$	10.27	2021-22 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10			
Expenses Fund 10			
Grants (Object 300 and up)	\$	483,786	
Private School Vouchers	\$	219,505	
Salary Increase	\$	168,387	
Benefit Increase	\$	103,362	
Transfer to Fund 27	\$	84,380	
Open Enrollment	\$	(409,407)	
Total Expense Increase	\$	650,013	
Expenses Old Budget	\$	112,804,864	
Expenses New Budget	\$	113,454,877	
Increase	\$	650,013	
Revenue Fund 10			
Property Tax Levy	\$	1,108,504	
State Aid for Exempt Personal Property	\$	254,310	
Equalization Aid	\$	8,855	
Open Enrollment Tuition	\$	(126,599)	
Per Pupil Adjustment Aid	\$	(286,634)	
Total Revenue Increase	\$	958,436	
Revenues Old Budget	\$	112,260,768	
Revenues New Budget	\$	113,219,203	
Increase	\$	958,435	
Fund 27			
Expenses Fund 27			
Grants (Object 300 and up)	\$	272,999	
Budget Roll (Benefits)	\$	205,676	
Budget Roll (Salary)	\$	(214,651)	
Total Expense Increase	\$	264,024	
Expenses Old Budget	\$	18,330,603	
Expenses New Budget	\$	18,594,627	
Increase	\$	264,024	
Revenue Fund 27			
Exceptional Educational Needs Aid	\$	327,656	
Transfer from Fund 10	\$	84,380	
Hearing/Vision Tuition	\$	(45,000)	
Medicaid	\$	(50,000)	
Federal Grants	\$	(53,012)	
Increase	\$	264,024	
Revenues Old Budget	\$	18,330,603	
Revenues New Budget	\$	18,594,627	
Increase	\$	264,024	
Expenses Fund 39			
Defeasance	\$	(1,266,992)	
Total Expense Decrease	\$	(1,266,992)	
Expenses Old Budget	\$	12,055,105	
Expenses New Budget	\$	10,788,113	
Decrease	\$	(1,266,992)	
Revenues Fund 39			
Tax Levy (Defeasance)	\$	(1,266,992)	
Total Revenue Decrease	\$	(1,266,992)	
Revenues Old Budget	\$	12,055,105	
Revenues New Budget	\$	10,788,113	
Decrease	\$	(1,266,992)	
Expenses Fund 50			
Salary decrease	\$	(11,306)	
Benefit decrease	\$	(30,993)	
Revenue Limit			
Revenue Limit	\$	1,371,669	
Increase in Private School Vouchers	\$	267,505	
Increase in Hold Harmless	\$	435,659	
Increase in Declining Enrollment Exemption	\$	435,659	
Decrease in Transfer of Service	\$	(35,825)	
Increase in Prior Year Open Enrollment	\$	704,330	
Decrease in Revenue Limit Before Exemptions	\$	(435,659)	
Revenues related to Revenue Limit			
Property Tax Levy	\$	1,108,504	
Per Pupil Adjustment Aid	\$	254,310	
Equalization Aid	\$	8,855	
Total Related Revenues	\$	1,371,669	
Tax Levy			
General Fund	\$	1,108,504	
Fund 39	\$	(1,266,992)	
Total Increase in Tax Levy	\$	(158,488)	
Equalized Value	\$	(3,776,965)	
Mill Rate Increase			(0.02)
Funds 50, and 80 - No Change in Revenues from the Annual Meeting.			

Wausau School District
Special Board Meeting
October 25, 2021

14

ESTABLISH TAX LEVY AND BUDGET



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**

Components of Mill Rate Change (Since Last Year, From Annual Meeting)

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

	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

Components of Mill Rate Change (Since The Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
2021-22 Annual Meeting Mill Rate		10.29
Increase in revenue limit largely due to changes in student enrollment since the Annual Meeting	0.09	10.38
Increase in prior year open enrollment exemption	0.15	10.53
Increase in aid for exempt personal property	(0.05)	10.48
Decrease in equalized property value (-1.06% to -1.14%)	0.01	10.49
Increase in private school vouchers	0.06	10.55
Increase in equalization aid	(0.01)	10.54
Decrease in debt defeasance	(0.27)	10.27
2021-22 FINAL Mill Rate		10.27

Budget Changes Since Annual Meeting

Changes Since Budget Hearing and Annual Meeting

Fund 10

Expenses Fund 10

Grants (Object 300 and up)	\$ 483,786
Private School Vouchers	\$ 219,505
Salary Increase	\$ 168,387
Benefit Increase	\$ 103,362
Transfer to Fund 27	\$ 84,380
Open Enrollment	\$ (409,407)
Total Expense Increase	\$ 650,013

Expenses Old Budget	\$ 112,804,864
Expenses New Budget	\$ 113,454,877
Increase	\$ 650,013

Revenue Fund 10

Property Tax Levy	\$ 1,108,504
State Aid for Exempt Personal Property	\$ 254,310
Equalization Aid	\$ 8,855
Open Enrollment Tuition	\$ (126,599)
Per Pupil Adjustment Aid	\$ (286,634)
Total Revenue Increase	\$ 958,436

Revenues Old Budget	\$ 112,260,768
Revenues New Budget	\$ 113,219,203
Increase	\$ 958,435

Fund 27

Expenses Fund 27

Grants (Object 300 and up)	\$ 272,999
Budget Roll (Benefits)	\$ 205,676
Budget Roll (Salary)	\$ (214,651)
Total Expense Increase	\$ 264,024

Expenses Old Budget	\$ 18,330,603
Expenses New Budget	\$ 18,594,627
Increase	\$ 264,024

Revenue Fund 27

Exceptional Educational Needs Aid	\$ 327,656
Transfer from Fund 10	\$ 84,380
Hearing/Vision Tuition	\$ (45,000)
Medicaid	\$ (50,000)
Federal Grants	\$ (53,012)
Increase	\$ 264,024

Revenues Old Budget	\$ 18,330,603
Revenues New Budget	\$ 18,594,627
Increase	\$ 264,024

Expenses Fund 39

Defeasance	\$ (1,266,992)
Total Expense Decrease	\$ (1,266,992)

Expenses Old Budget	\$ 12,055,105
Expenses New Budget	\$ 10,788,113
Decrease	\$ (1,266,992)

Revenues Fund 39

Tax Levy (Defeasance)	\$ (1,266,992)
Total Revenue Decrease	\$ (1,266,992)

Revenues Old Budget	\$ 12,055,105
Revenues New Budget	\$ 10,788,113
Decrease	\$ (1,266,992)

Expenses Fund 50

Salary decrease	\$ (11,306)
Benefit decrease	\$ (30,993)

Revenue Limit

Revenue Limit	\$ 1,371,669
Increase in Private School Vouchers	\$ 267,505
Increase in Hold Harmless	\$ 435,659
Increase in Declining Enrollment Exemption	\$ 435,659
Decrease in Transfer of Service	\$ (35,825)
Increase in Prior Year Open Enrollment	\$ 704,330
Decrease in Revenue Limit Before Exemptions	\$ (435,659)

Revenues related to Revenue Limit

Property Tax Levy	\$ 1,108,504
Per Pupil Adjustment Aid	\$ 254,310
Equalization Aid	\$ 8,855
Total Related Revenues	\$ 1,371,669

Tax Levy

General Fund	\$ 1,108,504
Fund 39	\$ (1,266,992)
Total Increase in Tax Levy	\$ (158,488)

Equalized Value	\$ (3,776,965)
-----------------	----------------

Mill Rate Increase	(0.02)
--------------------	--------

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

Levy Changes Since Annual Meeting

Amounts are not drawn to scale and Community Service Levy is Ignored as it Remains Constant

ANNUAL MEETING

General State Aid Amount

General Fund Levy Amount

Debt Levy
w/ Defeasance
\$12,055,155

Full Revenue Limit—Operational Budget Dollars Available

State Aid
Increased by: \$8,855

Revenue Limit
Increased by: \$1,371,669

General State Aid Amount

General Fund Levy Amount

Debt Levy¹⁹
w/ Defeasance
\$10,788,113

Full Revenue Limit—Operational Budget Dollars Available

RESULT:
General Fund Levy
Increased by: \$1,108,504

Total Levy:
\$158,488 less
than annual meeting and
\$648,341 less than last year

FINAL LEVY



Tax Impact of Private Voucher Program

WPCP and RPCP Private School Voucher Aid Deduction	1,769,438	UP \$316,194
SNSP Private School Voucher Aid Deduction	99,427	DOWN \$12,689

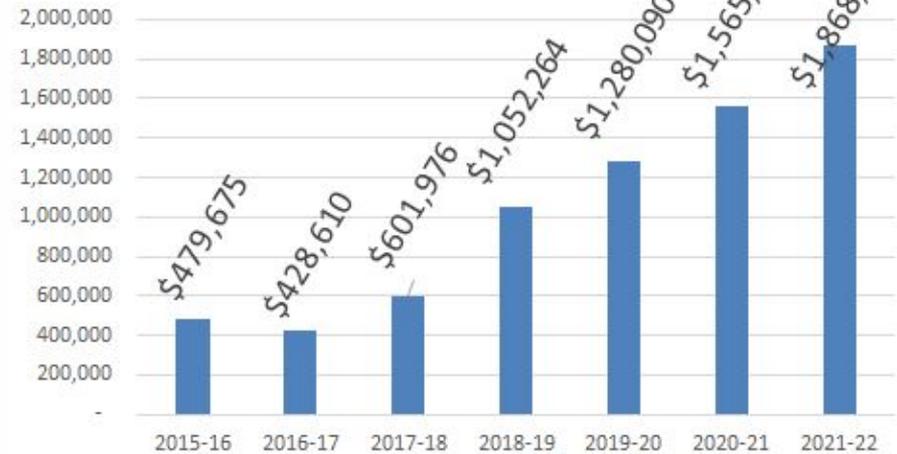
- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$1,868,865
- The tax levied for this expense is **\$1,868,865**
- The corresponding mill rate for this levy is **0.41 (\$41 for a \$100,000 home), up from .34 last year.**

Tax Impact of Private Voucher Program

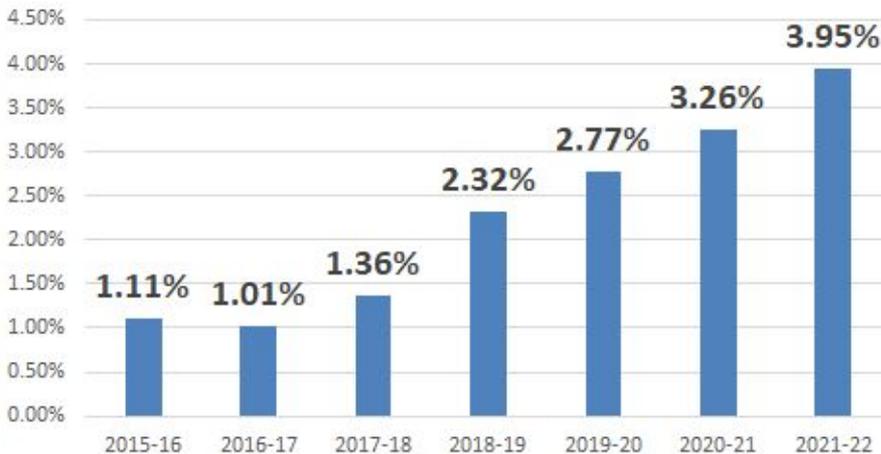
Voucher Students



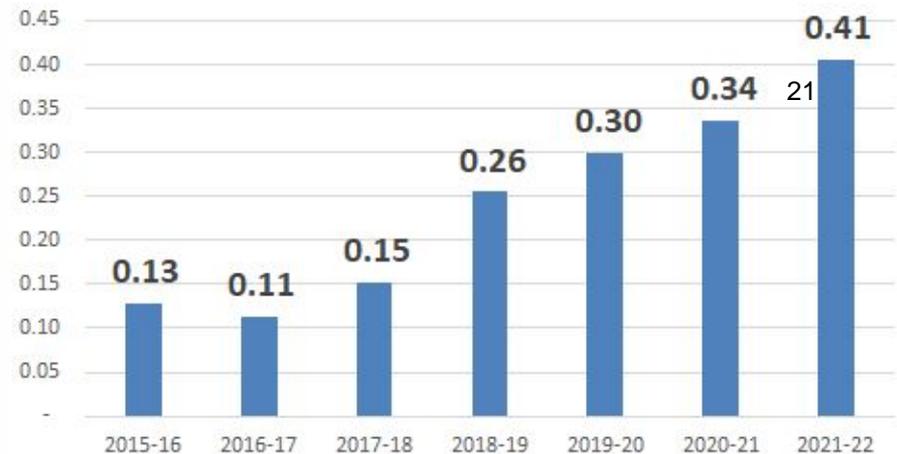
Voucher Exemption (add'l tax levy)



% of Levy

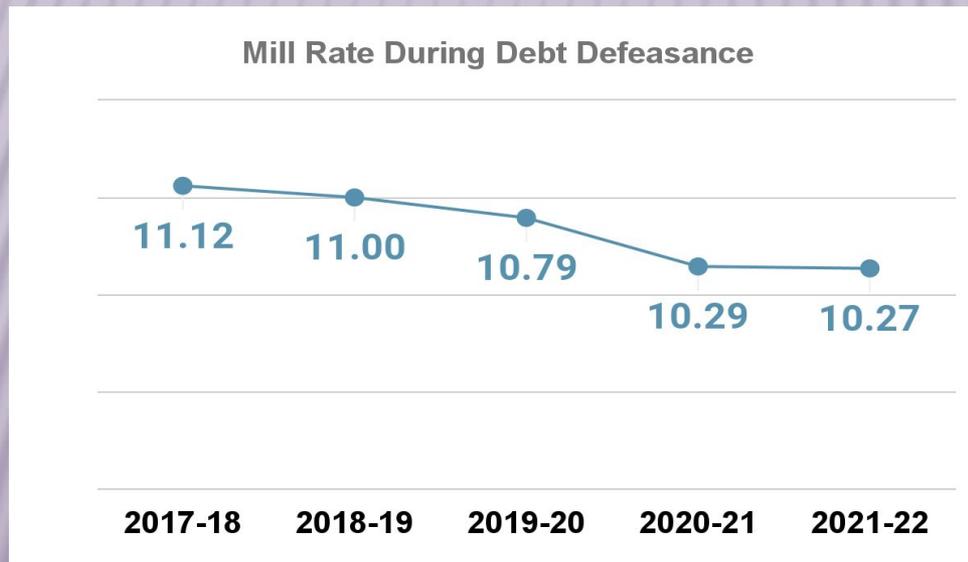


Voucher Mill Rate



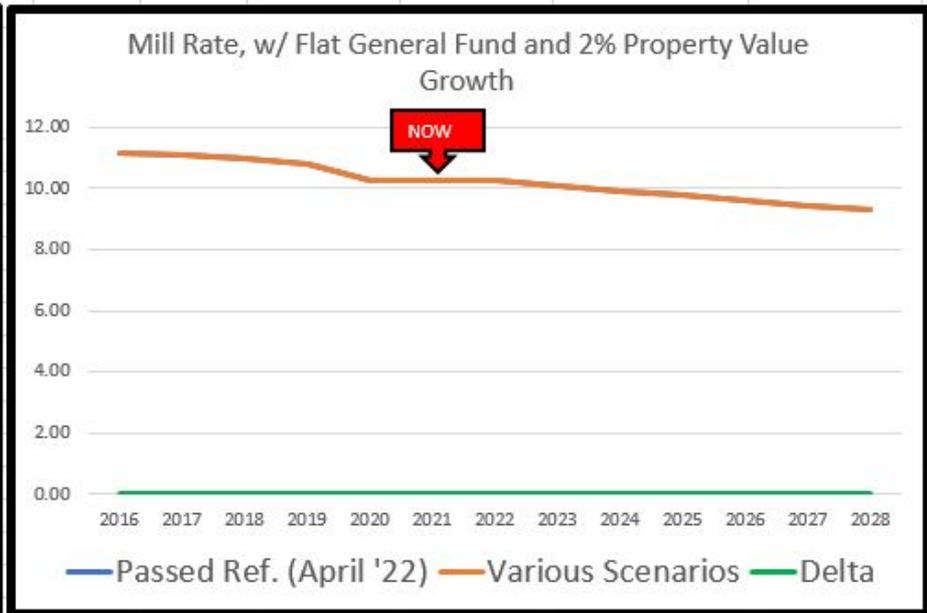
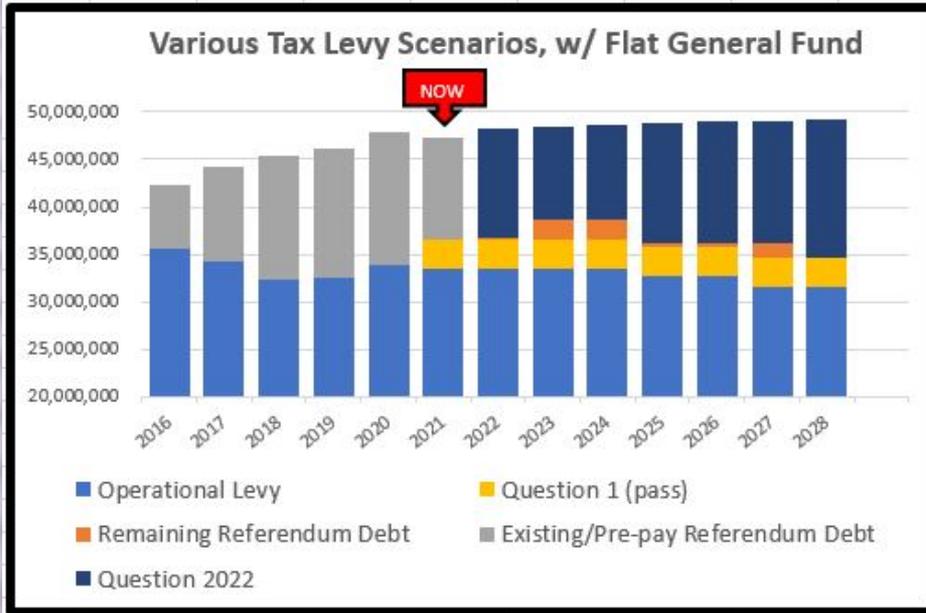
Benefits From Defeasance Strategy

- 2017-18: Saved taxpayers \$328,000 in interest payments
- 2018-19: Saved taxpayers \$580,000 in interest payments
- 2019-20: Saved taxpayers \$500,000 in interest payments
- 2020-21: Saved taxpayers \$1,900,000 in interest payments
- 2021-22: Saved taxpayers \$2,466,000 in interest payments
- TOTAL INTEREST SAVINGS: \$5,774,000**



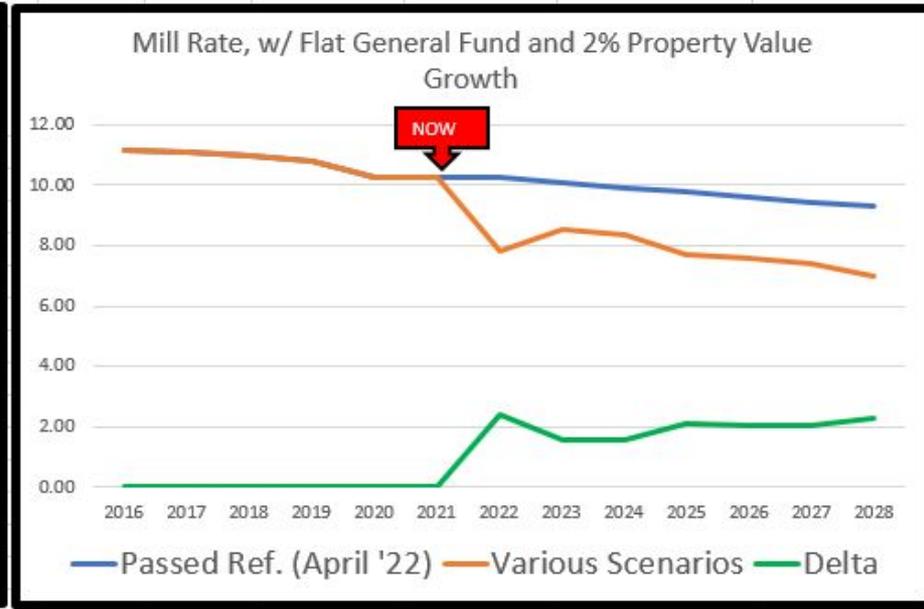
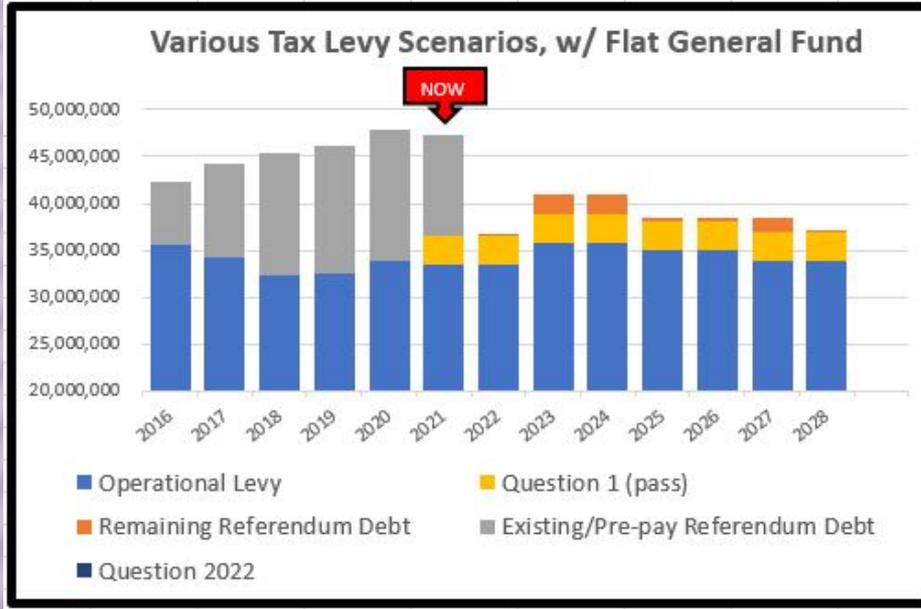
- Built in flexibility to consider a referendum with no tax rate impact
- Provides flexibility to more precisely manage the mill rate

Mill Rate Management Dynamics



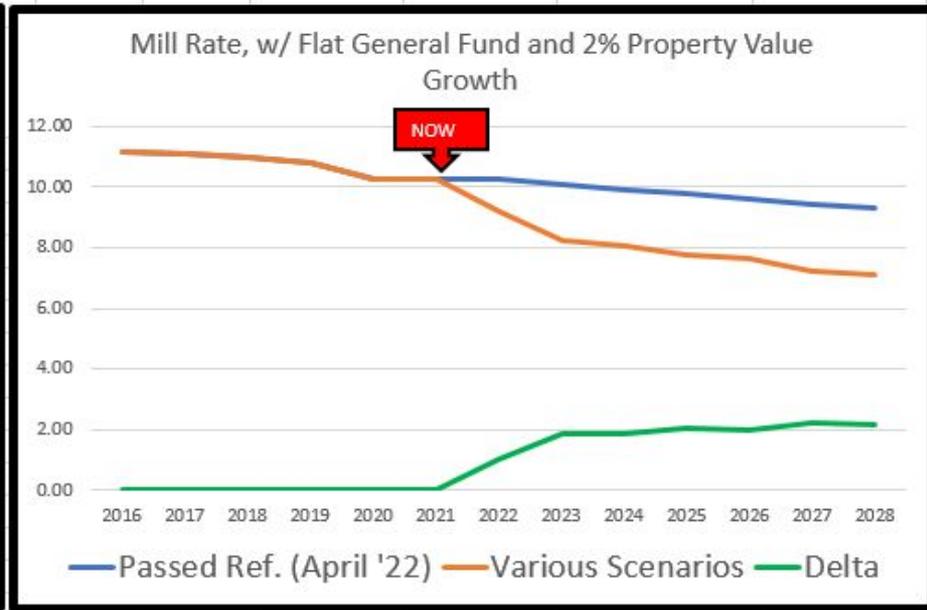
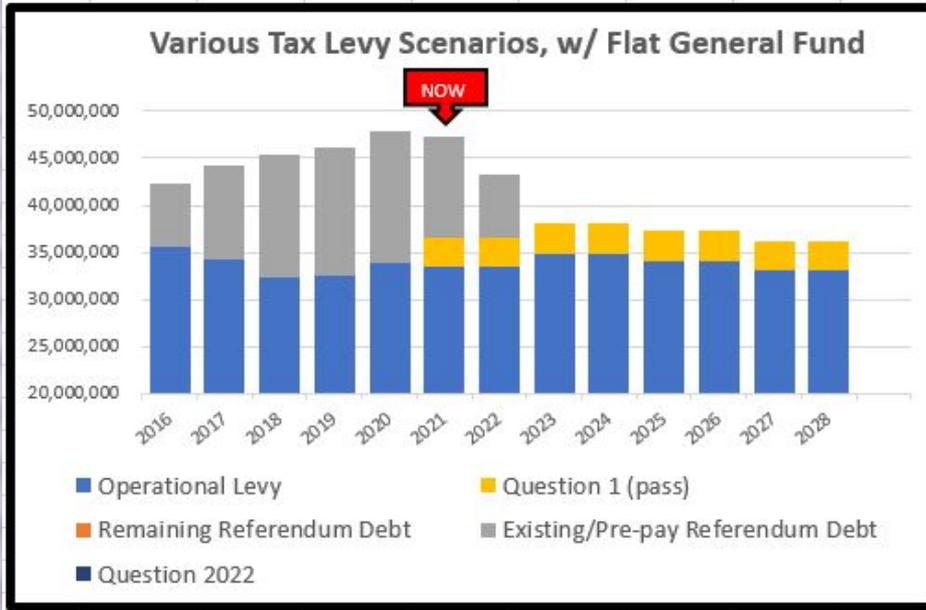
This represents a tax levy and corresponding tax rate following a successful April 2022 referendum

Mill Rate Management Dynamics



This represents a tax levy and corresponding tax rate if any future debt payments are simply removed **AND** loss in state aid following the reduction in costs is considered

Mill Rate Management Dynamics



This represents a tax levy and corresponding tax rate if there were no new referendum debt and in an effort to stabilize the levy and mill rate the District collected tax for all remaining existing referendum debt

School Tax Allocation For 2021-2022

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2021-22									
	Oct 1 Certified								
	<u>CERTIFIED</u>					<u>COMMUNITY</u>		<u>% INCR</u>	
	<u>FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>10/30 TOTAL</u>	<u>SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>Prior YR</u>	
C. Wausau	2,685,230,531	58.26818319%	\$ 19,673,394.35	\$ 7,515,011.32	\$ 27,188,405.67	\$ 385,851.92	\$ 27,574,257.59	-5.88%	<---% change in levy for that municipality
T. Berlin	83,945,614	1.82157858%	\$ 615,029.19	\$ 234,934.11	\$ 849,963.30	\$ 12,062.49	\$ 862,025.79	7.50%	<---% change in levy for that municipality
T. Hewitt	58,787,300	1.27565553%	\$ 430,706.31	\$ 164,524.88	\$ 595,231.19	\$ 8,447.39	\$ 603,678.58	4.49%	<---% change in levy for that municipality
V. Maine	280,071,000	6.07740309%	\$ 2,051,945.69	\$ 783,819.75	\$ 2,835,765.44	\$ 40,244.56	\$ 2,876,010.00	9.56%	<---% change in levy for that municipality
T. Rib Mountain	966,480,000	20.97214114%	\$ 7,080,934.75	\$ 2,704,835.97	\$ 9,785,770.72	\$ 138,877.52	\$ 9,924,648.24	3.44%	<---% change in levy for that municipality
T. Stettin	255,304,626	5.53998495%	\$ 1,870,494.37	\$ 714,507.43	\$ 2,585,001.80	\$ 36,685.78	\$ 2,621,687.58	7.95%	<---% change in levy for that municipality
T. Texas	133,660,700	2.90037152%	\$ 979,267.75	\$ 374,069.06	\$ 1,353,336.81	\$ 19,206.26	\$ 1,372,543.07	7.42%	<---% change in levy for that municipality
T. Wausau	144,919,503	3.14468201%	\$ 1,061,755.59	\$ 405,578.48	\$ 1,467,334.07	\$ 20,824.08	\$ 1,488,158.15	8.64%	<---% change in levy for that municipality
ALLOCATION	\$ 4,608,399,274	100.000000%	\$ 33,763,528.00	\$ 12,897,281.00	\$ 46,660,809.00	\$ 662,200.00	\$ 47,323,009.00	-1.35%	<-----% change in levy
Property Value Change	-1.14%								School District determines 26mt. of levy



Year over Year Levy Change by Fund

All Funds Levied (Actual)					
Fund	Category	21-22	20-21	change	%change
10 Levy	GENERAL FUND	33,763,528	31,144,804	2,618,724	8.41%
38 Levy	DEBT SERVICE FUND 38	2,109,168	2,109,346	(178)	-0.01%
39 Levy	DEBT SERVICE FUND 39	10,788,113	14,055,000	(3,266,887)	-23.24%
80 Levy	COMMUNITY SERVICE	662,200	662,200	-	0.00%
	GRAND TOTAL	47,323,009	47,971,350	(648,341)	-1.35%

Year over Year Expense Change by Fund

Total Expenses by Fund					
Fund	Category	21-22 Budget	20-21 Budget	change	%change
10	TOTAL EXPENSE - (Less Transfers to 27 and 38)	103,233,018	97,681,295	5,551,723	5.68%
20	TOTAL EXPENSE	1,250,000	1,218,374	31,626	2.60%
27	TOTAL EXPENSE	18,594,627	16,766,151	1,828,476	10.91%
38	TOTAL EXPENSE	2,216,635	2,208,435	8,200	0.37%
39	TOTAL EXPENSE	10,788,113	14,281,034	(3,492,921)	-24.46%
50	TOTAL EXPENSE	4,118,257	4,227,827	(109,570)	-2.59%
80	TOTAL EXPENSE	704,144	1,083,838	(379,694)	-35.03%
	GRAND TOTAL	140,904,794	137,466,954	3,437,840	2.50%

Two Necessary Motions

2021-22 final budget approval

Motion to approve final 2021-22 budgets as presented below:

- **Fund 10: Expense \$113,454,877 (\$103,233,018 plus transfers to Funds 27 and 38), Revenue \$113,219,203**
- **Fund 27: \$18,594,627 (\$8,451,485 plus transfer from Fund 10)**
- **Other Fund 20: \$1,250,000**
- **Fund 30: Expense \$13,004,748, Revenue \$12,795,998**
- **Fund 40: Revenue \$5,000**
- **Fund 50: Expense \$4,118,257, Revenue \$3,959,000**
- **Fund 80: \$1,112,004 (levy, fees, and carryover)**

29

2021-22 final tax levy approval

Motion to adopt a final tax levy of \$47,323,009 representing \$33,763,528 for the General Fund, \$12,897,281 for the Debt Service Funds, and \$662,200 for the Community Service Fund.



MEMO

TO: Board of Education

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: October 25, 2021

RE: Final 2021-22 Levy Approval

Administration recommends a final tax levy of \$47,323,009; which is \$158,488 less than approved at the Annual Meeting and \$648,341 less than last year. This difference is due to several variables that are not revealed until after the Annual Meeting including Wisconsin Private Voucher impact which increased 19.4% over last year. This and various other factors led to an intentional reduction in the variable referendum debt defeasance amount to maintain a stable mill rate. The Final 2021-22 tax levy information can be found on the attached document.

Subsequent to the Annual Meeting the levy was adjusted to reflect an increase in the private school voucher exemption, an increase in prior year open enrollment exemption and a variety of other smaller adjustments for recently revealed student counts, and property value, along with a choice to defease less referendum debt. The result is a final gross mill rate of \$10.27 per thousand dollars of equalized valuation which is 0.02 less than the proposed mill rate from the Annual Meeting as well as 0.02 less than a year ago.

The gross school tax on a \$100,000 home will decrease \$2 to \$1027.

Recommendation for 2021-2022 Final Tax Levy

Action Required: Yes

Note: The final levy must be approved by a vote of two-thirds of the entire Board of Education.

Motion to adopt a final tax levy of \$47,323,009 representing \$33,763,528 for the General Fund, \$12,897,281 for the Debt Service Funds, and \$662,200 for the Community Service Fund.

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: October 25, 2021
SUBJECT: Staffing Consent Agenda

The Administration respectfully asks that the Board of Education approve the following staffing changes pertaining to the Consent Agenda:

APPOINTMENTS (Additional Staff, Replacement Staff, Contract Increases):

NAME	BUILDING	POSITION	EFFECTIVE DATE

SEPARATIONS (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Angela Lloyd	Longfellow Admin Ctr	1.00 FTE, Director of Pupil Services	10/29/21

LEAVES OF ABSENCE

NAME	BUILDING	POSITION	EFFECTIVE DATES

RETIREMENTS

NAME	BUILDING	POSITION	EFFECTIVE DATE