

**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

James Bouché, President
Karen Vandenberg, Clerk

A meeting of the **AUDIT OF THE BILLS COMMITTEE** will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403 at 5:00 PM** on **Monday, August 22, 2022.**

I. Call to Order	
II. Approve the Minutes	2
III. Public and Student Comment	
IV. Design Plans for Riverview (Action Requested)	4
V. Proposed New Charter School (Action Requested)	19
VI. Legal Expenses Summary for 2021-22	36
VII. Approve List of Legal Firms (Action Requested)	37
VIII. Set Annual Meeting Date and Location (Action Requested)	
IX. Share Equalized Value Estimates	38
X. Recommendation for 2022-23 Budget (Action Requested)	39
XI. Recommendation for 2022-23 Tax Levy (Action Requested)	113
XII. Strategic Planning Renewal	
XIII. Adjourn	

NOTICE IS HEREBY GIVEN THAT SCHOOL BOARD MEMBERS WHO ARE NOT MEMBERS OF THE AUDIT OF THE BILLS COMMITTEE MAY ATTEND THIS COMMITTEE MEETING AS TO CONSTITUTE A QUORUM OF THE BOARD OF EDUCATION. ANY SUCH BOARD MEMBER ATTENDANCE WILL BE FOR INFORMATION GATHERING, DISCUSSION, AND/OR RELATED PURPOSES AND WILL NOT RESULT IN DIRECT DECISION MAKING BY THE BOARD OF EDUCATION AT THE COMMITTEE MEETING.

Action Item*

NOTICE POSTED: Friday, August 19, 2022, at 11:00 am

By: _____

NOTICE SENT TO:

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

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Education/Operations Committee Meeting of the Board of Education of the Wausau School District was held Monday, June 27, 2022, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouché; Jon Creisher; Pat McKee; Cody Nikolai; Joanna Reyes; Lance Trollop; Karen Vandenberg; Lee Webster.

Absent: Ka Lo.

I. Call to Order

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

II. Approve the Minutes

Pat McKee moved to approve the minutes of May 23, 2022, seconded by Cody Nikolai. The motion carried 9-0.

III. Public and Student Comment

Cory Sillars made brief comments.

IV. Security Assessment Proposal

Dr. Hilts shared a summary of the current safety and security efforts.

V. Share Preliminary Design Plans for Stettin Elementary and Riverview Elementary

Current plans for Stettin and Riverview elementary schools were shared.

VI. Share Preliminary Site Plan for Hawthorn Hills Elementary

Consistent with what was shared with the community prior to the referendum vote, plans are developing for the construction of a new street that connects the end of Kickbusch Street with Washington Street. In order to design, construct, and eventually convey ownership of this street to the City, it will be necessary to coordinate all required developer agreements and ownership transfer documents between the City and the District. As the timeline determined by the City develops, the Board will continue to be informed of the District's obligations.

VII. AIA Contracts for Referendum Design and Construction Management Services (**Action Requested**)

Karen Vandenberg moved to authorize administration to work with legal counsel to negotiate and finalize all AIA contracts with Nexus Solutions for design and construction management services for referendum-related work, seconded by Lee Webster. The motion carried 8-0.

VIII. Contract Policy (**Action Requested**)

The Committee discussed if there was a need to create a policy requiring legal counsel review and Board approval of all contracts. It was the consensus of the Board that administration would bring back a recommended draft policy that would require legal counsel review and Board approval of new contracts over a TBD dollar amount.

IX. Class Evacuation Policy (**Action Requested**)

Administration reviewed policies that are currently in place and the practices for class evacuations. They also answered Committee members' questions.

X. Meal Price Recommendations for 2022-23

The USDA Paid Lunch Equity (PLE) tool was used to determine the new weighted pricing average for the 2022-2023 SY. This weighted average is used as the guide for the WSD Nutrition Services Department to update meal pricing for the upcoming 2022-2023 SY. In addition, the Wisconsin Adult Meal Price Calculation Guidelines provided by the DPI was used to update adult meal pricing utilizing the "pricing School Food Authority" option of the Wisconsin DPI pricing tool.

XI. Activities Code of Conduct (**Action Requested**)

Jon Creisher moved to recommend to the full Board the approval of the WSD Athletic and Activities Code of Conduct as presented, seconded by Pat McKee. The motion carried 7-0.

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

Joanna Reyes moved to recommend to the full Board the approval of the 2022-23 District academic standards in math, English language arts, science, and social studies, seconded by Cody Nikolai. The motion carried 8-0.

XIII. Weighted Grades and/or Laude System Exploration (**Action Requested**)

Dr. Jennifer Rauscher shared background information related to Weighted Grades and the Laude Systems in response to questions raised at the last Board meeting. After discussion, administration was directed to convene a committee of stakeholders to review data, explore perceptions and recommend what future action, if any, may be pursued.

XIV. Adjourn

Lance Trollop moved to adjourn, seconded by Cody Nikolai. The motion carried at 6:45 pm.

Respectfully Submitted,

Karen Vandenberg,
Board Clerk

KV:cp



WAUSAU SCHOOL DISTRICT
Referendum Project Update
95% Riverview Elementary

August 22, 2022



NEXUS
SOLUTIONS®



Agenda

50% Design Review

1

95% Review – Riverview Elementary

2

Questions



1

Riverview
Elementary

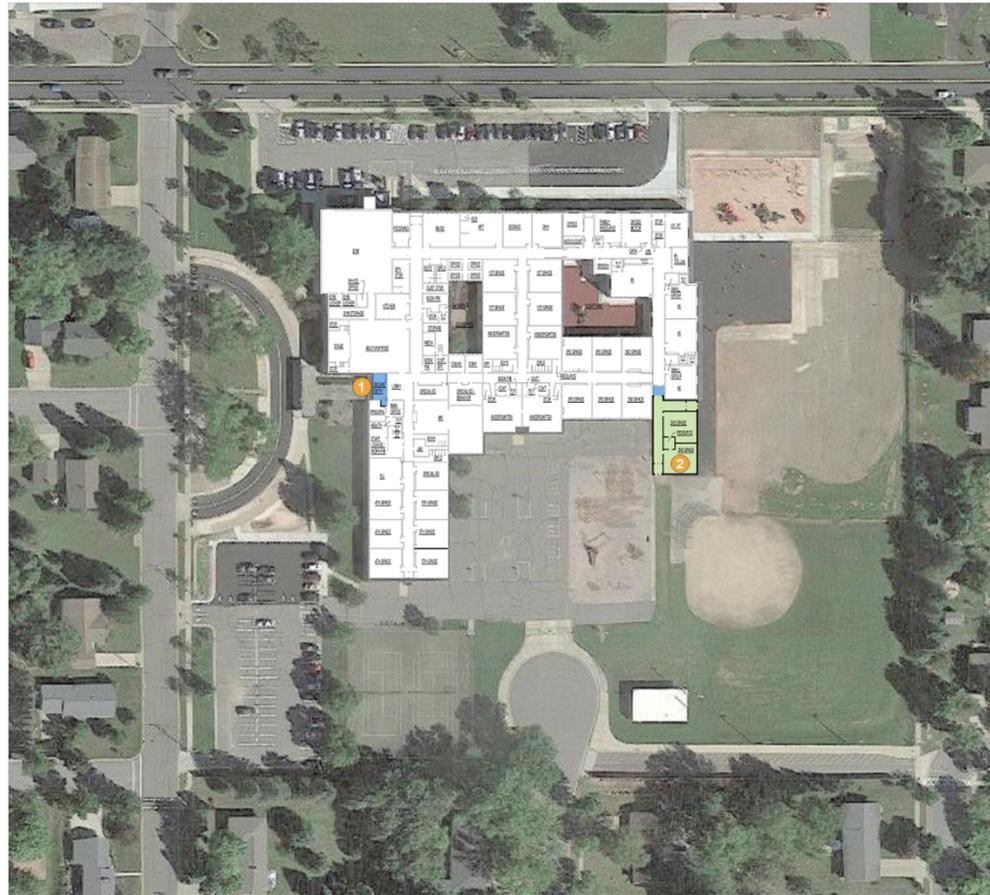


Riverview Elementary School: Referendum Concept

Riverview Elementary School Wausau, Wisconsin

- 1 Secure Entry
- 2 Classroom Addition

- DEFERRED MAINTENANCE
- REMODELING
- NEW ADDITION



FIRST FLOOR PLAN
0' 10' 20' 40' 60'



➤ Riverview Elementary: District Staff Involvement

District Involvement

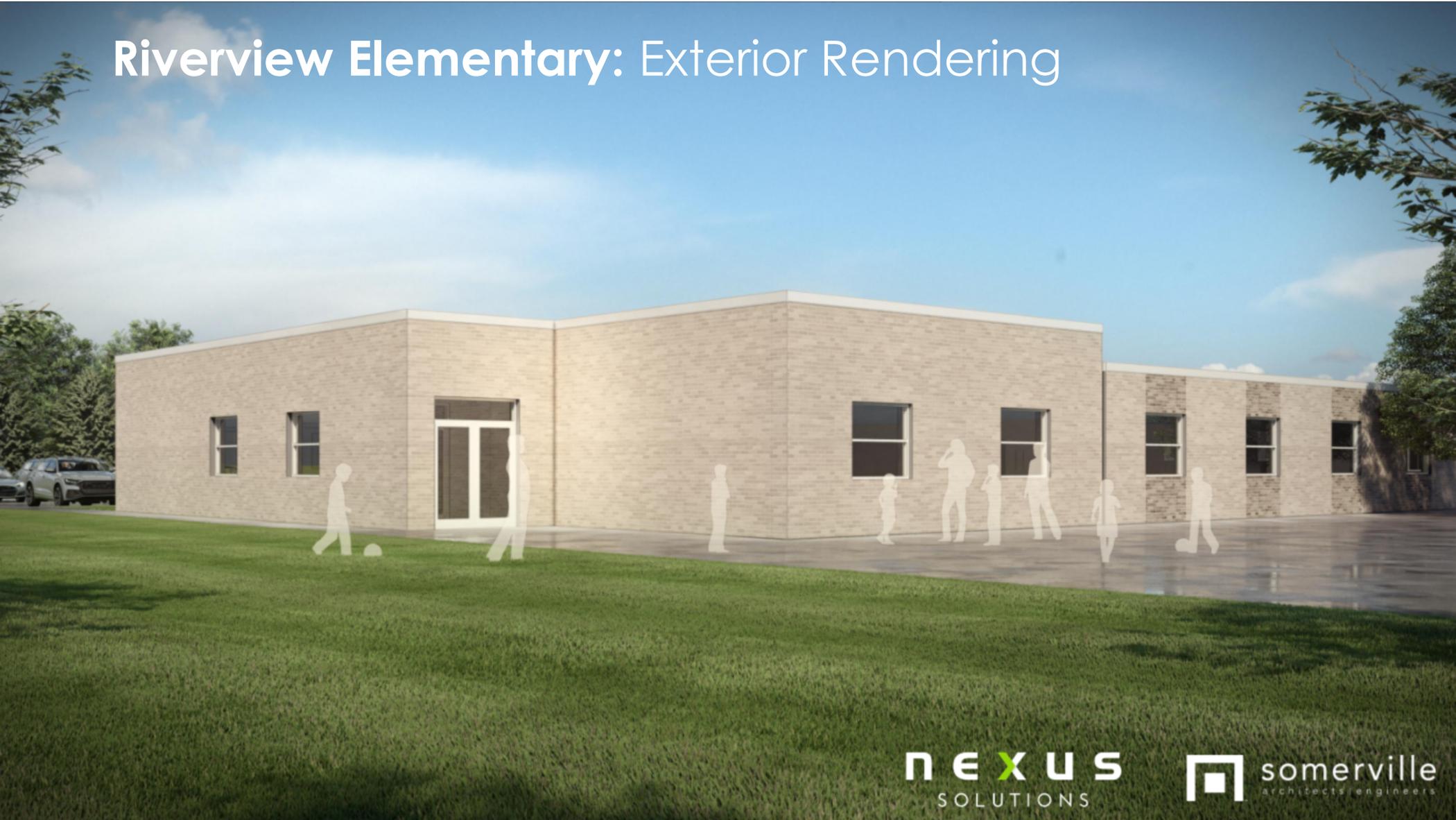
(6) Design Meetings

- District Leadership Team
- Building Design Committee
- Principal Walk Through

(3) User Group Meetings

- Principal
- Maintenance
- Teachers 4,5th grade

Riverview Elementary: Exterior Rendering



nexus
SOLUTIONS

 **somerville**
architects | engineers

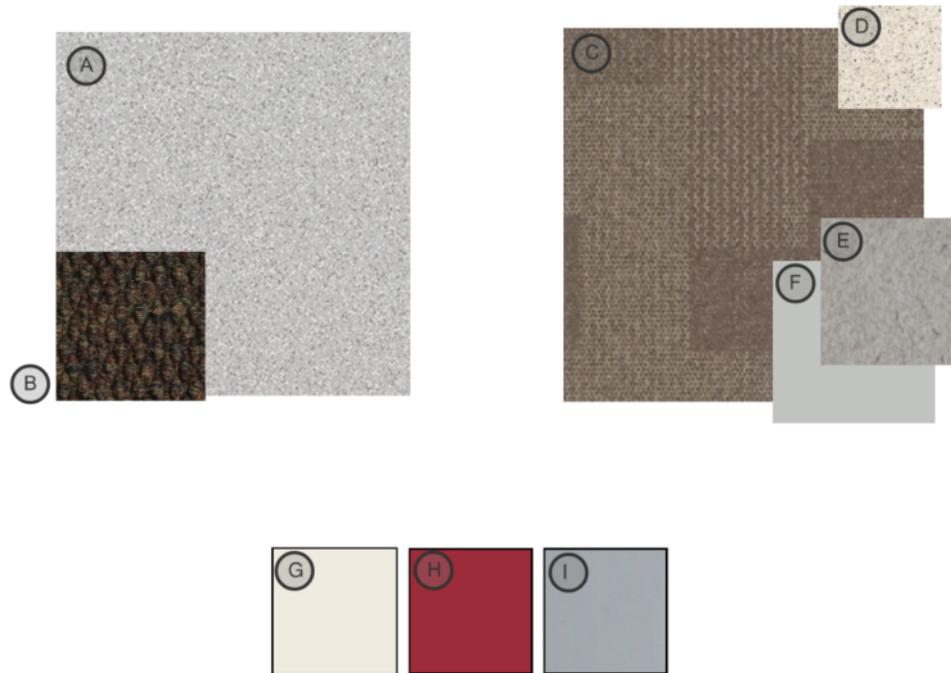


Riverview Elementary: Finish Board

Riverview Elementary | Interior Finishes

PHOTO DESCRIPTION

- A. Porcelain floor tiles for secure entry, main office, and corridors
- B. Walk off carpet tile for new vestibule
- C. Carpet for principals office, classrooms, and resource rooms
- D. Window sills
- E. Laminate - countertops and tops for cubbies
- F. Laminate - vertical casework
- G. Main paint color (SW 8917 Shell White)
- H. Accent paint color - to match existing red in corridors
- I. Accent paint color - to match existing gray in main office



Notes

- Finishes and material similar to existing



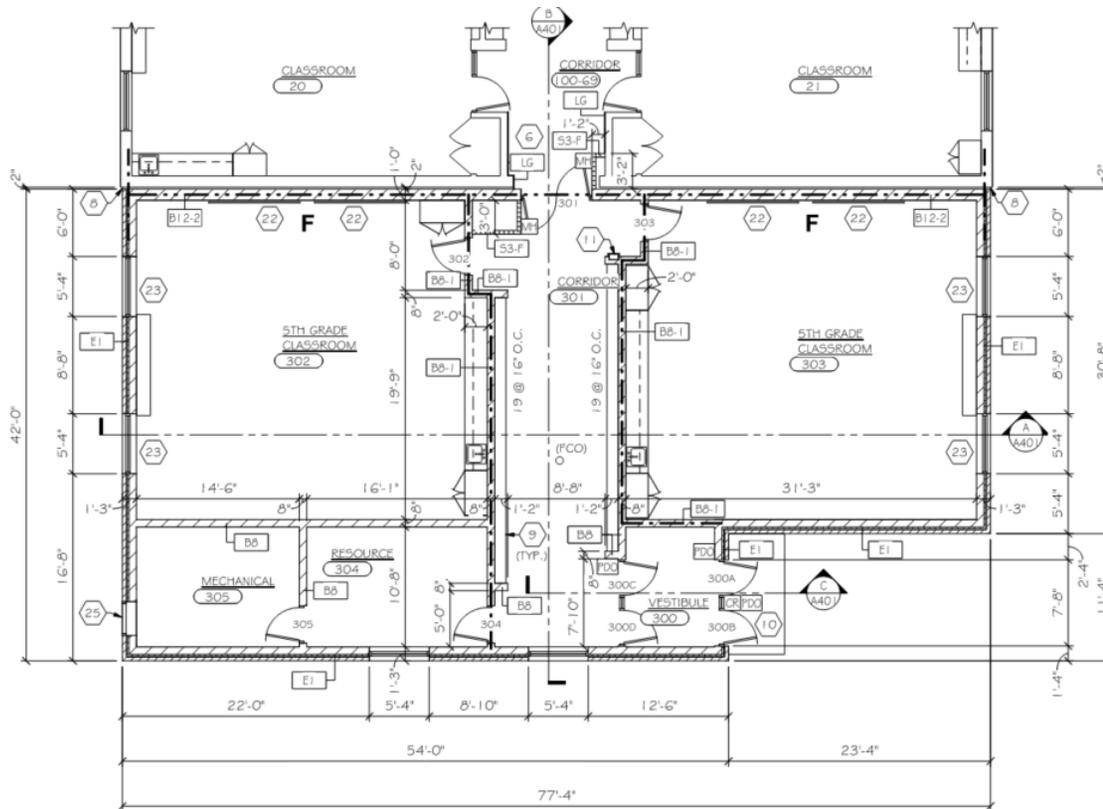
Riverview Elementary: 95% Design

Noted Updates

- New addition location
- Tennis courts
- Generator location



Riverview Elementary: 95% Design



PARTIAL FIRST FLOOR PLAN - AREA B

SCALE: 1/8" = 1'-0"



Areas of work:

- 2 classrooms
- 1 resource rooms

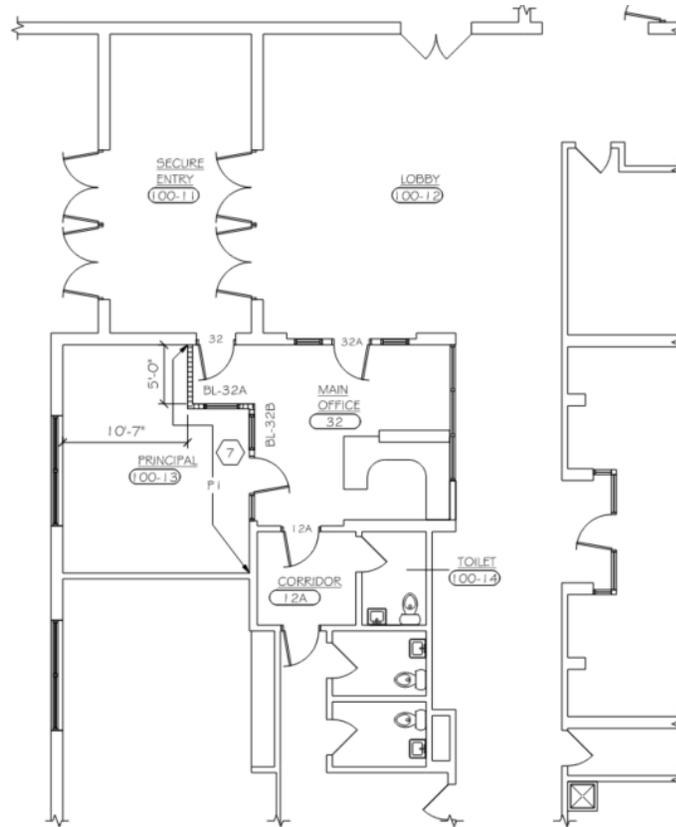
Key Plan



NEXUS
SOLUTIONS®



➤ Riverview Elementary: 95% Design



PARTIAL FIRST FLOOR PLAN - AREA A
SCALE: 1/8" = 1'-0"



Areas of work:

- Secure Front Entrance

Key Plan



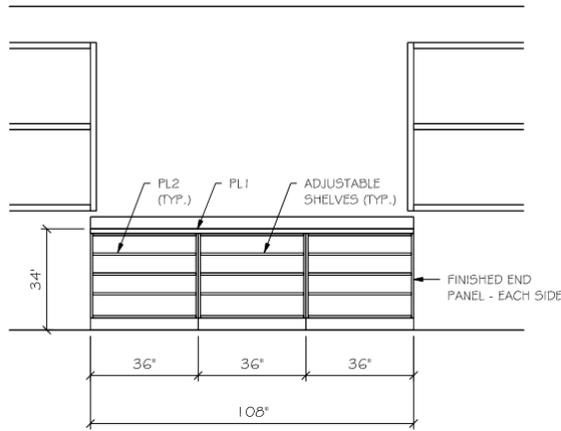
NEXUS
SOLUTIONS®



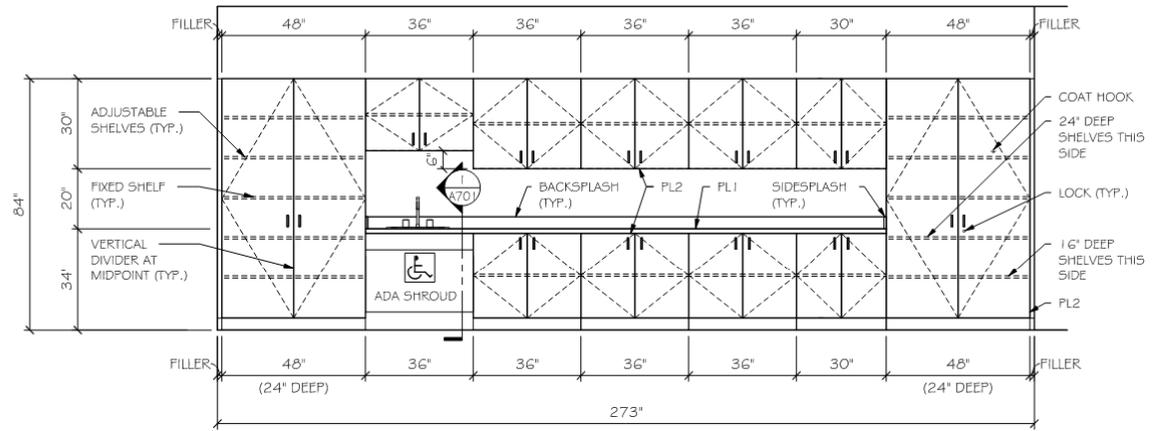
Riverview Elementary: 95% Design

Areas of work:

- Casework
- Cubbies



EAST ELEVATION



WEST ELEVATION

CLASSROOM

SCALE: 3/8" = 1'-0"

ROOM: 303



➤ Riverview Elementary: 95% Review Mechanical

- **Mechanical:**

- New Air Handling Unit to serve 2 classroom addition with variable air volume distribution.

- **Plumbing:**

- Tie into existing domestic supply and sanitary sewer to serve classroom sinks.
- New storm sewer to outside of building for roof drainage.



➤ Riverview Elementary: 95% Review Electrical

Electrical

- LED Lighting for new classroom addition and entry
- Power distribution, telecom, and security for new classroom addition and entry
- Tie fire alarm system to Maintenance and Operations Building
- New generator for backup power



2

Questions

WAUSAU ENVIRONMENTAL CHARTER SCHOOL NEEDS ASSESSMENT

LINKING COMMUNITY DESIRES TO DISTRICT OFFERINGS
JUNE 2022

“

Being personally acquainted with a number of Waldorf students, I can say that they come closer to realizing their own potential than practically anyone I know.

- Joseph Weizenbaum, Professor Emeritus, MIT

”

- ▶ KEY TAKEAWAYS
- ▶ NEXT STEPS
- ▶ APPENDIX:
QUESTIONS ASKED AND
DATA ANALYSIS

CONTENTS



WAUSAU
ENVIRONMENTAL
SCHOOL

**ENHANCED
INSIGHTS**

- ▶ **KEY TAKEAWAYS**
- ▶ NEXT STEPS
- ▶ APPENDIX:
QUESTIONS ASKED AND
DATA ANALYSIS

RESULTS AT A GLANCE.

WAUSAU ENVIRONMENTAL SCHOOL NEEDS ASSESSMENT

Wausau School District Outreach
n = 485

+

School Development Team Outreach
n = 29

=

Total Respondents
n = 514



Families Ready to Enroll Students Now
29% (n= 150)



Families currently open enrolled outside of the WSD
9% (n = 48)

IF YOU BUILD IT, THEY WILL COME

You will recover or gain
students and tax
dollars



Families currently
open enrolled outside
of the WSD= **9%**

This school, if authorized by the
Wausau School District, is far more
likely to experience over enrollment
due to student and family demand,
than suffer from inadequate interest.



WAUSAU
ENVIRONMENTAL
SCHOOL

**ENHANCED
INSIGHTS**

- ▶ KEY TAKEAWAYS
- ▶ **NEXT STEPS**
- ▶ APPENDIX:
QUESTIONS ASKED AND
DATA ANALYSIS

IF YOU BUILD IT, THEY WILL COME

Authorization so we can move forward with grant writing and school development. The plan is for the school to open Fall 2024.

2023-24 school year would be used as a planning year if the grant is successful.

CONCLUSION

Thank you for your time and attention

Questions?



WAUSAU
ENVIRONMENTAL
SCHOOL

**ENHANCED
INSIGHTS**

- ▶ KEY TAKEAWAYS
- ▶ NEXT STEPS
- ▶ **APPENDIX:
QUESTIONS ASKED AND
DATA ANALYSIS**

QUESTION OVERVIEW.

WAUSAU ENVIRONMENTAL SCHOOL NEEDS ASSESSMENT

- 1. Are you interested in decreasing the amount of technology your student uses in learning, while increasing hands-on, experiential learning?**
- 2. Are you interested in your student spending at least 70% of their time outside of the classroom, learning math, science, language arts and history through nature-based activities?**
- 3. Would you like your student to have deeper, long-term relationships with their teachers? Often having the same teacher for prekindergarten & Kindergarten and then the same teacher for Grade 1- Grade 5.**

QUESTION OVERVIEW.

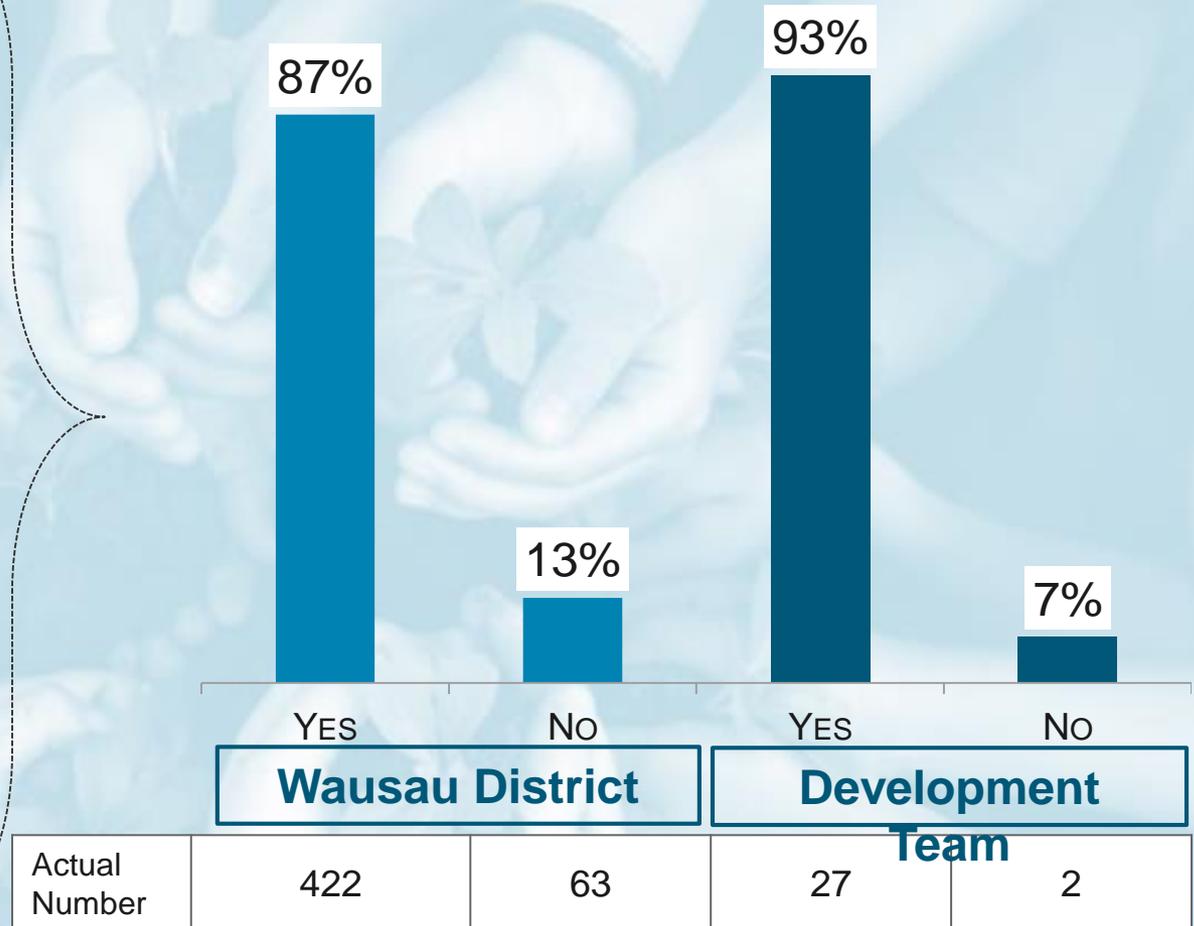
WAUSAU ENVIRONMENTAL SCHOOL NEEDS ASSESSMENT

- 1. The Wausau Environmental Charter School will utilize the core principles of Public Waldorf Education. This curriculum decreases a young student's dependency on technology while engaging their natural curiosity through outdoor, nature-based learning. Teachers are skilled at supporting students' unique abilities through deeper relationships that follow students throughout elementary school. If the Wausau Environmental Charter School was available through the Wausau School District, how interested would you be in enrolling your elementary student?**
- 2. What grade will your student be entering in the 2022-2023 school year? (K-5)**
- 3. Is your student currently open enrolled outside of the Wausau School District?**
- 4. Would you like to be added to our newsletter for updates and how to be added to an early interest list? Please be sure to enter your email address below.***

** This question was only asked in the school development team outreach survey*

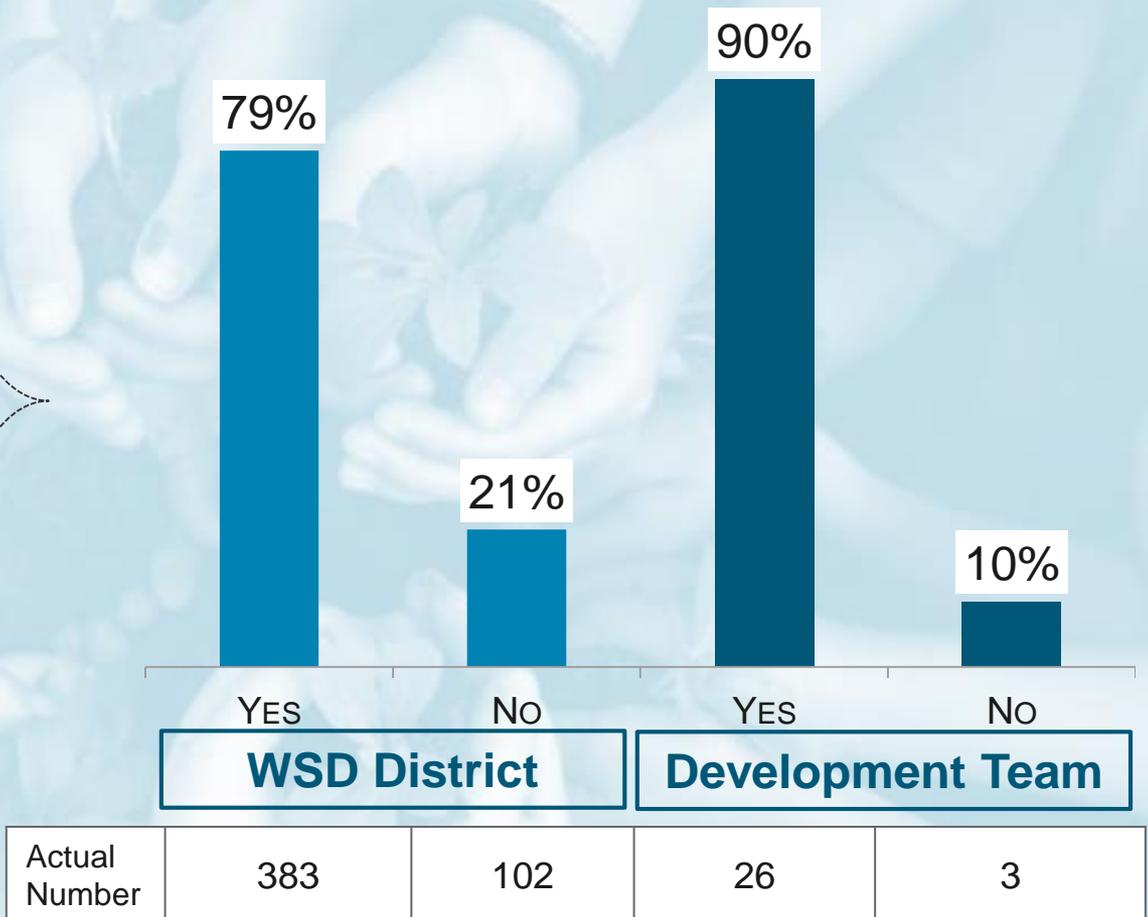
WAUSAU ENVIRONMENTAL SCHOOL: DATA ANALYSIS

Are you interested in decreasing the amount of technology your student uses in learning, while increasing hands-on, experiential learning?



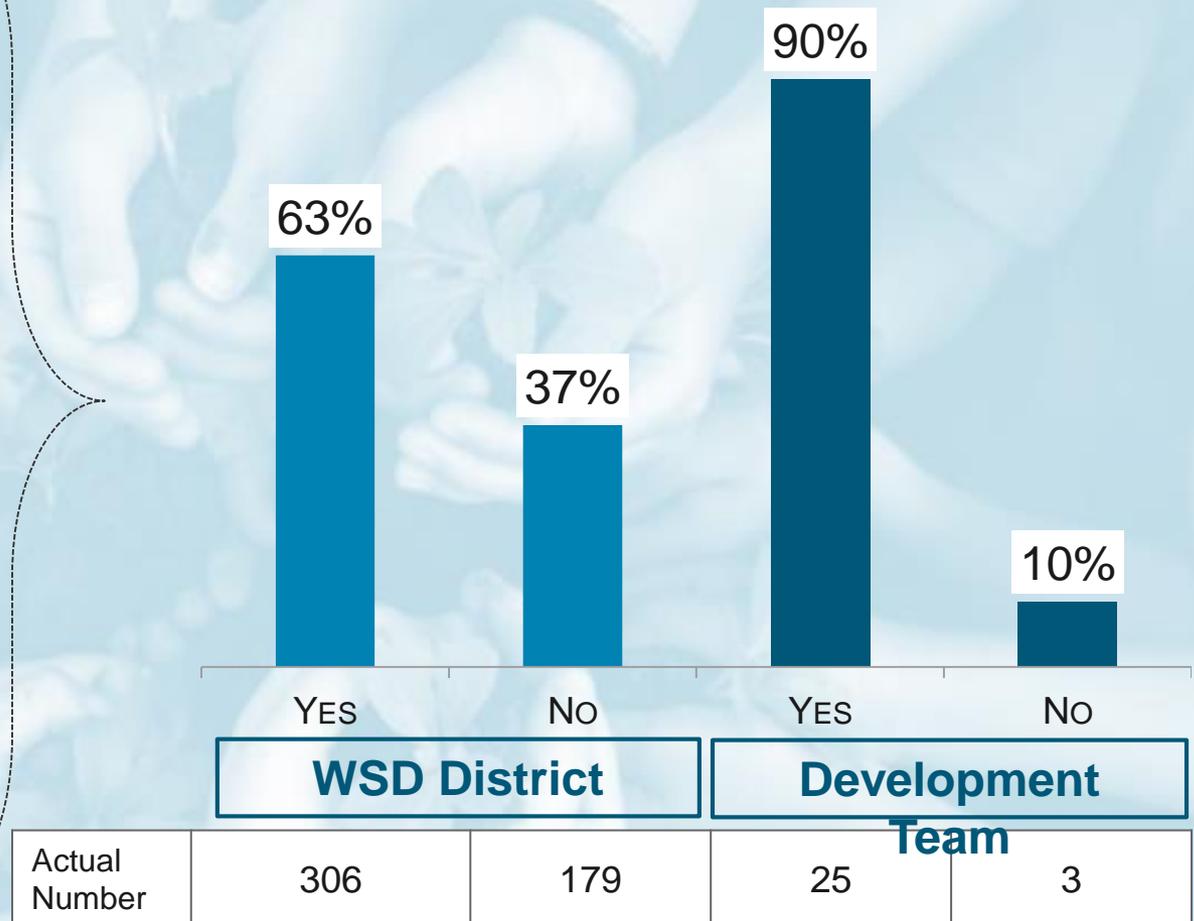
WAUSAU ENVIRONMENTAL SCHOOL: DATA ANALYSIS

Are you interested in your student spending at least 70% of their time outside of the classroom, learning math, science, language arts and history through nature-based activities?



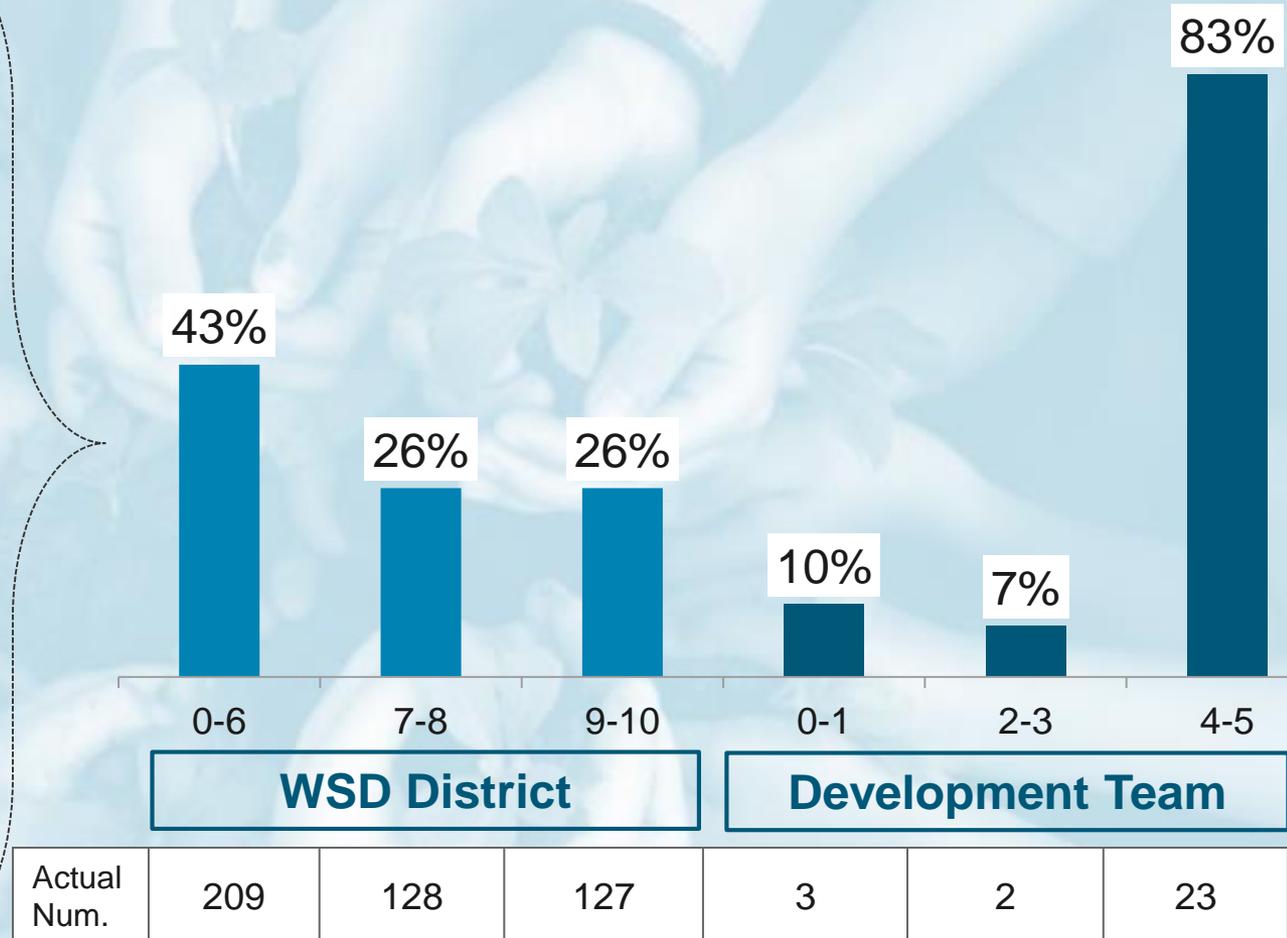
WAUSAU ENVIRONMENTAL SCHOOL: DATA ANALYSIS

Would you like your student to have deeper, long-term relationships with their teachers? Often having the same teacher for prekindergarten & Kindergarten and then the same teacher for Grade 1- Grade 5.



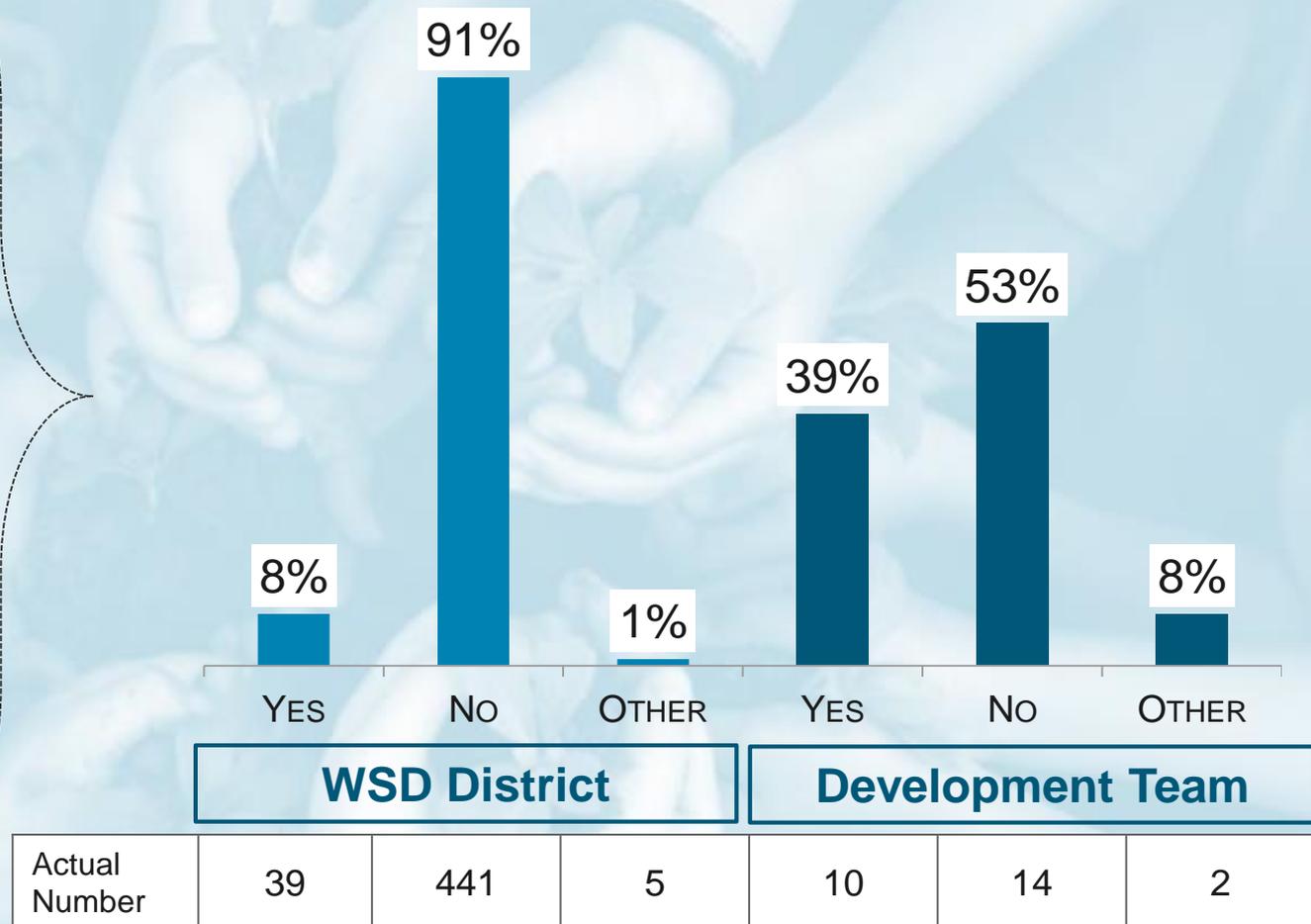
WAUSAU ENVIRONMENTAL SCHOOL: DATA ANALYSIS

The Wausau Environmental Charter School will utilize the core principles of Public Waldorf Education... curriculum decreases dependency on technology...natural curiosity through outdoor, nature-based learning. If the Environmental Charter School was available through the Wausau School District, how interested would you be in enrolling your elementary student?



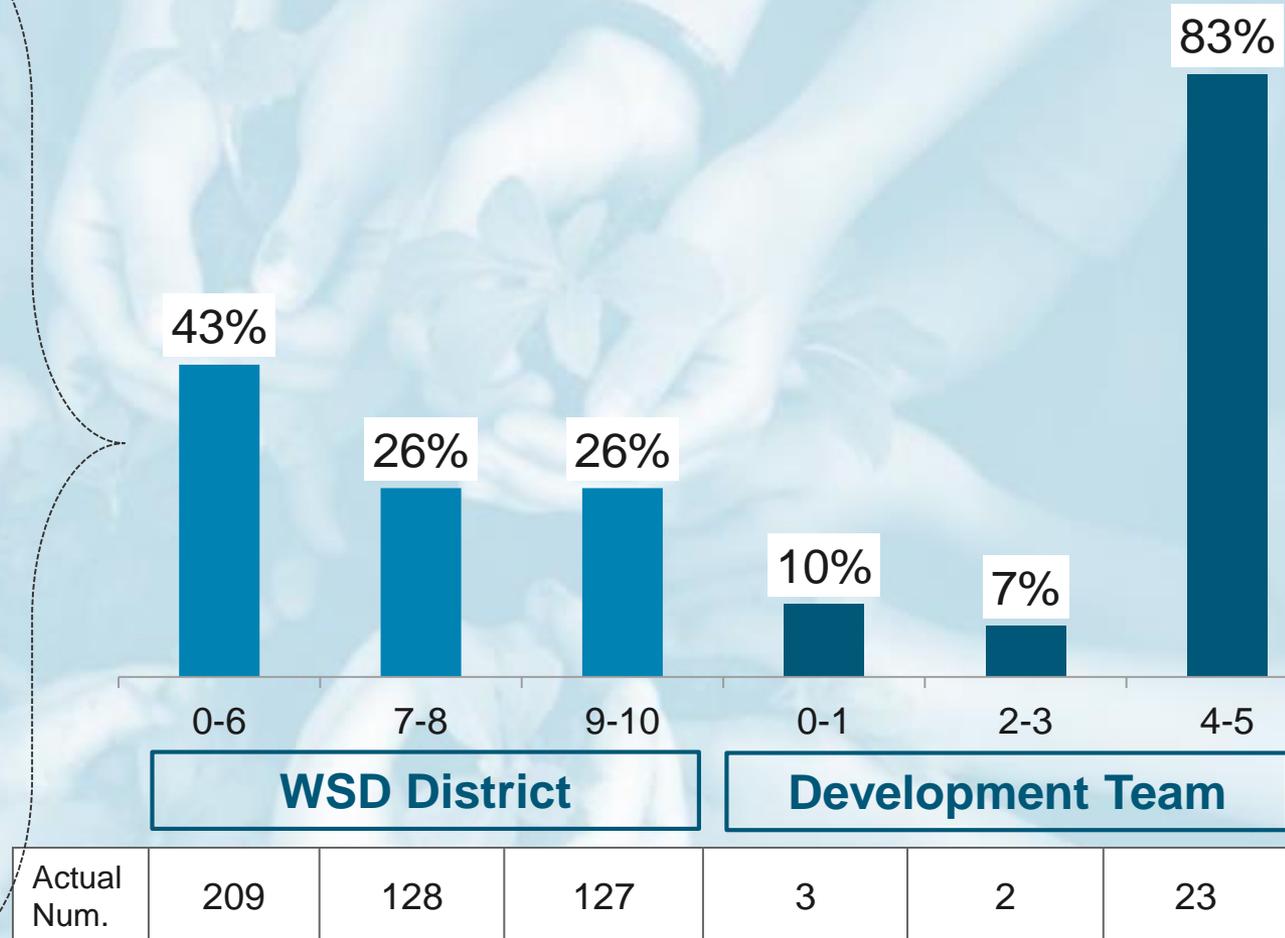
WAUSAU ENVIRONMENTAL SCHOOL: DATA ANALYSIS

Is your student currently open enrolled outside of the Wausau School District?



IF YOU BUILD IT, THEY WILL COME

The Wausau Environmental Charter School will utilize the core principles of Public Waldorf Education... curriculum decreases dependency on technology...natural curiosity through outdoor, nature-based learning. If the Environmental Charter School was available through the Wausau School District, how interested would you be in enrolling your elementary student?





MEMO

TO: Operations Committee

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: August 22, 2022

RE: Legal Expenses for 4th Quarter of 2021-22

In an effort to inform the Board of all legal expenses incurred during the fiscal year, the following report captures all legal costs separated by category and law firm. This summary report represents a quarterly review for all legal expenses incurred during the fourth quarter of 2021-22 for which the District was billed.

4/1/22 to 6/30/22	2021 - 2022 WSD 4th Quarter Legal Expenses											
	FIRM	Student Services	HR Management and Administration	HR Personnel Issues	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
	BOARDMAN & CLARK LLP	1,116			3,655			938				5,709
	BUELOW VETTER BUIKEMA	161										161
	QUARLES AND BRADY											-
	RUDER WARE											-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS											-
	VON BRIESEN & ROPER						30					30
	STRANG, PATTESON, RENNING, LEWIS & LACY											-
	RENNING, LEWIS & LACY						715					715
	STRANG LAW				2,893		4,649					7,542
	TOTAL	1,277	-	-	6,548	-	-	6,332	-	-	-	14,157
7/1/21 to 6/30/22	2021 - 2022 Year to Date Legal Expenses											
	FIRM	Student Services	HR Management and Administration	HR Personnel Issues	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
	BOARDMAN & CLARK LLP	2,405	-	-	3,655	-	-	938	-	-	-	6,998
	BUELOW VETTER BUIKEMA	161	1,447	19,082	795	-	-	250	-	1,713	-	23,448
	QUARLES AND BRADY	-	-	-	-	-	-	-	-	-	-	-
	RUDER WARE	-	-	-	-	-	-	-	-	-	-	-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS	-	-	-	-	-	-	-	-	-	-	-
	VON BRIESEN & ROPER	-	-	-	-	-	30	-	-	-	-	30
	STRANG, PATTESON, RENNING, LEWIS & LACY	106	-	-	-	-	11,949	-	-	-	-	12,055
	RENNING, LEWIS & LACY	1,961	-	-	-	-	715	-	-	-	-	2,676
	STRANG LAW	-	-	-	2,893	-	6,957	-	-	-	-	9,850
	TOTAL	4,633	1,447	19,082	7,343	-	20,839	-	-	1,713	-	55,057



MEMO

TO: Operations Committee

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: August 22, 2022

RE: List of Legal Counsel Accessed, 2022-23

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

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

LEGAL SERVICES

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

August 2022



MEMO

TO: Education/Operations Committee of the Whole
 FROM: Bob Tess, Chief Finance and Business Services Officer
 DATE: August 22, 2022

RE: District Property Valuation Initial Report

Below you will find the preliminary report on the District's equalized property value. This report assumes a uniform property value change across any given municipality in the District, which is not necessarily true, but necessary until district-wide data is available in October. Following a 1.14% decrease in District-wide property values in 2021 this year's equalized value is expected to increase by approximately 11.98%. District certified property value will not be available until October 1; the given projected increase will be used for the initial budget and during the annual meeting.

Estimate of 2022 Equalized Valuation for Tax Apportionment				
Wausau School District				
August 1, 2022				
Municipality	2021 Equalized Value Reduced by TID Value (WSD)	Percent in District Reduced by TID Value	2022 Equalized Value Reduced by TID Value (WSD)	Projected % Increase
City of Wausau	\$ 2,685,230,531	94.71%	\$ 3,019,743,186	12.46%
Town of Berlin	\$ 83,945,614	93.34%	\$ 92,383,924	10.05%
Town of Hewitt	\$ 58,787,300	100.00%	\$ 63,704,100	8.36%
Village of Maine	\$ 280,071,000	100.00%	\$ 311,954,200	11.38%
Town of Rib Mountain	\$ 966,480,000	100.00%	\$ 1,077,856,600	11.52%
Town of Stettin	\$ 255,304,626	82.97%	\$ 285,126,033	11.68%
Town of Texas	\$ 133,660,700	100.00%	\$ 147,373,000	10.26%
Town of Wausau	\$ 144,919,503	71.86%	\$ 162,391,665	12.06%
Village of Brokaw		0.00%	\$ -	0.00%
Totals	\$ 4,608,399,274		\$ 5,160,532,708	11.98%

Initial 2022-23 District Budget to be used for the 2022 Annual Meeting

Education/Operations Committee of the Whole
August 22, 2022



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

Separate Agenda Items for the Initial 2022-23 District Budget

- [Set Annual Meeting date \(Item VIII in agenda, ACTION\)](#)
 - Board action is necessary to establish the time, date, and place for the Annual Meeting and Budget Hearing.
 - **Motion to approve Monday, September 26, 2022, as the date for the 2022-2023 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**
- [Share equalized value estimates \(Item IX in agenda, NO ACTION NEEDED\)](#)
 - Equalized property values for tax purposes represent statewide property values measured on a consistent basis w/o regard for local assessment or valuation practices.
 - School District equalized values are revealed in the middle of October, but estimates are needed for equalized mill rate estimates offered in the District budget booklet.
 - Last year property value in the District decreased by 1.14%. This year the property valuation is expected to increase by 11.98%.
- [Recommendation for 2022-2023 budget \(Item X in agenda, ACTION\)](#)
 - Board approval is needed to give proper notices and develop all necessary documents, including the District budget book, for presentation at the Annual Meeting and available prior to that event. Following the Sept. 12 Board meeting, the budget book will be available on our website. A draft version of the budget book is available in BoardBook documents.
 - Work will continue on the budget as priorities continue to develop and as the Wisconsin Dept. of Public Instruction and the Wisconsin Dept. of Revenue reveal more data regarding available revenue.



Separate Agenda Items for the Initial 2022-23 District Budget (cont.)

- [Recommendation for 2022-2023 budget \(Item IX in agenda, **ACTION**\) \(continued\)](#)
 - Funding made available through ESSER (Federal Elementary and Secondary Schools Emergency Relief) will continue to be used during 2022-23 in the most responsible manner to optimize pandemic recovery with an eye on the eventual sunset of this funding source.
 - Salary increases included in this budget range from 4.5% - 6.23% by employee group.
 - Nutritional Services group: 6.23%
 - Administrative and Educational Support group: 5.78%
 - Maintenance and Custodial group: 4.82%
 - Teacher group: 4.70%
 - Municipal group: 4.57%
 - Administration group: 4.50%
 - Health insurance premiums are projected to remain flat for the 9th time in the last 10 years.
 - The budget presented here is a deficit budget.
 - **Motion to recommend to the Board of Education a preliminary 2022-2023 General Fund budget of \$111,939,464 for expenses and \$111,238,596 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 26, 2022.**



Separate Agenda Items for the Initial 2022-23 District Budget (cont.)

- [Recommendation for 2022-2023 tax levy \(Item XI in agenda, ACTION\)](#)
 - The mill rate has steadily decreased over time and is projected to decrease by 0.91, to 9.36 per \$1,000 of equalized value for this budget cycle.
 - The unusually large increase in property values significantly contributes to this decrease in mill rate while the full tax levy is projected to increase by 2.06%.
 - The budget includes continuation of the defeasance and debt prepayment strategy that has been successful in stabilizing the mill rate and saving taxpayers millions of dollars over the last several years.
 - **Motion to recommend to the Board of Education a projected tax levy of \$48,295,967 for presentation at the Annual Meeting and Budget Hearing on September 26, 2022.**



2022-2023 Budget Calendar

- May 23, Committee of the Whole
 - Committee approval of the initial 2022-2023 budget
- June 13, Board of Education
 - BOE approval of the initial 2022-2023 budget
- **August 22, Committee of the Whole**
 - **Share equalized value**
 - **Set Annual Meeting date**
 - **Recommendation for 2022-2023 budget and tax levy**
- September 12, Board of Education
 - Approve the 2022-2023 budget and tax levy for publication and presentation at Annual Meeting
- September 26, Board of Education and Committee of the Whole
 - Regularly scheduled Ed/Ops Committee meeting
 - Annual Meeting and Budget Hearing
- October 10, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 24, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



Motion to approve Monday, September 26, 2022, as the date for the 2022-2023 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.

Share Equalized Value Estimates

- Property Values Assumed to Increase
 - Equalized value represents true property value on a consistent state-wide basis
 - District estimated equalized values are **up 11.98%** over last year, meaning there is considerably more property value to share in the tax burden of the District.
 - The District levies a tax to all eight municipalities in the District based on total equalized value of the District portion of each municipality.
 - Each municipality passes this levy on to individual property owners based on their respective assessment practices.
 - It is beyond the control of the District, whether individual taxpayers have increases or decreases in their tax bill; District control lies only in the total school tax levy.
 - For mill rate estimate purposes, the equalized value of property is assumed to **increase evenly by 11.98%** across the District for 2022-23.



Share Equalized Value Estimates

Estimate of 2022 Equalized Valuation for Tax Apportionment				
Wausau School District				
August 1, 2022				
Municipality	2021 Equalized Value Reduced by TID Value (WSD)	Percent in District Reduced by TID Value	2022 Equalized Value Reduced by TID Value (WSD)	Projected % Increase
City of Wausau	\$ 2,685,230,531	94.71%	\$ 3,019,743,186	12.46%
Town of Berlin	\$ 83,945,614	93.34%	\$ 92,383,924	10.05%
Town of Hewitt	\$ 58,787,300	100.00%	\$ 63,704,100	8.36%
Village of Maine	\$ 280,071,000	100.00%	\$ 311,954,200	11.38%
Town of Rib Mountain	\$ 966,480,000	100.00%	\$ 1,077,856,600	11.52%
Town of Stettin	\$ 255,304,626	82.97%	\$ 285,126,033	11.68%
Town of Texas	\$ 133,660,700	100.00%	\$ 147,373,000	10.26%
Town of Wausau	\$ 144,919,503	71.86%	\$ 162,391,665	12.06%
Village of Brokaw		0.00%	\$ -	0.00%
Totals	\$ 4,608,399,274		\$ 5,160,532,708	11.98%



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

From the Wisconsin Dept. of Revenue

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2022-23							
	August 1 Estimate CERTIFIED FULL VALUE	PERCENT	GENERAL FUND	DEBT SERVICE	COMMUNITY SERVICE	DISTRICT TOTAL	% INCR Prior YR
C. Wausau	3,019,743,186	58.51611368%	\$ 16,616,757.01	\$ 11,256,672.23	\$ 387,493.70	\$ 28,260,922.94	2.49% <---% change in levy
T. Berlin	92,383,924	1.79020131%	\$ 508,361.51	\$ 344,378.81	\$ 11,854.71	\$ 864,595.03	0.30% <---% change in levy
T. Hewitt	63,704,100	1.23444814%	\$ 350,544.89	\$ 237,469.26	\$ 8,174.52	\$ 596,188.67	-1.24% <---% change in levy
V. Maine	311,954,200	6.04499996%	\$ 1,716,592.05	\$ 1,162,869.15	\$ 40,029.99	\$ 2,919,491.19	1.51% <---% change in levy
T. Rib Mountain	1,077,856,600	20.88653751%	\$ 5,931,127.29	\$ 4,017,917.32	\$ 138,310.65	\$ 10,087,355.26	1.64% <---% change in levy
T. Stettin	285,126,033	5.52512791%	\$ 1,568,964.55	\$ 1,062,862.00	\$ 36,587.40	\$ 2,668,413.95	1.78% <---% change in levy
T. Texas	147,373,000	2.85577107%	\$ 810,950.20	\$ 549,361.14	\$ 18,910.92	\$ 1,379,222.26	0.49% <---% change in levy
T. Wausau	162,391,665	3.14680042%	\$ 893,593.49	\$ 605,346.09	\$ 20,838.11	\$ 1,519,777.69	2.12% <---% change in levy
ALLOCATION	\$ 5,160,532,708	100.000000%	\$ 28,396,890.99	\$ 19,236,876.00	\$ 662,200.00	\$ 48,295,966.99	2.06% <-----% change in levy
Property Value Change	11.98%						School District determines amt. of levy

From the WSD Levy Adoption near the end of October*



Recommendation for 2022-2023 budget (some challenges)

- Current State biennial budget includes a zero dollar per student revenue limit increase as well as a zero dollar per student categorical aid increase. Since 2011-12, this has only occurred during one other biennial budget.
- We are in the midst of a nation-wide labor shortage that makes attracting and retaining a high quality workforce of leaders that much more important.
- The rate of inflation is higher than it has been in more than a generation. The July 2022 rate is 8.52%.
- One-time ESSER III funding is available during the upcoming budget cycle for certain operational expenses. It will be difficult to balance the Federal expectation that these funds be used strictly for pandemic recovery and preparedness, with the State expectation that we use these funds to mitigate the damage of a weak biennial State budget.
- ESSER funding runs out following the 2023-24 budget and careful planning must include a combination of eliminating expenses funded with ESSER funds and determining alternative funding sources.



Recommendation for 2022-2023 budget (some opportunities)

- Significant ESSER funding has yet to be committed.
- The recent success of a pair of referendum questions over the last two years offers some opportunity inside the general fund budget.
 - 2021 question allowing for an additional \$4MM in revenue limit capacity
 - 2022 question allowing for borrowing \$119.8MM for facility improvements
- Health insurance premiums are projected to remain flat for the 9th time in the last 10 years.
- The difficult labor market has led to some unfilled positions and budget savings during 2021-22 with some temporary budget relief also expected for 2022-23.
- A strong fund balance will help us achieve low interest rates during our upcoming debt issues while offering a level of comfort in considering a deficit budget for 2022-23.



Recommendation for 2022-2023 budget (address challenges while leveraging opportunities)

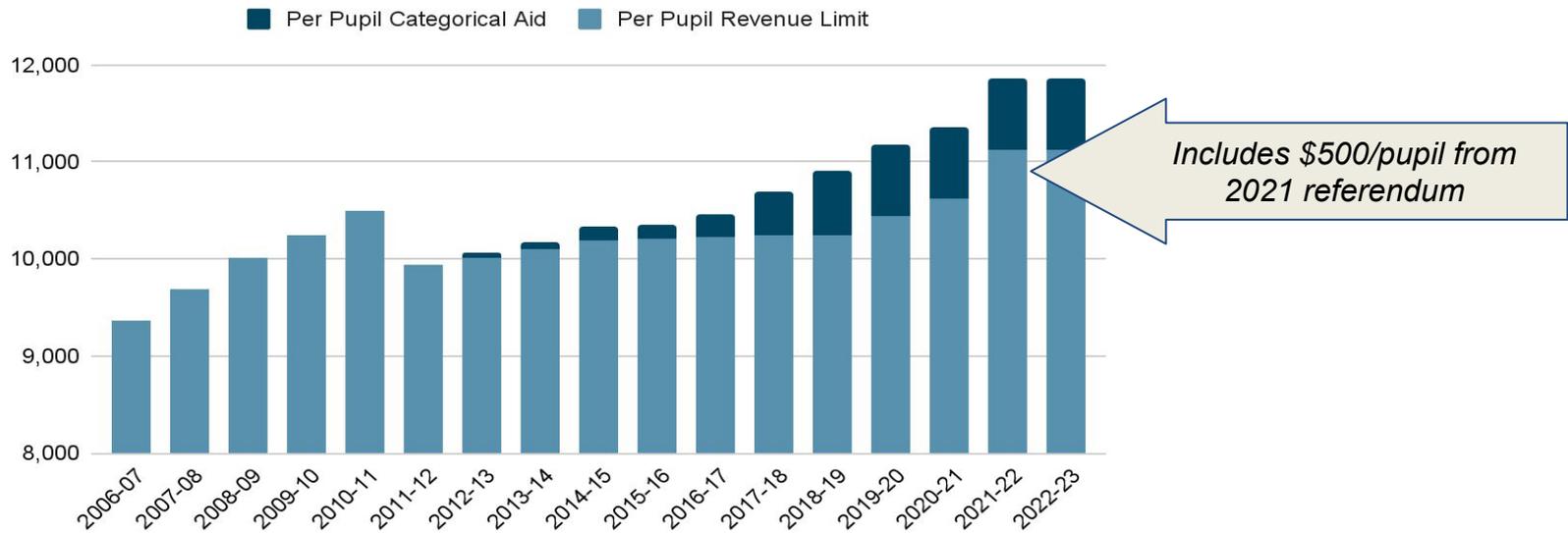
- Staffing plan is initially established and includes some additional staff in high need areas with some re-allocation to address immediate needs.
- Additional referendum revenue limit authority by way of the 2021 operational referendum continues to be allocated to pupil services staff, safety and security operational expenses, short term asset replacement, and budget support for areas underfunded over the past several years.
- An eye on immediate resource allocation funding our highest priorities with a long term strategic lens.
- Salary/wage increases of at least 4.50% for all employment groups.
 - Nutritional Services group increase of 6.23%
 - Administrative and Educational Support increase of 5.78%
 - Maintenance and Custodial group increase of 4.82%
 - Teacher group salary increases of 4.70%
 - Municipal group increase of 4.57%
 - Administration group increase of 4.50%.



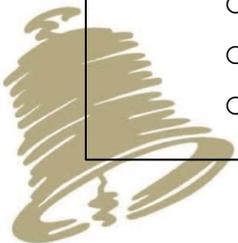
Recommendation for 2022-2023 budget

- Two significant assumptions in operational revenue, the revenue limit and per pupil categorical aid, will be flat for the coming year per current state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil in 2021-22.

Sources of Operational Revenue



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



Recommendation for 2022-2023 budget

General Fund Levy Amount

General State Aid Amount

Full Revenue Limit—Operational Budget Dollars Available

- Total General Fund Budget

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
EXPENSES	\$113,454,878	\$111,939,464	-\$1,515,414	-1.34%
REVENUE	\$113,219,204	\$111,238,596	-\$1,680,608	-1.75%

- Total Revenue Limit

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
	\$96,226,166	\$95,003,108	-\$1,223,058	-1.27%

- State General Aid

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
	\$59,517,526	\$63,603,664	\$4,086,138	6.87%



Motion to recommend to the Board of Education a preliminary 2022-2023 General Fund budget of \$111,939,464 for expenses and \$111,238,596 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 26, 2022

Recommendation for 2022-2023 tax levy (history of levy and mill rate)

- The equalized property value in the District has been steadily increasing over the past ten years.
- This supports a slightly increasing property tax levy with a consistently declining mill rate.
- We will continue to engage in strategies to stabilize mill rates through managing debt repayment schedules while dealing with the irregularity of state biennial budgets and associated funding.

Tax Levy and Mill Rate



Recommendation for 2022-2023 tax levy

(Continuation of Defeasance and Debt Prepayment Strategy)

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
- This strategy has been used over the past five budget cycles and is recommended once again.
- During this five-year period over \$41 million of future debt has been retired.
- Also during this time period, taxpayers have saved over \$6.5 million of interest payments.
- This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- While applying this strategy, the District mill rate has reacted as follows:
 - 2016-17 \$11.14 per \$1000 of equalized value
 - 2017-18 \$11.12 “
 - 2018-19 \$11.00 “
 - 2019-20 \$10.79 “
 - 2020-21 \$10.29 “
 - 2021-22 \$10.27 “
 - **2022-23** **\$9.36** “ **(proposed)**



Recommendation for 2022-2023 tax levy

- Components of recommended tax levy

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
GENERAL FUND LEVY	\$33,763,528	\$28,396,891	-\$5,366,637	-15.89%
DEBT SERVICE LEVY*	\$12,897,281	\$19,236,876	\$6,339,595	49.15%
COMMUNITY SERVICE LEVY	\$662,200	\$662,200	---	---
TOTAL LEVY	\$47,323,009	\$48,295,967	\$972,958	2.06%
CORRESPONDING MILL RATE**	10.27	9.36	-0.91	-8.86%

- *2022-23 Debt Service Levy includes \$2,102,620 in energy efficiency exemption taxing authority for debt service
- *2022-23 Debt Service Levy includes \$11,000,000 to pay future debt obligations.
- **Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$48,295,967 for presentation at the Annual Meeting and Budget Hearing on September 26, 2022.**

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

www.wausauschools.org

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

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

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



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

Annual Budget & Related Information

2022-2023



Budget Hearing and Annual Meeting
September 26, 2022
6:00 p.m.

Longfellow Administration Center
415 Seymour Street
Wausau, Wisconsin

Mission Statement

It is the mission of the Wausau School District to advance student learning, achievement, and success.

Shared Key Interests

- Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.
- Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.
- Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.
- Inform and engage the community in shaping educational strategy and formulating responses to change.
- Attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders.
- Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.
- Identify, integrate, and expand technology to foster adaptability and maximize learning for all.
- Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.

Board of Education

James Bouche, President (2025)

Lance Trollop, Vice President (2023)

Jon Creisher, Treasurer (2025)

Karen Vandenberg, Clerk (2024)

Patrick McKee, (2024)

Cody Nikolai (2024)

Joanna Reyes (2025)

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

TABLE OF CONTENTS

<u>2022-2023 Budget Overview</u>	1
Revenue Highlights	2-3
Expenditure Highlights	4-10
<u>2022-2023 Budget Summary</u>	11
Budget Summary	12
<u>2022-2023 Budget Detail</u>	13
Fund 10 - General Fund Revenue Budget	14-15
Fund 10 - General Fund Expenditure Budget	16-19
Fund 27 - Special Education Revenue Budget	21
Fund 27 - Special Education Expenditure Budget	22
Fund 20 - Other Special Projects	24
Fund 38 - Energy Efficiency Exemption Evaluation	26-27
Fund 38 - Debt Service Levy and Budget	28
Fund 38 - Debt Service Schedule	29
Fund 39 - Debt Service Levy	31
Fund 39 - Debt Service Budget	32
Fund 39 - Debt Service Detail	34-39
Fund 46 - Long Term Capital Improvement Trust Fund	40
Fund 49 - Capital Projects	41
Fund 50 - Food Service Fund Revenue Budget	43
Fund 50 - Food Service Fund Expenditure Budget	44
Fund 73 - Employee Benefit Trust Fund	46
Fund 80 - Community Service Fund	48
<u>2022-2023 Tax Levy - Levy Related Information</u>	49
Proposed Tax Levy	50
Equalized Tax Rate History	51
History of Equalized Valuation	52



2022-23 Budget Overview

August 22, 2022
Committee of the Whole
Draft

Revenue Highlights

The 2022-23 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 25.52% of the revenue budget.**
- **State Equalization, Chapter 220 Aids, and Computer Aid (General State Aids) is 57.68% 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 8.24% 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 8.56% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2022-23 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to increase 6.93% over prior year.
- The 2022-23 maximum revenue limit of \$11,121 per student increased from the 2021-22 base revenue limit of \$10,625 per student. Revenue limit exemptions increased due to the last year's referendum to exceed revenue limit of \$4,000,000.
- The per pupil adjustment aid is \$742/FTE for the 2022-23 fiscal year.

Tax Levy

The Proposed 2022-23 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 \$48,295,967 for a dollar increase of \$972,958 and a percentage increase of 2.06% from the 2021-22 tax levy.

The gross mill rate will decrease to \$9.36 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would decrease \$91.

The general fund mill rate will decrease from \$7.33 to \$5.50, largely due to increased equalized property value and equalized aid. Fund 38 is used to account for debt service related to the energy efficiency phase II and III projects, this mill rate will decrease from \$.46 to \$.41. The fund 39 or referendum debt mill rate will increase from \$2.34 to \$3.32. The community service mill rate will decrease from \$.15 to \$.13.

The mill rate is based on the District's projected equalized valuation increasing 11.98%.

Revenue Projection

The Preliminary Revenue Projection in General and Special Project Funds is \$119,763,062 with \$111,238,596 in the General Fund. Revenue in all funds is \$253,641,137. 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 8,079 for 2022-2023. 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 2021-22 actual expenditures. It is an estimated amount based on the July 1st Aid Eligibility Worksheet along with 2021-22 unaudited expenditures.

Equalization Aid is projected to increase approximately \$4.1 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 \$95,003,108 which is a decrease of approximately \$1.2 million.

- 3. Grants** - approval and/or disapproval of grants and grant awards may occur after the annual budget is prepared. Additional grants awarded after the annual budget is approved will be added to revenues and expenses.

State Grants (S1-S4) - decreased due and lower allocations and carryover in existing grants

Federal Grants (FI-F12)- decreased due to decreases in Elementary and Secondary School Emergency Relief Fund I, Elementary and Secondary School Emergency Relief Fund II, and reduced Title funds available. The decreases were offset by the addition of Elementary and Secondary School Emergency Relief Fund III and an increased Flow Through allocation.

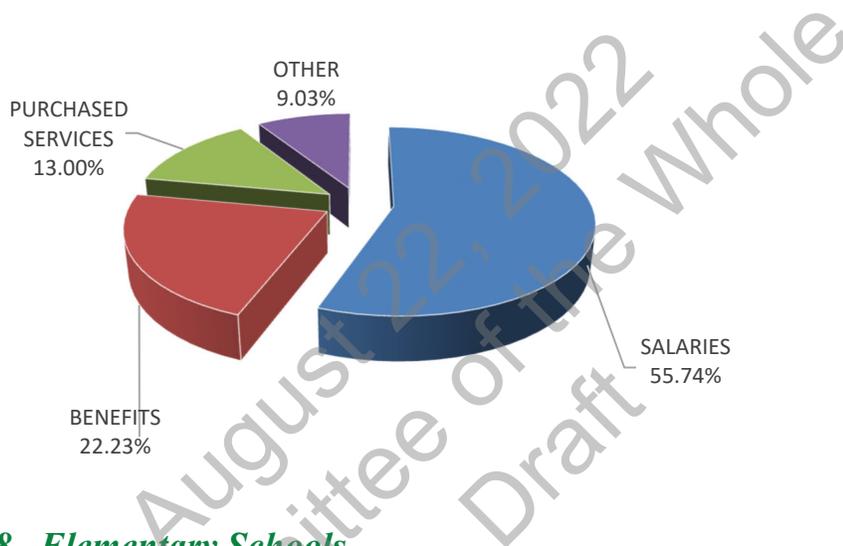
- 4. Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.
- 5. Governmental Changes** - any changes made by the 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 \$93,860,944 and represents 77.97% of the budgets. Salaries increased 4.22% for these funds. The salary budgets increased \$2.7 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget decreased 1.88%. The non-salary/benefit portion, items A1 through J7, is \$26,521,121 and makes up the remaining 22.03%.

EXPENDITURES BY OBJECT



A1 – B8 Elementary Schools

Elementary School Budgets (A1- A14) - are based on January membership counts with the budget allocation of \$88.12 per student. An additional \$500 is allocated to those schools with fewer than 200 students. Changes in individual budgets generally reflect the changing number of students in each school, with no elementary school receiving less than their January memberships. WSD 4K & Early Childhood Programs are funded at .6 FTE (\$52.87).

Montessori Charter School (1-6) (A15 and C7) - there are 88 elementary students and 3 middle school students in the Montessori Charter School with a budget allocation of \$7,212.80 and an additional \$88.12 per elementary student and \$110.90 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 2022-23.

Four-Year-Old Kindergarten Budget (B7) - the payments to partner sites that provide four-year-old Kindergarten are based on the number of children enrolled and number of certified teachers provided by the off-campus locations.

Elementary User Fees (B8)- are based on the previous year's user fee revenues.

C1 – D13 Secondary Schools

John Muir (C1) and Horace Mann (C4)- budgets reflect a decrease in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count. Middle schools receive an allocation of \$110.90 per student.

Middle School Athletics (C2 and C5) - budgets reflect a decrease in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count with an allocation of \$24.54 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 2021-22.

Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11) - there are 8 middle school students and 46 high school students in the EEA Learning Academy with a budget allocation of \$7,212.80 and an additional \$110.90 per middle school student and \$139.73 per high school student.

East High (D1) and West High (D2) - budgets reflect an increase 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 \$139.73 per student.

High School Athletics (D5 and D6) - the amount of the high school user fee revenues from the previous year are added to the high school athletics department base budgets. The base budget consists of a fixed amount per school and an allocation divided equally based on the total number of athletes participating in athletics at each school the previous school year.

WAVE (A16, C8, 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 180 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 – S4 and F1 – F12 Grant Overview

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

Another variation occurs with budget carryovers. The budget may be less or more than the previous year depending on the amount carried over into this year and from next year to the following year. The budget will be adjusted for actual carryover after the 2021-2022 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 2022 or at some other time during the year. Where possible, these are noted below. In addition, budget revisions to grants may be needed to cover salaries and benefits after staff adjustments. These changes are made before the budget becomes final in November.

S1 – S4 State Grant Detail

Wisconsin Educator Effectiveness (S1) - this grant provides local educational agencies \$80 per educator to implement the Wisconsin Educator Effectiveness System. The grant covers costs associated with system development, training, software, support, resources, and ongoing refinement.

CTE Incentive Grant (S2) - incentivizes school districts to support career and technical education (CTE) programming which results in an industry- recognized certification designed to mitigate workforce shortages in industries or occupations that are experiencing a workforce shortage as determined by the Department of Workforce Development (DWD) and the Wisconsin Technical College System (WTCS). Funds received from this grant will go to support those CTE programs, and assist pupils in graduating with industry recognized certifications in those industries and occupations.

Assessment of Reading Readiness (S3) - funds the per pupil cost of a selected assessment of literacy fundamentals. State statutes require each pupil enrolled in 4-year-old kindergarten to 2nd grade in a school district or in a charter school to be annually assessed for reading readiness.

State Aid Transmitted from Intermediate Sources (S4) - funding from Northcentral Technical College comes from a combination of state and federal grants. Supports Career and Technical Education programs that transition students into NTC programs through participation in high demand dual credit courses, NTC academies or dual credit professional development.

F1 – F12 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, F10 and F11) 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, F8 and F9) - 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 American Rescue Plan (ARP) Act was signed into law and provides an additional \$122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

Fresh Fruit and Vegetable Program (F12) - 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 2022-23 budget will help fund PK-5 mathematics resource adoption.

Summer Learning (G2)- academic summer classes for grades PK-12 related to instruction that is offered during the regular school year.

Early College Credit Program (ECCP) and Start College Now Program (G3)-per state law, funds for tuition, books, and fees for our students to take classes at UW-MC and other UW Colleges and NTC and other state Technical Colleges respectively. These programs replace the Youth Options and Course Options programs.

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

EL - English Learners (G5) - covers EL instructional costs not including salaries. All EL students are assessed in reading, writing, speaking, and listening every year. The budget allocation is \$18.13 per student with an English proficiency level of 1-4.

Instructional Services (G6) - is for instructional materials, curriculum assessment and development, and professional development.

Technology (G7) - this budget is used for expenses related to the operations of administrative and instructional technology systems. Examples of expenditures from this budget are: internet connection fees, workstation replacements and upgrades, tablets, networking equipment and district-wide software such as a student information system and library automation software. The budget includes \$200,000 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 2022-23 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 2022-23.

Utilities (H6) - the 2021-2022 costs, corresponding weather, and projected prices were considered when setting the 2022-23 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 \$1,868,865.

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) - \$93,860,944 includes estimated salary and benefit increases less budget reductions. Salaries were increased 4.22% due to referendum funds, ESSER funds, salary increases and other changes reflective of staffing adjustments.

Benefits (LI)

- Retirement for 2022-23 is based on the total contribution rate for qualifying salaries. The rate for 2023 is 13.6%. The rate for 2022 was 13.0%. The rate used in the budget for 2022-23 is 13.3%. All employee groups are required to pay one-half of the WRS rate (6.5% in 2022 and a projection of 6.8% in 2023).
- Health Insurance premiums did not increase July 2022. The insurance committee will monitor claims in 2022-23 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2021-22 rates. The dental rates have not been increased for twelve years.

August 22, 2022
Committee of the Whole
Draft



2022-23 Budget Summary

August 22, 2022
Committee of the Whole
Draft

2022-23 REVENUES AND EXPENDITURES - ALL FUNDS
September 26, 2022

	2022-23 BUDGET	2021-22 BUDGET	INCREASE DECREASE	PERCENT
FUND 10 - GENERAL FUND				
REVENUE & OTHER FINANCING SOURCES	111,238,596	113,219,204	-1,980,608	-1.75%
EXPENDITURES & OTHER FINANCING USES	101,523,015	103,233,019	-1,710,003	-1.66%
OPERATING TRANSFER OUT	10,416,448	10,221,859	194,589	1.90%
FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION				
REVENUE & OTHER FINANCING SOURCES	8,524,466	8,451,485	72,981	0.86%
OPERATING TRANSFER IN	10,334,583	10,143,142	191,441	1.89%
EXPENDITURES & OTHER FINANCING USES	18,859,049	18,594,627	264,422	1.42%
OTHER FUND 20 - SPECIAL PROJECTS FUND				
REVENUE & OTHER FINANCING SOURCES	1,875,000	75,000	1,800,000	2400.00%
EXPENDITURES & OTHER FINANCING USES	1,875,000	75,000	1,800,000	2400.00%
FUND 38 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	2,020,755	2,030,629	-9,874	-0.49%
OPERATING TRANSFER IN	81,865	78,717	3,148	4.00%
EXPENDITURES & OTHER FINANCING USES	2,214,135	2,208,435	5,700	0.26%
FUND 39 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	17,134,256	14,055,000	3,079,256	21.91%
EXPENDITURES & OTHER FINANCING USES	15,248,175	14,281,034	967,141	6.77%
FUND 49 - CAPITAL PROJECTS				
REVENUE & OTHER FINANCING SOURCES	105,081,502	0	105,081,502	N/A
EXPENDITURES & OTHER FINANCING USES	32,026,525	0	32,026,525	N/A
FUND 50 - FOOD SERVICE				
REVENUE & OTHER FINANCING SOURCES	4,570,600	3,959,000	611,600	15.45%
EXPENDITURES & OTHER FINANCING USES	4,982,806	4,118,256	864,550	20.99%
FUND 73 - EMPLOYEE BENEFIT TRUST FUND				
NET REVENUE & OTHER FINANCING SOURCES	1,991,160	1,971,005	20,155	1.02%
NET EXPENDITURES & OTHER FINANCING USES	1,891,602	1,872,455	19,147	1.02%
FUND 80 - COMMUNITY SERVICE FUND				
REVENUE & OTHER FINANCING SOURCES	662,200	662,200	0	0.00%
REVENUE FROM PRIOR YEARS	542,602	501,748	40,854	8.14%
EXPENDITURES & OTHER FINANCING USES	1,204,802	1,163,948	40,854	3.51%
TOTAL REVENUE & OTHER FINANCING SOURCES ALL FUNDS				
GROSS TOTAL REVENUES	264,057,585	155,147,130	108,910,455	70.20%
INTERFUND TRANSFERS	10,416,448	10,221,859	194,589	1.90%
NET TOTAL REVENUES	253,641,137	144,925,271	108,715,866	75.02%
TOTAL EXPENDITURES & OTHER FINANCING USES ALL FUNDS				
GROSS TOTAL EXPENDITURES	190,241,558	155,768,633	34,472,925	22.13%
INTERFUND TRANSFERS	10,416,448	10,221,859	194,589	1.90%
NET TOTAL EXPENDITURES	179,825,109	145,546,774	34,278,336	23.55%



2022-23 Fund 10 Budget Detail

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED REVENUE BUDGET September 26, 2022

SOURCE	FUND 10		INCREASE	PERCENT
	2022-23 BUDGET	2021-22 BUDGET	DECREASE (-)	
LOCAL SOURCES				
Property Tax Levy	\$28,388,287	\$33,697,688	-\$5,309,401	-15.76%
Property Tax Chargebacks	8,604	65,840	-57,236	-86.93%
Mobile Home Tax	20,000	15,000	5,000	33.33%
Other Payments for Services	25,000	20,000	5,000	25.00%
Admissions Athletics	60,000	70,000	-10,000	-14.29%
Athletic User Fees	110,000	97,500	12,500	12.82%
Student Fees	10,000	65,000	-55,000	-84.62%
Interest on Investments	100,000	100,000	0	0.00%
Rentals	40,000	65,000	-25,000	-38.46%
Parking Lot Fees	30,000	15,000	15,000	100.00%
Miscellaneous Local Sources	115,000	100,000	15,000	15.00%
Sale of Obsolete Equipment	75,000	40,000	35,000	87.50%
Refunds: Workers Compensation, Insurance, Commerce	225,000	200,000	25,000	12.50%
Refund of Indirect Grant Costs	10,000	15,000	-5,000	-33.33%
Student Technology Device Insurance	75,000	65,000	10,000	15.38%
TOTAL LOCAL SOURCES	\$29,291,891	\$34,631,028	-\$5,339,137	-15.42%
OTHER SCHOOL DISTRICT				
Open Enrollment Tuition	\$2,295,683	\$2,276,919	\$18,764	0.82%
Non-Open Enrollment Tuition	20,000	20,000	0	0.00%
TOTAL OTHER SCHOOL DISTRICT	\$2,315,683	\$2,296,919	\$18,764	0.82%
STATE GRANTS				
S1 Wisconsin Educator Effectiveness	\$55,200	\$55,200	\$0	0.00%
S2 CTE Incentive	180,093	155,558	24,535	15.77%
S3 Assessments of Reading Readiness	14,808	13,793	1,015	7.36%
S4 State Aid Transmitted from Intermediate Sources	35,000	63,375	-28,375	-44.77%
TOTAL STATE GRANTS	\$285,101	\$287,926	-\$2,825	-0.98%
STATE AIDS				
Equalization Aid	\$63,603,664	\$59,487,795	\$4,115,869	6.92%
ELL Aid	404,649	470,000	-65,351	-13.90%
Chapter 220 - Intradistrict Integration Aid	0	29,731	-29,731	-100.00%
State Aid for Exempt Computers	564,122	564,122	0	0.00%
State Aid for Exempt Personal Property	344,415	337,662	6,753	2.00%
Juvenile Detention Center	206,006	210,435	-4,429	-2.10%
Transportation Aid	145,000	160,000	-15,000	-9.38%
Library Aid	345,000	340,000	5,000	1.47%
Per Pupil Adjustment Aid (2021-22)	5,997,586	5,997,586	0	0.00%
In Lieu of Tax	40,000	40,000	0	0.00%
AGR - Achievement Gap Reduction Program	1,681,888	1,606,445	75,444	4.70%
School Mental Health Program	0	35,000	-35,000	-100.00%
TOTAL STATE AIDS	\$73,332,331	\$69,278,776	\$4,053,555	5.85%

2022-23 DETAILED REVENUE BUDGET September 26, 2022

SOURCE	FUND 10		INCREASE	PERCENT
	2022-23 BUDGET	2021-22 BUDGET	DECREASE (-)	
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	\$63,358	\$63,358	\$0	0.00%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,272,463	1,486,738	-214,275	-14.41%
F3 Title II A - Teacher and Principal Training and Recruiting Fund	193,550	296,825	-103,275	-34.79%
F4 Title III - English Language Acquisition	225,350	243,868	-18,518	-7.59%
F5 Title IV A	99,293	188,014	-88,721	-47.19%
F6 Flow Through - Comprehensive Coordinated Early Intervening Services	974,185	689,531	284,654	41.28%
F7 Elementary and Secondary School Emergency Relief Fund 1	0	241,294	-241,294	-100.00%
F8 Elementary and Secondary School Emergency Relief Fund 2	585,391	3,514,927	-2,929,536	-83.35%
F9 Elementary and Secondary School Emergency Relief Fund 3	2,600,000	0	2,600,000	N/A
TOTAL FEDERAL GRANTS	\$6,013,590	\$6,724,555	-\$710,965	-10.57%
GRAND TOTAL	\$111,238,596	\$113,219,204	-\$1,980,608	-1.75%

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED EXPENDITURE BUDGET September 26, 2022

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2022-23 BUDGET	2021-22 BUDGET		

ELEMENTARY SCHOOLS

	Jan-22 FTE				
A1 Franklin	209	\$18,417	\$19,519	-\$1,102	-5.65%
A2 Grant	175	\$15,921	17,271	-1,350	-7.82%
A3 G.D. Jones	277	\$24,409	26,909	-2,500	-9.29%
A4 Hawthorn Hills	189	\$17,155	18,408	-1,253	-6.81%
A5 Hewitt-Texas	111	\$10,281	8,838	1,443	16.33%
A6 Jefferson	282	\$24,850	24,635	215	0.87%
A7 John Marshall	234	\$20,620	20,277	343	1.69%
A8 Lincoln	196	\$17,772	19,045	-1,273	-6.88%
A9 Maine	234	\$20,620	19,071	1,549	8.12%
A10 Rib Mountain	203	\$17,888	18,882	-994	-5.26%
A11 Riverview	418	\$36,834	38,753	-1,919	-4.95%
A12 Stettin	316	\$27,846	26,720	1,126	4.21%
A13 South Mountain	234	\$20,620	19,329	1,291	6.68%
A14 WSD 4K & Early Childhood Programs	294	\$25,907	26,663	-756	-2.84%
A15 Montessori (K-5)	88	\$14,462	13,656	807	5.91%
A16 Wausau Area Virtual Education (K-5)	60	\$5,287	7,580	-2,293	-30.25%
A SCHOOLS	3,520	\$318,889	\$325,556	-\$6,666	-2.05%
B1 Library		\$392,088	\$392,088	\$0	0.00%
B2 Music, Elementary		12,685	12,685	0	0.00%
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	13,630	0	0.00%
B6 School Forest		6,633	6,633	0	0.00%
B7 Four-year-old Kindergarten		320,481	344,603	-24,122	-7.00%
B8 Elementary User Fees		1,215	1,215	0	0.00%
B PROGRAMS		\$780,230	\$804,352	-\$24,122	-3.00%
TOTAL ELEMENTARY		\$1,099,119	\$1,129,908	-\$30,788	-2.72%

SECONDARY SCHOOLS

	FTE				
C1 John Muir	1,014	\$112,453	\$121,039	-\$8,586	-7.09%
C2 Athletics, John Muir R		50,772	29,340	21,432	73.05%
C3 Art Middle Schools		12,217	12,217	0	0.00%
C4 Horace Mann	663	73,527	80,494	-6,967	-8.66%
C5 Athletics, Horace Mann R		36,090	21,187	14,904	70.35%
C6 EEA Learning Academy Middle School (6-8)	8	7,595	7,809	-214	-2.74%
C7 Montessori (6)	3	333	835	-502	-60.14%
C8 Wausau Area Virtual Education (6-8)	47	5,212	6,678	-1,466	-21.95%
C MIDDLE SCHOOLS		\$298,198	\$279,598	\$18,601	6.65%

2022-23 DETAILED EXPENDITURE BUDGET September 26, 2022

		FUND 10		INCREASE		
LOCATION		2022-23	2021-22	DECREASE	PERCENT	
		BUDGET	BUDGET	(-)		
D1	East High	945	\$132,045	\$140,484	-\$8,439	-6.01%
D2	West High	1,482	207,080	209,599	-2,519	-1.20%
D3	Art, East		9,600	9,601	-1	-0.01%
D4	Art, West		9,577	9,577	0	0.00%
D5	Athletics, East R		146,578	139,431	7,147	5.13%
D6	Athletics, West R		180,424	172,181	8,243	4.79%
D7	Athletics, State Competitions		44,586	47,944	-3,358	-7.00%
D8	Music, Secondary R		100,424	100,424	0	0.00%
D9	Secondary Physical Education		32,519	34,969	-2,450	-7.01%
D10	LVEC/Career Center		8,123	8,735	-612	-7.01%
D11	EEA Learning Academy High School (9-12)	46	6,428	7,813	-1,385	-17.73%
D12	Wausau Area Virtual Education (9-12)	73	10,200	11,720	-1,519	-12.96%
D13	Wausau Area Virtual Education		117,461	126,307	-8,846	-7.00%
D	HIGH SCHOOLS		\$1,005,045	\$1,018,784	-\$13,739	-1.35%
	TOTAL SECONDARY		\$1,303,243	\$1,298,382	\$4,862	0.37%
PUPIL SERVICES						
E1	Guidance and Juvenile Detention Center		\$18,290	\$19,882	-\$1,592	-8.01%
E2	District at Risk		653,028	653,028	0	0.00%
E3	Health Services		20,637	22,191	-1,554	-7.00%
E4	Pupil Services		48,575	48,575	0	0.00%
E	TOTAL PUPIL SERVICES		\$740,530	\$743,676	-\$3,146	-0.42%
STATE GRANTS						
S1	Wisconsin Educator Effectiveness		\$55,200	\$55,200	\$0	0.00%
S2	CTE Incentive		180,093	139,293	40,800	29.29%
S3	Assessments of Reading Readiness		14,808	13,793	1,015	7.36%
S4	State Aid Transmitted from Intermediate Sources		35,000	63,375	-28,375	-44.77%
S	TOTAL STATE GRANTS		\$285,101	\$271,661	\$13,440	4.95%
FEDERAL GRANTS						
F1	Carl Perkins		\$52,087	\$63,658	-\$11,571	-18.18%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		5,000	0	5,000	N/A
F3	Title II A - Teacher and Principal Training and Recruiting Fund		26,764	188,124	-161,360	-85.77%
F4	Title III - English Language Acquisition		19,470	109,620	-90,150	-82.24%
F5	Title IV A		\$95,568	\$164,010	-68,442	-41.73%
F6	Flow Through - Comprehensive Coordinated Early Intervening Services		\$917,079	\$365,119	551,960	151.17%
F7	Elementary and Secondary School Emergency Relief Fund 1		\$0	\$136,157	-136,157	-100.00%
F8	Elementary and Secondary School Emergency Relief Fund 2		\$585,391	\$3,273,861	-2,688,470	-82.12%
F	TOTAL FEDERAL GRANTS		\$1,701,359	\$4,300,549	-\$2,599,190	-60.44%

2022-23 DETAILED EXPENDITURE BUDGET September 26, 2022

		FUND 10		INCREASE	
LOCATION		2022-23	2021-22	DECREASE	PERCENT
		BUDGET	BUDGET	(-)	
CURRICULUM / INSTRUCTION					
G1	Education Department	\$722,680	\$777,107	-\$54,427	-7.00%
G2	Summer Learning	55,434	59,609	-4,175	-7.00%
G3	Early College Credit Program, Start College Now Program	78,120	42,000	36,120	86.00%
G4	Research	1,438	1,438	0	0.00%
G5	English Learners	15,627	20,360	-4,733	-23.24%
G6	Instructional Services	16,062	17,271	-1,209	-7.00%
G7	Technology R	2,345,207	2,532,707	-187,500	-7.40%
G8	AmeriCorps Workers	86,052	92,532	-6,480	-7.00%
G	TOTAL CURRICULUM / INST.	\$3,320,620	\$3,543,024	-\$222,404	-6.28%
OPERATIONS / BUILDINGS & GROUNDS					
H1	Pupil Transportation	\$2,406,696	\$2,587,845	-\$181,149	-7.00%
H2	Pupil Transportation - Summer Learning	68,146	73,275	-5,129	-7.00%
H3	Buildings & Grounds Operations R	3,215,839	3,603,053	-387,214	-10.75%
H4	Capital Projects	1,008,400	1,008,400	0	0.00%
H5	Operations & Print Shop	15,293	16,444	-1,151	-7.00%
H6	Utilities	2,005,923	2,156,906	-150,983	-7.00%
H7	Business/Central Office R	449,565	541,468	-91,903	-16.97%
H8	Private School Voucher Program	1,868,865	1,868,865	0	0.00%
H9	District Insurances	937,703	937,703	0	0.00%
H	TOTAL OPER. / B&G	\$11,976,430	\$12,793,959	-\$817,529	-6.39%
DISTRICT-WIDE					
J1	Instructional Equipment	\$70,725	\$76,048	-\$5,323	-7.00%
J2	Board of Ed/Supt's Office	134,142	144,245	-10,103	-7.00%
J3	Communications	87,352	93,931	-6,579	-7.00%
J4	Human Resources Department	78,667	78,667	0	0.00%
J5	Wellness	4,185	4,500	-315	-7.00%
J6	Open Enrollment Tuition	3,958,085	3,958,085	0	0.00%
J7	Employment Services	18,748	18,748	0	0.00%
J	TOTAL DISTRICT-WIDE	\$4,351,904	\$4,374,224	-\$22,320	-0.51%
TOTAL NON-SALARY/BENEFIT		\$24,778,306	\$28,455,382	-\$3,677,074	-12.92%
PERCENT OF TOTAL BUDGET		22.14%	25.08%		

2022-23 DETAILED EXPENDITURE BUDGET September 26, 2022

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2022-23 BUDGET	2021-22 BUDGET		
K1 SALARIES				
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%
161 Administrators	495,062	473,736	21,326	4.50%
164 Other Professional	1,428,320	1,365,898	62,422	4.57%
166 Principals	2,252,782	2,155,739	97,043	4.50%
167 Assistant Principals	798,110	763,774	34,336	4.50%
171 Instructional Subs	35,000	35,000	0	0.00%
172 Other Certified Teachers R	2,929,786	2,798,267	131,519	4.70%
173 Contracted Subs	275,000	275,000	0	0.00%
174 Professional Health	161,771	154,701	7,070	4.57%
175 Teachers E	34,000,047	32,760,312	1,239,735	3.78%
176 Long Term Subs	750,000	750,000	0	0.00%
178 Coaching	876,802	828,350	48,452	5.85%
180 Administrative Assistants	265,664	253,891	11,773	4.64%
181 Custodial	4,095,833	3,907,492	188,341	4.82%
182 Teacher Aides E	2,653,358	2,508,374	144,984	5.78%
184 Attendance	57,636	54,487	3,149	5.78%
185 Technical Staff	1,243,641	1,184,443	59,198	5.00%
186 Secretarial/Clerical	1,987,678	1,879,068	108,610	5.78%
187 Maintenance	123,499	117,820	5,679	4.82%
188 Enrollment Aides	12,095	0	12,095	N/A
194 Other Supervisors	218,491	208,942	9,549	4.57%
195 Misc. Payrolls	94,810	74,081	20,729	27.98%
K TOTAL SALARIES	\$54,783,283	\$52,577,275	\$2,206,008	4.20%
L1 BENEFITS				
212 Retirement Employer	\$3,614,870	\$3,456,264	\$158,606	4.59%
218 Retiree Health	1,296,316	1,257,396	38,920	3.10%
219 Other Employee Benefits	20,000	20,000	0	0.00%
221 Medicare Portion/Social Security	772,444	749,806	22,638	3.02%
222 Social Security	3,303,432	3,204,386	99,046	3.09%
230 Group Life Insurance	118,474	113,170	5,304	4.69%
243 Dental Insurance	820,544	800,655	19,889	2.48%
248 Health Insurance	11,652,517	12,253,674	-601,157	-4.91%
251 Disability Insurance	169,828	152,010	17,818	11.72%
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%
L TOTAL BENEFITS	\$21,961,426	\$22,200,361	-\$238,935	-1.08%
TOTAL SALARY & BENEFITS	\$76,744,709	\$74,777,636	\$1,967,073	2.63%
PERCENT OF TOTAL FUND 10 BUDGET	68.56%	65.91%		
TRANSFER TO FUND 27	\$ 10,334,583	\$ 10,143,142	\$ 191,441	1.89%
TRANSFER TO FUND 38	81,865	78,717	3,148	4.00%
A TOTAL FUND 10 BUDGET	\$111,939,464	\$113,454,878	-\$1,515,414	-1.34%



2022-23 Fund 27 Budget Detail

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED REVENUE BUDGET September 26, 2022

SOURCE	FUND 27		INCREASE DECREASE (-)	PERCENT
	2022-23 BUDGET	2021-22 BUDGET		
OTHER SCHOOL DISTRICT				
Non-Open Enrollment Tuition	\$50,000	\$100,000	-\$50,000	-50.00%
TOTAL OTHER SCHOOL DISTRICT	\$50,000	\$100,000	-\$50,000	-50.00%
STATE AIDS				
Exceptional Educational Needs Aid	\$4,439,087	\$4,423,361	\$15,726	0.36%
High Cost EEN Aid	50,000	50,000	0	0.00%
Special Education Transition Incentive	25,000	25,000	0	0.00%
TOTAL STATE AIDS	\$4,514,087	\$4,498,361	\$15,726	0.35%
FEDERAL GRANTS				
F10 Flow Through	\$2,351,829	\$1,965,253	\$386,576	19.67%
F11 Preschool Flow Through	152,786	97,071	55,715	57.40%
F8 Elementary and Secondary School Emergency Relief Fund 2	955,764	1,390,800	-435,036	-31.28%
TOTAL FEDERAL GRANTS	\$3,460,379	\$3,453,124	\$7,255	0.21%
FEDERAL AID				
Medicaid	\$500,000	\$400,000	\$100,000	25.00%
TOTAL FEDERAL AID	\$500,000	\$400,000	\$100,000	25.00%
TRANSFER FROM FUND 10				
Transfer in	\$10,334,583	\$10,143,142	\$191,441	1.89%
GRAND TOTAL	\$18,859,049	\$18,594,627	\$264,422	1.42%

2022-23 DETAILED EXPENDITURE BUDGET - September 26, 2022

LOCATION	FUND 27		INCREASE	PERCENT
	2022-23 BUDGET	2021-22 BUDGET	DECREASE (-)	
SPECIAL EDUCATION				
E5 Medicaid School Based Services	\$36,000	\$36,000	\$0	0.00%
H1 Pupil Transportation	925,916	881,227	44,689	5.07%
H10 Transit of State Aid	38,500	38,500	0	0.00%
E-J SPECIAL EDUCATION	\$1,000,416	\$955,727	\$44,689	4.68%
FEDERAL GRANTS				
F10 Flow Through	\$723,884	\$746,506	-\$22,622	-3.03%
F11 Preschool Flow Through	18,515	15,946	2,569	16.11%
F TOTAL FEDERAL GRANTS	\$742,399	\$762,452	-\$20,053	-2.63%
SALARIES				
164 Other Professional	\$435,069	\$416,334	\$18,735	4.50%
171 Instructional Subs	25,000	25,000	0	0.00%
172 Other Certified Teachers	1,102,124	1,052,649	49,475	4.70%
173 Contracted Subs	35,000	35,000	0	0.00%
174 Professional Health	63,929	61,146	2,783	4.55%
175 Teachers E	7,931,552	7,632,810	298,742	3.91%
176 Long Term Subs	76,500	76,500	0	0.00%
182 Teacher Aides E	2,391,257	2,260,195	131,062	5.80%
185 Technical Staff	178,262	170,476	7,786	4.57%
186 Secretarial/Clerical	81,349	76,904	4,445	5.78%
K TOTAL SALARIES	\$12,320,042	\$11,807,014	\$513,028	4.35%
BENEFITS				
212 Retirement Employer	\$809,579	\$784,617	\$24,962	3.18%
218 Retiree Health	258,472	249,718	8,754	3.51%
221 Medicare Portion/Social Security	177,409	169,858	7,551	4.45%
222 Social Security	742,619	727,044	15,575	2.14%
230 Group Life Insurance	23,226	22,166	1,060	4.78%
243 Dental Insurance	173,897	180,979	-7,082	-3.91%
248 Health Insurance	2,576,970	2,902,841	-325,871	-11.23%
251 Disability Insurance	34,022	32,211	1,811	5.62%
L TOTAL BENEFITS	\$4,796,193	\$5,069,434	-\$273,241	-5.39%
TOTAL SALARY & BENEFITS	\$17,116,235	\$16,876,448	\$239,787	1.42%
PERCENT OF TOTAL FUND 27 BUDGET	90.76%	90.76%		
A TOTAL FUND 27 BUDGET	\$18,859,049	\$18,594,627	\$264,422	1.42%



2022-23 Other Fund 20
Budget Detail

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED REVENUE AND EXPENDITURE BUDGET - September 26, 2022

	OTHER FUND 20 2022-23 BUDGET	AMENDED 2021-22 BUDGET	INCREASE DECREASE (-)	PERCENT
--	---	---------------------------------------	--------------------------------------	----------------

OTHER FUND 20 EXPENSES				
-------------------------------	--	--	--	--

Activity Funds	\$1,800,000	\$0	\$1,800,000	N/A
Local Grants	57,500	57,500	0	0.00%
Donations	17,500	17,500	0	0.00%
Total Expenses	<u><u>\$1,875,000</u></u>	<u><u>\$75,000</u></u>	<u><u>\$1,800,000</u></u>	<u><u>2400.00%</u></u>

OTHER FUND 20 REVENUES				
-------------------------------	--	--	--	--

Activity Funds	\$1,800,000	\$0	\$1,800,000	N/A
Local Grants	57,500	57,500	0	0.00%
Donations	17,500	17,500	0	0.00%
Total Revenues	<u><u>\$1,875,000</u></u>	<u><u>\$75,000</u></u>	<u><u>\$1,800,000</u></u>	<u><u>2400.00%</u></u>

August 22, 2022
Committee of the Whole
Draft

	<h2 style="color: blue;">2022-23 Fund 38 Budget Detail</h2>
---	---

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 2022-23 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	2022	\$1,042,500
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$990,557
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$51,943
Sum of reported Utility Savings to be applied to Debt			\$54,020
	Savings Reported for 2022		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$ 6,541	\$ 131,246
Controls Improvements - Elementary Schools	\$ 731,567	\$ 6,790	\$ 24,916
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 19,279	\$ 391,107
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,557	\$ 54,683
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 4,082	\$ 33,469
Controls Improvements - Maintenance Building	\$ 73,306	\$ 363	\$ 15,880
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 8,917	\$ 115,991
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,491	\$ 505,312
Entire Energy Efficiency Project Totals	\$ 11,512,434	\$ 54,020	\$ 1,272,604

August 22, 2022
Committee on Finance
Draft

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
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2022	\$1,145,385
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$1,118,611
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$26,774
Sum of reported Utility Savings to be applied to Debt			\$27,845
		Savings Reported for 2022	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	\$ 1,526,742	\$ 3,053	\$ 81,405
Heating System Upgrades	\$ 801,304	\$ 9,743	\$ 33,446
Technology and Controls Upgrades	\$ 3,785,895	\$ 8,226	\$ 453,411
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 6,822	\$ 279,830
Entire Energy Efficiency Project Totals	\$ 11,677,838	\$ 27,845	\$ 848,092

August 22, 2022
 Committee of the Whole
 Draft

2021-22 DEBT SERVICE LEVY FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2023	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 960,000.00	\$ 49,500.00	\$ 1,009,500.00
3/1/2023	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,045,000.00	\$ 55,067.50	\$ 1,100,067.50
9/1/2023	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 30,300.00	\$ 30,300.00
9/1/2023	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 44,617.50	\$ 44,617.50
2022-23	Energy Efficiency Savings	\$ (81,865.00)	\$ -	\$ (81,865.00)
TOTALS		\$ 1,923,135.00	\$ 179,485.00	\$ 2,102,620.00

2021-22 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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
3/1/2023	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 960,000.00	\$ 49,500.00	\$ 1,009,500.00
3/1/2023	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,045,000.00	\$ 55,067.50	\$ 1,100,067.50
TOTALS		\$ 2,005,000.00	\$ 209,135.00	\$ 2,214,135.00

WAUSAU SCHOOL DISTRICT

Debt Service Schedule
FUND 38
03-01-22 TO 03-01-27

 \$10,000,000 G.O. Promissory Notes Dated August 4, 2015 Matures March 1, 2025				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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
TOTAL		\$3,905,000	\$258,350	\$4,163,350

Callable

 \$9,990,000 G.O. Promissory Notes Dated July 6, 2017 Matures March 1, 2027				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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
TOTAL		\$6,475,000	\$402,393	\$6,877,393

Callable

August 22, 2022
 Committee Draft
 the Whole



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, 2022 through June 30, 2023 and the debt service levy is for payments made between January 1, 2023 and December 31, 2023.

August 22, 2022
Committee of the Whole
Draft

2022-23 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2023	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
3/1/2023	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2023	2022 REFERENDUM 99.99M	\$ 11,786,654.50	\$ 2,923,408.00	\$ 14,710,062.50
9/1/2023	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
9/1/2023	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2023	2022 REFERENDUM 99.99M	\$ -	\$ 1,886,081.00	\$ 1,886,081.00
	TOTALS	\$ 11,786,654.50	\$ 5,347,601.50	\$ 17,134,256.00

2022-23 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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
3/1/2023	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
3/1/2023	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2023	2022 REFERENDUM 99.99M	\$ 11,786,654.50	\$ 2,923,408.00	\$ 14,710,062.50
TOTALS		\$ 11,786,654.50	\$ 3,461,520.50	\$ 15,248,175.00



2022-23 Fund 39 Debt Service Detail

August 22, 2022
Committee of the Whole
Draft

**Wausau School District
2020-21 Fund 39
Debt Service Description
03-01-22 TO 07-06-42**

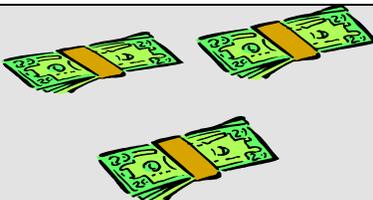
Issue:	Issue 1	Issue 2
Amount:	\$13,535,000	\$19,595,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	November 15, 2011	August 4, 2015
Maturity Date:	March 1, 2023	March 1, 2032
Callable:	22-23 Callable 03/01/21	26-32 Callable 03/01/25
Remaining Principal:	\$0	\$6,090,000
Remaining Interest:	\$0	\$1,016,000
Total Remaining:	\$0	\$7,106,000
Schools/Purpose:	East - Refund Portions of prior year debt Defeased 2018 and 2019	2015 Building Referendum
Issue:	Issue 3	Issue 4
Amount:	\$10,000,000	\$99,990,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	March 1, 2016	July 6, 2022
Maturity Date:	March 1, 2035	July 6, 2042
Callable:	32-35 Callable on 03/01/25	31-42 Callable on 03/01/30
Remaining Principal:	\$10,000,000	\$99,990,000
Remaining Interest:	\$3,308,919	\$46,956,358
Total Remaining:	\$13,308,919	\$146,946,358
Schools/Purpose:	2015 Building Referendum Part II	2022 Building Referendum
Issue:	Total (Rounded)	
Amount:	\$143,120,000	
Remaining Principal:	\$116,080,000	
Remaining Interest:	\$51,281,277	
Total Remaining:	\$167,361,277	

WAUSAU SCHOOL DISTRICT

Projected Debt Service Schedule

Issues 1-4

03-01-21 TO 03-01-35

 Issue 1 \$13,535,000 G.O. Refunding Bonds Dated November 15, 2011 Matures March 1, 2023 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2022	5.00%	\$0	\$0	\$0
2023	5.00%	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0

 Issue 2 \$19,565,000 G.O. Refunding Bonds Dated August 4, 2015 Matures March 1, 2032 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2022	2.00%	\$0	\$267,200	\$267,200
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%	\$370,000	\$65,200	\$435,200
2027	3.00%	\$385,000	\$50,175	\$435,175
2028	3.00%	\$1,480,000	\$22,200	\$1,502,200
2029	3.13%	\$0	\$0	\$0
2030	4.00%	\$0	\$0	\$0
2031	4.00%	\$0	\$0	\$0
2032	4.00%	\$0	\$0	\$0
TOTAL		\$6,090,000	\$1,016,000	\$7,106,000

Callable

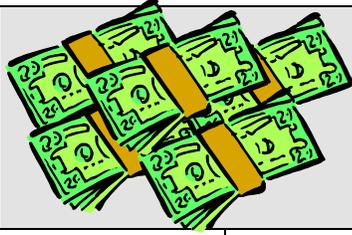


Issue 3
\$10,000,000
G.O. Refunding Bonds
Dated March 1, 2016
Matures March 1, 2035

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2022	2.50%	\$0	\$270,913	\$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%	\$1,635,000	\$250,475	\$1,885,475
2033	2.75%	\$2,710,000	\$192,775	\$2,902,775
2034	2.75%	\$2,790,000	\$117,150	\$2,907,150
2035	2.75%	\$2,865,000	\$39,394	\$2,904,394
TOTAL		\$10,000,000	\$3,308,919	\$13,308,919

[] Callable

August 22, 2022
 Committee of the Whole
 Draft



Issue 4
\$99,990,000
G.O. Refunding Bonds
Dated July 6, 2022
Matures July 6, 2042



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2022	0.00%	\$0	\$0	\$0
2023	5.00%	\$14,125,000	\$4,809,489	\$18,934,489
2024	5.00%	\$2,250,000	\$3,715,912	\$5,965,912
2025	5.00%	\$825,000	\$3,639,037	\$4,464,037
2026	5.00%	\$2,575,000	\$3,554,037	\$6,129,037
2027	5.00%	\$2,705,000	\$3,422,037	\$6,127,037
2028	5.00%	\$2,845,000	\$3,283,287	\$6,128,287
2029	5.00%	\$4,530,000	\$3,098,912	\$7,628,912
2030	5.00%	\$4,765,000	\$2,866,537	\$7,631,537
2031	5.00%	\$5,005,000	\$2,622,287	\$7,627,287
2032	5.00%	\$3,610,000	\$2,406,912	\$6,016,912
2033	5.00%	\$2,750,000	\$2,247,912	\$4,997,912
2034	4.00%	\$2,870,000	\$2,121,762	\$4,991,762
2035	4.00%	\$2,990,000	\$2,004,562	\$4,994,562
2036	4.00%	\$6,080,000	\$1,823,162	\$7,903,162
2037	4.00%	\$6,325,000	\$1,575,062	\$7,900,062
2038	4.00%	\$6,585,000	\$1,316,862	\$7,901,862
2039	4.00%	\$6,855,000	\$1,048,062	\$7,903,062
2040	4.00%	\$7,130,000	\$768,362	\$7,898,362
2041	4.125%	\$7,430,000	\$472,519	\$7,902,519
2042	4.125%	\$7,740,000	\$159,646	\$7,899,646
TOTAL		\$99,990,000	\$46,956,358	\$146,946,358

[] Callable

Total Debt Service Requirements

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2022		\$0	\$538,113	\$538,113
2023		\$14,125,000	\$5,347,602	\$19,472,602
2024		\$4,130,000	\$4,207,025	\$8,337,025
2025		\$2,800,000	\$4,033,775	\$6,833,775
2026		\$2,945,000	\$3,890,150	\$6,835,150
2027		\$3,090,000	\$3,743,125	\$6,833,125
2028		\$4,325,000	\$3,576,400	\$7,901,400
2029		\$4,530,000	\$3,369,825	\$7,899,825
2030		\$4,765,000	\$3,137,450	\$7,902,450
2031		\$5,005,000	\$2,893,200	\$7,898,200
2032		\$5,245,000	\$2,657,387	\$7,902,387
2033		\$5,460,000	\$2,440,687	\$7,900,687
2034		\$5,660,000	\$2,238,912	\$7,898,912
2035		\$5,855,000	\$2,043,956	\$7,898,956
2036		\$6,080,000	\$1,823,162	\$7,903,162
2037		\$6,325,000	\$1,575,062	\$7,900,062
2038		\$6,585,000	\$1,316,862	\$7,901,862
2039		\$6,855,000	\$1,048,062	\$7,903,062
2040		\$7,130,000	\$768,362	\$7,898,362
2041		\$7,430,000	\$472,519	\$7,902,519
2042		\$7,740,000	\$159,646	\$7,899,646
TOTAL 2022-2042		\$116,080,000	\$51,281,277	\$167,361,277

August 28, 2022
Committed to the Future
Draft

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
2023	\$ 14,125,000	\$ 116,080,000	\$ 5,347,602	\$ 17,134,256	\$ 166,823,164
2024	\$ 4,130,000	\$ 101,955,000	\$ 4,207,025	\$ 8,337,025	\$ 147,350,563
2025	\$ 2,800,000	\$ 97,825,000	\$ 4,033,775	\$ 6,833,775	\$ 139,013,538
2026	\$ 2,945,000	\$ 95,025,000	\$ 3,890,150	\$ 6,835,150	\$ 132,179,764
2027	\$ 3,090,000	\$ 92,080,000	\$ 3,743,125	\$ 6,833,125	\$ 125,344,614
2028	\$ 4,325,000	\$ 88,990,000	\$ 3,576,400	\$ 7,901,400	\$ 118,511,490
2029	\$ 4,530,000	\$ 84,665,000	\$ 3,369,825	\$ 7,899,825	\$ 110,610,090
2030	\$ 4,765,000	\$ 80,135,000	\$ 3,137,450	\$ 7,902,450	\$ 102,710,266
2031	\$ 5,005,000	\$ 75,370,000	\$ 2,893,200	\$ 7,898,200	\$ 94,807,816
2032	\$ 5,245,000	\$ 70,365,000	\$ 2,657,387	\$ 7,902,387	\$ 86,909,617
2033	\$ 5,460,000	\$ 65,120,000	\$ 2,440,687	\$ 7,900,687	\$ 79,007,230
2034	\$ 5,660,000	\$ 59,660,000	\$ 2,238,912	\$ 7,898,912	\$ 71,106,543
2035	\$ 5,855,000	\$ 54,000,000	\$ 2,043,956	\$ 7,898,956	\$ 63,207,631
2036	\$ 6,080,000	\$ 48,145,000	\$ 1,823,162	\$ 7,903,162	\$ 55,308,675
2037	\$ 6,325,000	\$ 42,065,000	\$ 1,575,062	\$ 7,900,062	\$ 47,405,513
2038	\$ 6,585,000	\$ 35,740,000	\$ 1,316,862	\$ 7,901,862	\$ 39,505,451
2039	\$ 6,855,000	\$ 29,155,000	\$ 1,048,062	\$ 7,903,062	\$ 31,603,589
2040	\$ 7,130,000	\$ 22,300,000	\$ 768,362	\$ 7,898,362	\$ 23,700,527
2041	\$ 7,430,000	\$ 15,170,000	\$ 472,519	\$ 7,902,519	\$ 15,802,165
2042	\$ 7,740,000	\$ 7,740,000	\$ 159,646	\$ 7,899,646	\$ 7,899,646
TOTAL	\$ 116,080,000		\$ 51,281,277	\$ 165,022,931	

	<h2>2022-23 Fund 46</h2> <h1>Long Term Capital Improvement Trust Fund</h1>
---	--

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 2022-23.

August 22, 2022
Committee of the Whole
Draft

	<h2 style="color: blue;">2022-23 Fund 49 Capital Projects</h2>
---	--

Fund 49 is used to account for expenditures related to capital projects financed through debt issuance. When debt is issued for a particular project, all proceeds from the issue are represented as revenue in Fund 49, this practice has a tendency to overstate revenue when looking at the entire District budget for years in which debt was issued. Expenses appear in Fund 49 as the capital project progresses and expenses are incurred. Since revenue and expenses often times do not occur in the same fiscal year, they often times will not match.

2022-23 Capital Projects includes Energy Efficiency Phase III projects.

2022-23 Budget

Revenues - \$105,081,502

Expenditures - \$ 32,026,525

	<h2>2022-23 Fund 50 Budget Detail</h2>
---	--

Food Services – Activities involved with the food service program of the schools. This service area includes the preparation and serving of regular and incidental meals, lunches, and snacks in connection with schools’ activities.

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED REVENUE BUDGET September 26, 2022

SOURCE	FUND 50 2022-23 BUDGET	2021-22 BUDGET	INCREASE DECREASE (-)	PERCENT
LOCAL SOURCES				
Student Meals - Ala Carte	\$882,000	\$840,000	\$42,000	5.00%
Adult Meals - Ala Carte	28,600	26,000	2,600	10.00%
Other Food Service Sales	155,000	155,000	0	0.00%
Sale of Obsolete Equipment	6,000	6,000	0	0.00%
Interest on Investments	1,000	1,000	0	0.00%
TOTAL LOCAL SOURCES	\$1,072,600	\$1,028,000	\$44,600	4.34%
STATE AIDS				
Food Service Aid	\$70,000	\$70,000	\$0	0.00%
TOTAL STATE AIDS	\$70,000	\$70,000	\$0	0.00%
FEDERAL AID				
USDA Commodities	\$372,000	\$310,000	\$62,000	20.00%
Food Service Aid	3,030,000	2,525,000	505,000	20.00%
F10 Fresh Fruit and Vegetable Program	26,000	26,000	0	0.00%
TOTAL FEDERAL AID	\$3,428,000	\$2,861,000	\$567,000	19.82%
GRAND TOTAL	\$4,570,600	\$3,959,000	\$611,600	15.45%

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED EXPENDITURE BUDGET - September 26, 2022

	FUND 50 2022-23 BUDGET	2021-22 BUDGET	INCREASE DECREASE (-)	PERCENT
FOOD SERVICE				
Purchased Services	\$60,000	\$60,000	\$0	0.00%
Food	2,461,253	1,636,236	825,017	50.42%
Other Supplies	143,325	136,500	6,825	5.00%
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
FOOD SERVICE	\$2,743,017	\$1,889,236	\$853,781	45.19%
K1 SALARIES				
181 Custodial	\$58,658	\$55,961	\$2,697	4.82%
183 Cooks	1,248,863	1,175,622	73,241	6.23%
183 Cooks - Subs	40,000	40,000	0	0.00%
185 Other Municipal	60,682	58,028	2,654	4.57%
186 Secretarial/Clerical	67,913	64,143	3,770	5.88%
191 Food Service Supervisors	86,336	82,621	3,715	4.50%
K TOTAL SALARIES	\$1,562,452	\$1,476,375	\$86,077	5.83%
L1 BENEFITS				
212 Retirement Employer	\$91,741	\$86,981	\$4,760	5.47%
218 Retiree Health	6,475	6,197	278	4.49%
221 Medicare Portion/Social Security	20,355	19,234	1,121	5.83%
222 Social Security	89,210	84,311	4,899	5.81%
230 Group Life Insurance	3,814	3,304	510	15.45%
243 Dental Insurance	31,307	30,544	763	2.50%
248 Health Insurance	430,430	518,292	-87,862	-16.95%
251 Disability Insurance	4,003	3,782	221	5.83%
L TOTAL BENEFITS	\$677,336	\$752,645	-\$75,309	-10.01%
TOTAL SALARY & BENEFITS	\$2,239,789	\$2,229,020	\$10,769	0.48%
PERCENT OF TOTAL FUND 50 BUDGET	44.95%	54.13%		
A TOTAL FUND 50 BUDGET	\$4,982,806	\$4,118,256	\$864,550	20.99%

	<h2>2022-23 Fund 73 Budget Detail</h2>
---	--

Other Post Employment Benefits (OPEB) - A legally established irrevocable trust for post employment benefits. This fund applies to all post-employment benefit plans where the district is providing such benefits by contributions to the legally established irrevocable trust.

August 22, 2022
Committee of the Whole
Draft

2022-23 DETAILED REVENUE AND EXPENDITURE BUDGET - September 26, 2022

	FUND 73 2022-23 BUDGET	AMENDED 2021-22 BUDGET	INCREASE DECREASE (-)	PERCENT
--	---------------------------------------	---------------------------------------	--------------------------------------	----------------

EMPLOYEE BENEFIT TRUST FUND EXPENDITURES				
---	--	--	--	--

Retiree Insurance Claims Expenses	-\$1,891,602	-\$1,872,455	-\$19,147	1.02%
Transferred to Other Funds	1,891,602	1,872,455	19,147	1.02%
TOTAL FUND 73 EXPENSES	\$0	\$0	\$0	N/A

EMPLOYEE BENEFIT TRUST FUND REVENUES				
---	--	--	--	--

Employer Contributions	\$1,506,160	\$1,486,005	\$20,155	1.36%
Retiree Contributions Revenues	485,000	485,000	0	0.00%
Transferred to Other Funds	-1,891,602	-1,872,455	-19,147	1.02%
TOTAL FUND 73 REVENUES	\$99,558	\$98,550	\$1,008	1.02%

August 22, 2022
Committee of the Whole
Draft



2022-23 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.

2022-23 DETAILED REVENUE AND EXPENDITURE BUDGET - September 26, 2022

	FUND 80 2022-23 BUDGET	AMENDED 2021-22 BUDGET	INCREASE DECREASE (-)	PERCENT
--	---------------------------------------	---------------------------------------	--------------------------------------	----------------

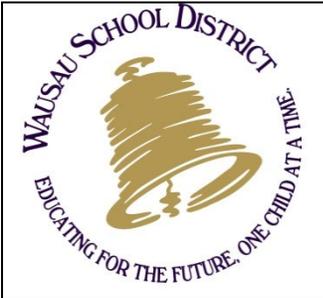
COMMUNITY SERVICE EXPENSES

Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	140,000	140,000	0	0.00%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Carry Over	542,602	501,748	40,854	8.14%
TOTAL FUND 80 EXPENSES	\$1,204,802	\$1,163,948	\$40,854	3.51%

COMMUNITY SERVICE REVENUES

Tax Levy	\$662,200	\$662,200	\$0	0.00%
Carry Over	542,602	501,748	40,854	8.14%
TOTAL FUND 80 REVENUES	\$1,204,802	\$1,163,948	\$40,854	3.51%

August 22, 2022
Committee of the Whole
Draft



2022-23 Tax Levy - Tax Related Information

August 22, 2022
Committee of the Whole
Draft

PROPOSED 2022-2023 TAX LEVY

Wausau School District

Fund	Estimated 2022-23 LEVY	FINAL 2021-22 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 28,396,891	\$ 33,763,528	\$ (5,366,637)	-15.89%	5.50
DEBT SERVICE FUND 38	2,102,620	2,109,168	(6,548)	-0.31%	0.41
DEBT SERVICE FUND 39	17,134,256	10,788,113	6,346,143	58.83%	3.32
COMMUNITY SERVICE Fund 80	662,200	662,200	-	0.00%	0.13
TOTAL	\$ 48,295,967	\$ 47,323,009	\$ 972,958	2.06%	9.36

** 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)	\$ 4,608,399,274	10.27
New Valuation (21-22)	\$ 5,160,532,708	9.36
Percent Increase/Decrease from Current to New	11.98%	-8.86%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (91)	

Explanation of Mill Rate Decrease

\$	10.27	2021-22 Mill Rate
\$	(0.27)	Decrease to the Revenue Limit with Recurring Exemptions
\$	1.39	Increase Referendum Debt Defeasance Levy
\$	(0.02)	Decrease in Property Tax Chargeback
\$	(0.88)	Increase Equalization Aid
\$	(1.13)	Increase in Equalized Property Value District-Wide
\$	9.36	2022-23 Proposed Mill Rate

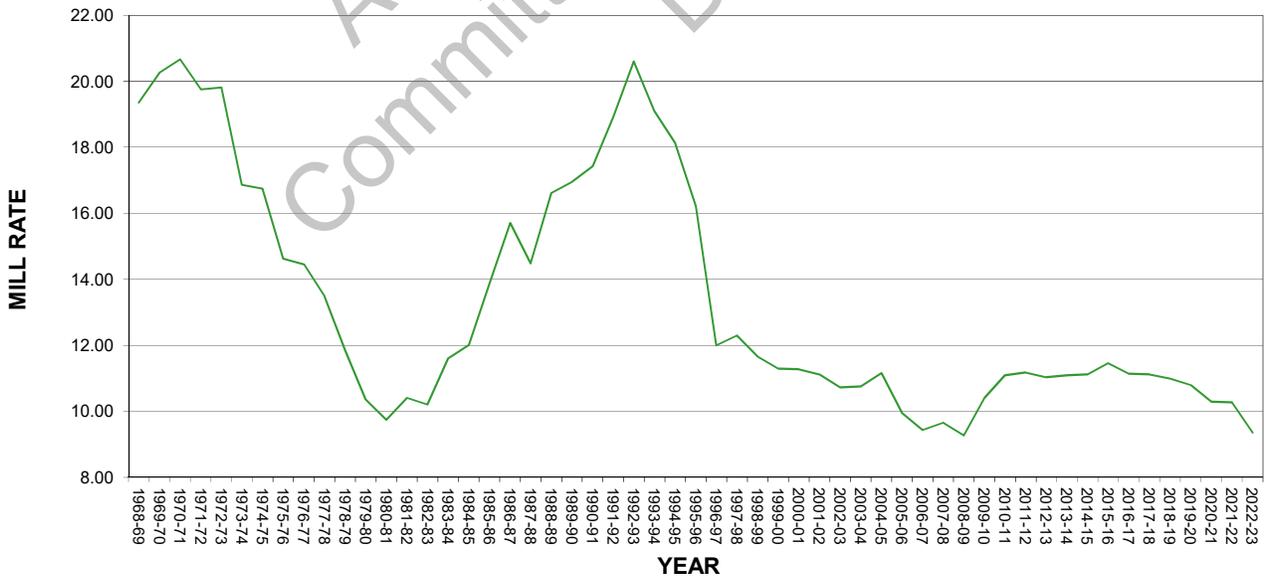
EQUALIZED TAX RATE HISTORY

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	10.27	-0.02	-0.19%
2022-23 ***	9.36	-0.91	-8.86%

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

GRAPH OF EQUALIZED MILL RATES

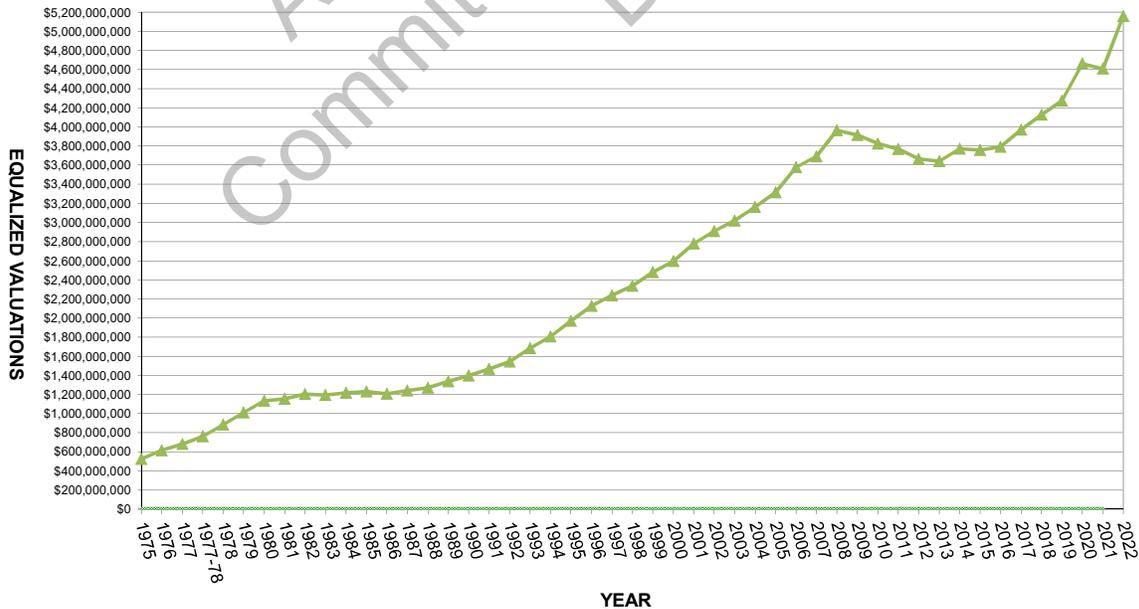


HISTORY OF EQUALIZED VALUATION

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%
2021	4,608,399,274	(53,279,618)	-1.14%
2022	5,160,532,708	552,133,434	11.98%

GROWTH OF EQUALIZED VALUATIONS



2022-2023 Wausau School District Calendar

Board approved: 1-10-2022

July 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	

August 2022						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

September 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

Aug 29-31: Professional Learning

Sept 1: First Day of School

Sept 5: No Classes - Labor Day

October 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					

November 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			

December 2022						
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	

Oct 26: No Elementary Classes-Recordkeeping
No PM Secondary
No AM/PM Pre-K Classes

Oct 26: 1st Quarter Ends (39)

Oct. 27-28: No Classes - Prof Learning

Nov 23: No Classes - Non-Contract Day
Nov 24-25: No Classes - Thanksgiving Break

Dec 23-30: No Classes - Winter Break

January 2023						
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				

February 2023						
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				

March 2023						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30	31	

Jan 13: No PM Elem Classes-Recordkeeping
No AM/PM Pre-K Classes

Jan 13: 2nd Quarter Ends (46)

Jan 16: No Classes - Prof Learning

Feb 17: No Classes - Prof Learning

Mar 17: No PM Elem Classes-Recordkeeping
No AM/PM Pre-K Classes

March 17: 3rd Quarter Ends (43)

March 20-24: No Classes - Spring Break

April 2023						
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	

May 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

June 2023						
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	

April 7: No Classes

May 22 - WAVE Graduation
May 23 - East High Graduation
May 24 - West High Graduation
May 25 - EEA Graduation
May 26: No Classes - Prof Learning
May 29: No Classes - Memorial Day

June 2: No PM Classes - All
Elementary Recordkeeping
No AM/PM Pre-K Classes
June 2: Students' Last Day
June 2: 4th Quarter Ends (47)
June 5: 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
- 2023 High School Graduation: May 22 - WAVE; May 23 - East; May 24 - West; May 25 - EEA
- /
 Quarter Ends (1st - 39) (2nd - 46) (3rd - 43) (4th - 47) = 175
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes

Initial 2022-23 District Budget to be used for the 2022 Annual Meeting

Education/Operations Committee of the Whole
August 22, 2022



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

Separate Agenda Items for the Initial 2022-23 District Budget

- [Set Annual Meeting date \(Item VIII in agenda, ACTION\)](#)
 - Board action is necessary to establish the time, date, and place for the Annual Meeting and Budget Hearing.
 - **Motion to approve Monday, September 26, 2022, as the date for the 2022-2023 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**
- [Share equalized value estimates \(Item IX in agenda, NO ACTION NEEDED\)](#)
 - Equalized property values for tax purposes represent statewide property values measured on a consistent basis w/o regard for local assessment or valuation practices.
 - School District equalized values are revealed in the middle of October, but estimates are needed for equalized mill rate estimates offered in the District budget booklet.
 - Last year property value in the District decreased by 1.14%. This year the property valuation is expected to increase by 11.98%.
- [Recommendation for 2022-2023 budget \(Item X in agenda, ACTION\)](#)
 - Board approval is needed to give proper notices and develop all necessary documents, including the District budget book, for presentation at the Annual Meeting and available prior to that event. Following the Sept. 12 Board meeting, the budget book will be available on our website. A draft version of the budget book is available in BoardBook documents.
 - Work will continue on the budget as priorities continue to develop and as the Wisconsin Dept. of Public Instruction and the Wisconsin Dept. of Revenue reveal more data regarding available revenue.



Separate Agenda Items for the Initial 2022-23 District Budget (cont.)

- [Recommendation for 2022-2023 budget \(Item IX in agenda, **ACTION**\) \(continued\)](#)
 - Funding made available through ESSER (Federal Elementary and Secondary Schools Emergency Relief) will continue to be used during 2022-23 in the most responsible manner to optimize pandemic recovery with an eye on the eventual sunset of this funding source.
 - Salary increases included in this budget range from 4.5% - 6.23% by employee group.
 - Nutritional Services group: 6.23%
 - Administrative and Educational Support group: 5.78%
 - Maintenance and Custodial group: 4.82%
 - Teacher group: 4.70%
 - Municipal group: 4.57%
 - Administration group: 4.50%
 - Health insurance premiums are projected to remain flat for the 9th time in the last 10 years.
 - The budget presented here is a deficit budget.
 - **Motion to recommend to the Board of Education a preliminary 2022-2023 General Fund budget of \$111,939,464 for expenses and \$111,238,596 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 26, 2022.**



Separate Agenda Items for the Initial 2022-23 District Budget (cont.)

- [Recommendation for 2022-2023 tax levy \(Item XI in agenda, ACTION\)](#)
 - The mill rate has steadily decreased over time and is projected to decrease by 0.91, to 9.36 per \$1,000 of equalized value for this budget cycle.
 - The unusually large increase in property values significantly contributes to this decrease in mill rate while the full tax levy is projected to increase by 2.06%.
 - The budget includes continuation of the defeasance and debt prepayment strategy that has been successful in stabilizing the mill rate and saving taxpayers millions of dollars over the last several years.
 - **Motion to recommend to the Board of Education a projected tax levy of \$48,295,967 for presentation at the Annual Meeting and Budget Hearing on September 26, 2022.**



2022-2023 Budget Calendar

- May 23, Committee of the Whole
 - Committee approval of the initial 2022-2023 budget
- June 13, Board of Education
 - BOE approval of the initial 2022-2023 budget
- **August 22, Committee of the Whole**
 - **Share equalized value**
 - **Set Annual Meeting date**
 - **Recommendation for 2022-2023 budget and tax levy**
- September 12, Board of Education
 - Approve the 2022-2023 budget and tax levy for publication and presentation at Annual Meeting
- September 26, Board of Education and Committee of the Whole
 - Regularly scheduled Ed/Ops Committee meeting
 - Annual Meeting and Budget Hearing
- October 10, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 24, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



Motion to approve Monday, September 26, 2022, as the date for the 2022-2023 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.

Share Equalized Value Estimates

- Property Values Assumed to Increase
 - Equalized value represents true property value on a consistent state-wide basis
 - District estimated equalized values are **up 11.98%** over last year, meaning there is considerably more property value to share in the tax burden of the District.
 - The District levies a tax to all eight municipalities in the District based on total equalized value of the District portion of each municipality.
 - Each municipality passes this levy on to individual property owners based on their respective assessment practices.
 - It is beyond the control of the District, whether individual taxpayers have increases or decreases in their tax bill; District control lies only in the total school tax levy.
 - For mill rate estimate purposes, the equalized value of property is assumed to **increase evenly by 11.98%** across the District for 2022-23.



Share Equalized Value Estimates

Estimate of 2022 Equalized Valuation for Tax Apportionment				
Wausau School District				
August 1, 2022				
Municipality	2021 Equalized Value Reduced by TID Value (WSD)	Percent in District Reduced by TID Value	2022 Equalized Value Reduced by TID Value (WSD)	Projected % Increase
City of Wausau	\$ 2,685,230,531	94.71%	\$ 3,019,743,186	12.46%
Town of Berlin	\$ 83,945,614	93.34%	\$ 92,383,924	10.05%
Town of Hewitt	\$ 58,787,300	100.00%	\$ 63,704,100	8.36%
Village of Maine	\$ 280,071,000	100.00%	\$ 311,954,200	11.38%
Town of Rib Mountain	\$ 966,480,000	100.00%	\$ 1,077,856,600	11.52%
Town of Stettin	\$ 255,304,626	82.97%	\$ 285,126,033	11.68%
Town of Texas	\$ 133,660,700	100.00%	\$ 147,373,000	10.26%
Town of Wausau	\$ 144,919,503	71.86%	\$ 162,391,665	12.06%
Village of Brokaw		0.00%	\$ -	0.00%
Totals	\$ 4,608,399,274		\$ 5,160,532,708	11.98%



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

From the Wisconsin Dept. of Revenue

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2022-23							
	August 1 Estimate CERTIFIED FULL VALUE	PERCENT	GENERAL FUND	DEBT SERVICE	COMMUNITY SERVICE	DISTRICT TOTAL	% INCR Prior YR
C. Wausau	3,019,743,186	58.51611368%	\$ 16,616,757.01	\$ 11,256,672.23	\$ 387,493.70	\$ 28,260,922.94	2.49% <---% change in levy
T. Berlin	92,383,924	1.79020131%	\$ 508,361.51	\$ 344,378.81	\$ 11,854.71	\$ 864,595.03	0.30% <---% change in levy
T. Hewitt	63,704,100	1.23444814%	\$ 350,544.89	\$ 237,469.26	\$ 8,174.52	\$ 596,188.67	-1.24% <---% change in levy
V. Maine	311,954,200	6.04499996%	\$ 1,716,592.05	\$ 1,162,869.15	\$ 40,029.99	\$ 2,919,491.19	1.51% <---% change in levy
T. Rib Mountain	1,077,856,600	20.88653751%	\$ 5,931,127.29	\$ 4,017,917.32	\$ 138,310.65	\$ 10,087,355.26	1.64% <---% change in levy
T. Stettin	285,126,033	5.52512791%	\$ 1,568,964.55	\$ 1,062,862.00	\$ 36,587.40	\$ 2,668,413.95	1.78% <---% change in levy
T. Texas	147,373,000	2.85577107%	\$ 810,950.20	\$ 549,361.14	\$ 18,910.92	\$ 1,379,222.26	0.49% <---% change in levy
T. Wausau	162,391,665	3.14680042%	\$ 893,593.49	\$ 605,346.09	\$ 20,838.11	\$ 1,519,777.69	2.12% <---% change in levy
ALLOCATION	\$ 5,160,532,708	100.000000%	\$ 28,396,890.99	\$ 19,236,876.00	\$ 662,200.00	\$ 48,295,966.99	2.06% <-----% change in levy
Property Value Change	11.98%						School District determines amt. of levy

From the WSD Levy Adoption near the end of October*



Recommendation for 2022-2023 budget (some challenges)

- Current State biennial budget includes a zero dollar per student revenue limit increase as well as a zero dollar per student categorical aid increase. Since 2011-12, this has only occurred during one other biennial budget.
- We are in the midst of a nation-wide labor shortage that makes attracting and retaining a high quality workforce of leaders that much more important.
- The rate of inflation is higher than it has been in more than a generation. The July 2022 rate is 8.52%.
- One-time ESSER III funding is available during the upcoming budget cycle for certain operational expenses. It will be difficult to balance the Federal expectation that these funds be used strictly for pandemic recovery and preparedness, with the State expectation that we use these funds to mitigate the damage of a weak biennial State budget.
- ESSER funding runs out following the 2023-24 budget and careful planning must include a combination of eliminating expenses funded with ESSER funds and determining alternative funding sources.



Recommendation for 2022-2023 budget (some opportunities)

- Significant ESSER funding has yet to be committed.
- The recent success of a pair of referendum questions over the last two years offers some opportunity inside the general fund budget.
 - 2021 question allowing for an additional \$4MM in revenue limit capacity
 - 2022 question allowing for borrowing \$119.8MM for facility improvements
- Health insurance premiums are projected to remain flat for the 9th time in the last 10 years.
- The difficult labor market has led to some unfilled positions and budget savings during 2021-22 with some temporary budget relief also expected for 2022-23.
- A strong fund balance will help us achieve low interest rates during our upcoming debt issues while offering a level of comfort in considering a deficit budget for 2022-23.



Recommendation for 2022-2023 budget (address challenges while leveraging opportunities)

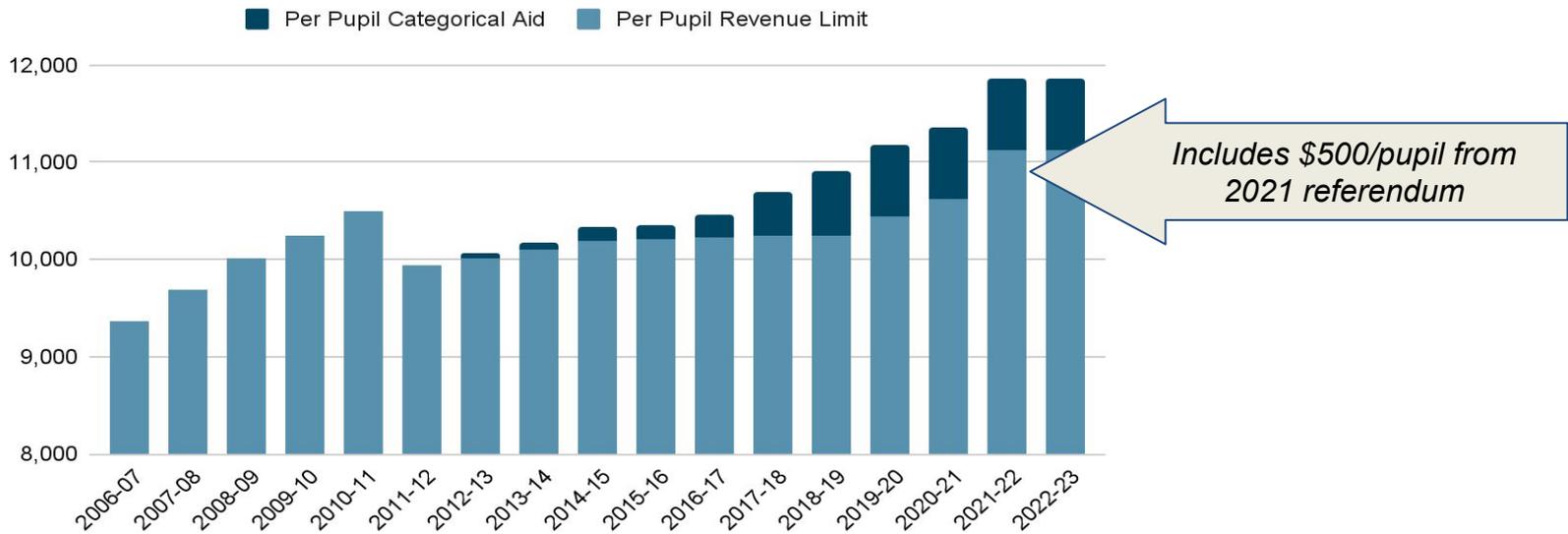
- Staffing plan is initially established and includes some additional staff in high need areas with some re-allocation to address immediate needs.
- Additional referendum revenue limit authority by way of the 2021 operational referendum continues to be allocated to pupil services staff, safety and security operational expenses, short term asset replacement, and budget support for areas underfunded over the past several years.
- An eye on immediate resource allocation funding our highest priorities with a long term strategic lens.
- Salary/wage increases of at least 4.50% for all employment groups.
 - Nutritional Services group increase of 6.23%
 - Administrative and Educational Support increase of 5.78%
 - Maintenance and Custodial group increase of 4.82%
 - Teacher group salary increases of 4.70%
 - Municipal group increase of 4.57%
 - Administration group increase of 4.50%.



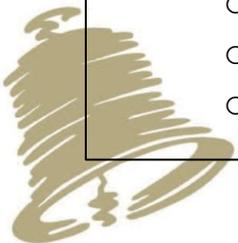
Recommendation for 2022-2023 budget

- Two significant assumptions in operational revenue, the revenue limit and per pupil categorical aid, will be flat for the coming year per current state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil in 2021-22.

Sources of Operational Revenue



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



Recommendation for 2022-2023 budget

General Fund Levy Amount

General State Aid Amount

Full Revenue Limit—Operational Budget Dollars Available

- Total General Fund Budget

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
EXPENSES	\$113,454,878	\$111,939,464	-\$1,515,414	-1.34%
REVENUE	\$113,219,204	\$111,238,596	-\$1,680,608	-1.75%

- Total Revenue Limit

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
	\$96,226,166	\$95,003,108	-\$1,223,058	-1.27%

- State General Aid

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
	\$59,517,526	\$63,603,664	\$4,086,138	6.87%



Motion to recommend to the Board of Education a preliminary 2022-2023 General Fund budget of \$111,939,464 for expenses and \$111,238,596 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 26, 2022

Recommendation for 2022-2023 tax levy (history of levy and mill rate)

- The equalized property value in the District has been steadily increasing over the past ten years.
- This supports a slightly increasing property tax levy with a consistently declining mill rate.
- We will continue to engage in strategies to stabilize mill rates through managing debt repayment schedules while dealing with the irregularity of state biennial budgets and associated funding.

Tax Levy and Mill Rate



Recommendation for 2022-2023 tax levy

(Continuation of Defeasance and Debt Prepayment Strategy)

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
- This strategy has been used over the past five budget cycles and is recommended once again.
- During this five-year period over \$41 million of future debt has been retired.
- Also during this time period, taxpayers have saved over \$6.5 million of interest payments.
- This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- While applying this strategy, the District mill rate has reacted as follows:
 - 2016-17 \$11.14 per \$1000 of equalized value
 - 2017-18 \$11.12 “
 - 2018-19 \$11.00 “
 - 2019-20 \$10.79 “
 - 2020-21 \$10.29 “
 - 2021-22 \$10.27 “
 - **2022-23** **\$9.36** “ **(proposed)**



Recommendation for 2022-2023 tax levy

- Components of recommended tax levy

	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>	<u>% Change</u>
GENERAL FUND LEVY	\$33,763,528	\$28,396,891	-\$5,366,637	-15.89%
DEBT SERVICE LEVY*	\$12,897,281	\$19,236,876	\$6,339,595	49.15%
COMMUNITY SERVICE LEVY	\$662,200	\$662,200	---	---
TOTAL LEVY	\$47,323,009	\$48,295,967	\$972,958	2.06%
CORRESPONDING MILL RATE**	10.27	9.36	-0.91	-8.86%

- *2022-23 Debt Service Levy includes \$2,102,620 in energy efficiency exemption taxing authority for debt service
- *2022-23 Debt Service Levy includes \$11,000,000 to pay future debt obligations.
- **Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$48,295,967 for presentation at the Annual Meeting and Budget Hearing on September 26, 2022.**

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

www.wausauschools.org

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

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

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



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