

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 6:00 PM** on **Monday, October 24, 2022.**

I. Call to Order	
II. APPROVE CONSENT AGENDA (Action Requested)	2
A. Appointments (Additional Staff, Replacement Staff, Contract Increases)	
B. Separations (Resignations, Contract Decreases, Terminations)	
C. Leaves of Absence	
D. Retirements	
III. Adopt Final 2022-23 Budget (Action Requested)	4
IV. Adopt Final 2022-23 District Levy (Action Requested)	32
V. 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, October 21, 2022, at 2:45 pm

By: _____

NOTICE SENT TO:

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WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: October 24, 2022
SUBJECT: Staffing Consent Agenda

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

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

NAME	BUILDING	POSITION	EFFECTIVE DATE
Jenni Vaughn	Hawthorn Hills Elementary	1.00 FTE, Special Education Teacher	10/27/2022

SEPARATIONS (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE

LEAVES OF ABSENCE

NAME	BUILDING	POSITION	EFFECTIVE DATES
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RETIREMENTS

NAME	BUILDING	POSITION	EFFECTIVE DATE
Kelley Derrick	Wausau West HS	1.00 FTE, Biology Teacher	Close of 22-23

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: October 24, 2022
SUBJECT: Staffing Consent Agenda

ADDENDUM

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

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

NAME	BUILDING	POSITION	EFFECTIVE DATE

SEPARATIONS (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Mark Spratte	Wausau West & Wausau East HS	1.00 FTE, Special Education Teacher	10/14/2022

LEAVES OF ABSENCE

NAME	BUILDING	POSITION	EFFECTIVE DATES
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RETIREMENTS

NAME	BUILDING	POSITION	EFFECTIVE DATE
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MEMO

TO: Board of Education

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: October 24, 2022

RE: Final 2022-23 Budget Approval

As indicated at the Annual Meeting and Budget Hearing, every year there are several changes in the District budget that must be formalized before final adoption can take place. Attached you will find spreadsheets for the expenditure budget presented in function format and the revenue budget presented in source format capturing the most recent budget data (Pages 3-10). This format is required per Wisconsin State Statutes.

The Fund 10 (General Fund) budget reflects final revenue limit and state aid calculations that have been revealed since the Annual Meeting. Compared to values shared at the Annual Meeting, the revenue limit decreased by \$38,950. Although this aggregate change is relatively small it included a decrease of \$626,310 in the prior year open enrollment exemption, an increase of \$278,036 due to enrollment changes, and an increase of \$301,939 in the Wisconsin private school voucher exemption. A detailed summary of changes can be found on page 12.

The Fund 39 (Referendum Debt Service Fund) budget and corresponding levy reflects additional pre-payments of referendum debt in the amount of \$10,790,151. This additional debt service levy still allows the overall mill rate to decrease by 0.91 (\$91 on a \$100,000 home) while saving taxpayers approximately \$2.5 million in interest payments.

Compared to last year's revenue limit enrollment numbers, the full time equivalency (FTE) membership count decreased by 76 students (down 93 school year, up 17 summer learning). This one-year decline obviously keeps the District in declining membership as the current three-year average is 70 FTE lower than the base three-year average as the table below reveals.

	Sept 2019	Sept 2020	Sept 2021	Sept 2022	3-year ave.
Base Years	8,213	7,935	8,079		8,076
Current Years		7,935	8,079	8,003	8,006
			Decrease of 76		Down 70

This 70 FTE decrease in rolling membership entitles the District to a non-recurring exemption in revenue limit of \$1,557,000. This exemption is built into the revenue limit formula to protect districts against declining enrollment.

Recommendation for 2022-23 Final Budget Adoption

Action Required: Yes

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

Motion to approve final 2022-23 budgets as presented below:

- **Fund 10: Expense \$111,953,306 (\$101,443,539 plus transfers to Funds 27 and 38), Revenue \$111,935,772**
- **Fund 27: \$18,952,368, (\$8,524,466 plus transfer from Fund 10)**
- **Other Fund 20: \$1,875,000**
- **Fund 30: Expense \$17,462,310, Revenue \$19,108,891**
- **Fund 40: Expense \$32,026,526, Revenue \$101,995,000**
- **Fund 50: Expense \$4,827,080, Revenue \$4,570,600**
- **Fund 80: \$1,027,235 (levy, fees, and carryover)**

2022-23 Budget Expenditures by Function/Object

October 24, 2022

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated	10,585,639	4,224,035	582,715	1,296,244					400	16,689,033
Regular	20,247,043	8,037,860	295,611	1,218,575	22,917				7,325	29,829,331
Vocational	1,962,097	827,255	12,796	185,536	21,838				12,007	3,021,529
Physical	1,795,690	687,969	1,700	58,023					400	2,543,782
Co-Curricular	1,077,921	46,275	88,330	155,987	8,000				51,016	1,427,529
Special Needs	337,413	131,745	5,891	23,643					756	499,448
										0
Sub-Total Instruction	36,005,803	13,955,139	987,043	2,938,008	52,755	0	0	0	71,904	54,010,652
Pupil Services	3,993,183	1,549,365	60,925	83,405					650	5,687,528
Instr. Services	2,970,311	1,190,716	542,191	869,915						5,573,133
General Adm.	332,355	148,341	132,018	3,300					8,242	624,256
School Bldg. Adm.	4,736,114	2,031,373	3,340	21,173	727				2,000	6,794,727
Business Adm.	5,116,709	2,357,441	7,485,844	915,929	305,324				20,930	16,202,177
Central Services	624,325	190,002	342,424	98,703					2,337	1,257,791
Insur. & Judgment.							937,703			937,703
Debt Services						294,577				294,577
Other Support Serv.	700,215	429,133	288,039	678,109	988,453					3,083,949
										0
Sub-Total Support	18,473,212	7,896,371	8,854,781	2,670,534	1,294,504	294,577	937,703	0	34,159	40,455,841
General Tuition			6,965,951							6,965,951
Non-Prog. Trans.								10,427,901	11,095	10,438,996
Fund 38 Trans.								81,865		81,865
										0
Sub-Total	0	0	6,965,951	0	0	0	0	10,509,766	11,095	17,486,813
Fund 10 Budget 2019-20	54,479,015	21,851,510	16,807,775	5,608,542	1,347,259	294,577	937,703	10,509,766	117,158	111,953,306

2022-23 DETAILED REVENUE BUDGET - October 24, 2022

	FUND 10	2021-22
SOURCE	2022-23 BUDGET	Actual

LOCAL SOURCES

Property Tax Levy	\$28,537,110	\$33,697,688
Property Tax Chargebacks	8,604	65,840
Mobile Home Tax	20,000	19,930
Other Payments for Services	25,000	26,724
Admissions Athletics	60,000	57,842
Athletic User Fees	110,000	102,334
Student Fees	10,000	3,030
Interest on Investments	100,000	16,813
Rentals	40,000	35,218
Parking Lot Fees	30,000	33,451
Miscellaneous Local Sources	115,000	126,160
Sale of Obsolete Equipment	75,000	375,250
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	225,000	830,735
Capital Leases		1,117,200
Refund of Indirect Grant Costs	10,000	0
Student Technology Device Insurance	75,000	75,892
TOTAL LOCAL SOURCES	\$29,440,714	\$36,584,107

OTHER SCHOOL DISTRICT

Open Enrollment Tuition	\$2,295,683	\$2,295,683
Non-Open Enrollment Tuition	\$20,000	\$10,408
TOTAL OTHER SCHOOL DISTRICT	\$2,315,683	\$2,306,091

STATE GRANTS

S1 Wisconsin Educator Effectiveness	\$55,200	\$54,480
S2 CTE Incentive	180,093	174,009
S3 Assessments of Reading Readiness	14,808	14,808
S4 State Aid Transmitted from Intermediate Sources	35,000	32,046
Miscellaneous State Grants		2,317
TOTAL STATE GRANTS	\$285,101	\$277,660

2022-23 DETAILED REVENUE BUDGET - October 24, 2022

	FUND 10	2021-22
SOURCE	2022-23 BUDGET	Actual

STATE AIDS

Equalization Aid	\$63,469,157	\$59,487,306
ELL Aid	404,649	404,649
Chapter 220 - Intradistrict Integration Aid	0	30,220
State Aid for Exempt Computers	564,122	564,122
State Aid for Exempt Personal Property	291,149	337,662
Juvenile Detention Center	206,006	199,712
Transportation Aid	145,000	139,830
Library Aid	345,000	344,097
Per Pupil Adjustment Aid	5,997,586	5,997,586
In Lieu of Tax	40,000	37,252
AGR - Achievement Gap Reduction Program	1,681,888	1,641,167
School Mental Health Program	0	154,875

TOTAL STATE AIDS

\$73,144,557	\$69,338,478
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FEDERAL GRANTS

F1 Carl Perkins (Vocational)	\$63,358	\$52,607
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,272,463	1,423,682
F3 Title II A - Teacher and Principal Training and Recruiting Fund	193,550	252,548
F4 Title III - English Language Acquisition	225,350	126,091
F5 Title IV A	99,293	62,452
F6 Flow Through - Comprehensive Coordinated Early Intervening Services	974,185	131,567
F7 Elementary and Secondary School Emergency Relief Fund 1	0	276,829
F8 Elementary and Secondary School Emergency Relief Fund 2	585,391	2,462,471
F9 Elementary and Secondary School Emergency Relief Fund 3	2,600,000	0

TOTAL FEDERAL GRANTS

\$6,013,590	\$4,788,247
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FEDERAL AID

Medicaid	\$0	\$592,132
Governor's Share of Stimulus Money, Other Federal Funds	\$736,127	\$1,148,643

TOTAL FEDERAL AID

\$736,127	\$1,740,775
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GRAND TOTAL

\$111,935,772	\$115,035,357
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2022-23 Budget Expenditures by Function/Object

October 24, 2022

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	10,214,353	4,134,048	196,849	51,777				12,110	14,609,137
Special Needs									0
Sub-Total Instruction	10,214,353	4,134,048	196,849	51,777	0	0	0	12,110	14,609,137
Pupil Services	1,711,899	572,395	51,027						2,335,321
Instr. Services	344,209	136,477	239,505						720,191
Business Adm.			1,059,736						1,059,736
Central Services	0	0	5,194						5,194
Other Support Services			52,355						52,355
Sub-Total Support	2,056,108	708,872	1,407,817	0	0	0	0	0	4,172,797
General Tuition			131,934						131,934
Non-Prog. Trans.								38,500	38,500
Sub-Total	0	0	131,934	0	0	0	0	38,500	170,434
Fund 27 Budget 2019-20	12,270,461	4,842,920	1,736,600	51,777	0	0	0	50,610	18,952,368

2022-23 DETAILED REVENUE BUDGET - October 24, 2022

SOURCE	FUND 27 2022-23 BUDGET	2021-22 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	\$50,000	\$93,657
Other Payments for Services	0	0
TOTAL OTHER SCHOOL DISTRICT	\$50,000	\$93,657
STATE AIDS		
Exceptional Educational Needs Aid	\$4,439,087	\$4,095,705
High Cost EEN Aid	50,000	56,134
Special Education Transition Incentive	25,000	29,000
S8 Transitional Readiness	0	0
TOTAL STATE AIDS	\$4,514,087	\$4,180,839
FEDERAL GRANTS		
F7 Flow Through	\$2,351,829	\$1,859,905
F8 Preschool Flow Through	152,786	38,221
Elementary and Secondary School Emergency Relief Fund 1	0	107,504
Elementary and Secondary School Emergency Relief Fund 2	955,764	0
TOTAL FEDERAL GRANTS	\$3,460,379	\$2,005,631
FEDERAL AID		
Medicaid	\$500,000	\$345,624
High Cost EEN Aid	0	\$0
TOTAL FEDERAL AID	\$500,000	\$345,624
TRANSFERS		
Transfer From Fund 10	\$10,427,901	\$9,854,823
GRAND TOTAL	\$18,952,368	\$16,480,574

2022-23 Budget Expenditures by Function/Object

October 24, 2022

Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated				187,549				187,549
Regular				1,642,066				1,642,066
Vocational				33,000				33,000
Co-Curricular								0
Support Services								0
Instr. Services				7,340				7,340
Business Adm.			4,885					4,885
Central Services			160					160
Interfund Transfers								0
Total Expenses	-	-	5,045	1,869,955	-	-	-	1,875,000

Source	2022-23 BUDGET	2021-22 ACTUAL
Activity Accounts	1,800,000	2,221,075
Local Grants/Donations	75,000	144,421
Total Revenues	\$1,875,000	\$2,365,496

Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$2,214,135	\$2,214,135
Debt Service Fund 39	15,248,175	15,248,175
Total Expenses	\$17,462,310	\$0

Source	2022-23 BUDGET	2021-22 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 81,865	\$ 78,717
Current Property Tax Fund 38	2,102,619	2,109,168
Current Property Tax Fund 39	16,924,407	10,788,113
Total Revenues	\$19,108,891	\$12,975,998

Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	TOTAL
Business Adm.	3,202,653	6,405,305	\$22,418,568	\$32,026,526
Total Expenses	\$0	\$0	\$3,202,653	\$6,405,305

Source	2022-23 BUDGET	2021-22 ACTUAL
Interest Fund 46	\$ 5,000	\$ 3,256
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ 300,000
Interest Fund 49	\$ 2,000,000	
Bonds	\$ 99,990,000	\$ -
Total Expenses	\$101,995,000	\$303,256

2022-23 Budget Expenditures by Function/Object

October 24, 2022

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm. Central Services	1,457,614	626,449	60,000	2,626,517	50,000	6,500	4,827,080 0
Total Expenses	1,457,614	626,449	60,000	2,626,517	50,000	6,500	4,827,080

Source	2022-23 BUDGET	2021-22 ACTUAL
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LOCAL SOURCES

Student Meals - Ala Carte	\$882,000	\$0
Adult Meals - Ala Carte	28,600	12,307
Other Food Service Sales	155,000	22,237
Sale of Obsolete Equipment	6,000	0
Interest on Investments	1,000	287
Total Local Sources	\$1,072,600	\$34,831

STATE AIDS

Food Service Aid	\$70,000	\$63,197
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FEDERAL AID

USDA Commodities	\$372,000	\$307,281
Food Service Aid	3,030,000	2,516,104
F10 Fresh Fruit and Vegetable Program	26,000	22,544
Total Federal Aid	\$3,428,000	\$2,845,929

GRAND TOTAL	\$4,570,600	\$ 2,943,957
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2022-23 Budget Expenditures by Function/Object

October 24, 2022

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	271,674	43,070		267,860		582,604
Business Adm.	39,662	16,647	160,000			216,309
Central Services						0
Total Expenses	311,336	59,717	160,000	267,860	-	798,913

Source	2022-23 BUDGET	2021-22 ACTUAL
Current Property Tax	\$662,200	\$662,200
Fees	\$0	\$0
Carryover	365,035	501,748
Total Revenues	\$1,027,235	\$1,163,948

FINAL 2022-2023 TAX LEVY - OCTOBER 24, 2022

Wausau School District

Fund	FINAL 2022-23 LEVY	FINAL 2021-22 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 28,545,714	\$ 33,763,528	\$ (5,217,814)	-15.45%	5.54
DEBT SERVICE FUND 38	2,102,619	2,109,168	(6,549)	-0.31%	0.41
DEBT SERVICE FUND 39	16,924,407	10,788,113	6,136,294	56.88%	3.28
COMMUNITY SERVICE Fund 80	662,200	662,200	-	0.00%	0.13
TOTAL	\$ 48,234,940	\$ 47,323,009	\$ 911,931	1.93%	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 (20-21)	\$ 5,153,305,515	9.36
Percent Increase/Decrease from Current to New	11.82%	-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
\$	0.06	Increase to the Revenue Limit with Non-recurring Exemptions
\$	(0.12)	Decrease in prior year open enrollment exemption
\$	(0.04)	Decrease Referendum Debt PrePayment Levy
\$	0.06	Increase Voucher Levy
\$	0.02	Decrease in Equalization Aid
\$	0.02	Decrease in Equalized Property Value District-Wide
\$	9.36	2022-23 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10		Expenses Fund 39	
Expenses Fund 10		Total Expense Decrease	<u>\$ -</u>
Grants (Object 300 and up)	\$ 32,769	Expenses Old Budget	\$ 15,248,175
Private School Vouchers	\$ 301,939	Expenses New Budget	<u>\$ 15,248,175</u>
Salary Decrease	\$ (304,268)	Decrease	<u>\$ -</u>
Benefit Increase	\$ (109,917)	Revenues Fund 39	
Transfer to Fund 27	<u>\$ 93,318</u>	Tax Levy (Defeasance)	\$ (209,849)
Total Expense Increase	<u>\$ 13,841</u>	Total Revenue Decrease	<u>\$ (209,849)</u>
Expenses Old Budget	\$ 111,939,464	Revenues Old Budget	\$ 17,134,256
Expenses New Budget	<u>\$ 111,953,306</u>	Revenues New Budget	<u>\$ 16,924,407</u>
Increase	<u>\$ 13,842</u>	Decrease	<u>\$ (209,849)</u>
Revenue Fund 10		Expenses Fund 50	
Property Tax Levy	\$ 148,823	Salary decrease	\$ (104,838)
State Aid for Exempt Personal Property	\$ (53,266)	Benefit decrease	\$ (50,887)
Equalization Aid	\$ (134,507)	Revenue Limit	
Governor's Share of Stimulus Money, Other Federal Funds	<u>\$ 736,127</u>	Revenue Limit	<u>\$ (38,950)</u>
Total Revenue Increase	<u>\$ 697,177</u>	Increase in Private School Vouchers	\$ 301,939
Revenues Old Budget	\$ 111,238,596	Increase in Hold Harmless	\$ 278,036
Revenues New Budget	<u>\$ 111,935,772</u>	Increase in Declining Enrollment Exemption	\$ 278,036
Increase	<u>\$ 697,176</u>	Increase in Transfer of Service	\$ 7,385
Fund 27		Decrease in Prior Year Open Enrollment	\$ (626,310)
Expenses Fund 27		Decrease in Revenue Limit Before Exemptions	\$ (278,036)
Grants (Object 300 and up)	\$ 96,172	Revenues related to Revenue Limit	
Budget Roll (Benefits)	\$ 46,727	Property Tax Levy	\$ 148,823
Budget Roll (Salary)	\$ (49,581)	State Aid for Exempt Personal Property	\$ (53,266)
Total Expense Increase	<u>\$ 93,318</u>	Equalization Aid	\$ (134,507)
Expenses Old Budget	\$ 18,859,050	Total Related Revenues	<u>\$ (38,950)</u>
Expenses New Budget	<u>\$ 18,952,368</u>	Tax Levy	
Increase	<u>\$ 93,318</u>	General Fund	\$ 148,823
Revenue Fund 27		Fund 39	<u>\$ (209,850)</u>
Transfer from Fund 10	\$ 93,318	Total Increase in Tax Levy	<u><u>\$ (61,027)</u></u>
Increase	<u>\$ 93,318</u>	Equalized Value	\$ (7,227,193)
Revenues Old Budget	\$ 18,859,050	Mill Rate Increase	-
Revenues New Budget	<u>\$ 18,952,368</u>		
Increase	<u>\$ 93,318</u>		

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

Wausau School District
Special Board Meeting
October 24, 2022

ESTABLISH TAX LEVY AND BUDGET



2022-23 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**

Components of Mill Rate Change

(Since Last Year, Shared at the Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
2021-22 Final Mill Rate		10.27
Decrease in Revenue Limit with Recurring Exemptions	(0.27)	10.00
Increase Referendum Debt Service with Defeasance and Prepayment of Future Debt	1.39	11.39
Increase in Equalization Aid	(0.88)	10.51
Decrease in Property Tax Chargeback	(0.02)	10.49
Increase in Property Values, District-Wide	(1.13)	9.36
Increase in Private School Vouchers	0.00	9.36
2022-23 Proposed Mill Rate		9.36

Components of Mill Rate Change (Since The Annual Meeting)

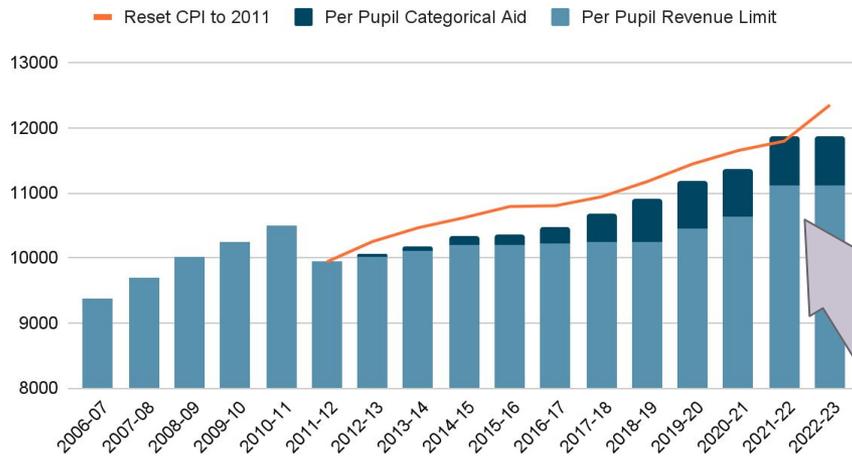
Mill Rate = Tax Per \$1,000 of Equalized Value

	Increase / (Decrease)	Mill Rate
2022-23 Annual Meeting Mill Rate		9.36
Increase in revenue limit largely due to changes in student enrollment since the Annual Meeting	0.06	9.42
Decrease in prior year open enrollment exemption	(0.12)	9.30
Decrease in equalized property value (increase of 11.98% to increase of 11.82%)	0.02	9.32
Increase in private school vouchers	0.06	9.38
Decrease in State aid	0.02	9.40
Decrease in referendum debt pre-payment	(0.04)	9.36
2022-23 FINAL Mill Rate		9.36

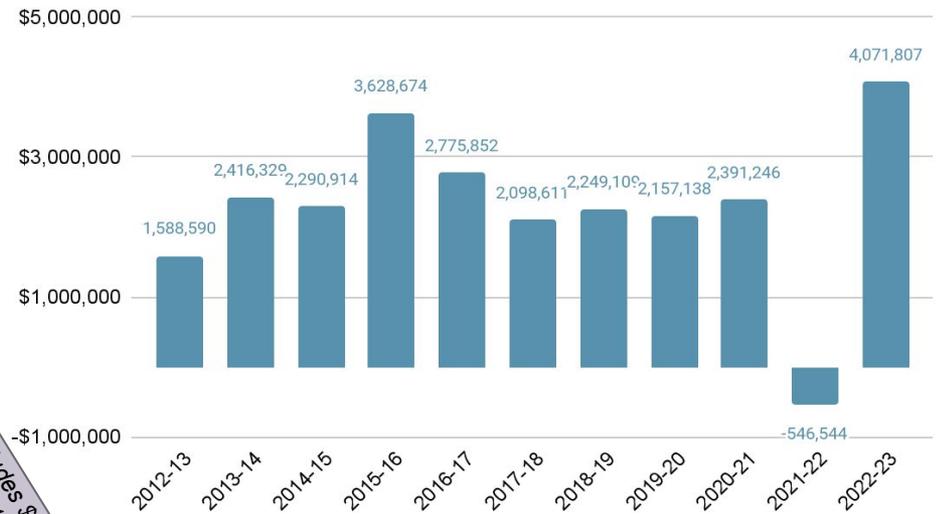
Revenue Fails to Keep Pace with Inflation

- With the baseline for inflation established in 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$4,000,000 behind the inflationary pace.
- The aggregate of these eleven years represents a deficit of over \$25,000,000.

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Annual Revenue Deficit Compared to CPI



Includes \$500/pupil from 2021 referendum



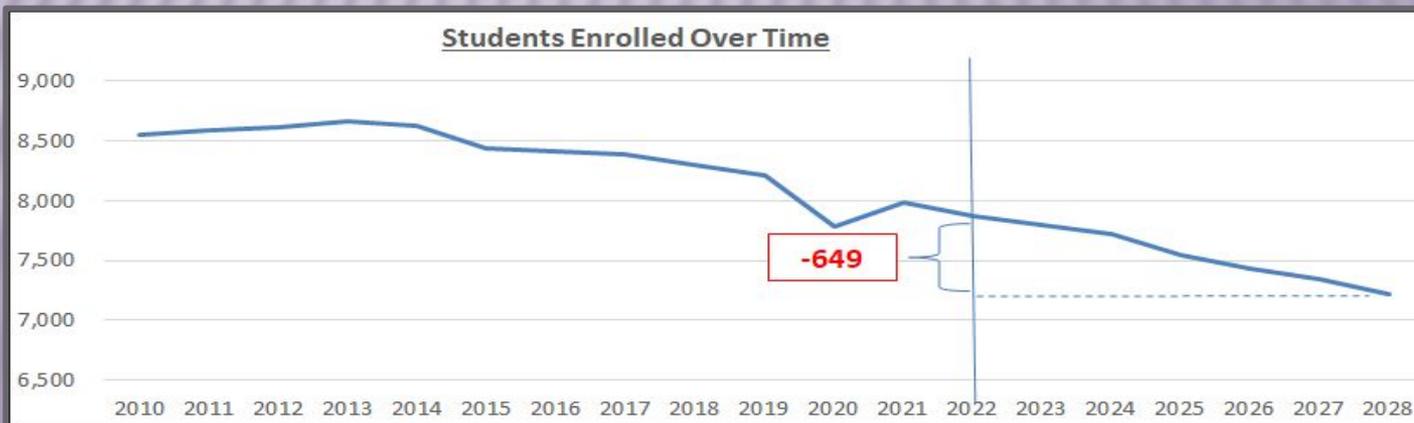
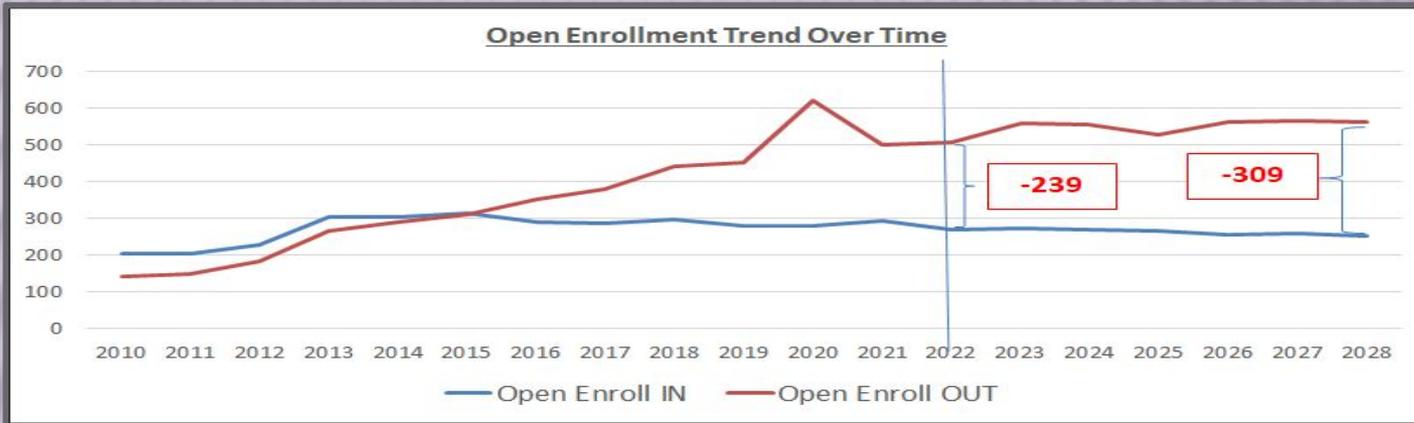
Changes in FTE Membership

Counting Students For Revenue Limit

- Membership and FTE Compared to Student Head-Count
- Open Enrollment Impact
- Three-Year Rolling Average

	<u>Sept 2019</u>	<u>Sept 2020</u>	<u>Sept 2021</u>	<u>Sept 2022</u>	<u>3-year ave.</u>
<u>Base Years</u>	8,213	7,935	8,079		8,076
<u>Current Years</u>		7,935	8,079	8,003	8,006
			Decrease of 76		Down 70

Various Enrollment/Membership Data



Levy Changes Since Annual Meeting

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

ANNUAL MEETING

General State Aid Amount

General Fund Levy Amount

Debt Levy
w/ Defeasance
\$17,134,256

Full Revenue Limit—Operational Budget Dollars Available

State Aid

Decreased by: \$187,773

Revenue Limit

Decreased by: \$38,951

General State Aid Amount

General Fund Levy Amount

Debt Levy
w/ Defeasance
\$16,924,407

Full Revenue Limit—Operational Budget Dollars Available

RESULT:

General Fund Levy
Increased by: \$148,822

Total Levy:

**\$61,027 less
than annual meeting and
\$911,931 more than last year**

FINAL LEVY



Tax Impact of Private Voucher Program

WPCP and RPCP Private School Voucher Aid Deduction	2,075,550	UP \$306,112
SNSP Private School Voucher Aid Deduction	95,254	DOWN \$4,173

- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$2,170,804
 - The tax levied for this expense is **\$2,170,804**
 - The corresponding mill rate for this levy is **0.42 (\$42 for a \$100,000 home), up from .41 last year.**



Tax Impact of Private Voucher Program

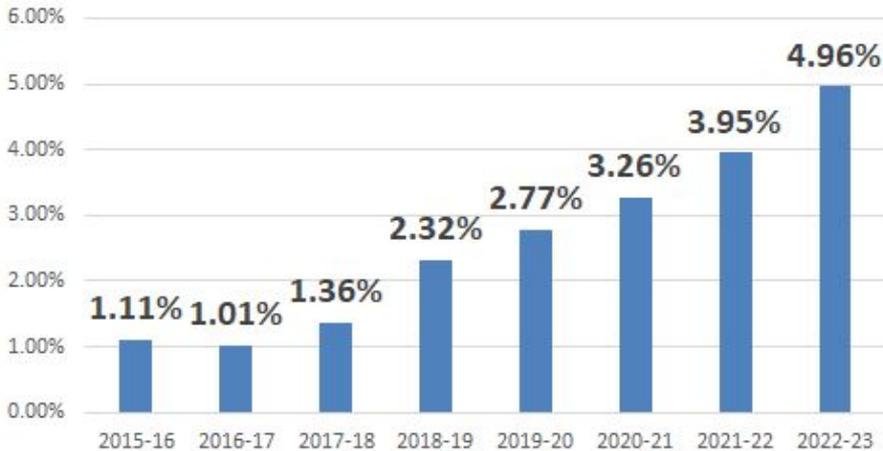
Voucher Students



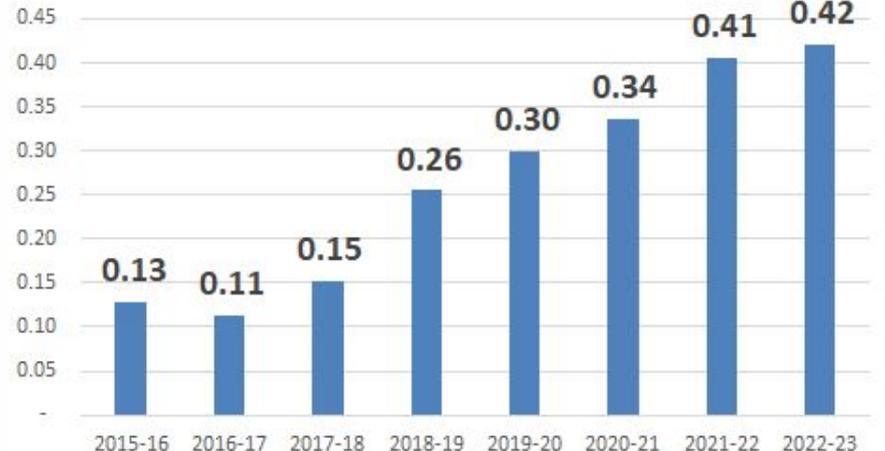
Voucher Exemption (add'l tax levy)



% of Levy

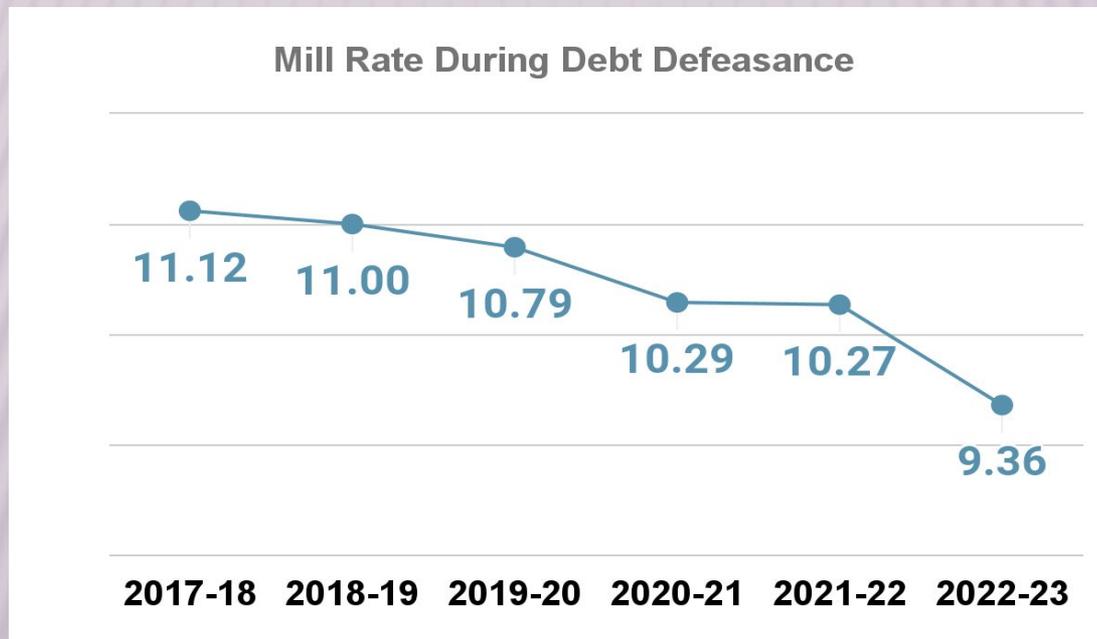


Voucher Mill Rate



Benefits From Defeasance Strategy

- 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:



- Built in flexibility to consider future referendums in the most affordable manner
- Provides flexibility to more precisely manage the mill rate

School Tax Allocation For 2021-2022

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2022-23

October 1 Cert.

	<u>CERTIFIED</u>				<u>COMMUNITY</u>		<u>% INCR</u>	
	<u>FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>Prior YR</u>	
C. Wausau	3,014,655,655	58.49945528%	\$ 16,699,087.19	\$ 11,130,706.57	\$ 387,383.40	\$ 28,217,177.16	2.33%	<---% change in levy
T. Berlin	92,456,148	1.79411346%	\$ 512,142.50	\$ 341,366.43	\$ 11,880.62	\$ 865,389.55	0.39%	<---% change in levy
T. Hewitt	63,704,100	1.23617938%	\$ 352,876.23	\$ 235,208.17	\$ 8,185.98	\$ 596,270.38	-1.23%	<---% change in levy
V. Maine	311,954,200	6.05347770%	\$ 1,728,008.43	\$ 1,151,796.78	\$ 40,086.13	\$ 2,919,891.34	1.53%	<---% change in levy
T. Rib Mountain	1,077,856,600	20.91582959%	\$ 5,970,572.90	\$ 3,979,660.33	\$ 138,504.62	\$ 10,088,737.85	1.65%	<---% change in levy
T. Stettin	283,801,437	5.50717275%	\$ 1,572,061.78	\$ 1,047,851.19	\$ 36,468.50	\$ 2,656,381.47	1.32%	<---% change in levy
T. Texas	147,373,000	2.85977611%	\$ 816,343.51	\$ 544,130.34	\$ 18,937.44	\$ 1,379,411.29	0.50%	<---% change in levy
T. Wausau	161,504,375	3.13399573%	\$ 894,621.46	\$ 596,306.18	\$ 20,753.32	\$ 1,511,680.96	1.58%	<---% change in levy
ALLOCATION	\$ 5,153,305,515	100.000000%	\$ 28,545,714.00	\$ 19,027,025.99	\$ 662,200.01	\$ 48,234,940.00	1.93%	<----% change in levy
Property Value Change	11.82%							School District determines amt. of levy



Year over Year Levy Change by Fund

All Funds Levied (Actual)

Fund	Category	22-23	21-22	change	%change
10 Levy	GENERAL FUND	28,545,714	33,763,528	(5,217,814)	-15.45%
38 Levy	DEBT SERVICE FUND 38	2,102,619	2,109,168	(6,549)	-0.31%
39 Levy	DEBT SERVICE FUND 39	16,924,407	10,788,113	6,136,294	56.88%
80 Levy	COMMUNITY SERVICE	662,200	662,200	-	0.00%
	GRAND TOTAL	48,234,940	47,323,009	911,931	1.93%

Year over Year Expense Change by Fund

Total Expenses by Fund					
Fund	Category	22-23 Budget	21-22 Budget	change	%change
10	TOTAL EXPENSE - (Less Transfers to 27 and 38)	101,443,539	103,233,018	(1,789,479)	-1.73%
20	TOTAL EXPENSE	1,875,000	1,250,000	625,000	50.00%
27	TOTAL EXPENSE	18,952,368	18,594,627	357,741	1.92%
38	TOTAL EXPENSE	2,214,135	2,216,635	(2,500)	-0.11%
39	TOTAL EXPENSE	15,248,175	10,788,113	4,460,062	41.34%
50	TOTAL EXPENSE	4,827,080	4,118,257	708,823	17.21%
80	TOTAL EXPENSE	798,913	704,144	94,769	13.46%
	GRAND TOTAL	145,359,210	140,904,794	4,454,416	3.16%

Two Necessary Motions

2022-23 final budget approval

Motion to approve final 2022-23 budgets as presented below:

- **Fund 10: Expense \$111,953,306 (\$101,443,539 plus transfers to Funds 27 and 38), Revenue \$111,935,772**
- **Fund 27: \$18,952,368 (\$8,524,466 plus transfer from Fund 10)**
- **Other Fund 20: \$1,875,000**
- **Fund 30: Expense \$17,462,310, Revenue \$19,108,891**
- **Fund 40: Expense \$32,026,526, Revenue \$101,995,000**
- **Fund 50: Expense \$4,827,080, Revenue \$4,570,600**
- **Fund 80: \$1,027,235 (levy, fees, and carryover)**

2022-23 final tax levy approval

Motion to adopt a final tax levy of \$48,234,940 representing \$28,545,714 for the General Fund, \$19,027,026 for the Debt Service Funds, and \$662,200 for the Community Service Fund.



MEMO

TO: Board of Education

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: October 24, 2022

RE: Final 2022-23 Levy Approval

Administration recommends a final tax levy of \$48,234,940; which is \$61,027 less than approved at the Annual Meeting and \$911,931 more than last year. This difference is due to several variables that were not revealed until after the Annual Meeting, including, Wisconsin Private Voucher impact which increased 16.2% over last year. This and various other factors led to an intentional reduction in the referendum debt service levy to maintain the initially projected mill rate of 0.91 lower than a year ago. The Final 2022-23 tax levy information can be found on the attached document.

Subsequent to the Annual Meeting the levy was adjusted to reflect an increase in the private school voucher exemption, a decrease in prior year open enrollment exemption and a variety of other smaller adjustments for recently revealed student counts, and property value, along with a choice to pre-pay less referendum debt. The result is a final gross mill rate of \$9.36 per thousand dollars of equalized valuation which is the same as the proposed mill rate from the Annual Meeting and 0.91 less than a year ago.

The gross school tax on a \$100,000 home will decrease \$91 to \$936.

Recommendation for 2022-2023 Final Tax Levy

Action Required: Yes

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

Motion to adopt a final tax levy of \$48,234,940 representing \$28,545,714 for the General Fund, \$19,027,026 for the Debt Service Funds, and \$662,200 for the Community Service Fund.