

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, March 13, 2023.**

I. CALL TO ORDER	
II. ROLL CALL	
III. PLEDGE OF ALLEGIANCE: Jim Bouché, President	
IV. READING OF THE MISSION STATEMENT	
V. PUBLIC AND STUDENT COMMENT	
VI. APPROVE CONSENT AGENDA (Action Requested)	3
A. Appointments (Additional Staff, Replacement Staff, Contract Increases)	
B. Separations (Resignations, Contract Decreases, Terminations)	
C. Leaves of Absence	
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F. Payment of Bills/Budget Status and Investment Report	9
G. CESA 9 Shared Services Contract	38
H. Donations to the District	41
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A. Share Preliminary Design Plans for West High School	45
B. Education/Operations Committee Meeting	
1. Referendum Construction Update	69
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VIII. NEW BUSINESS	
A. Community Input to WSD Restructure (Possible Action)	
B. Education/Operations Committee Meeting	
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IX. OPEN FORUM	
A. Board Member Professional Growth & Development Report	
B. Legislative Liaison	
C. Superintendent Commentary	
D. Presiding Officer Commentary	
X. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES	
A. Evaluation and Employment of Superintendent of Schools s. 19.85(1)(c)	
B. Reconvene in Open Session, to take further action if necessary and appropriate.	
XI. ADJOURN	

**NOTICE IS HEREBY GIVEN THAT SCHOOL BOARD MEMBERS

**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.

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James Bouché, President
Karen Vandenberg, Clerk

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, March 10, 2023, at 1:00 pm

By: _____

NOTICE SENT TO:

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

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: March 13, 2023
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
Sarah Mason	District	1.0 FTE, VI Teacher	3/13/2023

SEPARATIONS (Resignations, Contract Decreases, Terminations):

NAME	BUILDING	POSITION	EFFECTIVE DATE
Patrick Galligan	John Muir MS	1.0 FTE, Principal	6/30/2023

LEAVES OF ABSENCE

NAME	BUILDING	POSITION	EFFECTIVE DATES
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RETIREMENTS

NAME	BUILDING	POSITION	EFFECTIVE DATE
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Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Regular Meeting of the Board of Education of the Wausau School District was held Monday, February 13, 2023, beginning at 5:00 PM in the Wausau East High School Auditorium, 2607 N. 18th Street, Wausau, WI 54403.

Present: James Bouche; Jon Creisher; Pat McKee left at 10:00 pm; Cody Nikolai; Joanna Reyes; Cory Sillars; Lance Trollop; Karen Vandenberg via Webex at 5:10 pm; and Lee Webster.

I. CALL TO ORDER

The meeting was called to order at 5:05 pm

II. ROLL CALL

Ms. Peck read the roll call.

III. PLEDGE OF ALLEGIANCE: Jim Bouché, President

President Bouché led everyone in the Pledge of Allegiance.

IV. READING OF THE MISSION STATEMENT

President Bouché read the District mission statement.

V. RESOLUTION OF COMMENDATION: Matt Dalsky (**Action Requested**)

Cody Nikolai moved to approve awarding Matt Dalsky the Resolution of Commendation, seconded by Pat McKee. The motion carried 8-0.

VI. PUBLIC AND STUDENT COMMENT

The following people made comments: Heidi Edwards, Fred Tealey, Carol Lukens, Tim Freiberg, and Paul Herold.

VII. APPROVE CONSENT AGENDA (**Action Requested**)

A. Appointments (Additional Staff, Replacement Staff, Contract Increases)

Charles Seils (Business Education Teacher/Wausau West) 1.00 FTE, LTC, effective February 13, 2023; and Stanley Smith (Music Teacher/Lincoln and Hawthorn Hills) 1.00 FTE, effective February 13, 2023.

B. Separations (Resignations, Contract Decreases, Terminations)

Loren Jacobson (Music Teacher/ Hawthorn Hills & Lincoln) 1.00 FTE, effective February 3, 2023; Heidi Coleman (History Teacher/Wausau West) 1.00 FTE, effective February 7, 2023; and Laura Streveler (Special Education Teacher/Grant) 1.00 FTE, effective June 5, 2023.

C. Leaves of Absence

D. Retirements

E. Minutes: Regular Session of January 9, 2023; Special Session of January 16, 2023; the 2nd Special Session of January 16, 2023; and the Special Session of January 23, 2023.

F. Payment of Bills/Budget Status and Investment Report

G. Donations to the District

\$500 from Daisy Maids to the District; \$100 from Festival Foods, and \$100 from Kwik Trip to Grant Elementary; \$1,500 from United Way of Marathon County to Horace Mann; 20 handmade hats from Laurie Walker to Lincoln Elementary; \$500 from Marathon Chapter of Whitetails Unlimited to Maine Elementary; \$100 from Troy and Judi Brown, 100 large sheets of cardboard from Green Bay Packaging, and \$600 worth of art supplies from Barb Pyan to Wausau East High School; \$235 from Apogee Services Inc, \$500 from Raj Bhandari, \$500 from Matthew and Laura Brewer, \$1,000 from the Robert and Mary Jo Hartwig Family Foundation, \$80 from Mark Schuler, \$350 from Wausau Noon Optimists Club, and \$22,182.07 from Wausau West Football Boosters; and \$250 from Kwik Trip to WAVE.

Cory Sillars moved to approve the consent agenda with great gratitude for donations to the District, seconded by Lee Webster. The motion carried 8-0.

VIII. OLD/RECURRING BUSINESS

A. Education/Operations Committee Meeting

1. Referendum Construction, Budget Update

As the referendum funded facility improvements continue to develop, construction and budget updates will routinely be presented.

2. Legal Expenses for 2nd Quarter of 2022-23

At the January Education/Operations Committee Meeting, Chief Finance and Business Services Officer, Bob Tess presented a summary report presenting all legal counsel expenses incurred during the second quarter of 2022-2023. The report is broken down by law firm and by type of legal advice sought.

IX. Design Plans and Budget for High School Athletics, Phase One (**Action Requested**)

Jon Creisher moved to approve plan designs for High School Athletics, Phase One as presented to be issued for bidding, seconded by Joanna Reyes. The motion carried 8-1.

X. Design Plans and Budget for John Muir (**Action Requested**)

Lance Trollop moved to approve plan designs for John Muir Middle School as presented to be issued for bidding, seconded by Lee Webster. The motion carried 9-0.

XI. Approve Resolution for Early Start 2023-24 (**Action Requested**)

Cory Sillars moved to approve the Early Start Resolution as presented, seconded by Lance Trollop. The motion carried 9-0.

XII. Update on Wausau West Design/Construction Schedule

The Board reviewed timelines for the design and construction of West High School based on when Nexus continues designing the southwest addition.

XIII. Restructuring Update (**Possible Action**)

Cody Nikolai moved to approve the Wausau School District restructuring plan as presented for fall 2025 implementation, seconded Jon Creisher.

Cody moved to amend the original motion to add “with the exception of reallocating referendum funds from Horace Mann/Montessori and Grant to create a 2-story addition at West”, seconded by Jon Creisher. The amendment carried 9-0.

The amended motion that the Board approved the Wausau School District restructuring plan as presented with the exception of reallocating referendum funds from Horace Mann/Montessori and Grant to create a 2-story addition at West, for Fall 2025 implementation carried 7-2.

The Board took a 5-minute break at 9:45 pm.

The meeting resumed at 9:50 pm.

XIV. **NEW BUSINESS**

A. Developer's Agreement Transferring Ownership of Hawthorn Hills Road to the City (**Action Requested**)

Lance Trollop moved to grant administration the authority to sign the final developer’s agreement regarding the road construction project at Hawthorn Hills Elementary, seconded by Cody Nikolai. The motion carried 9-0.

B. AGR Annual Report

Dr. Colwell and Julie Schell provided a brief presentation reviewing Fastbridge and i-Ready Assessment Student Outcome Scores at the Elementary AGR schools. They also reviewed goals, professional development resources and supports, and next steps.

C. Education/Operations Committee Meeting

1. Recommendation for 2023-24 Capital Projects (**Action Requested**)

Lee Webster moved to approve of the 2023-2024 Capital Projects and corresponding budget. The motion carried 8-0.

2. Approve List of Legal Counsel Accessed, 2023-2024 (**Action Requested**)

Lance Trollop moved to approve the attached list of law firms the Board and the District shall access for legal services deemed necessary by the Superintendent of School for his/her designee, seconded by Cory Sillars. The motion carried 8-0.

XV. OPEN FORUM

A. Board Member Professional Growth & Development Report

There was none.

B. Legislative Liaison

Mr. Webster made brief comments.

C. Superintendent Commentary

Dr. Hilts shared that it was School Resource Officer Appreciation Day.

D. Presiding Officer Commentary

President Bouche read the National Bus Driver Appreciation Week Proclamation.

The Board Liaison report for the month of February is as follows: Lance Trollop attended the WASB Managing Difficult Meetings Parts 1 & 2; Jim Bouché attended the Black Youth Night at Wausau East, Karen Vandenberg attended the Wausau West Boys Basketball Game and two West Girls Basketball Games, the State Education Convention, the WASB Policy & Resolution Committee Meeting and Delegate Assembly, two ECDC Refugee Co-sponsorship meetings, ECDC refugee best practice planning meeting, four high school mentor weekly meetings, Youth Districts Convention (1/13-1/15), assist with groceries, banking, W2, English class and transportation for refugee family; and Lee Webster attended the State Education Convention and the Delegate Assembly.

XVI. ADJOURN

Cody Nikolai moved to adjourn, seconded by Joanna Reyes. The motion carried at 10:10 pm.

Respectfully Submitted,

Karen Vandenberg,
Board Clerk

KV:cp

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Special Meeting of the Board of Education of the Wausau School District was held Monday, February 27, 2023, beginning at 5:30 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: Jon Creisher; Pat McKee; Cody Nikolai; Joanna Reyes; Cory Sillars; Lance Trollop; Karen Vandenberg; and Lee Webster.

Absent: James Bouche;

I. CALL TO ORDER

The meeting was called to order at 6:52 pm

II. APPROVE CONSENT AGENDA (Action Requested)

A. Appointments (Additional Staff, Replacement Staff, Contract Increases)

Jennifer Davidson (Principal/Lincoln) 1.00 FTE, effective on or about March 6, 2023; and Lindsay Lodholz (EMLSS Coordinator/District) 1.00 FTE, effective March 27, 2023.

B. Separations (Resignations, Contract Decreases, Terminations)

Melissa Cayley (School Counselor/East) .40 FTE, effective June 5, 2023.

C. Leaves of Absence

D. Retirements

Joanna Reyes moved to approve the consent agenda, seconded by Pat McKee.

The motion carried 8-0.

~~III. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES~~

~~A. Evaluation and Employment of Superintendent of Schools s. 19.85(1)(e)~~

~~B. Reconvene in Open Session, to take further action if necessary and appropriate.~~

IV. ADJOURN

Jon Creisher moved to adjourn, seconded by Lee Webster. The motion carried at 6:53 pm.

Respectfully Submitted,

Karen Vandenberg,
Board Clerk

KV:cp

WAUSAU SCHOOL DISTRICT
APPROVAL OF BILLS

Education/Operations Committee of the Whole - February 27, 2023
Board Meeting - March 13, 2023

2022-23 Budget
January 17, 2023 to February 20, 2023

Vouchers 1061121-1061413, 222301844-222302356

General Fund - Fund 10	\$2,236,974.60
Grants - Fund 11	\$74,883.76
Federal Projects Fund - Fund 20	\$13,901.84
Special Education - 27	\$302,208.78
Food Service Fund - Fund 50	\$234,418.89
Trust Funds - Fund 72	\$0.00
Community Service Fund - Fund 80	\$5,292.62

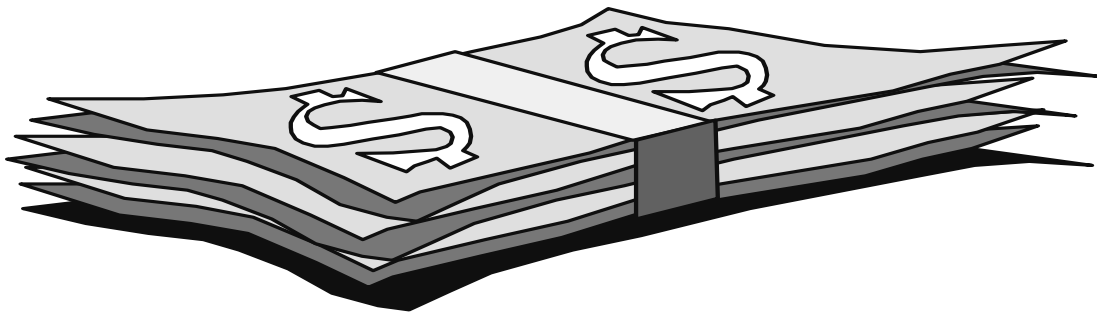
Total	\$2,867,680.49
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Vouchers 1060210

Capital Projects - Fund 49	\$5,662,886.68
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Total	\$5,662,886.68
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WAUSAU SCHOOL DISTRICT



BUDGET STATUS REPORT

Month Ending

February 28, 2023

INVESTMENT PORTFOLIO
February 28, 2023

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	47,303,605.90	0 to 2.74%/variable
BMO Financial Group	3,428,959.59	variable
CoVantage Credit Union	6,914.73	.75% to 1 .02%
State of Wisconsin Investment Pool	6,063.79	4.26%
Wisconsin Investment Series Cooperative	57,835,476.99	4.388-4.566%

BALANCE SHEET SUMMARY

February 28, 2023

ASSETS

General Fund	\$14,595,440.11
Special Projects Fund	\$0.00
Community Services Fund	\$923,340.44
Special Education	(\$6,877,200.06)
Food Service Fund	\$2,136,163.30
Scholarships/Donations/Activity Accounts	\$1,988,069.19
HRA Account	\$16,161.83
Trust Funds - OPEB	\$3,428,959.59
Petty Cash Fund	\$249.00

Investments

General Fund	\$5,804,236.89
Debt Service Fund	\$33,542,876.96
Long Term Capital Improvement Trust Fund	\$2,123,153.02
Capital Projects Fund	<u>\$91,632,503.56</u>

Interest Receivable	\$543.63
Taxes Receivable	\$15,747,397.34
Accounts Receivable	\$364,117.16
Prepaid	\$0.00

TOTAL ASSETS \$165,426,011.96

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$2,718,901.28
Accrued Interest Payable	\$0.00
Accounts Payable	\$26,871.06

TOTAL LIABILITIES \$2,745,772.34

EQUITY - FUND BALANCE

General Fund Balance	\$27,262,465.53
Federal Programs Balance	\$0.00
Special Education	(\$6,897,334.88)
Debt Service Balance	\$33,666,589.96
Food Service Balance	\$2,133,925.91
Scholarships/Donations/Activity Accounts	\$1,995,554.95
Trust Fund Balance - OPEB	\$3,612,972.49
Community Service Balance	\$922,563.14

TOTAL FUND BALANCE \$62,696,737.10

Restricted for Insurance Claims	\$6,227,845.94
Restricted for Long Term Capital Improvement Trust Fund	\$2,123,153.02
Restricted for Construction	\$91,632,503.56

TOTAL EQUITY - FUND BALANCE \$162,680,239.62

TOTAL EQUITY AND LIABILITIES \$165,426,011.96

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	R	---	129	-----	---	OTHER SPECIAL PROJECTS FUND	10,000.00	0.00	0.00	10,000.00
10	R	---	211	-----	---	CURRENT PROPERTY TAX	28,537,110.00	0.00	28,545,714.00	-8,604.00
10	R	---	212	-----	---	PROPERTY TAX CHARGEBACKS	8,604.00	0.00	0.00	8,604.00
10	R	---	213	-----	---	MOBILE HOME TAX	20,000.00	0.00	0.00	20,000.00
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	25,000.00	4,490.86	16,061.76	8,938.24
10	R	---	271	-----	---	ADMISSIONS ATHL/SPRT	60,000.00	0.00	29,887.43	30,112.57
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	120,000.00	2,705.00	79,358.99	40,641.01
10	R	---	280	-----	---	INT ON INVESTMENTS	100,000.00	24,557.48	117,141.62	-17,141.62
10	R	---	292	-----	---	STUDENT FEES	75,000.00	730.75	71,777.99	3,222.01
10	R	---	293	-----	---	RENTALS	70,000.00	3,837.50	28,452.10	41,547.90
10	R	---	297	-----	---	STUDENT FINES	0.00	0.00	353.37	-353.37
10	R	---	341	-----	---	NON-OPEN ENROLL GENERAL TUIT	20,000.00	3,178.92	3,178.92	16,821.08
10	R	---	345	-----	---	OPEN ENROLLMENT GEN. TUITION	2,295,683.00	0.00	0.00	2,295,683.00
10	R	---	515	-----	---	STATE AID TRANSIT/INT. SOURC	35,000.00	3,200.00	19,600.00	15,400.00
10	R	---	612	-----	---	TRANSPORTATION AID	145,000.00	0.00	143,920.00	1,080.00
10	R	---	613	-----	---	LIBRARY AID	345,000.00	0.00	0.00	345,000.00
10	R	---	618	-----	---	BILINGUAL STATE AID	404,649.00	0.00	376,834.16	27,814.84
10	R	---	619	-----	---	OTHER STATE CATEGORICAL AID	0.00	0.00	1,521.07	-1,521.07
10	R	---	621	-----	---	EQUALIZATION AID	63,469,157.00	0.00	25,387,663.00	38,081,494.00
10	R	---	630	-----	---	SPECIAL PROJECT GRNT	180,093.00	0.00	56,543.31	123,549.69
10	R	---	641	-----	---	STATE TUITION PAYMENTS	206,006.00	0.00	0.00	206,006.00
10	R	---	650	-----	---	STATE SAGE AID	1,681,888.00	499,403.00	1,012,868.00	669,020.00
10	R	---	660	-----	---	STATE REV. THROUGH LOCAL GOV	40,000.00	34,845.61	34,845.61	5,154.39
10	R	---	691	-----	---	STATE TAX EXEMPT AIDS	855,271.00	0.00	0.00	855,271.00
10	R	---	695	-----	---	PER PUPIL AID	5,997,586.00	0.00	0.00	5,997,586.00
10	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	736,127.00	0.00	1,014,509.00	-278,382.00
10	R	---	861	-----	---	EQUIPMENT SALES	75,000.00	15,385.15	83,264.75	-8,264.75
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	225,000.00	0.00	83,492.42	141,507.58
10	R	---	990	-----	---	MISCELLANEOUS	115,000.00	5,680.55	93,474.01	21,525.99
10	-	---	---	-----	---	GENERAL FUND	105,852,174.00	598,014.82	57,200,461.51	48,651,712.49

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	E	---	131	-----	---	STRAIGHT TIME	101,100.00	0.00	14,076.42	87,023.58
10	E	---	161	-----	---	ADMIN SALARY	495,053.14	38,081.02	339,907.99	155,145.15
10	E	---	164	-----	---	OTHER PROF SALARIES	1,365,175.66	98,244.32	869,355.09	495,820.57
10	E	---	166	-----	---	PRINCIPALS SALARY	2,241,512.28	166,357.96	1,555,468.13	686,044.15
10	E	---	167	-----	---	ASSIST PRINC SALARY	792,213.33	60,939.52	550,455.68	241,757.65
10	E	---	171	-----	---	INSTR SUB TEACHERS	35,000.00	19,656.00	43,085.00	8,085.00-
10	E	---	172	-----	---	OTHER CERT SALARIES	2,590,829.93	197,343.57	1,218,613.11	1,372,216.82
10	E	---	173	-----	---	SUB TEACHER SALARIES	152,150.00	49,190.53	247,819.64	95,669.64-
10	E	---	174	-----	---	PROF HEALTH SALARIES	156,164.30	20,097.91	108,426.76	47,737.54
10	E	---	175	-----	---	TEACHERS SALARIES	31,454,442.82	2,436,983.64	17,589,313.14	13,865,129.68
10	E	---	176	-----	---	L-TERM SUB TCHRS	750,000.00	35,042.00	122,339.75	627,660.25
10	E	---	178	-----	---	COACHING SALARIES	832,504.11	87,143.47	628,350.66	204,153.45
10	E	---	180	-----	---	SUPPORT SALARIES	111,894.08	8,220.43	70,508.48	41,385.60
10	E	---	181	-----	---	CUSTODIAL SALARIES	4,119,500.66	332,892.26	2,675,042.50	1,444,458.16
10	E	---	182	-----	---	TEACHR AIDE SALARIES	2,744,721.67	216,571.88	1,409,514.56	1,335,207.11
10	E	---	184	-----	---	ATTENDANCE OFFICE	57,151.88	6,148.47	36,761.06	20,390.82
10	E	---	185	-----	---	OTHER MUNIC SALARIES	1,073,583.14	109,413.12	841,274.55	232,308.59
10	E	---	186	-----	---	SECR-CLER SALARIES	1,950,890.24	164,202.17	1,211,503.42	739,386.82
10	E	---	187	-----	---	MAINT WORKER SALARY	123,108.28	12,823.16	90,795.58	32,312.70
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	14,414.69	8,134.74	28,899.15	14,484.46-
10	E	---	194	-----	---	OTHER SUPV SALARIES	207,138.30	16,045.52	132,464.15	74,674.15
10	E	---	195	-----	---	MISC PAYROLLS	100,000.00	12,689.22	78,477.10	21,522.90
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	3,141,069.85	283,196.59	1,902,107.62	1,238,962.23
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	1,154,303.55	90,452.37	675,710.33	478,593.22
10	E	---	219	-----	---	OTHER EMPLOYEE BENEFITS	20,000.00	0.00	20,000.00	0.00
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	709,999.43	56,624.91	414,294.61	295,704.82
10	E	---	222	-----	---	S S EMPLR CON	3,033,389.86	242,213.24	1,769,213.96	1,264,175.90
10	E	---	230	-----	---	GROUP LIFE INS	106,214.24	9,445.62	58,784.51	47,429.73
10	E	---	243	-----	---	DENTAL INSURANCE	739,154.02	62,338.31	419,839.89	319,314.13
10	E	---	248	-----	---	HOSPITAL SURGICL INS	11,453,345.44	963,860.62	6,415,187.22	5,038,158.22
10	E	---	251	-----	---	DISABILITY INSURANCE	133,688.78	11,019.95	68,887.38	64,801.40
10	E	---	291	-----	---	COLLEGE CREDIT REIMB	40,000.00	0.00	20,735.40	19,264.60
10	E	---	292	-----	---	ANNUITY PAYMENTS BY DISTRICT	10,000.00	0.00	0.00	10,000.00
10	E	---	293	-----	---	MISC BENEFITS	135,000.00	0.00	139,181.83	4,181.83-
10	E	---	299	-----	---	MISC BENEFITS	8,000.00	297.00	3,375.00	4,625.00
10	E	---	310	-----	---	PERSONAL SERVICES	837,896.00	143,213.13	744,993.90	92,902.10
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	400.00	9,797.03	61,039.57	60,639.57-
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,230,015.00	117,022.13	1,237,791.28	7,776.28-
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	12,000.00	2,598.60	14,277.48	2,277.48-
10	E	---	327	-----	---	CONSTRUCTION SERVICE	1,224,108.00	21,360.31	1,114,429.82	109,678.18

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	E	---	328	-----	---	BUILDING RENTAL	25,793.00	16,923.95	24,991.05	801.95
10	E	---	329	-----	---	CLEANING SERVICES	187,958.00	0.00	0.00	187,958.00
10	E	---	331	-----	---	GAS FOR HEAT	417,322.00	127,693.94	365,566.17	51,755.83
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,209,975.00	142,578.09	877,794.89	332,180.11
10	E	---	337	-----	---	WATER	94,476.00	1,754.35	65,282.31	29,193.69
10	E	---	338	-----	---	SEWER	65,105.00	3,306.84	88,605.79	23,500.79-
10	E	---	339	-----	---	OTHER UTILITIES	93,006.00	22,137.87	77,323.17	15,682.83
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,477,887.00	239,311.78	1,115,710.05	1,362,176.95
10	E	---	342	-----	---	EMPLOYEE TRAVEL	113,743.00	39,043.56	84,412.11	29,330.89
10	E	---	345	-----	---	PUPIL LODGING & MEALS	27,441.00	6,520.00	7,179.80	20,261.20
10	E	---	348	-----	---	VEHICLE FUEL	355,400.00	40,769.41	159,038.99	196,361.01
10	E	---	351	-----	---	ADVERTISING	13,090.00	82.28	2,999.95	10,090.05
10	E	---	352	-----	---	PHOTOGRAPHY	3,208.00	0.00	0.00	3,208.00
10	E	---	353	-----	---	POSTAGE	102,477.00	11,817.99	50,424.34	52,052.66
10	E	---	354	-----	---	PRINTING & BINDING	211,322.00	32,210.02	189,046.46	22,275.54
10	E	---	355	-----	---	TELEPHONE	74,595.00	262.23	61,094.17	13,500.83
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	196,343.00	5,624.97	33,590.40	162,752.60
10	E	---	359	-----	---	OTHER COMMUNICATIONS	27,000.00	0.00	0.00	27,000.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	174,609.00	24,679.63	1,001,991.41	827,382.41-
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	750.00	344.85	49,779.04	49,029.04-
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	3,958,085.00	0.00	0.00	3,958,085.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	233,051.00	30,878.75	69,062.31	163,988.69
10	E	---	387	-----	---	PAYMENTS TO STATE	2,245,376.38	0.00	9,373.14	2,236,003.24
10	E	---	389	-----	---	PAYMENT TO WTCS	660,779.00	323,964.40	347,990.36	312,788.64
10	E	---	411	-----	---	GENERAL SUPPLIES	1,039,104.00	70,461.13	462,669.99	576,434.01
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,437.00	0.00	0.00	1,437.00
10	E	---	415	-----	---	FOOD	42,705.00	4,720.48	34,441.16	8,263.84
10	E	---	416	-----	---	MEDICAL SUPPLIES	12,466.00	270.85	4,709.79	7,756.21
10	E	---	417	-----	---	PAPER	56,442.00	27,250.78	36,317.86	20,124.14
10	E	---	420	-----	---	APPAREL	20,759.00	438.06	20,478.58	280.42
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	5,423.00	70.34	6,120.71	697.71-
10	E	---	432	-----	---	LIBRARY BOOKS	211,352.00	33,974.63	146,584.77	64,767.23
10	E	---	433	-----	---	NEWSPAPERS	1,116.00	79.00	1,355.59	239.59-
10	E	---	434	-----	---	PERIODICALS	10,630.00	721.57	8,370.92	2,259.08
10	E	---	439	-----	---	OTHER MEDIA	171,502.00	3,721.42	25,163.70	146,338.30
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	928,065.00	48,093.57	452,510.72	475,554.28
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	712.00	0.00	0.00	712.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	4,968.00	200.00	200.00	4,768.00
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	491,565.62	14,224.25	148,895.45	342,670.17
10	E	---	472	-----	---	WORKBOOKS	5,750.00	0.00	0.00	5,750.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
10	E	---	473	-----	---	SHEET MUSIC	16,120.00	2,303.83	9,922.07	6,197.93
10	E	---	479	-----	---	OTHER INSTRUCTIONAL BOOKS	200.00	0.00	0.00	200.00
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	145,241.00	0.00	96,524.39	48,716.61
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	12,220.00	0.00	2,200.41	10,019.59
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	1,277,245.00	88,192.89	1,345,100.35	67,855.35-
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	25,323.00	6,648.19	12,925.19	12,397.81
10	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	750.00	50.56	2,017.46	1,267.46-
10	E	---	540	-----	---	BUILDING REMODELING	0.00	17,960.00	17,960.00	17,960.00-
10	E	---	542	-----	---	BLDG COMP REM/REPL	0.00	0.00	79,705.00	79,705.00-
10	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	0.00	0.00
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	40,299.00	0.00	19,315.92	20,983.08
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	97,000.00	0.00	166,864.45	69,864.45-
10	E	---	561	-----	---	EQUIPMENT REPLACE	14,117.00	7,277.21	96,734.08	82,617.08-
10	E	---	563	-----	---	EQUIP/VEHICLE REPLACEMENT	66,200.00	0.00	71,024.13	4,824.13-
10	E	---	581	-----	---	TECHNOLOGY RELATED HARDWARE	944,319.00	-252.15	490,485.24	453,833.76
10	E	---	582	-----	---	TECHNOLOGY RELATED SOFTWARE	43,200.00	0.00	0.00	43,200.00
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	284,577.00	7,775.69	250,649.93	33,927.07
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	10,000.00	341.15	3,007.95	6,992.05
10	E	---	711	-----	---	DIST LIABILITY INS	73,212.00	110.50	2,125.00	71,087.00
10	E	---	712	-----	---	DIST PROPERTY INS	182,332.00	0.00	6,038.00	176,294.00
10	E	---	713	-----	---	WORKERS COMPENSATION	650,331.00	84,151.41	388,252.77	262,078.23
10	E	---	730	-----	---	UNEMPLOYMENT COMP	31,828.00	2,857.28	11,487.18	20,340.82
10	E	---	827	-----	---	SPECIAL ED FUND TRANSFERS	10,427,901.00	0.00	0.00	10,427,901.00
10	E	---	838	-----	---	NON-REFERENDUM DEBT FUND TRA	81,865.00	0.00	0.00	81,865.00
10	E	---	940	-----	---	DUES & FEES	0.00	0.00	125.00	125.00-
10	E	---	941	-----	---	DISTRICT DUES & FEES	57,329.00	-8,507.74	79,020.41	21,691.41-
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	1,455.00	0.00	1,785.00	330.00-
10	E	---	943	-----	---	PUPIL DUES & FEES	47,279.00	10,497.51	27,293.01	19,985.99
10	E	---	949	-----	---	OTHER DUES & FEES	0.00	0.00	135.00	135.00-
10	E	---	961	-----	---	CASH ADJUSTMENTS	0.00	362.66	181.36	181.36-
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	11,095.00	0.00	47,686.60	36,591.60-
10	-	---	---	-----	---	GENERAL FUND	105,971,358.68	7,603,560.70	54,199,942.77	51,771,415.91

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
11	R	---	630	-----	---	SPECIAL PROJECT GRNT	70,008.00	0.00	1,953.75	68,054.25
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	63,358.00	6,276.41	14,998.88	48,359.12
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	4,677,769.00	0.00	1,040,059.98	3,637,709.02
11	R	---	751	-----	---	ESEA TITLE 1	1,272,463.00	0.00	501.33	1,271,961.67
11	-	---	---	-----	---	GENERAL GRANTS	6,083,598.00	6,276.41	1,057,513.94	5,026,084.06

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
11	E	---	164	-----	---	OTHER PROF SALARIES	84,180.99	-27,049.66	17,593.00	66,587.99
11	E	---	171	-----	---	INSTR SUB TEACHERS	14,486.00	980.00	6,317.20	8,168.80
11	E	---	172	-----	---	OTHER CERT SALARIES	121,943.95	0.00	187,397.20	65,453.25-
11	E	---	173	-----	---	SUB TEACHER SALARIES	122,850.00	15,991.52	86,895.75	35,954.25
11	E	---	175	-----	---	TEACHERS SALARIES	2,183,862.07	234,130.54	1,386,517.73	797,344.34
11	E	---	182	-----	---	TEACHR AIDE SALARIES	276,774.78	39,563.99	184,161.54	92,613.24
11	E	---	185	-----	---	OTHER MUNIC SALARIES	123,413.00	8,699.67	64,331.46	59,081.54
11	E	---	186	-----	---	SECR-CLER SALARIES	82,958.40	1,380.00	6,299.47	76,658.93
11	E	---	203	-----	---		0.00	0.00	1.45	1.45-
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	192,966.84	18,058.02	124,428.86	68,537.98
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	52,941.37	3,481.74	30,267.36	22,674.01
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	42,475.52	3,721.91	26,565.70	15,909.82
11	E	---	222	-----	---	S S EEMPLR CON	182,100.14	15,915.15	113,592.97	68,507.17
11	E	---	230	-----	---	GROUP LIFE INS	7,420.79	822.85	3,808.39	3,612.40
11	E	---	243	-----	---	DENTAL INSURANCE	39,339.20	4,107.39	22,970.75	16,368.45
11	E	---	248	-----	---	HOSPITAL SURGICL INS	640,215.35	60,315.01	352,896.14	287,319.21
11	E	---	251	-----	---	DISABILITY INSURANCE	9,883.25	715.88	3,776.72	6,106.53
11	E	---	310	-----	---	PERSONAL SERVICES	306,279.13	3,748.00	234,898.85	71,380.28
11	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	2,248.00	0.00	0.00	2,248.00
11	E	---	341	-----	---	PUPIL TRANSPORTATION	8,971.00	799.11	3,421.82	5,549.18
11	E	---	342	-----	---	EMPLOYEE TRAVEL	15,717.00	3,693.00	6,071.85	9,645.15
11	E	---	354	-----	---	PRINTING & BINDING	0.00	111.25	1,165.32	1,165.32-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	70,286.00	499.99	-8,708.91	78,994.91
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	124,003.00	32.00	251,186.79	127,183.79-
11	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	5,484.00	0.00	0.00	5,484.00
11	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	1,577.00	2,264.00	5,457.72	3,880.72-
11	E	---	387	-----	---	PAYMENTS TO STATE	0.00	0.00	1,500.00	1,500.00-
11	E	---	410	-----	---	SUPPLIES & MATERIALS	4,326.00	0.00	0.00	4,326.00
11	E	---	411	-----	---	GENERAL SUPPLIES	143,572.48	1,995.86	64,368.58	79,203.90
11	E	---	415	-----	---	FOOD	822.87	370.19	8,068.86	7,245.99-
11	E	---	416	-----	---	MEDICAL SUPPLIES	42,500.00	0.00	39,727.26	2,772.74
11	E	---	420	-----	---	APPAREL	0.00	0.00	49,985.35	49,985.35-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	38,627.00	3,135.83	247,548.23	208,921.23-
11	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	650.00	19,332.47	19,332.47-
11	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	0.00	0.00	31,805.15	31,805.15-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	891,872.19	695.17	245,296.37	646,575.82
11	E	---	483	-----	---	NON-CAPITAL SOFTWARE	5,616.00	0.00	214.05	5,401.95
11	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	110.00	0.00	73.33	36.67
11	E	---	541	-----	---	BLDG COMP REM/ADDN	20,000.00	0.00	0.00	20,000.00
11	E	---	550	-----	---	EQUIPMENT ADDITION	22,125.00	0.00	0.00	22,125.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
11	E	---	551	-----	---	EQUIP PURCHASE ADDN	99,999.00	0.00	0.00	99,999.00
11	E	---	940	-----	---	DUES & FEES	0.00	0.00	700.00	700.00-
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	11,650.00	11,650.00-
11	-	---	---	-----	---	GENERAL GRANTS	5,981,947.32	398,828.41	3,831,584.78	2,150,362.54

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	1,800,000.00	139,114.50	1,538,861.89	261,138.11
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	75,000.00	1,000.00	56,870.90	18,129.10
21	-	---	---	-----	---	DONATIONS	1,875,000.00	140,114.50	1,595,732.79	279,267.21

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
21	E	---	175	-----	---	TEACHERS SALARIES	0.00	284.00	1,297.60	1,297.60-
21	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	19.31	86.99	86.99-
21	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	3.63	17.52	17.52-
21	E	---	222	-----	---	S S EMPLR CON	0.00	15.53	74.90	74.90-
21	E	---	310	-----	---	PERSONAL SERVICES	0.00	20,207.16	150,309.17	150,309.17-
21	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	0.00	20,284.24	20,284.24-
21	E	---	328	-----	---	BUILDING RENTAL	4,885.00	0.00	0.00	4,885.00
21	E	---	340	-----	---	TRAVEL	0.00	0.00	48,472.14	48,472.14-
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	7,463.75	45,136.09	45,136.09-
21	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	899.00	5,610.28	5,610.28-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	23,437.75	25,160.75	25,160.75-
21	E	---	348	-----	---	VEHICLE FUEL	0.00	0.00	586.66	586.66-
21	E	---	353	-----	---	POSTAGE	0.00	315.00	614.28	614.28-
21	E	---	354	-----	---	PRINTING & BINDING	160.00	682.88	2,282.13	2,122.13-
21	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	499.00	499.00-
21	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	0.00	73,815.00	73,815.00-
21	E	---	411	-----	---	GENERAL SUPPLIES	1,823,940.00	21,877.37	247,213.30	1,576,726.70
21	E	---	415	-----	---	FOOD	5,500.00	32,858.70	216,576.89	211,076.89-
21	E	---	416	-----	---	MEDICAL SUPPLIES	0.00	0.00	27.50	27.50-
21	E	---	420	-----	---	APPAREL	0.00	18,669.23	157,764.90	157,764.90-
21	E	---	432	-----	---	LIBRARY BOOKS	0.00	0.00	76.83	76.83-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	40,515.00	2,063.22	67,569.41	27,054.41-
21	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	1,292.50	1,292.50-
21	E	---	479	-----	---	OTHER INSTRUCTIONAL BOOKS	0.00	0.00	3,528.20	3,528.20-
21	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	68,278.00	68,278.00-
21	E	---	551	-----	---	EQUIP PURCHASE ADDN	0.00	0.00	371.00	371.00-
21	E	---	940	-----	---	DUES & FEES	0.00	9,207.24	157,015.38	157,015.38-
21	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	-4.00	8,955.44	8,955.44-
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	6,314.29	135,730.51	135,730.51-
21	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-4,800.00	109,330.00	109,330.00-
21	-	---	---	-----	---	DONATIONS	1,875,000.00	139,514.06	1,547,976.61	327,023.39

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
27	R	---	110	-----	---	GENERAL	10,427,901.00	0.00	0.00	10,427,901.00
27	R	---	346	-----	---	NON-OPEN ENROLL SP ED TUITIO	50,000.00	25,080.90	21,953.32	28,046.68
27	R	---	611	-----	---	HANDICAPPED AID	4,439,087.91	754,624.00	2,787,400.66	1,651,687.25
27	R	---	625	-----	---	HIGH COST SPECIAL EDUC AID	50,000.00	0.00	0.00	50,000.00
27	R	---	697	-----	---	AID FOR SPECIAL ED TRANSITIO	25,000.00	0.00	0.00	25,000.00
27	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	3,460,379.00	175,206.90	752,475.14	2,707,903.86
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	500,000.00	37,051.47	231,792.17	268,207.83
27	-	---	---	-----	---	SPECIAL EDUCATION	18,952,367.91	991,963.27	3,793,621.29	15,158,746.62

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	370,363.45	28,233.38	269,083.45	101,280.00
27	E	---	171	-----	---	INSTR SUB TEACHERS	25,000.00	0.00	608.60	24,391.40
27	E	---	172	-----	---	OTHER CERT SALARIES	1,194,585.22	95,735.55	679,942.51	514,642.71
27	E	---	173	-----	---	SUB TEACHER SALARIES	35,000.00	9,969.34	54,361.18	19,361.18-
27	E	---	174	-----	---	PROF HEALTH SALARIES	63,785.42	9,102.90	54,036.18	9,749.24
27	E	---	175	-----	---	TEACHERS SALARIES	7,918,746.17	550,474.35	4,270,728.50	3,648,017.67
27	E	---	176	-----	---	L-TERM SUB TCHRS	76,500.00	5,099.85	50,144.60	26,355.40
27	E	---	182	-----	---	TEACHR AIDE SALARIES	2,257,754.98	244,363.14	1,383,097.92	874,657.06
27	E	---	185	-----	---	OTHER MUNIC SALARIES	248,320.42	20,236.23	128,300.67	120,019.75
27	E	---	186	-----	---	SECR-CLER SALARIES	80,405.31	7,949.53	60,982.56	19,422.75
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	786,824.73	65,108.63	449,647.44	337,177.29
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	249,753.89	18,173.03	140,065.08	109,688.81
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	176,119.52	13,184.38	95,371.32	80,748.20
27	E	---	222	-----	---	S S EMLR CON	753,897.47	56,374.36	407,617.73	346,279.74
27	E	---	230	-----	---	GROUP LIFE INS	21,025.54	1,565.89	11,187.18	9,838.36
27	E	---	243	-----	---	DENTAL INSURANCE	179,716.84	15,121.47	98,188.08	81,528.76
27	E	---	248	-----	---	HOSPITAL SURGICL INS	2,643,652.77	236,962.25	1,530,441.09	1,113,211.68
27	E	---	251	-----	---	DISABILITY INSURANCE	31,929.04	2,631.78	16,697.88	15,231.16
27	E	---	310	-----	---	PERSONAL SERVICES	115,006.06	2,914.20	45,588.66	69,417.40
27	E	---	324	-----	---	MAINTENANCE SERVICES	4,396.00	0.00	0.00	4,396.00
27	E	---	328	-----	---	BUILDING RENTAL	123,142.00	1,447.80	16,175.35	106,966.65
27	E	---	341	-----	---	PUPIL TRANSPORTATION	859,049.00	112,753.20	426,671.70	432,377.30
27	E	---	342	-----	---	EMPLOYEE TRAVEL	109,016.86	1,387.26	4,601.29	104,415.57
27	E	---	343	-----	---	CONTRCT SERV TRAVEL	419.00	0.00	0.00	419.00
27	E	---	348	-----	---	VEHICLE FUEL	73,149.00	13,768.38	41,573.59	31,575.41
27	E	---	353	-----	---	POSTAGE	11,904.39	44.27	241.00	11,663.39
27	E	---	354	-----	---	PRINTING & BINDING	142,004.39	2,397.71	11,143.47	130,860.92
27	E	---	355	-----	---	TELEPHONE	5,235.00	0.00	821.75	4,413.25
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	306.49	4,360.14	4,360.14-
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	64,082.00	0.00	32,007.82	32,074.18
27	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	6,755.00	30,071.50	30,071.50-
27	E	---	383	-----	---	PAYMENT TO CCDEB	42,231.00	0.00	0.00	42,231.00
27	E	---	385	-----	---	PAYMENT TO COUNTY	0.00	0.00	163.90	163.90-
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	53,063.42	70,256.55	186,100.55	133,037.13-
27	E	---	387	-----	---	PAYMENTS TO STATE	1,968.00	0.00	0.00	1,968.00
27	E	---	389	-----	---	PAYMENT TO WTCS	131,934.00	80,625.40	80,625.40	51,308.60
27	E	---	411	-----	---	GENERAL SUPPLIES	32,487.56	8,549.44	36,170.20	3,682.64-
27	E	---	415	-----	---	FOOD	0.00	133.32	1,845.77	1,845.77-
27	E	---	434	-----	---	PERIODICALS	0.00	0.00	214.44	214.44-
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	252.56	14,010.36	14,010.36-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
27	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	33,982.47	33,982.47-
27	E	---	472	-----	---	WORKBOOKS	0.00	0.00	294.25	294.25-
27	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	5.91	21.89	21.89-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	456.46	12,006.57	12,006.57-
27	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	19,289.45	0.00	2,885.96	16,403.49
27	E	---	936	-----	---	SP EDUC AID TRANSITED TO OTH	38,500.00	0.00	0.00	38,500.00
27	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	631.00	631.00-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	2,931.00	0.00	1,605.50	1,325.50
27	E	---	943	-----	---	PUPIL DUES & FEES	1,864.00	0.00	0.00	1,864.00
27	E	---	949	-----	---	OTHER DUES & FEES	7,315.01	1,072.00	6,640.00	675.01
27	-	---	---	-----	---	SPECIAL EDUCATION	18,952,367.91	1,683,412.01	10,690,956.50	8,261,411.41

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
38	R	---	110	-----	---	GENERAL	81,865.00	0.00	0.00	81,865.00
38	R	---	211	-----	---	CURRENT PROPERTY TAX	2,102,619.00	0.00	2,102,619.00	0.00
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	1,291.47	1,292.20	-1,292.20
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,184,484.00	1,291.47	2,103,911.20	80,572.80

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
38	E	---	673	-----	---	PRINC L-TERM LOANS	2,005,000.00	0.00	0.00	2,005,000.00
38	E	---	683	-----	---	INT L-TERM LOANS	209,135.00	0.00	104,567.50	104,567.50
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,214,135.00	0.00	104,567.50	2,109,567.50

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
39	R	---	211	-----	---	CURRENT PROPERTY TAX	16,924,407.00	0.00	16,924,407.00	0.00
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	29,177.64	131,131.65	-131,131.65
39	R	---	968	-----	---	INTEREST FROM NON-REFINANCIN	0.00	0.00	3,088,345.94	-3,088,345.94
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	16,924,407.00	29,177.64	20,143,884.59	-3,219,477.59

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
39	E	---	675	-----	---	PRINC L-TERM BONDS	11,786,654.50	0.00	0.00	11,786,654.50
39	E	---	685	-----	---	INT L-TERM BONDS	3,461,520.50	0.00	269,056.25	3,192,464.25
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	15,248,175.00	0.00	269,056.25	14,979,118.75

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
46	R	---	280	-----	---	INT ON INVESTMENTS	5,000.00	6,553.41	39,871.33	-34,871.33
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	5,000.00	6,553.41	39,871.33	-34,871.33

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
49	R	---	280	-----	---	INT ON INVESTMENTS	2,000,000.00	111,717.44	620,027.49	1,379,972.51
49	R	---	875	-----	---	LONG-TERM BONDS	99,990,000.00	0.00	99,990,000.00	0.00
49	R	---	957	-----	---		0.00	36,383.44	64,717.23	-64,717.23
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	101,990,000.00	148,100.88	100,674,744.72	1,315,255.28

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
49	E	---	310	-----	---	PERSONAL SERVICES	0.00	5,787.02	26,138.67	26,138.67-
49	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	23,327.00	6,007,594.08	6,007,594.08-
49	E	---	327	-----	---	CONSTRUCTION SERVICE	32,026,526.00	2,161,627.28	2,161,627.28	29,864,898.72
49	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	438,050.00	438,050.00-
49	E	---	712	-----	---	DIST PROPERTY INS	0.00	0.00	271,164.05	271,164.05-
49	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	415.00	423.00	423.00-
49	E	---	964	-----	---		0.00	0.00	33,867.49	33,867.49-
49	E	---	998	-----	---	UNREALIZED LOSSES ON INVESTM	0.00	0.00	103,376.59	103,376.59-
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	32,026,526.00	2,191,156.30	9,042,241.16	22,984,284.84

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
50	R	---	251	-----	---	PUPILS	882,000.00	144,947.60	648,955.95	233,044.05
50	R	---	252	-----	---	ADULTS	28,600.00	3,708.10	16,240.05	12,359.95
50	R	---	259	-----	---	OTH FOOD SERV SALES	155,000.00	6,365.56	114,847.40	40,152.60
50	R	---	280	-----	---	INT ON INVESTMENTS	1,000.00	0.00	0.00	1,000.00
50	R	---	617	-----	---	FOOD SERVICE AID	70,000.00	0.00	0.00	70,000.00
50	R	---	714	-----	---	USDA COMMODITIES	372,000.00	0.00	0.00	372,000.00
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	3,030,000.00	328,051.35	1,826,823.40	1,203,176.60
50	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	26,000.00	13,176.55	16,317.49	9,682.51
50	R	---	861	-----	---	EQUIPMENT SALES	6,000.00	0.00	0.00	6,000.00
50	-	---	---	-----	---	FOOD SERVICE FUND	4,570,600.00	496,249.16	2,623,184.29	1,947,415.71

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	58,508.48	4,566.21	37,130.78	21,377.70
50	E	---	183	-----	---	COOKS SALARIES	1,184,639.21	129,609.27	754,811.30	429,827.91
50	E	---	185	-----	---	OTHER MUNIC SALARIES	60,636.00	4,664.30	39,646.55	20,989.45
50	E	---	186	-----	---	SECR-CLER SALARIES	67,490.69	5,181.46	42,748.98	24,741.71
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	86,339.27	6,641.48	59,773.32	26,565.95
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	83,334.56	9,019.40	54,956.17	28,378.39
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	6,475.44	498.12	4,483.08	1,992.36
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	20,863.09	1,992.45	12,542.20	8,320.89
50	E	---	222	-----	---	S S EEMPLR CON	89,207.62	8,519.73	53,629.20	35,578.42
50	E	---	230	-----	---	GROUP LIFE INS	3,284.71	264.48	1,762.59	1,522.12
50	E	---	243	-----	---	DENTAL INSURANCE	27,142.80	3,074.99	17,465.26	9,677.54
50	E	---	248	-----	---	HOSPITAL SURGICL INS	392,825.67	43,171.85	246,445.41	146,380.26
50	E	---	251	-----	---	DISABILITY INSURANCE	3,315.47	313.82	1,946.23	1,369.24
50	E	---	310	-----	---	PERSONAL SERVICES	18,269.00	0.00	0.00	18,269.00
50	E	---	324	-----	---	MAINTENANCE SERVICES	31,344.00	349.50	21,772.74	9,571.26
50	E	---	342	-----	---	EMPLOYEE TRAVEL	1,836.00	0.00	455.80	1,380.20
50	E	---	348	-----	---	VEHICLE FUEL	537.00	0.00	0.00	537.00
50	E	---	353	-----	---	POSTAGE	0.00	58.42	2,591.69	2,591.69-
50	E	---	354	-----	---	PRINTING & BINDING	5,552.00	578.80	3,106.96	2,445.04
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	1,658.28	1,658.28-
50	E	---	387	-----	---	PAYMENTS TO STATE	2,462.00	68.92	6,365.51	3,903.51-
50	E	---	411	-----	---	GENERAL SUPPLIES	86,487.00	8,690.42	84,493.81	1,993.19
50	E	---	415	-----	---	FOOD	2,483,110.00	137,590.79	1,127,893.79	1,355,216.21
50	E	---	417	-----	---	PAPER	0.00	0.00	288.75	288.75-
50	E	---	420	-----	---	APPAREL	1,637.00	0.00	2,701.02	1,064.02-
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	40,950.00	1,132.83	22,318.96	18,631.04
50	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	14,333.00	0.00	14,445.48	112.48-
50	E	---	551	-----	---	EQUIP PURCHASE ADDN	50,000.00	0.00	0.00	50,000.00
50	E	---	561	-----	---	EQUIPMENT REPLACE	0.00	0.00	5,793.00	5,793.00-
50	E	---	941	-----	---	DISTRICT DUES & FEES	6,500.00	407.60	1,792.60	4,707.40
50	-	---	---	-----	---	FOOD SERVICE FUND	4,827,080.01	366,394.84	2,623,019.46	2,204,060.55

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	45.38	-45.38
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	11,576.72	-11,576.72
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	11,622.10	-11,622.10

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
72	E	---	991	-----	---	TRUST FUND EXPENDITURES	0.00	0.00	35,967.85	35,967.85-
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	35,967.85	35,967.85-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
80	R	---	211	-----	---	CURRENT PROPERTY TAX	662,200.00	0.00	662,200.00	0.00
80	-	---	---	-----	---	COMMUNITY SERVICES	662,200.00	0.00	662,200.00	0.00

Number of Accounts: 468

***** End of report *****

Fd	T	Loc	Obj	Func	Prj	OBJECT	2022-23 Revised Budget	February 2022-23 Monthly Activity	2022-23 FYTD Activity	Unexpended Balance
80	E	---	175	-----	---	TEACHERS SALARIES	30,800.00	0.00	5,421.57	25,378.43
80	E	---	182	-----	---	TEACHR AIDE SALARIES	20,000.00	3,423.86	41,379.89	21,379.89-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	135,142.90	18,999.10	106,976.65	28,166.25
80	E	---	186	-----	---	SECR-CLER SALARIES	10,730.60	1,268.15	7,778.76	2,951.84
80	E	---	189	-----	---	SEASONAL CUSTODIANS	39,662.00	0.00	3,694.96	35,967.04
80	E	---	195	-----	---	MISC PAYROLLS	75,000.00	198.80	20,532.77	54,467.23
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	10,906.42	1,423.54	10,688.70	217.72
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	799.58	0.00	123.00	676.58
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	2,654.47	322.93	2,541.30	113.17
80	E	---	222	-----	---	S S EMLPR CON	11,183.78	1,380.78	10,865.73	318.05
80	E	---	230	-----	---	GROUP LIFE INS	351.10	34.12	231.46	119.64
80	E	---	243	-----	---	DENTAL INSURANCE	1,816.82	134.40	1,014.53	802.29
80	E	---	248	-----	---	HOSPITAL SURGICL INS	31,632.77	2,266.07	16,257.86	15,374.91
80	E	---	251	-----	---	DISABILITY INSURANCE	371.37	35.04	239.41	131.96
80	E	---	310	-----	---	PERSONAL SERVICES	0.00	6,536.12	35,826.12	35,826.12-
80	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	0.00	-125.17	125.17
80	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	192.47	773.40	773.40-
80	E	---	353	-----	---	POSTAGE	0.00	0.00	4.56	4.56-
80	E	---	354	-----	---	PRINTING & BINDING	0.00	140.24	957.46	957.46-
80	E	---	355	-----	---	TELEPHONE	0.00	0.00	2,090.54	2,090.54-
80	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	900.00	919.22	919.22-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	160,000.00	0.00	7,258.58	152,741.42
80	E	---	411	-----	---	GENERAL SUPPLIES	496,183.00	-5,804.91	-6,600.86	502,783.86
80	E	---	415	-----	---	FOOD	0.00	163.49	1,152.79	1,152.79-
80	E	---	417	-----	---	PAPER	0.00	0.00	257.69	257.69-
80	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	192.40	702.15	702.15-
80	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	0.00	0.00	10,404.15	10,404.15-
80	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	0.00	0.00
80	E	---	942	-----	---	EMPLOYEE DUES & FEES	0.00	0.00	75.50	75.50-
80	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	796.00	796.00-
80	-	---	---	-----	---	COMMUNITY SERVICES	1,027,234.81	31,806.60	282,238.72	744,996.09

Number of Accounts: 12965

***** End of report *****

**2023-24 Shared Service Contract
Part B - Signature Page**

CESA 9 has been authorized to provide services on a cooperative basis and has been authorized to enter into and approve service contracts with local school districts and other agencies as provided in Chapter 116, Wisconsin Statutes.

CESA 9 hereby agrees to provide to the party of the second part, services to be performed by legally qualified personnel. Information regarding services to be performed is included in the services catalog.
CESA 9 agrees to forward federal and/or state funds which are due to the party of the second part as soon as possible after receipt of said funds.

District/Client agrees to pay the pro-rata gross costs for all services rendered. Payments under this contract shall be made to the Business Office of CESA 9 at 304 Kaphaem Road, Tomahawk, Wisconsin 54487 following receipt of invoice.

All invoices from CESA 9 will be on budgeted estimated costs except the last billing shall reflect the net annual cost of the contract's service.

The District/Client agrees to reimburse CESA 9 for its proportionate share of costs of the services provided under this contract including but without limitation because of enumeration, unemployment compensation, litigation expense, collective bargaining, and monetary awards by courts and agencies as per Section 116.03(4).

Unless the District/Client gives written notice to CESA 9 on or prior to April 15, 2024 that this contract is not to be renewed as to one or more of the enumerated services, CESA 9 shall have the option to renew this contract for any of the listed services for the following 2024-25 school year.

CESA 9 is the sole employer of the person or persons providing services under this contract and will follow all applicable state and federal employment laws.

In witness thereof, the parties have set their hands on the date written below.

CESA 9



Chairperson, Board of Control



Secretary, Board of Control

12/7/2022

Date

District/Client

President or Clerk, Board of Education

District/Client

Date

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2023-24 Shared Service Contract Part A - Service Selection

This agreement is made in duplicate between the CESA 9 Board of Control, party of the first part, and **WAUSAU SCHOOL DISTRICT** party of the second part. WHEREAS, CESA 9 has been authorized to provide services to school districts on a cooperative basis and has been authorized to enter into and approve service contracts with local school districts, county boards of supervisors, and other cooperative educational service agencies as provided in Chapter 116, Wisconsin Statutes. Additional terms of this agreement are set forth in Part B - Signature Page.

Sign and return completed contract to the CESA 9 Business Office by April 15, 2023				
Catalog Number	Service	Notes	Budget	✓ To Select
Continuous School Improvement Services				
1	Continuous School Improvement Services Membership		\$28,500	<input checked="" type="checkbox"/>
2	Customized Continuous School Improvement Services	12 Days	\$9,000	<input checked="" type="checkbox"/>
3	Academic & Career Planning (ACP)		No Charge	<input checked="" type="checkbox"/>
4	Behavior & Mental Health Intervention Support	10 Days - 5 BRIDGE, 5 TBD	\$7,500	<input checked="" type="checkbox"/>
5	Career Pathways		No Charge	<input checked="" type="checkbox"/>
6	Career & Technical Education (CTE) Consortium			<input type="checkbox"/>
7	Career & Technical Education Coordinator (CTEC) Services			<input type="checkbox"/>
8	Carl Perkins CTE Grant Consortium		% Allocation	<input type="checkbox"/>
9	Coaching Support			<input type="checkbox"/>
10	Comprehensive School Health Services		\$1,750	<input checked="" type="checkbox"/>
11	Co-Planning/Co-Teaching Services			<input type="checkbox"/>
12	Early Learning Program Support Services			<input type="checkbox"/>
13	Educator Effectiveness (EE) Support		No Charge	<input checked="" type="checkbox"/>
14	Inspire		\$4,000	<input checked="" type="checkbox"/>
15	Instructional Materials Support			<input type="checkbox"/>
16	Literacy Intervention Support			<input type="checkbox"/>
17	Math Instructional Support			<input type="checkbox"/>
18	Project SEARCH	3 Enrollments	\$30,000	<input checked="" type="checkbox"/>
19	Promoting Excellence for All (PEFA)			<input type="checkbox"/>
20	Reading Specialist			<input type="checkbox"/>
21	Regional Special Education Network (RSN)		No Charge	<input checked="" type="checkbox"/>
22	StarLab Services		Per PO	<input type="checkbox"/>
23	Technology & Digital Learning Consortium		\$2,200	<input checked="" type="checkbox"/>
24	Title I Support Services			<input type="checkbox"/>
25	Title III Grant Consortium		No Charge	<input checked="" type="checkbox"/>
26	Transition Improvement Grant (TIG)		No Charge	<input checked="" type="checkbox"/>
27	Universal Design for Learning (UDL) Grant		No Charge	<input checked="" type="checkbox"/>
28	Wisconsin Information System for Education (WISE) Support		No Charge	<input checked="" type="checkbox"/>
29	Wisconsin Digital Learning Collaborative (WDLC)		No Charge	<input checked="" type="checkbox"/>

30	Wisconsin Resource Center for Charter Schools (WRCCS)		No Charge	<input checked="" type="checkbox"/>
31	Wisconsin Safe & Healthy Schools Center (WISH)		No Charge	<input checked="" type="checkbox"/>
32	Wisconsin Virtual School (WVS)		Per PO	<input type="checkbox"/>
33	Wisconsin Statewide Parent Educator Initiative (WSPEI) Grant		No Charge	<input checked="" type="checkbox"/>
34	Youth Apprenticeship (YA) Grant Consortium		% Allocation	<input type="checkbox"/>
Staffing & Consulting Services				
35	Adaptive Physical Education Teacher			<input type="checkbox"/>
36	Autism Specialist			<input type="checkbox"/>
37	Deaf/Hard of Hearing (DHH) Program Support Teacher			<input type="checkbox"/>
38	District Family Engagement Liaison (DFEL)			<input type="checkbox"/>
39	Early Childhood Special Education Teacher			<input type="checkbox"/>
40	Educational Interpreter			<input type="checkbox"/>
41	Occupational Therapist/COTA	190 Days	\$133,000	<input checked="" type="checkbox"/>
42	Orientation & Mobility Teacher			<input type="checkbox"/>
43	Paraprofessional, Special Education			<input type="checkbox"/>
44	Physical Therapist/CPTA			<input type="checkbox"/>
45	School Audiologist			<input type="checkbox"/>
46	School Nurse			<input type="checkbox"/>
47	School Psychologist			<input type="checkbox"/>
48	School Social Worker			<input type="checkbox"/>
49	Special Education Director			<input type="checkbox"/>
50	Special Education Teacher			<input type="checkbox"/>
51	Speech Language Pathologist (SLP)	190 Days	\$118,750	<input checked="" type="checkbox"/>
52	Visual Impairment Teacher			<input type="checkbox"/>
53	Curriculum Coordinator			<input type="checkbox"/>
54	Gifted/Talented Coordinator			<input type="checkbox"/>
55	Library Media Specialist			<input type="checkbox"/>
Administrative Support Services				
56	Administration		\$45,473	<input checked="" type="checkbox"/>
57	Business Services			<input type="checkbox"/>
58	CESA Facility Maintenance & Operation		\$1,150	<input checked="" type="checkbox"/>
59	Cooperative Purchasing		No Charge	<input checked="" type="checkbox"/>
60	E-Rate Application Service			<input type="checkbox"/>
61	Environmental Services			<input type="checkbox"/>
62	Excellence in Teaching Program (ETP)		Per PO	<input type="checkbox"/>
63	School-Based Services (SBS) (Medicaid Billing)		Per Student	<input type="checkbox"/>
TOTAL COST OF SHARED SERVICES >>> \$381,323				

Authorized Administrative Signature

Date



District Donation Form Gifts, Grants, and Bequests

2/24/2023

Today's Date: _____

American Online Giving Foundation

Donor's Name: _____

611 Meeredith Road NE #700

Donor's Address: _____

Calgary, AB T2E 2W5

Donor's Phone: _____

\$560.68

Amount of Donation: _____

School/Building Receiving Donation: Wausau Area Montessori Charter School

Department/Program Receiving Donation: N/A

Designation/Purpose of Donation: Student Activity Fund

The Wausau School District and Student Activity Fund

Department/Program

of WAMCS gratefully acknowledge your gift of \$560.68

School/Building

Donation

to be used by the Department/Program named above for supporting student activity needs.

Purpose

2/24/2023

Building Principal Signature: _____ Date: _____

ROUTING:

- Original to Donor
- Email copy to Department/Program
- Email copy to Building Administrative Assistant/Building Bookkeeper
- Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form Gifts, Grants, and Bequests

- This is a grant.
 This is a donation.
 I wish to remain anonymous.

Today's Date: 3-3-23

Donor's Name: Mr. Gary Freels, President, Judd S. Alexander Foundation

Donor's Address: 500 First St, Ste. 10, PO Box 2137

Wausau, WI 54402-2137

Donor's Phone: 715-845-4556

Amount of Donation: \$21,200

School/Building Receiving Donation: Wausau East High School

Department/Program Receiving Donation: International Baccalaureate

Designation/Purpose of Donation: Scholarships, IB exam fees for students
with socioeconomic need, continued teacher training

The Wausau School District and _____
Department/Program

of _____ gratefully acknowledge your gift of _____
School/Building Donation

to be used by the Department/Program named above for _____
Purpose

Building Principal Signature: Deb Foster/km Date: 3-6-23

ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form

Gifts, Grants, and Bequests

- This is a grant.
 This is a donation.
 I wish to remain anonymous.

Today's Date: 2-10-23

Donor's Name: Jim Janke and Jane Janke Johnson

Donor's Address: Janke Bookstore

505 Third Street, Wausau, WI 54403

Donor's Phone: 715-845-9648

Amount of Donation: Approx. 20 games, estimated value \$400

School/Building Receiving Donation: Wausau East High School

Department/Program Receiving Donation: Commons & Gaming Club

Designation/Purpose of Donation: Games will be used in the Commons during resource time

and after school for the Gaming Club

The Wausau School District and _____
Department/Program

of _____ gratefully acknowledge your gift of _____
School/Building Donation

to be used by the Department/Program named above for _____
Purpose

Building Principal Signature: Deb Foster/km Date: 2-10-23

ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

Today's Date: February 8, 2023

Donor's Name: DuWayne Herning

Donor's Address: 2712 Mary Ann Lane

Wausau, WI 54401

Donor's Phone: 715-842-2453

Amount of Donation: \$1,000.00

School/Building Receiving Donation: Wausau School Forest

Department/Program Receiving Donation: _____

Designation/Purpose of Donation: Items for the new School Forest
Enviromental Learning Center.

The Wausau School District and _____
Department/Program

of _____ gratefully acknowledge your gift of _____
School/Building Donation

to be used by the Department/Program named above for _____
Purpose

Building Principal Signature: _____ Date: _____

- ROUTING:
- Original to Donor
 - Email copy to Department/Program
 - Email copy to Building Administrative Assistant/Building Bookkeeper
 - Email copy to Superintendent's Administrative Assistant at Longfellow



WAUSAU SCHOOL DISTRICT
Referendum Project Update
50% Wausau Senior High

March 13, 2023





Agenda

50% Design Review

1 50% Review – Wausau Senior High

2 Questions



1

Wausau Senior
High






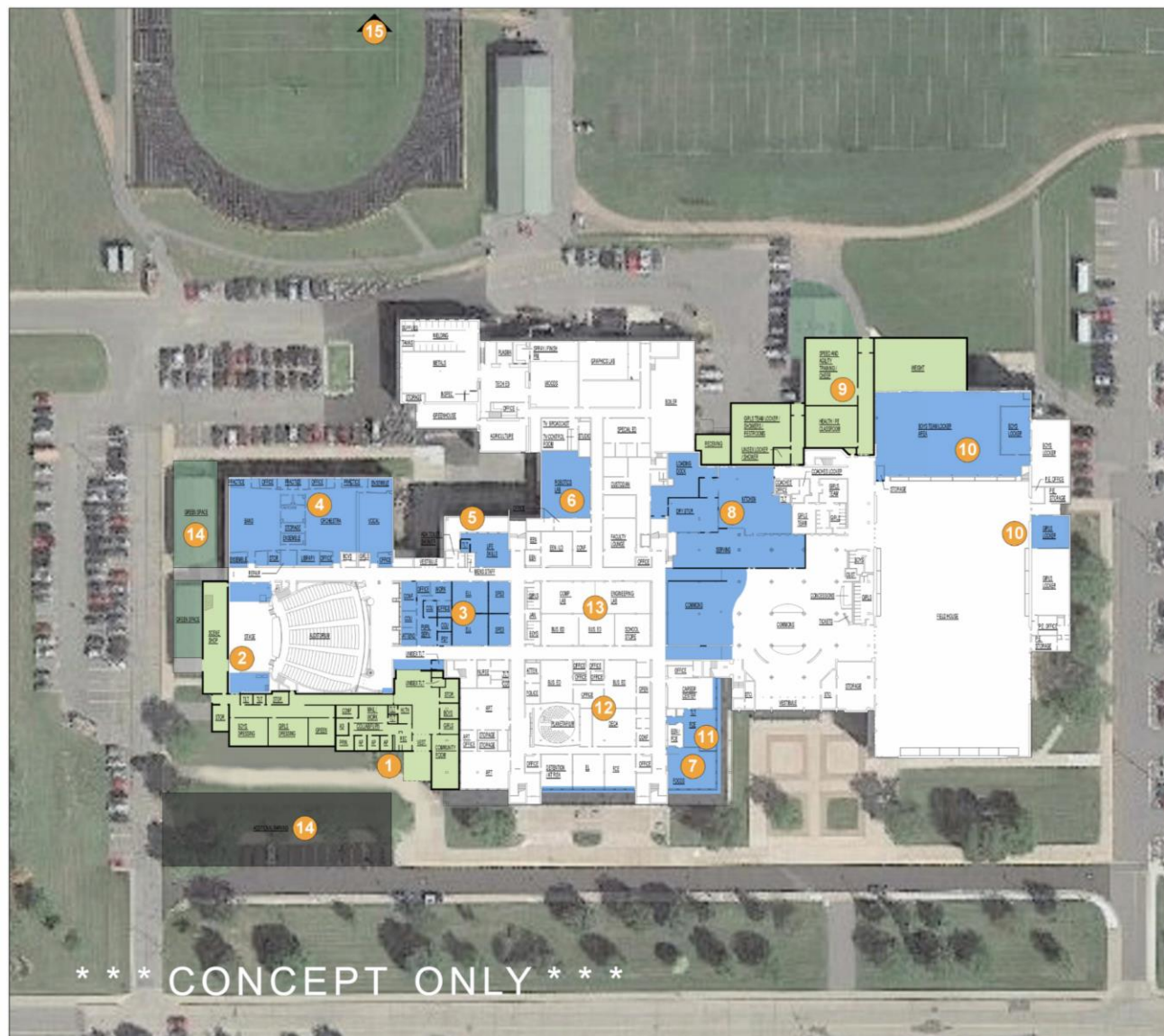
Wausau West High School Referendum Concept

Wausau West High School

Wausau, Wisconsin

- 1 Secure Main Office and Community Room
- 2 Auditorium Addition and Updates
- 3 Pupil Services and Special Education Remodeling
- 4 Music Department Updates
- 5 Life Skills Classroom Updates
- 6 Robotics Lab Creation
- 7 Family and Consumer Education Classroom Updates
- 8 Commons / Kitchen Remodeling and Receiving Addition
- 9 Fitness Center and Locker Room Addition
- 10 Boys and Girls Locker Room Updates
- 11 Second Floor Uni-Sex Toilet Room Creation
- 12 Library Updates and Remodeling
- 13 Large Group Instruction Classroom Updates
- 14 Visitor Parking and Removal of Portable Classrooms

-  DEFERRED MAINTENANCE
-  REMODELING
-  NEW ADDITION





➤ Wausau Senior High District Staff Involvement

District Involvement

(9) Design Meetings

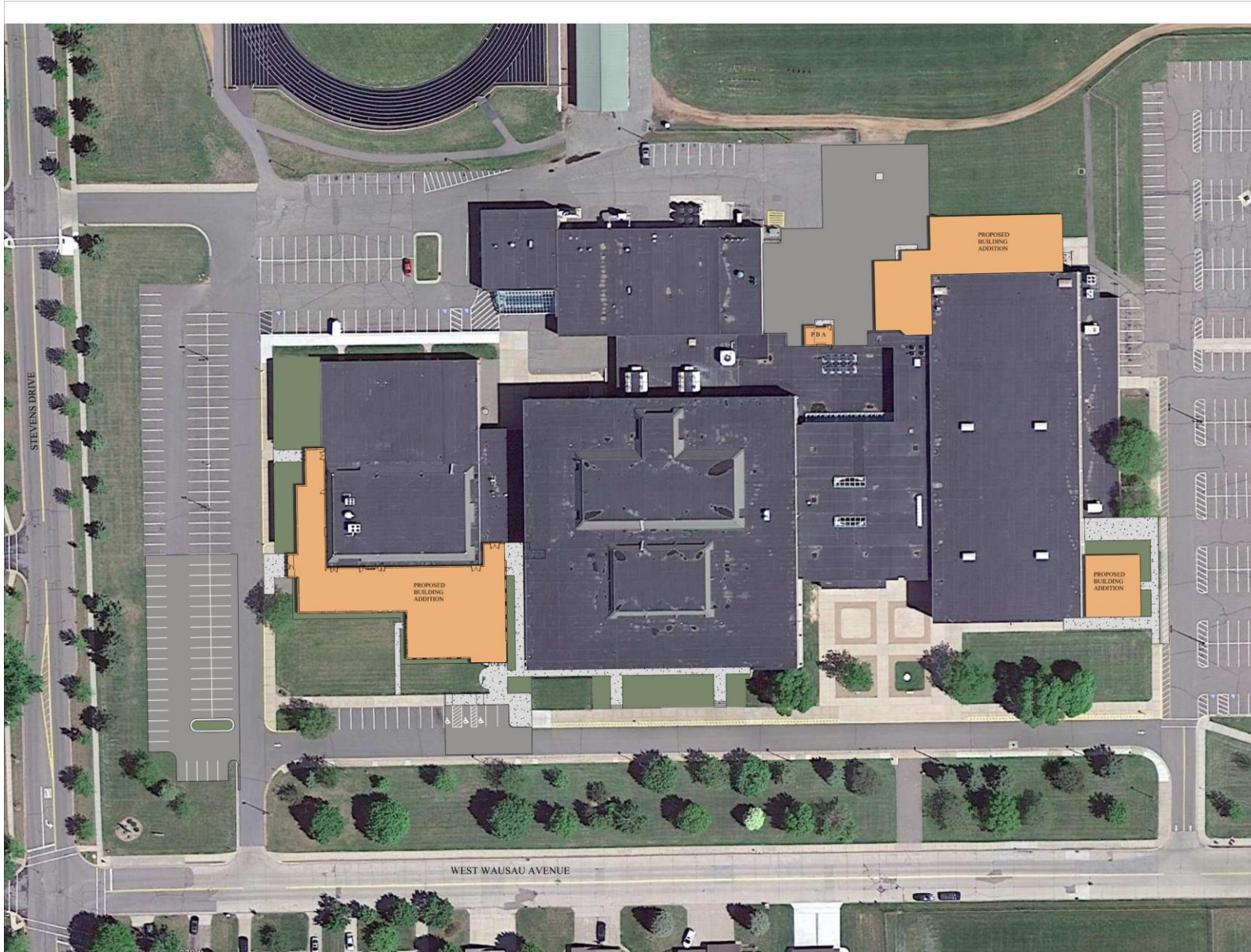
- District Leadership Team
- Building Design Committee

(19) User Group Meetings

- Principals
- Maintenance
- Teachers
- Special Education, Phy.Ed./ Athletics, Theater, Music, Front Office, Student Services, Kitchen/
Food Service, Library, Misc



Wausau Senior High Site Plan



Noted Updates

- Additions
- Restore demolition sites
- Removal of portable classrooms
- Parking
- Front stairs
- Concrete sidewalk replacement



Wausau Senior High 50% Design

Preliminary
Rendering



nexus
SOLUTIONS®



➤ Wausau Senior High 50% Design

Preliminary
Rendering





Wausau Senior High: First floor



Addition

Renovation

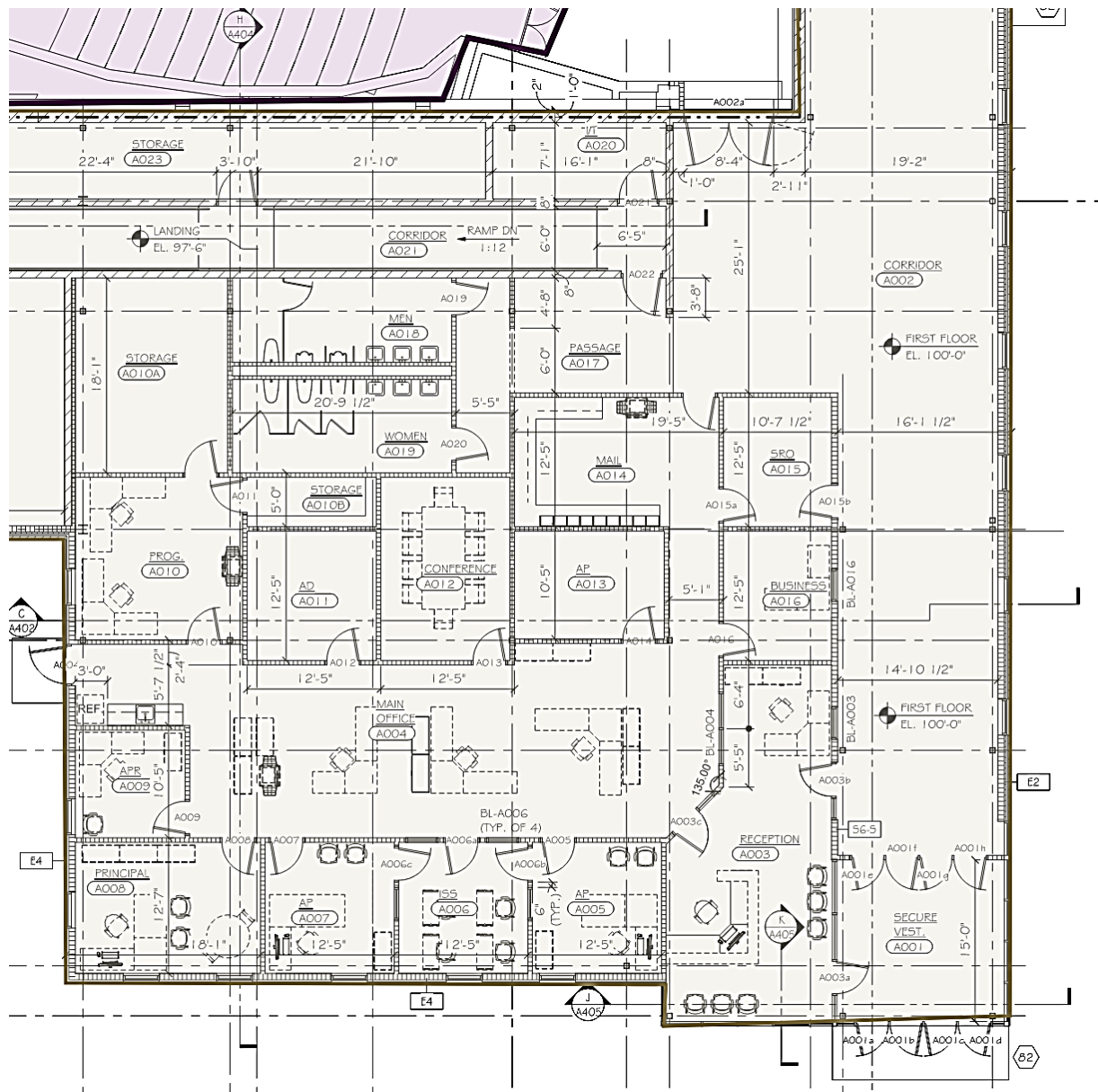
Updates

Areas of Work

- Front office addition
- Theater addition and renovation
- Kitchen/ commons
- Athletics addition
- Locker room updates
- Field house updates
- Classroom updates



Wausau Senior High: Front Office



Areas of Work

- Secure Front Entry
- Reception
- Work Areas
- 8 offices
- Conference
- Storage
- Toilet rooms
- Mail Room
- Future

Key Plan

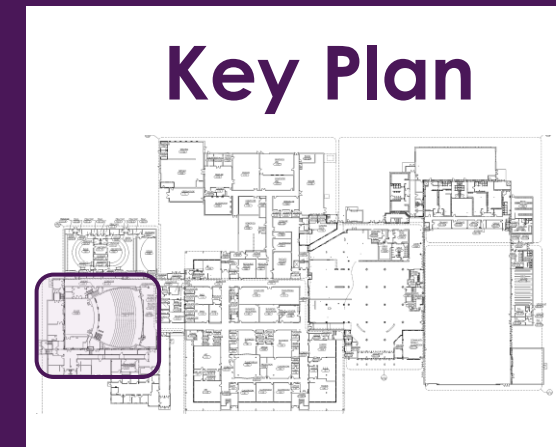
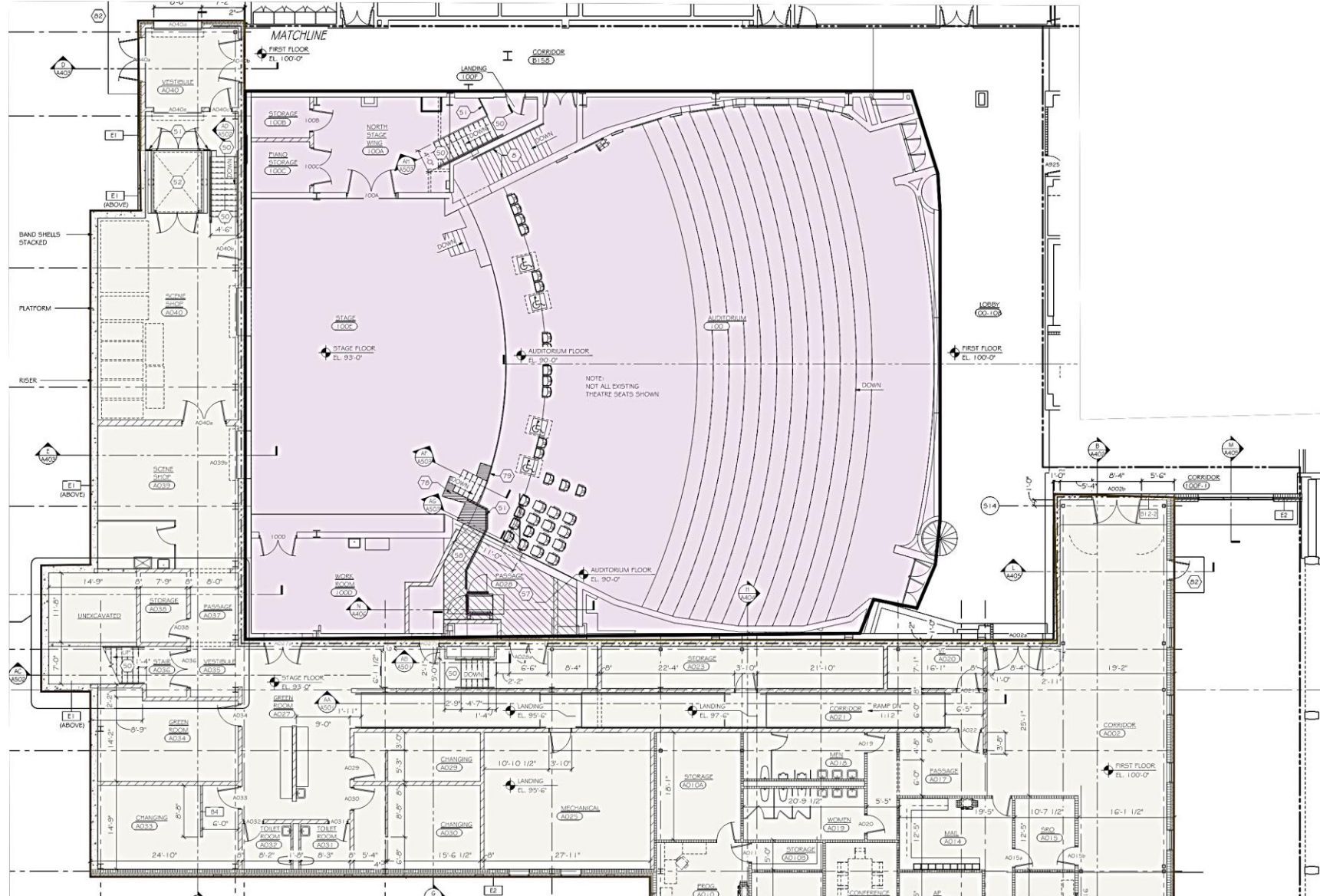




Wausau Senior High: Auditorium

Areas of Work

- Auditorium Renovations
 - Finishes
 - Lighting/ Dimming systems and rack
 - A/V
 - Curtains
 - Stage Lift
 - ADA Seating
- Addition
 - Green Room/ Changing
 - Toilet rooms
 - Storage
 - Scene Shop



Key Plan

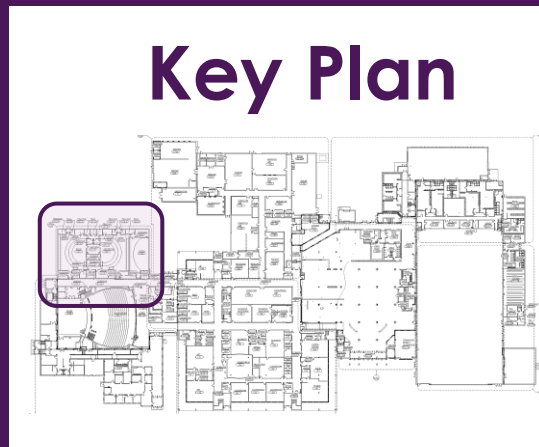
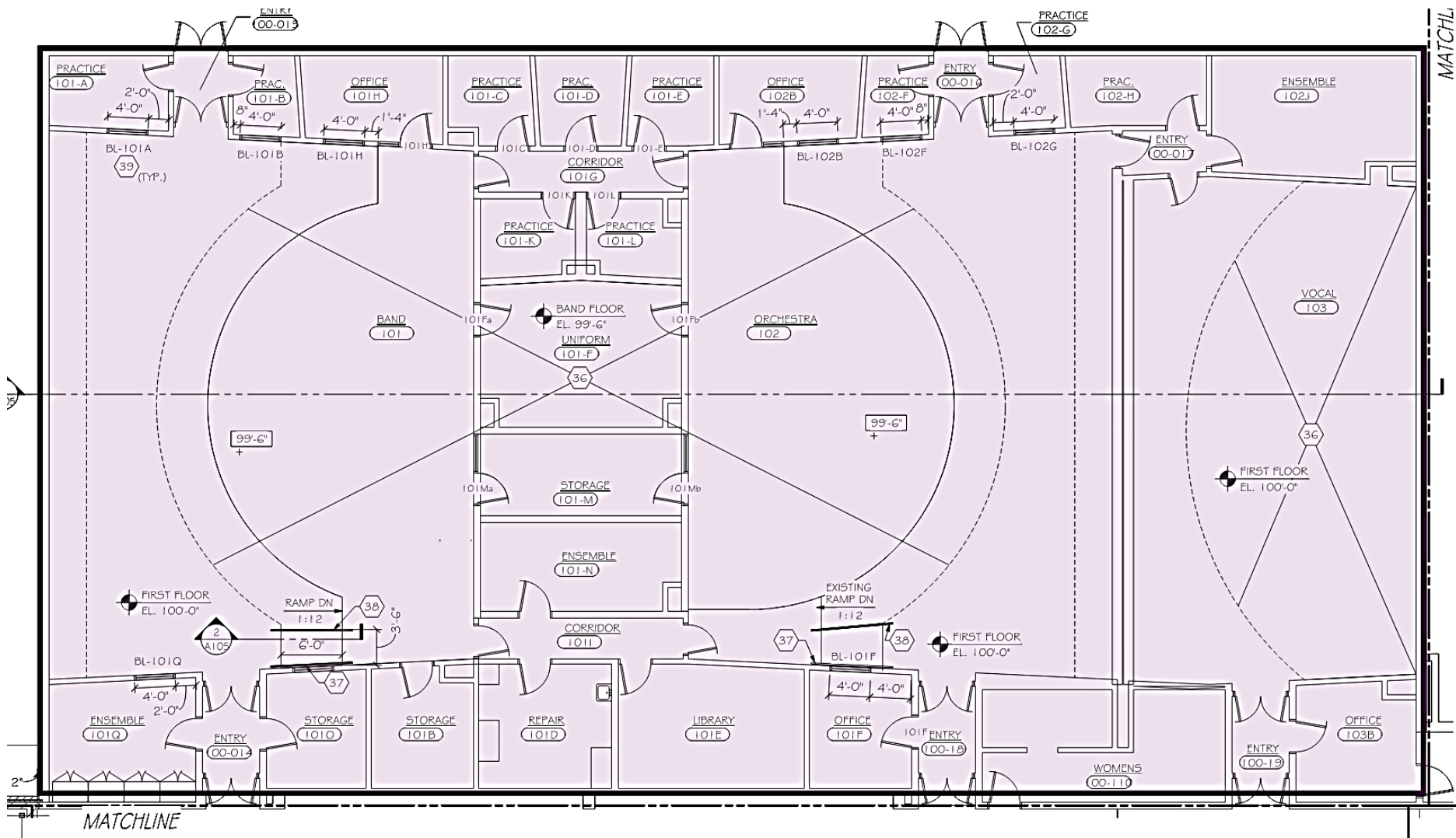


Wausau Senior High: Music Wing

Areas of Work

- Band
- Choir
- Orchestra

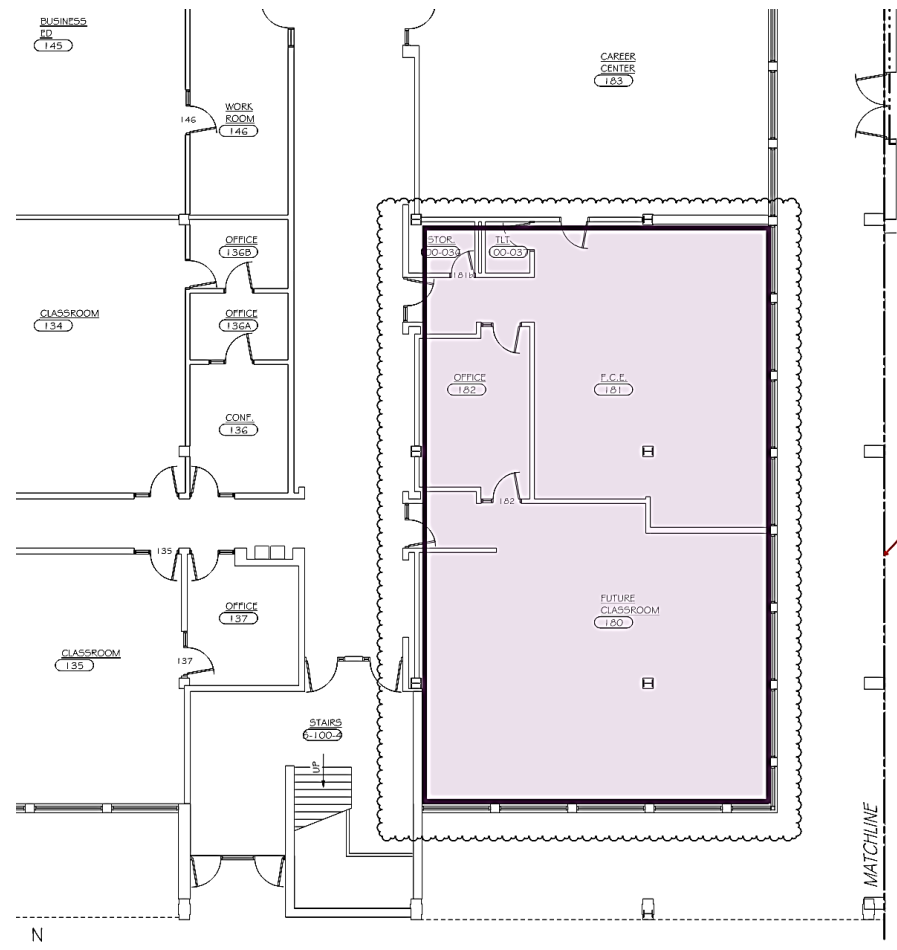
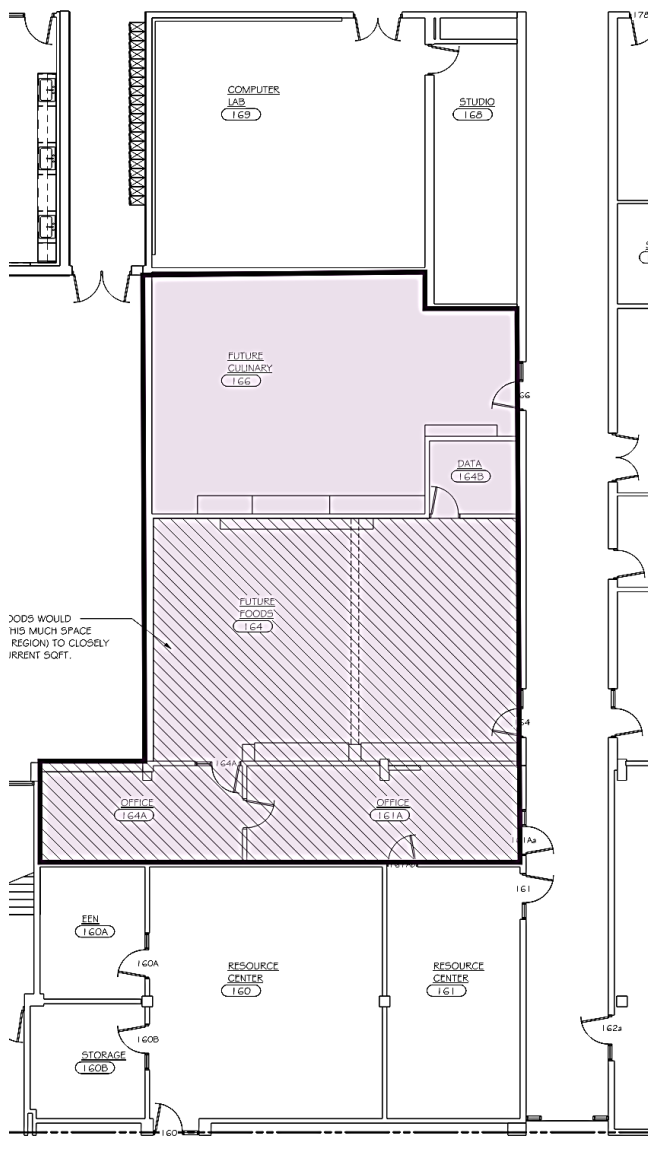
- Storage
- ADA Floor Leveling
- Practice and Ensemble rooms
- Visibility into practice rooms



Key Plan

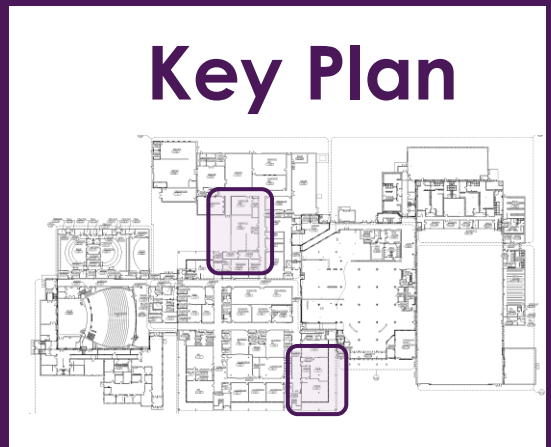


Wausau Senior High: Remodel Classrooms



Areas of Work

- Robotics Labs
- Foods/ FCE remodeling
- Future planning

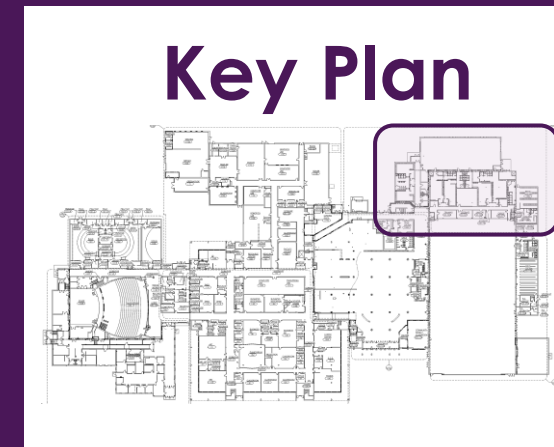
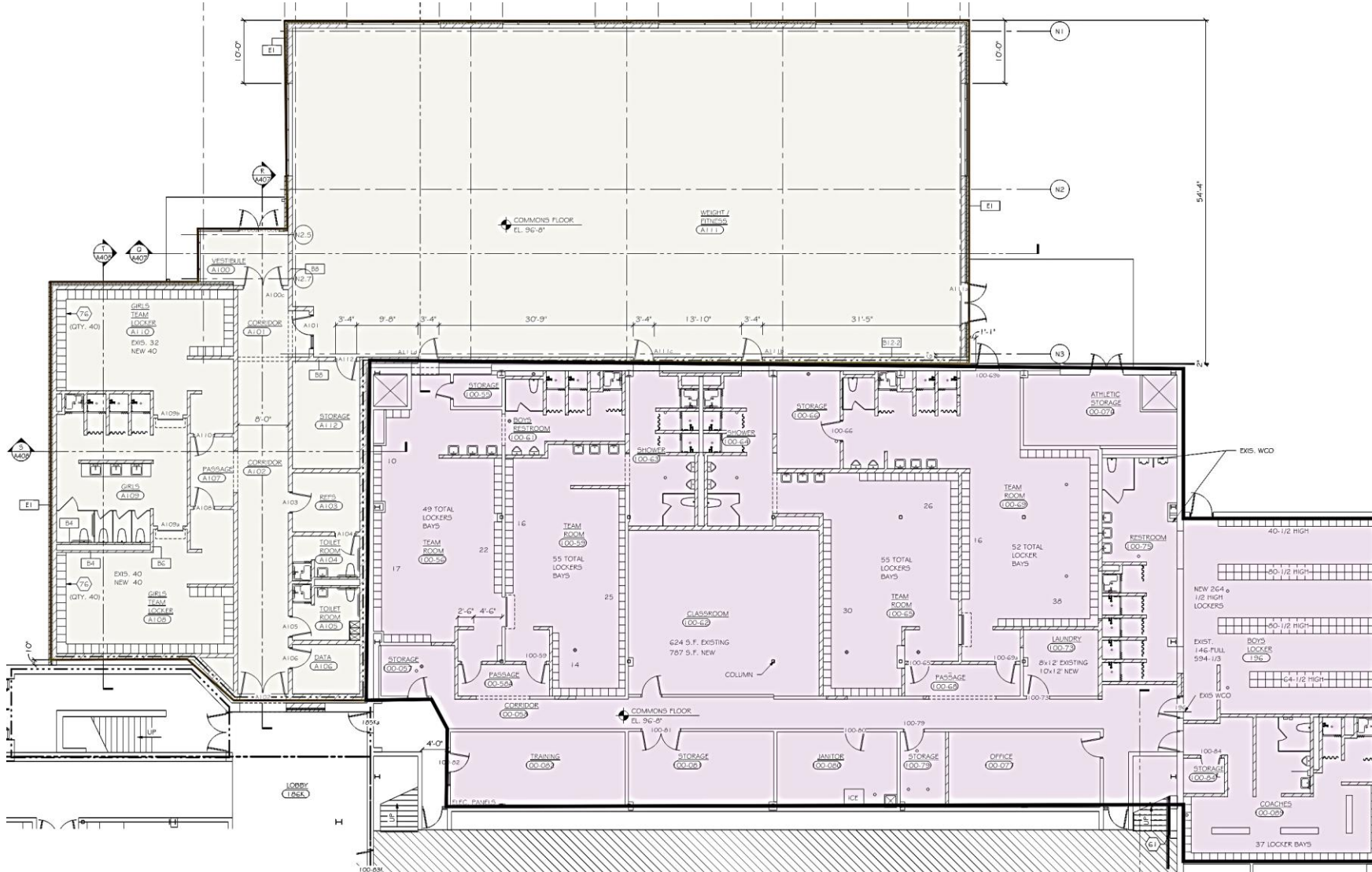




Wausau Senior High: PE and Athletics addition and remodel

Areas of Work

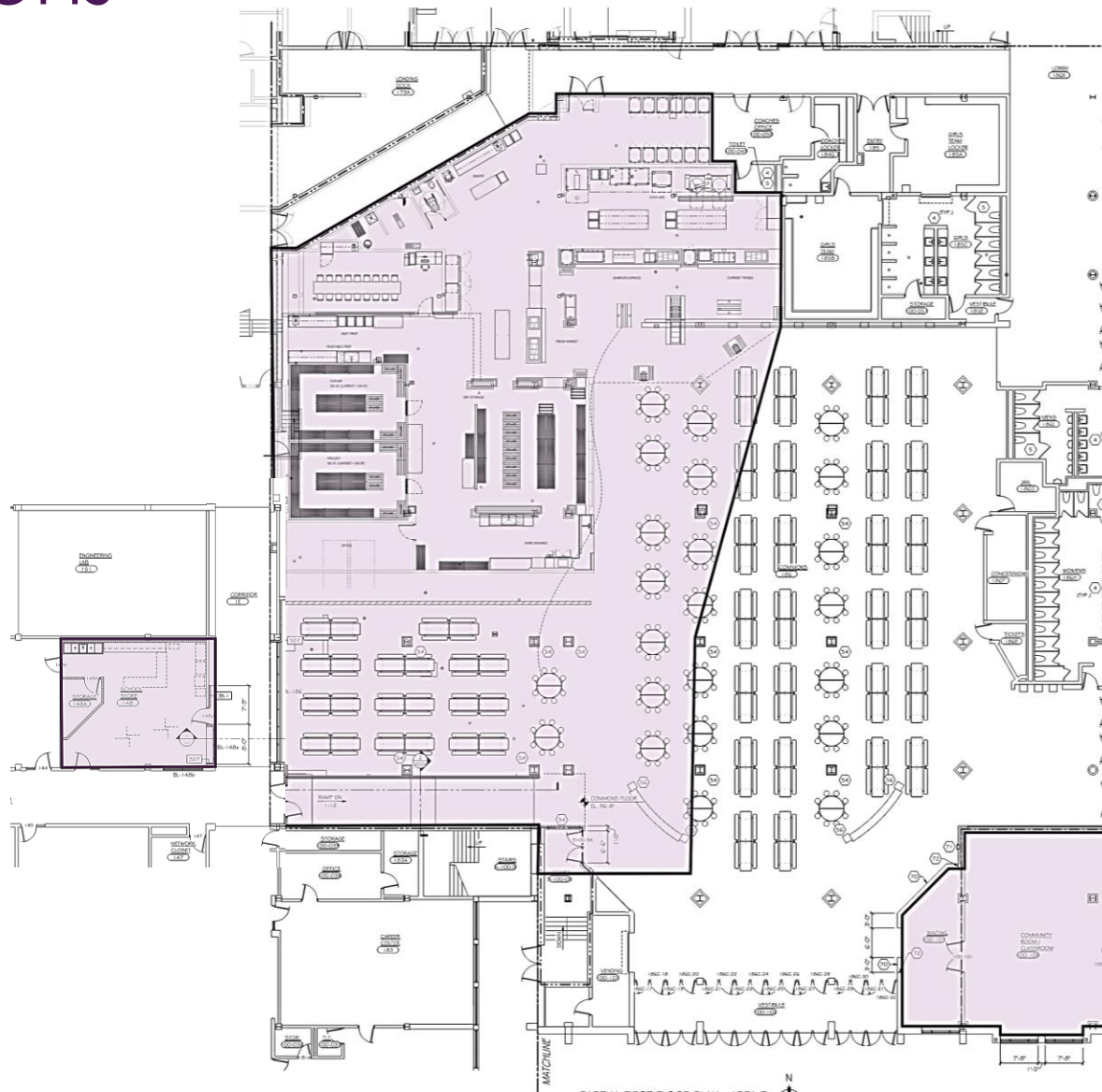
- Locker room and shower remodeling
- Fitness & Agility Training
- PE Classroom
- Locker Room Addition
- Mechanical Room above addition



Key Plan



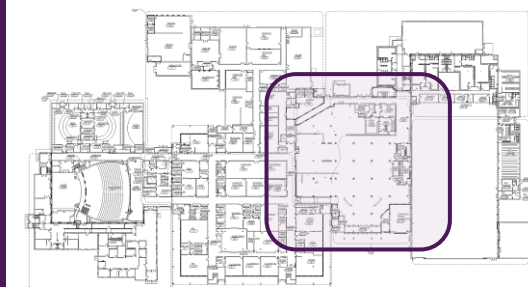
Wausau Senior High: Kitchen and Commons



Areas of Work

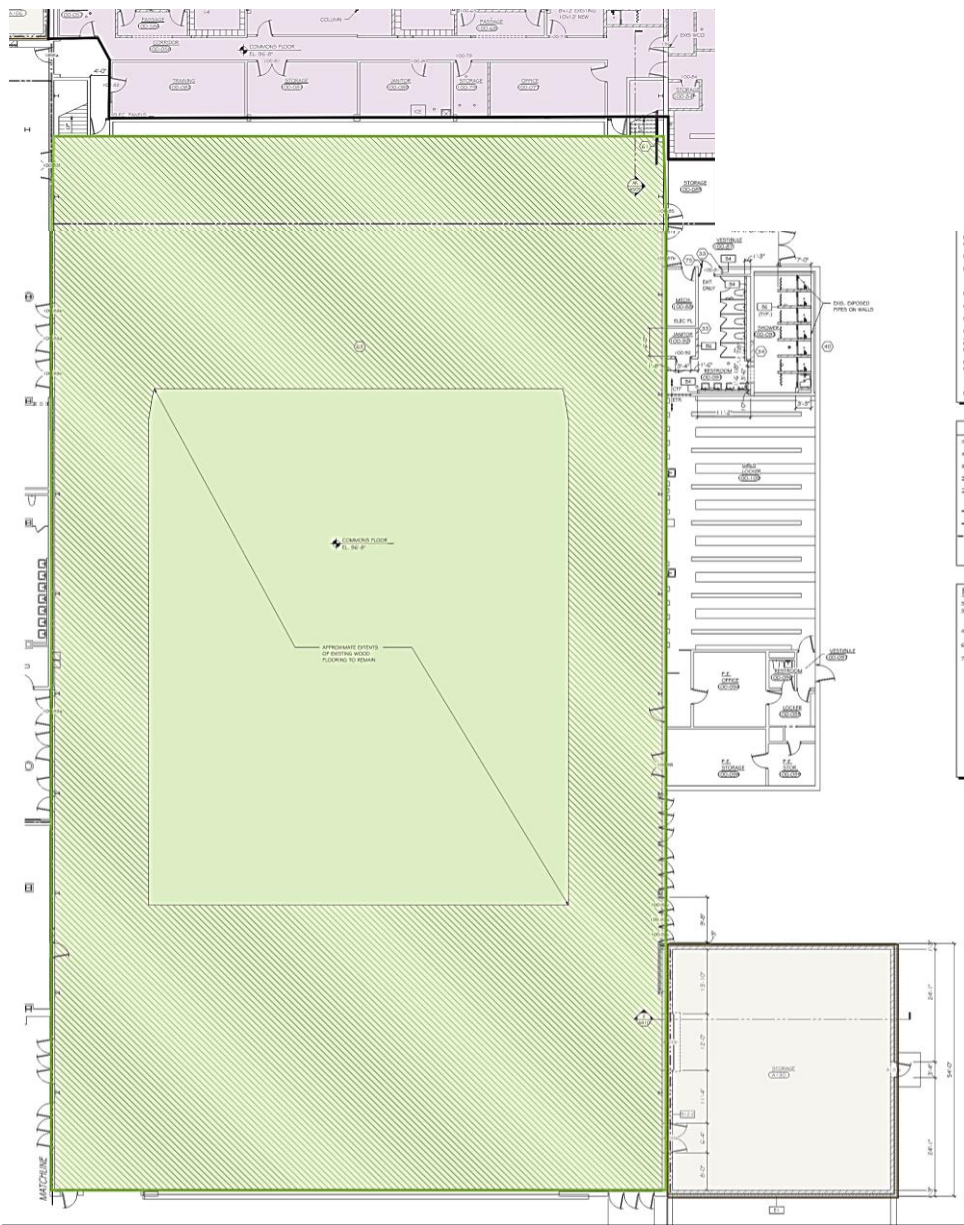
- School Store
- Commons area additional Seating
- Kitchen Remodel
- Community Room/ Classroom

Key Plan





Wausau Senior High: Field House Upgrades



Areas of Work

- Field house bleacher update
- Indoor track flooring replacement
- Storage addition
- Chair Lift for ADA access to upper floor

Key Plan

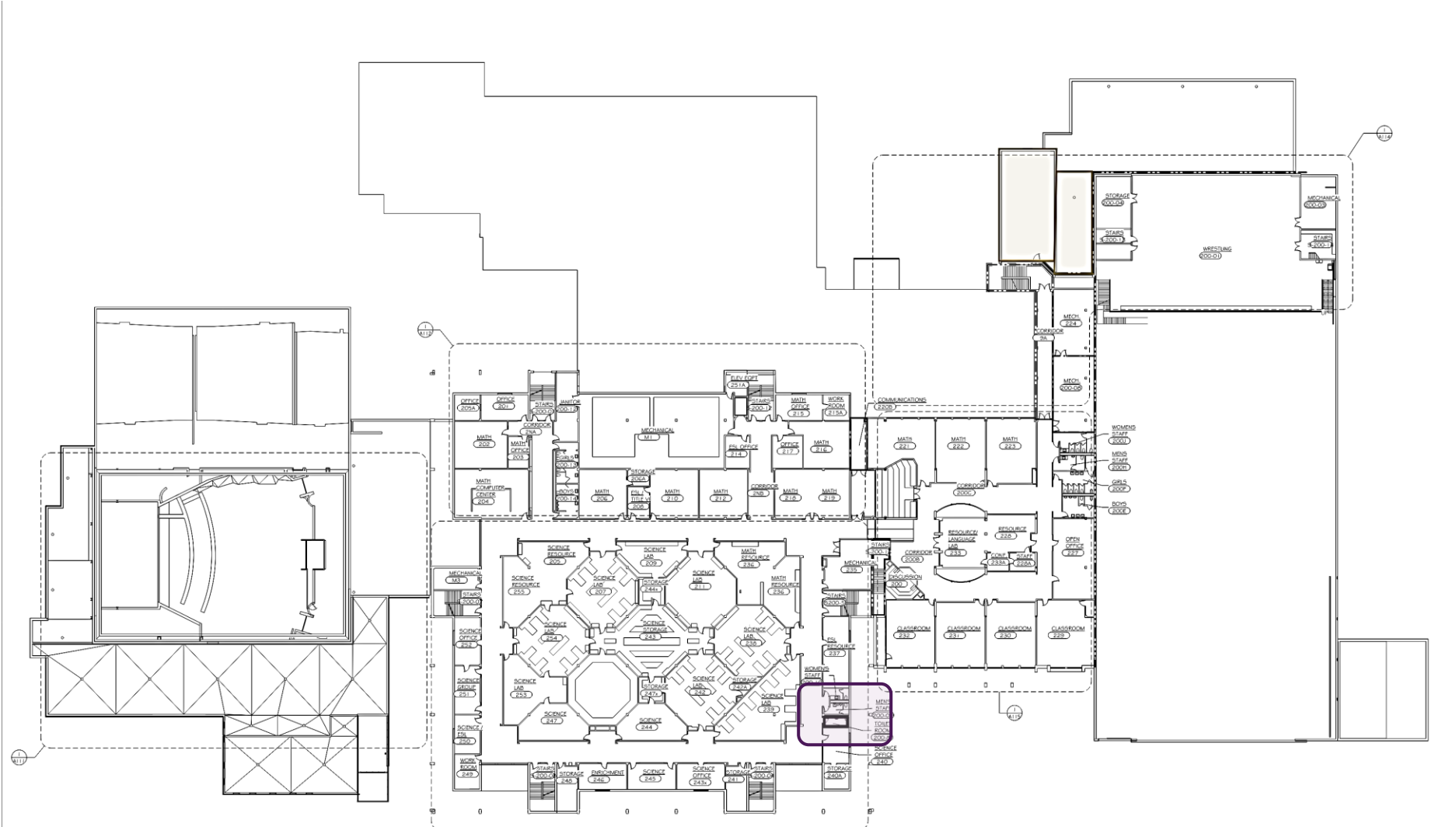




Wausau Senior High: Second floor

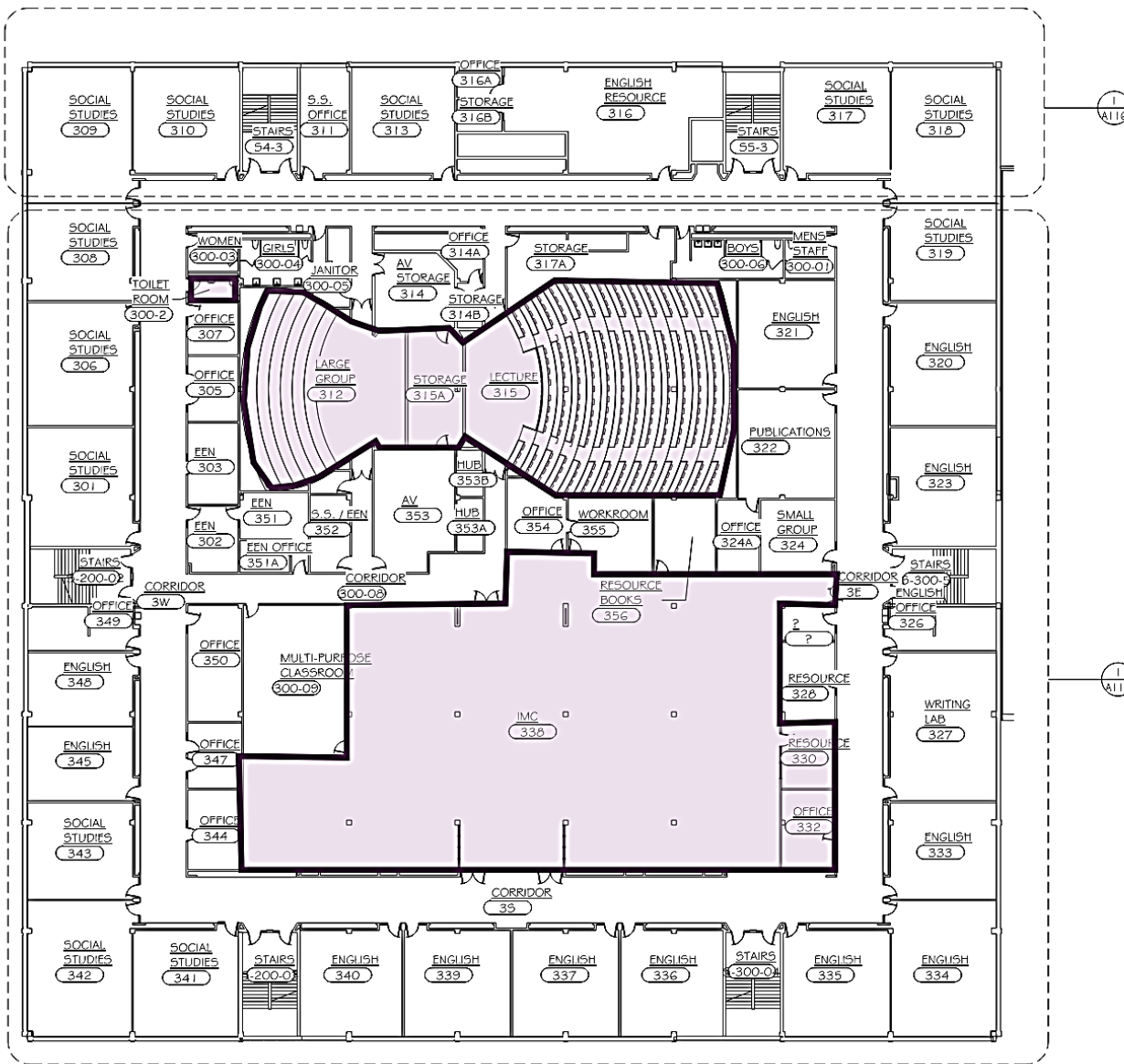
Areas of Work

- Unisex ADA Restroom





Wausau Senior High: Third floor



Areas of Work

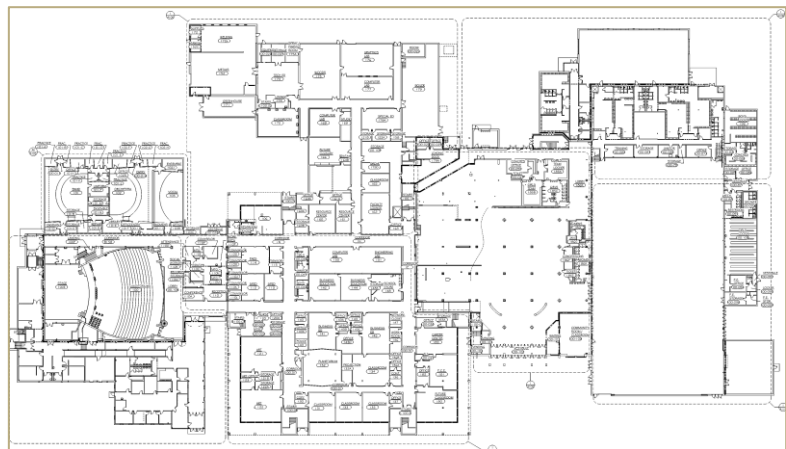
- Large Group Instruction
 - Seating and Finishes
 - Some light remodeling
- Toilet Room Addition
- Library Finishes and Light Remodeling



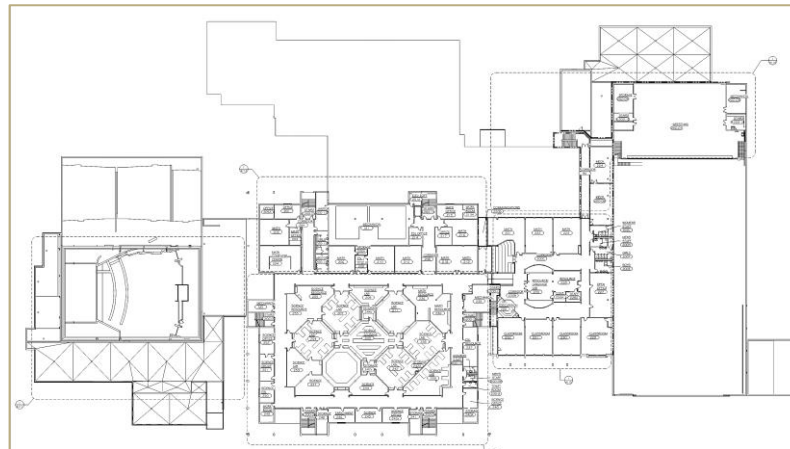
Wausau Senior High: Various Locations

Areas of Work

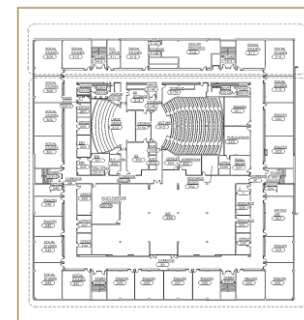
- Paint exterior doors
- Replace select doors
- Replace/ Replace select storefront systems
- Upgrade select ceilings, flooring, walls, casework
- Stair finishes
- ADA toilet grabbars and pipe wrap
- ADA signage on toilets
- ADA Door hardware
- Elevator work



1st Floor



2nd Floor



3rd Floor



➤ Wausau Senior High - Mechanical Systems Summary

- **Mechanical:**

- Adding Cooling to the Locker Rooms
- Modifying HVAC systems for remodeled spaces
 - Band, Orchestra, Vocal Area
 - Kitchen, Commons
 - Locker Rooms
- Adding new HVAC for the Building Additions
 - Front Office
 - Locker Room / Fitness



➤ Wausau Senior High – Plumbing Systems Summary

- **Plumbing:**

- Modifying Plumbing systems for remodeled spaces
 - Kitchen, Commons
 - Locker Rooms
- Adding new Plumbing that extends the existing systems to the Building Additions
 - Front Office
 - Locker Room / Fitness



➤ Wausau Senior High - Electrical Systems Summary

Electrical

- Power distribution, lighting, telecom and security design for additions.
- Power, lighting, telecom and security upgrades and modifications as needed for renovated areas.
- Site lighting modifications including LED replacements and retrofits.
- Complete building fire alarm system replacement.
- Mass notification system modifications/extensions for remodeled areas and additions.
- Auditorium infrastructure as needed to support specialty systems (Theater)
- Replace one aged distribution panelboard. Evaluate existing service size to ensure it has capacity for the additional loads of this project.



2

Questions



Capital Referendum

CONSTRUCTION & BUDGET UPDATE

SCHOOL BOARD MEETING
FEBRUARY 27, 2023





Stettin Elementary



PROGRESS TO DATE

- Completed exterior masonry
- Interior burnished block installation continues
- MEP rough ins coinciding with masonry installation
- 90% of building wall insulation is complete
- 25% of exterior veneer is complete
- Structural steel has been delivered to site



➤ South Mountain



PROGRESS TO DATE

- 90% of masonry construction in area “B”
- 20% of masonry construction in area “C”
- MEP rough ins coinciding with masonry installation
- Structural steel delivered to site
- Bearing footings and foundation walls in progress
- Installing MEP and fire alarm modifications in the existing building



Riverview Elementary



PROGRESS TO DATE

- Completed exterior masonry
- Coinciding MEP rough-ins and masonry installation
- Structural steel delivered to site
- 90% of structural steel installation is complete



➤ Environmental Learning Center



PROGRESS TO DATE

- 95% of footing and foundation wall are installed
- 75% building and exterior backfill is complete
- Installed precast planks over basement
- Completed underground plumbing and electrical in basement
- Poured basement slab
- Began exterior cold-formed steel wall installation



BUDGET SUMMARY UPDATE

2022 Capital Referendum Budgets (2-27-23)

Location	Original Budget	Design Budget	Bid Opening	Bid Budget
District Wide	8,614,000	8,614,000		8,614,000
East High School	5,998,000	5,998,000		5,998,000
East Athletics Phase 1	3,714,000	4,346,200	soon	4,346,200
Franklin Elementary	761,000	761,000		761,000
GD Jones Elementary	198,000	198,000		198,000
Grant Elementary	2,068,000	2,068,000		2,068,000
Hawthorn Hills Elementary	2,616,000	2,616,000		2,616,000
Hewitt-Texas Elementary	133,000	133,000		133,000
Horace Mann Middle School	12,119,000	12,119,000		12,119,000
John Marshall Elementary	565,000	565,000		565,000
John Muir Middle School	34,794,000	34,307,800	soon	34,307,800
Lincoln Elementary	214,000	214,000		214,000
Maine Elementary	141,000	141,000		141,000
Rib Mountain Elementary	158,000	158,000		158,000
Riverview Elementary	1,465,000	1,665,000	10/27/2022	1,920,288
School Forest	4,243,000	5,043,000	11/3/2022	5,478,788
South Mountain Elementary	4,873,000	4,873,000	10/18/2022	4,873,000
Stettin Elementary School	3,462,000	3,767,286	10/4/2022	3,462,000
Thomas Jefferson Elementary	902,000	902,000		902,000
West High School	28,395,000	28,895,000		28,895,000
West Athletics Phase 1	2,867,000	2,263,300	soon	2,263,300
West Athletics Phase 2	1,500,000	1,500,000		1,500,000
Total	119,800,000	121,147,586		121,533,376
Projected Interest Earnings	4,200,000			
Over/(under) Including Interest Earnings		(2,852,414)		(2,466,624)

UP NEXT

Continue design

- East Athletics
- West Athletics
- West HS
- Hawthorn Hills



QUESTIONS?

Project Timelines or Updates

Continuing Conversations: Our New Direction

Together!

Restructuring the Wausau School District



We're Better Together!

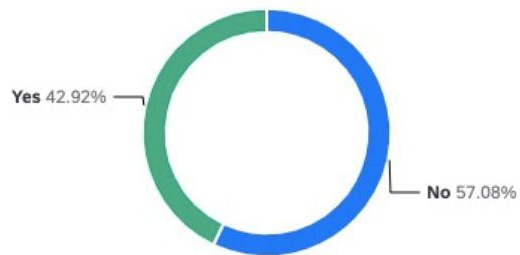
Let's Begin:
**Our continued conversations around staggered
implementation**



We're Better Together!

Staff Feedback: Staggered Implementation

Do you prefer a staggered implementation over doing it all at once?



We're Better Together!

Risks of a Staggered Implementation

In the words of our staff...

"When making a big change I think it is best to "rip the band aid off" and get it done. Here are some potential risks I see: 1. Prolonged community division. Once we restructure and parents see that there kids are doing fine and are happy we can truly come together as a community. 2. Working through challenges will be different at every level. A staggered restructure will not help us learn a great deal as we face change in different educational settings. 3. I would think implementing all changes at once will help us figure out bus challenges faster. 4. If we are doing this to address staff shortages, declining enrollment, and inequities for our students, why wait an extra year for some kids to benefit?"

"I do not understand how you can stagger the planned changes. A possible risk is that it could bring division within the district as some schools/teams would be making big changes while others would stay status quo. I think it is really important to build UNITY in our school district. For this plan to be successful, we should ALL change together to build a better district. We can celebrate our changes together."

"Staff not being able to move buildings if they so choose and those positions being taken by other people."

We're Better Together!

Benefits of a Staggered Implementation

In the words of our staff...

"With the staggered approach there is time to make changes and modifications. Staff and community can slowly get adjusted and transition to the change. Might be more cost effective."



"Gives the community time to adjust."



"I think that making such a big change could lead to a lot frustration with parents, staff and administration. It seems to make more sense to learn from what went right if WSD starts with the middle and high school, celebrate those successes and get everyone excited and learn from mistakes to move forward with elementary level."



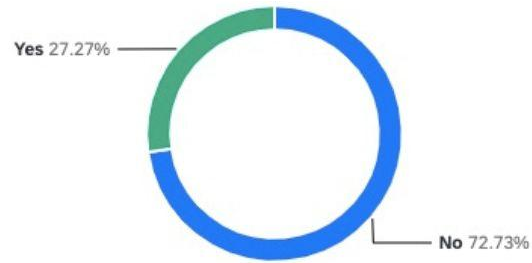
"A big part of my major was managing organizational changes in companies. I believe that staggering the restructuring is the route to go. We are able to work out kinks if we run into any and implement further restructuring with improvements from the first stage. If we run into issues, there will be less people effected by it."



We're Better Together!

Administrative Team: Staggered Implementation

Do you prefer a staggered implementation over doing it all at once?



We're Better Together!

Continuing Conversations: Our New Direction

Together!

Child Care



We're Better Together!



Why do we want a child care partnership?

- ★ It benefits our employees
- ★ About 2,000 high-quality child care slots are needed in Marathon County
- ★ High-quality early learning leads to more children being "school ready"

Greater success in school and after school!

- ★ We can be part of the solution that benefits children, families, and the entire Wausau community!

We're Better Together!



Proposed Child Care Business Framework

- ★ We'd provide a space in a school building to create a Birth to 5 Year Old Early Learning Center
- ★ Wausau School District employees would have access to a guaranteed number of slots
- ★ Employees would pay all or some of the child care costs
- ★ Other businesses could also purchase a number of slots
- ★ The child care partner (Woodson YMCA) would hire & manage child care employees

We're Better Together!



CONTINUED... Proposed Child Care Business Framework

- ★ If this is agreeable, Wausau School District & the Woodson YMCA would develop a business plan
- ★ This agreement would require approval by both the Wausau School Board and the YMCA Board of Directors

We're Better Together!

Continuing Conversations: Our New Direction

Together!

Thank you!



We're Better Together!



MEMO

TO: Education/Operations Committee

FROM: Bob Tess, Chief Finance and Business Services Officer

DATE: February 27, 2023

RE: 5-Year Budget Projection Model

The Board will be presented with a five-year fiscal forecast model for the District. The model is created using a forecasting tool called the Frontline budget projection tool. During the past several months, administration has entered historical fiscal, staffing, and enrollment data as well as future assumptions, previously presented to the Board, that together make up the fiscal forecast model. The projection model will continue to be applied during the next four months to aid in constructing the 2023-24 budget reconciliation plan and ultimately the 2023-24 budget. It is critical to understand that the projections are the result of many variables that independently change periodically. As significant changes to the projections occur, administration will bring them to the attention of the Committee.

Attached to this memo you will find several of the more significant revenue and expense reports including historical as well as projected data. There are also reports reviewing key assumptions that were initially presented to the Board in November 2022. It is important to note that the model becomes less accurate with each subsequent year.



MEMO

TO: Education/Operations Committee of the Whole
 FROM: Bob Tess, Chief Finance and Business Services Officer
 DATE: November 28, 2022
 RE: Financial projection model assumptions

Shared in this document are many of the key variables that contribute to the Frontline multi-year projection model. This is done in an effort to create a baseline using information representative of the current state, to which adjustments are subsequently made. The Frontline model primarily uses budget amounts from the 2022-23 WSD budget with percentages cast forward and adjustments made to create this baseline model. The supporting documents summarize these assumptions. **The retiree information on the first page has been updated and has been built into the projection model. (2/27/23)**

FY2023-24 Frontline Revenue and Expenditure Assumptions

EXPENDITURE ASSUMPTIONS

Salary Assumptions

Projected % Salary Increases		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/>	Teachers	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Teachers - Non-Salary Sched. (e.g. Appx. B)	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Administrators	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Clerical	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Custodial	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Municipal	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Food Service	3.00%	3.00%	3.00%	3.00%	3.00%
<input type="checkbox"/>	User-Defined #6					
<input type="checkbox"/>	User-Defined #7					
<input type="checkbox"/>	Balance - All Other Non-User-Defined Salaries					

Teachers:

		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/>	Retirement FTE's per Year	29.0	20.0	20.0	20.0	20.0
<input checked="" type="checkbox"/>	Retiree Salary or Salary Schedule Placement	\$78,775	\$80,573	\$82,388	\$84,222	\$86,075
<input checked="" type="checkbox"/>	Attrition FTE's per Year	40.0	40.0	40.0	40.0	40.0
<input checked="" type="checkbox"/>	Attrition Salary or Salary Schedule Placement Step 107	\$51,973	\$52,493	\$53,018	\$53,548	\$54,083
<input checked="" type="checkbox"/>	New Hire Salary or Salary Schedule Placement Step 106	\$51,255	\$51,768	\$52,285	\$52,808	\$53,336

Benefit Assumptions

Percent of Payroll Benefits		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/>	FICA/Medicare	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<input checked="" type="checkbox"/>	WRS - Board	6.50%	6.80%	6.80%	6.80%	6.80%	6.80%
<input checked="" type="checkbox"/>	Life Ins. Obj 230	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<input checked="" type="checkbox"/>	Disability Ins. Obj 251	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<input type="checkbox"/>	Other % of Payroll Benefits						
<input type="checkbox"/>	Other % of Payroll Benefits						

		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
<input checked="" type="checkbox"/>	Health Ins. - Percent Increase	2.00%	4.00%	6.00%	6.00%	6.00%
<input checked="" type="checkbox"/>	Dental Ins. - Percent Increase	0.00%	0.00%	1.00%	1.00%	1.00%

Non-Salary & Benefit Expenditure Assumptions

<input checked="" type="checkbox"/>	General Fund 10 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%
<input checked="" type="checkbox"/>	Utilities Assumptions (Function 2530) (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	331 Gas for Heat	2.00%	2.00%	2.00%	2.00%	2.00%
	336 Electricity Other Than Heat	2.00%	2.00%	2.00%	2.00%	2.00%
	337 Water	2.00%	2.00%	2.00%	2.00%	2.00%
	338 Sewerage	2.00%	2.00%	2.00%	2.00%	2.00%
	339 Other Utilities	2.00%	2.00%	2.00%	2.00%	2.00%
<input checked="" type="checkbox"/>	Transportation Assumptions (Function 2560) (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	341 Contracted Pupil Transportation	2.50%	2.50%	5.00%	5.00%	5.00%
	348 Vehicle Fuel	0.00%	2.00%	2.00%	2.00%	2.00%
<input checked="" type="checkbox"/>	District Insurance (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	711 District Liability	3.00%	3.00%	3.00%	3.00%	3.00%
	712 District Property	3.00%	3.00%	3.00%	3.00%	3.00%
	713 Workers Compensation	3.00%	3.00%	3.00%	3.00%	3.00%
	730 Unemployment Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
	790 Insurance & Judgements					
<input checked="" type="checkbox"/>	Fund 27 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%
<input checked="" type="checkbox"/>	Fund 50 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	2.00%	2.00%	2.00%	2.00%	2.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%
<input checked="" type="checkbox"/>	Fund 80 Assumptions (% change)	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

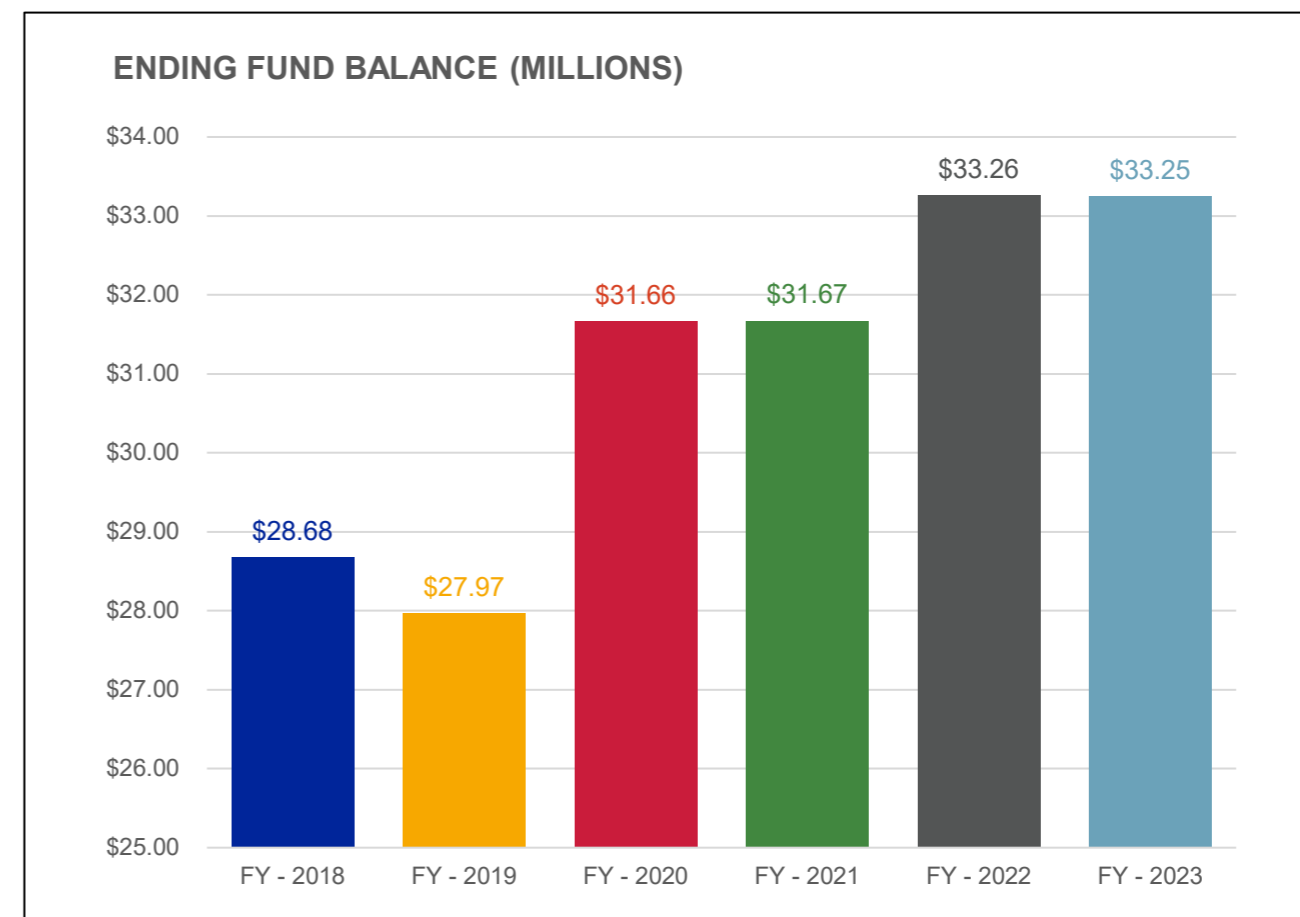
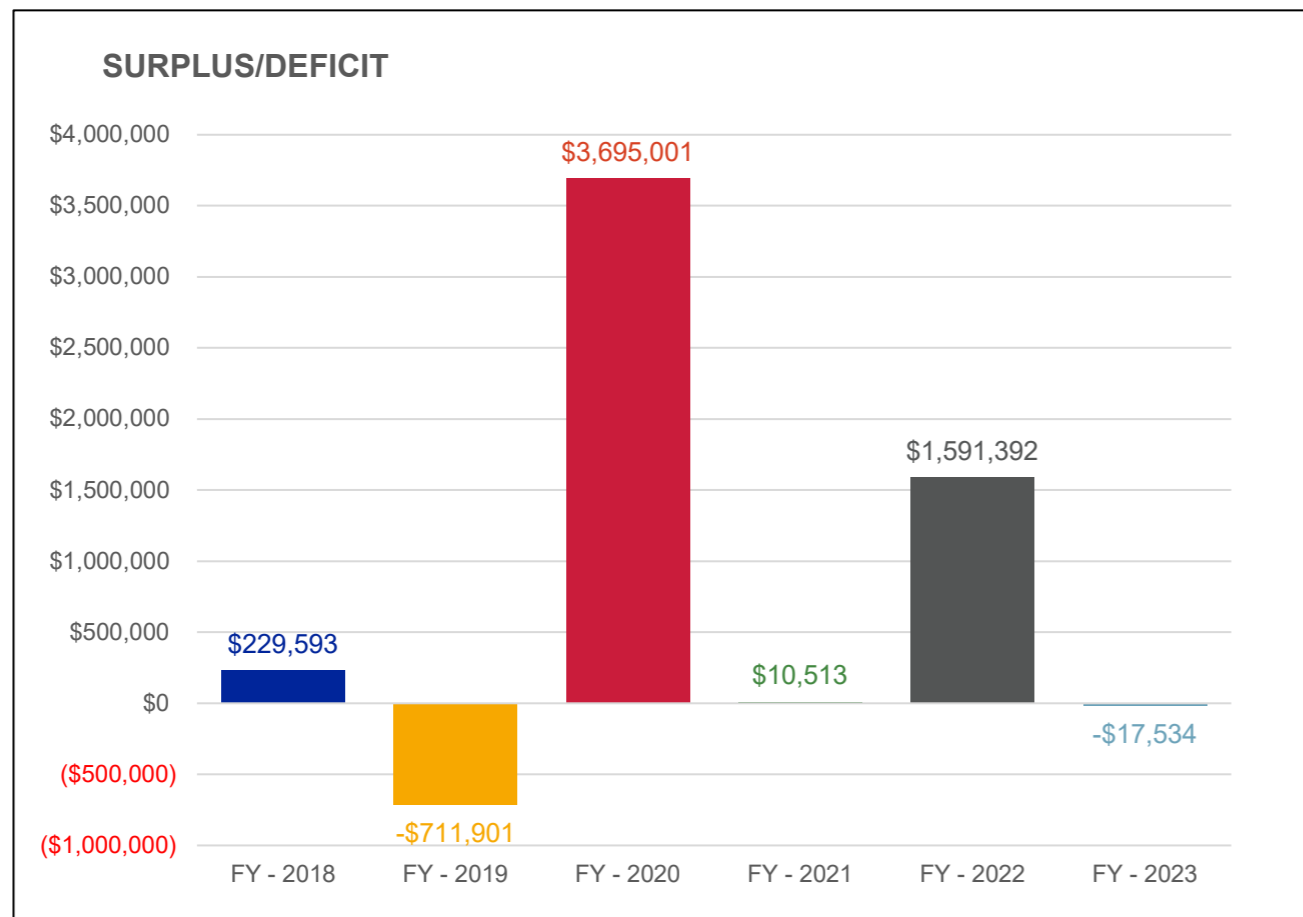
Manual Adjustments - Ongoing

Fund	Object	Function	Description	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
10			Open Enrollment Tuition (net expense increase)	3.00%	3.00%	3.00%	3.00%	3.00%
10			Wisc Parental Choice Program Vouchers	10%	10%	10%	10%	10%

Fund 10 - General Fund - History Summary

Wausau School District | Education Operations Committee - Feb. 27, 2023

	ACTUAL REVENUES & EXPENDITURES								BUDGET		
	FY - 2018	FY - 2019	% Δ	FY - 2020	% Δ	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ
REVENUE											
Local Sources	\$32,658,451	\$30,654,732	-6.14%	\$30,434,027	-0.72%	\$31,322,906	2.92%	\$34,134,762	8.98%	\$29,015,714	-15.00%
State Sources	\$62,638,193	\$66,381,446	5.98%	\$68,262,367	2.83%	\$68,760,858	0.73%	\$69,466,626	1.03%	\$73,394,658	5.65%
Federal Sources	\$2,601,536	\$2,634,062	1.25%	\$2,683,013	1.86%	\$3,535,631	31.78%	\$6,646,488	87.99%	\$6,749,717	1.55%
Other	\$3,040,403	\$3,399,836	11.82%	\$2,736,690	-19.51%	\$2,899,436	5.95%	\$4,787,482	65.12%	\$2,775,683	-42.02%
TOTAL REVENUE	\$100,938,583	\$103,070,076	2.11%	\$104,116,097	1.01%	\$106,518,831	2.31%	\$115,035,357	8.00%	\$111,935,772	-2.69%
EXPENDITURES											
Salary and Benefits	\$70,523,055	\$72,653,988	3.02%	\$67,630,259	-6.91%	\$71,020,803	5.01%	\$74,057,035	4.28%	\$76,330,525	3.07%
Other Objects	\$30,185,935	\$31,127,989	3.12%	\$32,790,837	5.34%	\$35,487,515	8.22%	\$39,386,931	10.99%	\$35,622,781	-9.56%
TOTAL EXPENDITURES	\$100,708,990	\$103,781,977	3.05%	\$100,421,096	-3.24%	\$106,508,318	6.06%	\$113,443,966	6.51%	\$111,953,306	-1.31%
SURPLUS / DEFICIT	\$229,593	(\$711,901)		\$3,695,001		\$10,513		\$1,591,392		(\$17,534)	
BEGINNING FUND BALANCE	\$28,449,266	\$28,678,859		\$27,966,958		\$31,661,959		\$31,672,472		\$33,263,864	
ENDING FUND BALANCE	\$28,678,859	\$27,966,958		\$31,661,959		\$31,672,472		\$33,263,864		\$33,246,330	
FUND BALANCE AS % OF EXPENDITURES	28.48%	26.95%		31.53%		29.74%		29.32%		29.70%	



Fund 10 - General Fund - Projection Summary

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
REVENUE											
Local Sources	\$29,015,714	\$23,295,770	-19.71%	\$21,825,219	-6.31%	\$20,742,692	-4.96%	\$19,701,532	-5.02%	\$18,477,509	-6.21%
State Sources	\$73,394,658	\$79,949,349	8.93%	\$83,449,745	4.38%	\$86,803,644	4.02%	\$89,999,023	3.68%	\$93,668,258	4.08%
Federal Sources	\$6,749,717	\$6,764,326	0.22%	\$4,164,326	-38.44%	\$3,564,326	-14.41%	\$3,564,326	0.00%	\$3,564,326	0.00%
Other	\$2,775,683	\$2,880,357	3.77%	\$2,885,628	0.18%	\$2,888,870	0.11%	\$2,889,951	0.04%	\$3,003,890	3.94%
TOTAL REVENUE	\$111,935,772	\$112,889,802	0.85%	\$112,324,918	-0.50%	\$113,999,532	1.49%	\$116,154,832	1.89%	\$118,713,983	2.20%
EXPENDITURES											
Salary and Benefits	\$76,330,525	\$75,518,964	-1.06%	\$77,741,457	2.94%	\$80,011,463	2.92%	\$82,762,973	3.44%	\$85,383,922	3.17%
Other Objects	\$35,622,781	\$38,107,814	6.98%	\$37,399,229	-1.86%	\$37,515,562	0.31%	\$38,566,853	2.80%	\$39,674,094	2.87%
TOTAL EXPENDITURES	\$111,953,306	\$113,626,779	1.49%	\$115,140,686	1.33%	\$117,527,026	2.07%	\$121,329,826	3.24%	\$125,058,016	3.07%
SURPLUS / DEFICIT	(\$17,534)	(\$736,977)		(\$2,815,768)		(\$3,527,494)		(\$5,174,994)		(\$6,344,033)	
Change over Previous Year		(\$719,443)		(\$2,078,791)		(\$711,726)		(\$1,647,501)		(\$1,169,038)	
BEGINNING FUND BALANCE	\$33,263,864	\$33,246,330		\$32,509,353		\$29,693,585		\$26,166,092		\$20,991,097	
ENDING FUND BALANCE	\$33,246,330	\$32,509,353		\$29,693,585		\$26,166,092		\$20,991,097		\$14,647,065	
FUND BALANCE AS % OF EXPENDITURES	29.70%	28.61%		25.79%		22.26%		17.30%		11.71%	

Fund 10 - General Fund - Revenue Analysis

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	REVENUE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
TRANSFERS	\$10,000	\$10,000		\$10,000		\$10,000		\$10,000		\$10,000	
LOCAL											
Taxes	\$28,537,110	\$22,807,166	-20.08%	\$21,336,615	-6.45%	\$20,254,088	-5.07%	\$19,212,928	-5.14%	\$17,977,905	-6.43%
Other Local Revenue	\$478,604	\$488,604	2.09%	\$488,604	0.00%	\$488,604	0.00%	\$488,604	0.00%	\$499,604	2.25%
TOTAL LOCAL REVENUE	\$29,015,714	\$23,295,770	-19.71%	\$21,825,219	-6.31%	\$20,742,692	-4.96%	\$19,701,532	-5.02%	\$18,477,509	-6.21%
WI INTER-DIST PMTS	\$2,315,683	\$2,420,357	4.52%	\$2,425,628	0.22%	\$2,428,870	0.13%	\$2,429,951	0.04%	\$2,543,890	4.69%
OUTSIDE WI INTER-DIST PMTS	\$0	\$0		\$0		\$0		\$0		\$0	
INTERMEDIATE SOURCES	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
STATE											
Categorical Aid	\$894,649	\$894,649	0.00%	\$894,649	0.00%	\$894,649	0.00%	\$894,649	0.00%	\$894,649	0.00%
Equalization Aid	\$63,469,157	\$70,077,767	10.41%	\$73,535,127	4.93%	\$76,880,369	4.55%	\$80,054,725	4.13%	\$83,710,356	4.57%
Other State Revenue	\$9,030,852	\$8,976,933	-0.60%	\$9,019,969	0.48%	\$9,028,626	0.10%	\$9,049,649	0.23%	\$9,063,253	0.15%
TOTAL STATE REVENUE	\$73,394,658	\$79,949,349	8.93%	\$83,449,745	4.38%	\$86,803,644	4.02%	\$89,999,023	3.68%	\$93,668,258	4.08%
TOTAL FEDERAL REVENUE	\$6,749,717	\$6,764,326	0.22%	\$4,164,326	-38.44%	\$3,564,326	-14.41%	\$3,564,326	0.00%	\$3,564,326	0.00%
OTHER REVENUE	\$415,000	\$415,000	0.00%	\$415,000	0.00%	\$415,000	0.00%	\$415,000	0.00%	\$415,000	0.00%
TOTAL REVENUE	\$111,935,772	\$112,889,802	0.85%	\$112,324,918	-0.50%	\$113,999,532	1.49%	\$116,154,832	1.89%	\$118,713,983	2.20%

Fund 10 - General Fund - Expenditures Analysis (by Object)

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	EXPENDITURE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
SALARY & BENEFIT COSTS											
Salaries	\$54,479,018	\$53,323,946	-2.12%	\$54,949,565	3.05%	\$56,301,006	2.46%	\$57,943,471	2.92%	\$59,528,478	2.74%
Benefits	\$21,851,508	\$22,195,018	1.57%	\$22,791,892	2.69%	\$23,710,457	4.03%	\$24,819,502	4.68%	\$25,855,444	4.17%
SALARIES & BENEFITS TOTAL	\$76,330,525	\$75,518,964	-1.06%	\$77,741,457	2.94%	\$80,011,463	2.92%	\$82,762,973	3.44%	\$85,383,922	3.17%
OTHER COSTS											
Purchased Services	\$16,807,776	\$17,851,757	6.21%	\$17,944,333	0.52%	\$18,286,797	1.91%	\$18,891,202	3.31%	\$19,535,541	3.41%
Non-Capital Objects	\$5,608,542	\$6,519,730	16.25%	\$5,759,729	-11.66%	\$5,309,729	-7.81%	\$5,309,729	0.00%	\$5,309,729	0.00%
Capital Objects	\$1,347,259	\$1,810,135	34.36%	\$1,430,135	-20.99%	\$1,205,135	-15.73%	\$1,205,135	0.00%	\$1,205,135	0.00%
Debt Service	\$294,577	\$294,577	0.00%	\$294,577	0.00%	\$294,577	0.00%	\$294,577	0.00%	\$294,577	0.00%
Insurance & Judgement	\$937,703	\$964,879	2.90%	\$992,871	2.90%	\$1,021,702	2.90%	\$1,051,398	2.91%	\$1,081,985	2.91%
Transfers	\$10,509,766	\$10,549,578	0.38%	\$10,860,426	2.95%	\$11,280,464	3.87%	\$11,697,654	3.70%	\$12,129,968	3.70%
Other Expenditures	\$117,158	\$117,158	0.00%	\$117,158	0.00%	\$117,158	0.00%	\$117,158	0.00%	\$117,158	0.00%
OTHER COSTS TOTAL	\$35,622,781	\$38,107,814	6.98%	\$37,399,229	-1.86%	\$37,515,562	0.31%	\$38,566,853	2.80%	\$39,674,094	2.87%
TOTAL COSTS	\$111,953,306	\$113,626,779	1.49%	\$115,140,686	1.33%	\$117,527,026	2.07%	\$121,329,826	3.24%	\$125,058,016	3.07%

Fund 27 - Special Education Fund - History Summary

Wausau School District | Education Operations Committee - Feb. 27, 2023

	ACTUAL REVENUES & EXPENDITURES									BUDGET	
	FY - 2018	FY - 2019	% Δ	FY - 2020	% Δ	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ
REVENUE											
Operating Transfers-In	\$9,488,521	\$9,852,050	3.83%	\$10,447,064	6.04%	\$9,854,823	-5.67%	\$10,339,843	4.92%	\$10,427,901	0.85%
Inter-District Sources	\$150,308	\$147,034	-2.18%	\$145,233	-1.22%	\$93,657	-35.51%	\$34,879	-62.76%	\$50,000	43.35%
Intermediate Sources	\$6,113	\$28,225	361.71%	\$0	-100.00%	\$0		\$0		\$0	
State Sources	\$3,356,971	\$3,421,792	1.93%	\$3,645,614	6.54%	\$4,180,839	14.68%	\$4,287,166	2.54%	\$4,514,088	5.29%
Federal Sources	\$2,910,428	\$2,761,142	-5.13%	\$1,429,845	-48.22%	\$2,351,255	64.44%	\$3,106,600	32.13%	\$3,960,379	27.48%
Other Sources	\$0	\$0		\$0		\$0		\$452		\$0	-100.00%
TOTAL REVENUE	\$15,912,341	\$16,210,242	1.87%	\$15,667,756	-3.35%	\$16,480,574	5.19%	\$17,768,940	7.82%	\$18,952,368	6.66%
EXPENDITURES											
Salary and Benefits	\$14,516,495	\$14,928,190	2.84%	\$14,103,084	-5.53%	\$15,046,871	6.69%	\$15,838,296	5.26%	\$17,113,381	8.05%
Other Objects	\$1,395,846	\$1,282,052	-8.15%	\$1,564,672	22.04%	\$1,433,703	-8.37%	\$1,930,644	34.66%	\$1,838,987	-4.75%
TOTAL EXPENDITURES	\$15,912,341	\$16,210,242	1.87%	\$15,667,756	-3.35%	\$16,480,573	5.19%	\$17,768,940	7.82%	\$18,952,368	6.66%
SURPLUS / DEFICIT	\$0	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
ENDING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	

Fund 27 - Special Education Fund - Projection Summary

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
REVENUE											
Operating Transfers-In	\$10,427,901	\$10,549,578	1.17%	\$10,860,426	2.95%	\$11,280,464	3.87%	\$11,697,654	3.70%	\$12,129,968	3.70%
Inter-District Sources	\$50,000	\$50,000	0.00%	\$50,000	0.00%	\$50,000	0.00%	\$50,000	0.00%	\$50,000	0.00%
Intermediate Sources	\$0	\$0		\$0		\$0		\$0		\$0	
State Sources	\$4,514,088	\$4,582,513	1.52%	\$4,707,792	2.73%	\$4,823,811	2.46%	\$4,966,515	2.96%	\$5,115,574	3.00%
Federal Sources	\$3,960,379	\$4,204,615	6.17%	\$3,004,615	-28.54%	\$3,004,615	0.00%	\$3,004,615	0.00%	\$3,004,615	0.00%
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$18,952,368	\$19,386,706	2.29%	\$18,622,833	-3.94%	\$19,158,890	2.88%	\$19,718,784	2.92%	\$20,300,157	2.95%
EXPENDITURES											
Salary and Benefits	\$17,113,381	\$17,547,719	2.54%	\$16,783,846	-4.35%	\$17,319,903	3.19%	\$17,879,796	3.23%	\$18,461,170	3.25%
Other Objects	\$1,838,987	\$1,838,987	0.00%	\$1,838,987	0.00%	\$1,838,987	0.00%	\$1,838,987	0.00%	\$1,838,987	0.00%
TOTAL EXPENDITURES	\$18,952,368	\$19,386,706	2.29%	\$18,622,833	-3.94%	\$19,158,890	2.88%	\$19,718,784	2.92%	\$20,300,157	2.95%
SURPLUS / DEFICIT	\$0	\$0		(\$0)		(\$0)		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$1		\$0		(\$0)		\$0	
ENDING FUND BALANCE	\$0	\$1		\$0		(\$0)		\$0		\$1	

Fund 27 - Special Education Fund - Revenue Analysis

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	REVENUE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
OPERATING TRANSFERS IN	\$10,427,901	\$10,549,578	1.17%	\$10,860,426	2.95%	\$11,280,464	3.87%	\$11,697,654	3.70%	\$12,129,968	3.70%
LOCAL SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
INTER-DISTRICT SOURCES	\$50,000	\$50,000	0.00%	\$50,000	0.00%	\$50,000	0.00%	\$50,000	0.00%	\$50,000	0.00%
INTERMEDIATE SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
STATE											
Categorical Aid	\$4,439,088	\$4,507,513	1.54%	\$4,632,792	2.78%	\$4,748,811	2.50%	\$4,891,515	3.01%	\$5,040,574	3.05%
Other State Revenue	\$75,000	\$75,000	0.00%	\$75,000	0.00%	\$75,000	0.00%	\$75,000	0.00%	\$75,000	0.00%
TOTAL STATE REVENUE	\$4,514,088	\$4,582,513	1.52%	\$4,707,792	2.73%	\$4,823,811	2.46%	\$4,966,515	2.96%	\$5,115,574	3.00%
TOTAL FEDERAL REVENUE	\$3,960,379	\$4,204,615	6.17%	\$3,004,615	-28.54%	\$3,004,615	0.00%	\$3,004,615	0.00%	\$3,004,615	0.00%
OTHER REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$18,952,368	\$19,386,706	2.29%	\$18,622,833	-3.94%	\$19,158,890	2.88%	\$19,718,784	2.92%	\$20,300,157	2.95%

Fund 27 - Special Education Fund - Expenditures Analysis

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	EXPENDITURE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
SALARY & BENEFIT COSTS											
Salaries	\$12,270,461	\$12,525,292	2.08%	\$12,045,006	-3.83%	\$12,402,262	2.97%	\$12,770,235	2.97%	\$13,149,247	2.97%
Benefits	\$4,842,920	\$5,022,427	3.71%	\$4,738,840	-5.65%	\$4,917,642	3.77%	\$5,109,562	3.90%	\$5,311,923	3.96%
SALARIES & BENEFITS TOTAL	\$17,113,381	\$17,547,719	2.54%	\$16,783,846	-4.35%	\$17,319,903	3.19%	\$17,879,796	3.23%	\$18,461,170	3.25%
OTHER COSTS											
Purchased Services	\$1,736,600	\$1,736,600	0.00%	\$1,736,600	0.00%	\$1,736,600	0.00%	\$1,736,600	0.00%	\$1,736,600	0.00%
Non-Capital Objects	\$51,777	\$51,777	0.00%	\$51,777	0.00%	\$51,777	0.00%	\$51,777	0.00%	\$51,777	0.00%
Capital Objects	\$0	\$0		\$0		\$0		\$0		\$0	
Debt Service	\$0	\$0		\$0		\$0		\$0		\$0	
Insurance & Judgement	\$0	\$0		\$0		\$0		\$0		\$0	
Transfers	\$0	\$0		\$0		\$0		\$0		\$0	
Other Expenditures	\$50,610	\$50,610	0.00%	\$50,610	0.00%	\$50,610	0.00%	\$50,610	0.00%	\$50,610	0.00%
OTHER COSTS TOTAL	\$1,838,987	\$1,838,987	0.00%	\$1,838,987	0.00%	\$1,838,987	0.00%	\$1,838,987	0.00%	\$1,838,987	0.00%
TOTAL COSTS	\$18,952,368	\$19,386,706	2.29%	\$18,622,833	-3.94%	\$19,158,890	2.88%	\$19,718,784	2.92%	\$20,300,157	2.95%

Fund 38 - Non-Referendum Debt Service Fund - History Summary

Wausau School District | Education Operations Committee - Feb. 27, 2023

	ACTUAL REVENUES & EXPENDITURES									BUDGET	
	FY - 2018	FY - 2019	% Δ	FY - 2020	% Δ	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ
REVENUE											
Operating Transfers-In	\$42,094	\$46,177	9.70%	\$48,024	4.00%	\$75,689	57.61%	\$78,717	4.00%	\$81,865	4.00%
Property Tax Levy	\$1,848,110	\$2,074,158	12.23%	\$2,077,636	0.17%	\$2,109,346	1.53%	\$2,109,168	-0.01%	\$2,102,619	-0.31%
Other Local	\$4,836	\$6,816	40.95%	\$4,841	-28.97%	\$676	-86.04%	\$281	-58.44%	\$0	-100.00%
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Sources	\$137,079	\$0	-100.00%	\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$2,032,119	\$2,127,151	4.68%	\$2,130,501	0.16%	\$2,185,711	2.59%	\$2,188,166	0.11%	\$2,184,484	-0.17%
EXPENDITURES											
Principal	\$1,515,000	\$1,745,000	15.18%	\$1,790,000	2.58%	\$1,895,000	5.87%	\$1,950,000	2.90%	\$2,005,000	2.82%
Interest	\$353,316	\$392,785	11.17%	\$357,885	-8.89%	\$313,435	-12.42%	\$266,635	-14.93%	\$209,135	-21.57%
Other Expenditures	\$73,650	\$0	-100.00%	\$0		\$0		\$0		\$0	
Transfers-Out	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,941,966	\$2,137,785	10.08%	\$2,147,885	0.47%	\$2,208,435	2.82%	\$2,216,635	0.37%	\$2,214,135	-0.11%
SURPLUS / DEFICIT	\$90,153	(\$10,634)		(\$17,384)		(\$22,724)		(\$28,469)		(\$29,651)	
BEGINNING FUND BALANCE	\$113,925	\$204,078	79.13%	\$193,443	-5.21%	\$176,060	-8.99%	\$153,335	-12.91%	\$124,866	-18.57%
ENDING FUND BALANCE	\$204,078	\$193,443	-5.21%	\$176,060	-8.99%	\$153,335	-12.91%	\$124,866	-18.57%	\$95,215	-23.75%

Fund 38 - Non-Referendum Debt Service Fund - Projections Analysis

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
REVENUE											
Operating Transfers-In	\$81,865	\$85,140	4.00%	\$88,545	4.00%	\$31,322	-64.63%	\$32,574	4.00%	\$0	-100.00%
Property Tax Levy	\$2,102,619	\$2,104,070	0.07%	\$2,098,765	-0.25%	\$1,113,613	-46.94%	\$1,114,344	0.07%	\$0	-100.00%
Other Local	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$2,184,484	\$2,189,210	0.22%	\$2,187,310	-0.09%	\$1,144,935	-47.66%	\$1,146,918	0.17%	\$0	-100.00%
EXPENDITURES											
Principal	\$2,005,000	\$2,065,000	2.99%	\$2,115,000	2.42%	\$1,110,000	-47.52%	\$1,135,000	2.25%	\$0	-100.00%
Interest	\$209,135	\$149,835	-28.35%	\$98,585	-34.20%	\$46,035	-53.30%	\$23,835	-48.22%	\$0	-100.00%
Other Expenditures	\$0	\$0		\$0		\$0		\$0		\$0	
Transfers-Out	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$2,214,135	\$2,214,835	0.03%	\$2,213,585	-0.06%	\$1,156,035	-47.78%	\$1,158,835	0.24%	\$0	-100.00%
SURPLUS / DEFICIT	(\$29,651)	(\$25,625)		(\$26,275)		(\$11,100)		(\$11,917)		\$0	
BEGINNING FUND BALANCE	\$124,866	\$95,215		\$69,590		\$43,315		\$32,215			
ENDING FUND BALANCE	\$95,215	\$69,590		\$43,315		\$32,215		\$0			

Fund 39 - Referendum Approved Debt Service - History Summary

Wausau School District | Education Operations Committee - Feb. 27, 2023

	ACTUAL REVENUES & EXPENDITURES									BUDGET	
	FY - 2018	FY - 2019	% Δ	FY - 2020	% Δ	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ
REVENUE											
Operating Transfers-In	\$0	\$0		\$0		\$0		\$0		\$0	
Property Tax Levy	\$9,970,019	\$12,982,057	30.21%	\$13,557,057	4.43%	\$14,055,000	3.67%	\$10,788,113	-23.24%	\$16,924,407	56.88%
Other Local	\$50,847	\$87,026	71.15%	\$74,016	-14.95%	\$3,684	-95.02%	\$5,447	47.88%	\$0	-100.00%
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$10,020,866	\$13,069,083	30.42%	\$13,631,073	4.30%	\$14,058,684	3.14%	\$10,793,560	-23.22%	\$16,924,407	56.80%
EXPENDITURES											
Principal	\$7,790,000	\$11,060,000	41.98%	\$11,830,000	6.96%	\$11,815,000	-0.13%	\$0	-100.00%	\$11,786,655	
Interest	\$2,193,356	\$1,910,356	-12.90%	\$1,512,126	-20.85%	\$976,481	-35.42%	\$538,113	-44.89%	\$3,461,521	543.27%
Other Expenditures	\$124,802	\$221,244	77.28%	\$473,096	113.83%	\$1,481,079	213.06%	\$0	-100.00%	\$0	
Transfers-Out	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$10,108,158	\$13,191,601	30.50%	\$13,815,221	4.73%	\$14,272,560	3.31%	\$538,113	-96.23%	\$15,248,175	2733.64%
SURPLUS / DEFICIT	(\$87,292)	(\$122,518)		(\$184,149)		(\$213,876)		\$10,255,448		\$1,676,232	
BEGINNING FUND BALANCE	\$2,019,938	\$1,932,647	-4.32%	\$1,810,129	-6.34%	\$1,625,980	-10.17%	\$1,412,104	-13.15%	\$11,667,552	726.25%
ENDING FUND BALANCE	\$1,932,647	\$1,810,129	-6.34%	\$1,625,980	-10.17%	\$1,412,104	-13.15%	\$11,667,552	726.25%	\$13,343,784	14.37%

Fund 39 - Referendum Approved Debt Service - Projections Analysis

Wausau School District | Education Operations Committee - Feb. 27, 2023

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2023	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ
REVENUE											
Operating Transfers-In	\$0	\$0		\$0		\$0		\$0		\$0	
Property Tax Levy	\$16,924,407	\$8,337,025	-50.74%	\$6,833,775	-18.03%	\$6,835,150	0.02%	\$6,833,125	-0.03%	\$7,901,400	15.63%
Other Local	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$16,924,407	\$8,337,025	-50.74%	\$6,833,775	-18.03%	\$6,835,150	0.02%	\$6,833,125	-0.03%	\$7,901,400	15.63%
EXPENDITURES											
Principal	\$11,786,655	\$4,130,000	-64.96%	\$2,800,000	-32.20%	\$2,945,000	5.18%	\$3,090,000	4.92%	\$4,325,000	39.97%
Interest	\$3,461,521	\$4,310,275	24.52%	\$4,103,775	-4.79%	\$3,963,775	-3.41%	\$3,816,525	-3.71%	\$3,669,725	-3.85%
Other Expenditures	\$0	\$10,250,000		\$0	-1	\$0		\$0		\$0	
Transfers-Out	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$15,248,175	\$18,690,275	22.57%	\$6,903,775	-63.06%	\$6,908,775	0.07%	\$6,906,525	-0.03%	\$7,994,725	15.76%
SURPLUS / DEFICIT	\$1,676,232	(\$10,353,250)		(\$70,000)		(\$73,625)		(\$73,400)		(\$93,325)	
BEGINNING FUND BALANCE	\$11,667,552	\$13,343,784	14.37%	\$2,990,534	-77.59%	\$2,920,534	-2.34%	\$2,846,909	-2.52%	\$2,773,509	-2.58%
ENDING FUND BALANCE	\$13,343,784	\$2,990,534	-77.59%	\$2,920,534	-2.34%	\$2,846,909	-2.52%	\$2,773,509	-2.58%	\$2,680,184	-3.36%

Wisconsin Interscholastic Athletic Association

Email Completed Application to: Sheila Schulfer sschulfer@wiaawi.org

APPLICATION - NEW 2023-24 COOPERATIVE TEAM SPONSORSHIP

NOT FOR FOOTBALL - SEE SEPARATE APPLICATION

Section 11 of Article VI - The Board of Control has authority to approve cooperative team sponsorship (one team in a given sport involving two or more member schools) under the following conditions:

1. The schools involved must be in the same geographical area.
2. The agreement for a cooperative team must specify two school years, but that agreement may be terminated by the Board of Control for documented extenuating circumstances.
3. Applications for initial or renewal approval of a cooperative team, must include a completed and signed cooperative team request form, reflecting:
 - a. Approval of involved schools.
 - b. Approval of involved board(s) of education or governing bodies.
 - c. Approval of conference in which the cooperative team will participate.
 - d. The program will adhere to a 'no-cut' policy.

Note: Board of Control and conference approval is not required for non-varsity cooperative teams.
4. Total enrollment of schools involved in a cooperative team will determine classification of competition in WIAA tournament series.
5. To "Opt Up" a division for WIAA tournament series, schools must submit an Application for A Higher Divisional Placement in the WIAA Tournament Series.
6. Requests for approval and to add a cooperative team into WIAA tournament competition must be received in the WIAA office by the following deadline dates to be included in the subsequent year's tournament program:

Fall Sports - February 1, 2023

Winter Sports - April 1, 2023

Spring Sports - June 1, 2023

1. We are applying for a new cooperative agreement for the school years of 2023-2024 & 2024-2025

SPORT: Swimming (Gymnastics Co-op Application is due annually)

BOYS/GIRLS: Boys (one sport per application)

2. Contact School (WIAA contact, where materials are sent, etc.)

Kurt Vanden Heuvel: Wausau East

LIST ALL SCHOOLS INVOLVED IN CO-OP

Wausau East
Wausau West

3. By our signatures we agree we have, as a school administration and school board, reviewed and discussed the items indicated on this form. We further confirm that our school district will provide the same level of institutional oversight to this program as to other sports sponsored by our district. In addition, we acknowledge that any monetary funds provided to us by outside sources will be handled according to district policies. Parent support groups, etc., shall not be involved in paying program expenses directly.

List Schools in Co-op

Wausau School District

Signature of Board of Education
or Governing Body President

Signature of District Administrator

Name of Conference

Wisconsin Valley

Signature of Authorized Person
Indicating Conference Approval

Conference Position

Note: If at any time your co-op is discontinued or not renewed, both (all) schools must re-apply for tournament eligibility for the following season by the appropriate deadline ([click here](#)).

4. Our request for cooperative sponsorship is based on the following reasons:

There has been interest from a family at West who have a son involved in swimming, but not enough interest to create a stand alone team

5. The number of students participating at each school involved in this sport has been and is projected as follows:

SCHOOLS IN CO-OP	2-YEARS AGO 2020-21	LAST YEAR 2021-22	THIS YEAR 2022-23	NEXT YEAR 2023-24
Wausau East	10	16	16	14
Wausau West	0	0	0	1

6. We have reviewed and considered the following items: (indicate yes or no)

SCHOOLS (list all)

- Development of lead-up programs
- Attempt to create interest in our own program
- Attempt to solve existing problems in our own program
- We have agreed to application of academic code in the co-op
- We have agreed to application of athletic code in the co-op
- Realization that incoming athletes may displace some of our school's youngsters from starting positions
- Liability insurance coverage
- Coaching salaries
- Contest expenses
- Uniform expenses
- Transportation expenses
- Emergency medical treatment

7. The school/districts involved in this cooperative program are sharing costs as follows:

Because Wausau is one district, boys swimming will continue to be budgeted through Wausau East

Date submitted to WIAA

You may check the Board of Control action status March 10, 2023, April 29, 2023, July 1, 2023 (Login to website, schools, manage your school, school name, teams, season (2023-2024), click co-op app)

OFFICIAL ACTION OF WIAA BOARD OF CONTROL

The above request for cooperative team sponsorship is hereby granted, and must continue, for the school years indicated above. Application must be made again in the event any or all schools are interested in continuing agreement beyond the school year(s) indicated.

Stephanie L Hauser, WIAA Executive Director