

**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 Annual Meeting of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **6:00 PM** on **Monday, September 25, 2023**.

- I. Call to Order/Pledge of Allegiance: President, Jim Bouché
- II. Election of Chairperson
- III. Designate Secretary for Minutes
- IV. Designate Vote Counters
- V. Enter the Thirtieth Annual Meeting Minutes into the Record
- VI. State of the District Presentation
- VII. Treasurer's Report
- VIII. Other Post Employment Benefits Report
- IX. Budget Hearing
 - IX.A. Review Proposed 2023-2024 Budget
Josh Viegut
Assistant Superintendent of Operations
 - IX.B. Old Business
 - IX.C. New Business
 - IX.C.1. Vote - Tax Levy for General Fund and Community Service Fund
 - IX.C.2. Vote - Tax Levy for Debt Service Fund
 - IX.C.3. Vote - Furnish School Lunches
 - IX.C.4. Vote - Authorize Reimbursement of Expenses for School Board Members
 - IX.C.5. Vote - Salaries of School Board Members
 - IX.C.6. Vote - Authorize Resolution Regarding Continuing Authorization to Lease Suitable Buildings and/or Land for School Sites
 - IX.C.7. Vote - Authorize Resolution Regarding Continuing Authorizations to Convey Partial Interests in Real Estate
 - IX.C.8. Vote - Establish 2024 Annual Meeting
- X. Adjournment

NOTICE POSTED: Friday, September 22, 2023, at 3:30 pm

By: _____

NOTICE SENT TO:

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Minutes of the ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

The Board of Education Wausau School District

A Annual Meeting of the Board of Education of the Wausau School District was held Monday, September 26, 2022, beginning at 6:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

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

I. Call to Order/Pledge of Allegiance: President, Jim Bouché
President Bouché presided and called the meeting to order at 6:00 PM. The Pledge of Allegiance was recited.

II. Election of Chairperson
Lance Trollop moved to appoint Jim Bouche as the chairperson for the annual meeting, seconded by Pat McKee. The motion carried.

Lance moved to close nominations, seconded by Karen Vandenberg. The motion carried.

The main motion carried 9-0 (voice).

III. Designate Secretary for Minutes
Jim Bouché appointed Cassie Peck to take official minutes.

IV. Designate Vote Counters
Jim Bouché appointed Cassie Peck and Bob Tess as vote counters.

V. Enter the Twenty-Ninth Annual Meeting Minutes into the Record
Jim Bouché entered the Twenty-Ninth Annual Meeting Minutes into the record.

VI. Treasurer's Report
Jon Creisher presented the Treasurer's Report. He reported the following general checking account figures which include Funds 10, 21, 27, 29, 50, and 80 for fiscal year ending June 30, 2021, as of June 30, 2022:

Beginning Cash Balance	
And Investments - July 1, 2021	\$ 33,423,758.30
Receipts	\$141,438,246.63
Disbursements	\$138,745,013.88
Ending Cash Balance	

And Investments - June 30, 2022 \$ 36,116,991.05

VII. Other Post Employment Benefits Report

Bob Tess presented the following Other Post Employment Benefits Report for fiscal year ending June 30, 2022:

Cash Balance in OPEB Trust Account - June 30, 2022	\$	4,200,816.66
Investment Returns July1, 2021 to June 30, 2022	\$	(562,186.06)
Dividends		320,468.18
Unrealized Gains/Losses		(844,126.85)
Long Term Realized Loss		(19,855.40)
Fees		(18,671.99)
Total Claim Disbursements July1, 2021 to June 30, 2022	\$	1,887,771.83

VIII. Budget Hearing

A. Review Proposed 2022-2023 Budget

Bob Tess
Chief Finance & Business Services Officer

Bob Tess reported on the school funding formula; changes in revenue limit and school funding; ESSER allocations, spending and engagement; revenues, expenditures, grant funding; debt mill rate; proposed tax levy; and school tax mill rate.

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

Total Community Service Tax Levy \$662,200

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

Phase 2 Energy Efficiency Exemption

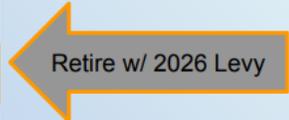
ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,512,434
Total Project Payback Period			8.8
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2022	\$1,042,500
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$990,557
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$51,943
Sum of reported Utility Savings to be applied to Debt			\$54,020
	Savings Reported for 2022		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$ 6,541	\$ 131,246
Controls Improvements - Elementary Schools	\$ 731,567	\$ 6,790	\$ 24,916
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 19,279	\$ 391,107
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,557	\$ 54,683
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 4,082	\$ 33,469
Controls Improvements - Maintenance Building	\$ 73,306	\$ 363	\$ 15,880
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 8,917	\$ 115,991
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,491	\$ 505,312
Entire Energy Efficiency Project Totals	\$ 11,512,434	\$ 54,020	\$ 1,272,604

Retire w/ 2024 Levy



Phase 3 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2022	\$1,145,385
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$1,118,611
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$26,774
Sum of reported Utility Savings to be applied to Debt			\$27,845
	Savings Reported for 2022		
	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	\$ 1,526,742	\$ 3,053	\$ 81,405
Heating System Upgrades	\$ 801,304	\$ 9,743	\$ 33,446
Technology and Controls Upgrades	\$ 3,785,895	\$ 8,226	\$ 453,411
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 6,822	\$ 279,830
Entire Energy Efficiency Project Totals	\$ 11,677,838	\$ 27,845	\$ 848,092



B. Old Business
There was none.

C. New Business

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

Joanna Reyes moved that the amount of \$28,396,891 be adopted as the tax levy for the General Fund and \$662,200 for the Community Service Fund for the 2022-2023 school fiscal year, seconded by Karen Vandenberg. The motion carried.

2. Vote - Tax Levy for Debt Service Fund

Lance Trollop moved that the amount of \$19,236,876 be adopted as the tax levy for the Debt Service Fund for the 2022-2023 school fiscal year, seconded by Lee Webster. The motion carried.

3. Vote - Furnish School Lunches

Cory Sillars moved to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50, seconded by Cody Nikolai. The motion carried.

4. Vote - Authorize Reimbursement of Expenses for School Board Members
Julie Schell moved to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties, seconded by Diana White. The motion carried.

5. Vote - Salaries of School Board Members
Julie Schell moved that School Board annual salaries be established at \$3,100, for the 2022-2023 school fiscal year, seconded by Diana White. The motion carried.

6. Vote - Authorize Resolution Regarding Continuing Authorization to Lease Suitable Buildings and/or Land for School Sites
Lance Trollop moved that pursuant to Section 120.10(5) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to lease suitable buildings and/or land for school sites, seconded by Jon Creisher. The motion carried.

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

8. Vote - Establish 2023 Annual Meeting
Cody Nikolai moved pursuant to statute (s. 120.08(1)(a)), authorize the Board of Education to establish a date and time of the 2023 Annual Meeting, seconded by Karen Vandenberg. The motion carried.

IX. Adjournment

Karen Vandenberg moved to adjourn, seconded by Pat McKee. The motion carried at 6:45 pm.

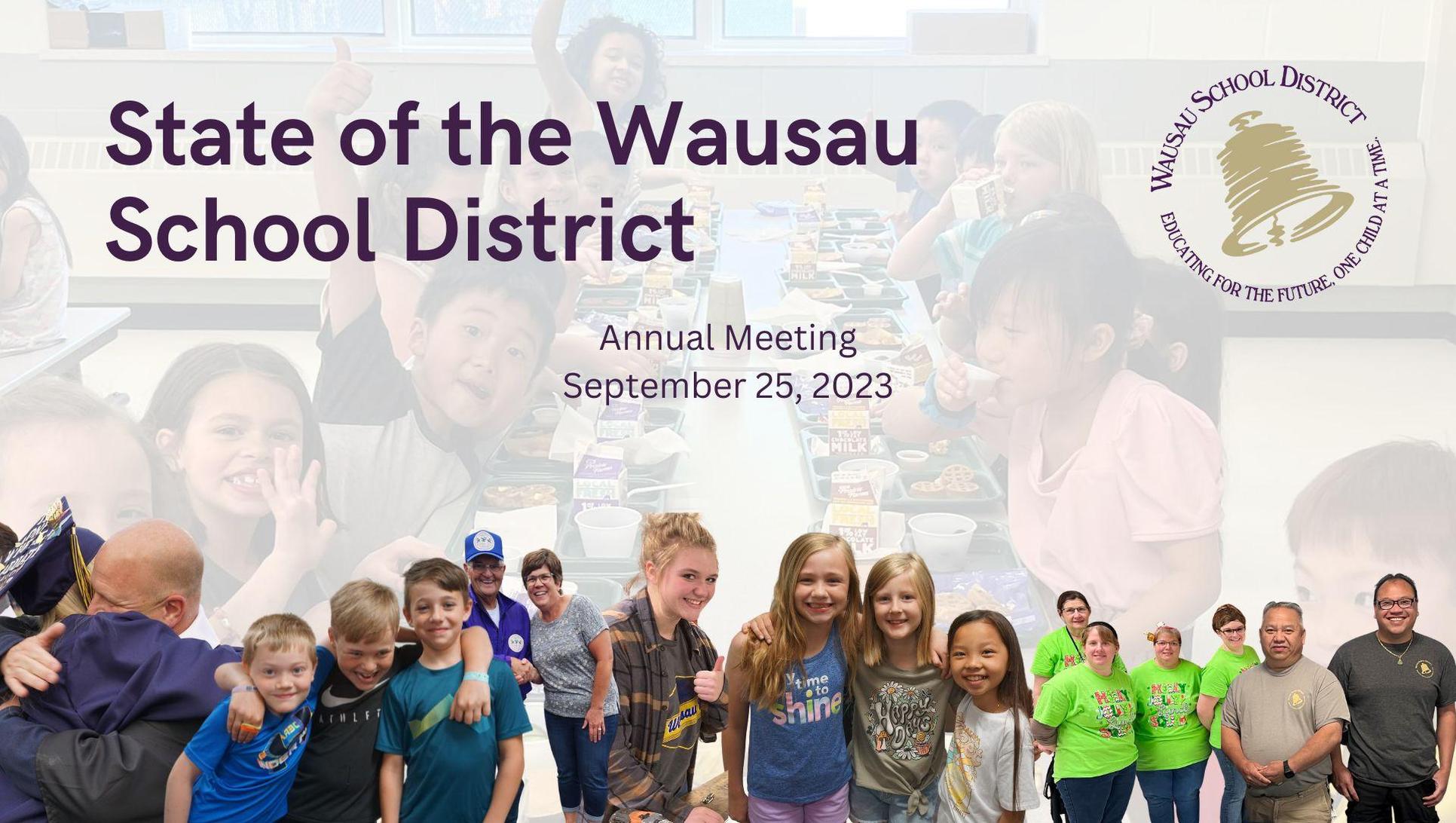
Respectfully Submitted,

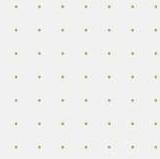
Karen Vandenberg,
Board Clerk

KV:cp

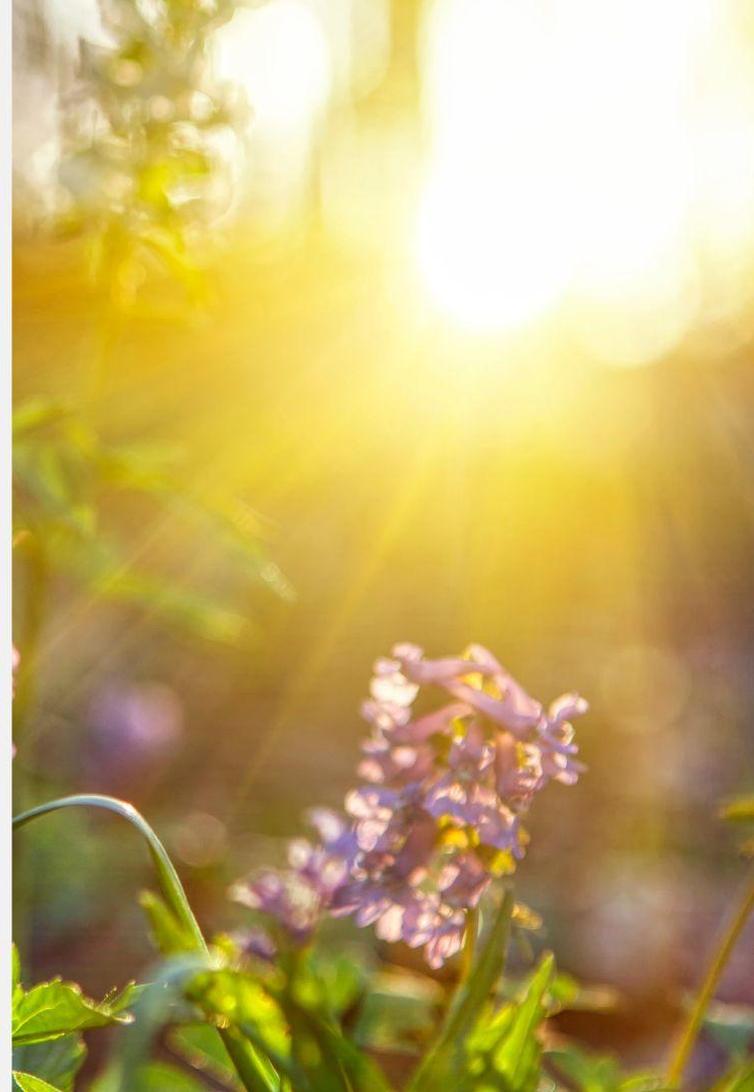
State of the Wausau School District

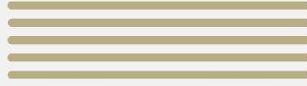
Annual Meeting
September 25, 2023





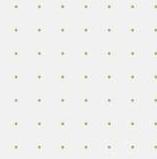
A Lot of Action!





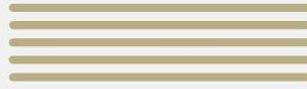
A Newcomer Center at John Marshall Elementary School





Independent Learning Days





A Wausau School District & D.C. Everest Joint Professional Development Event on Oct. 26



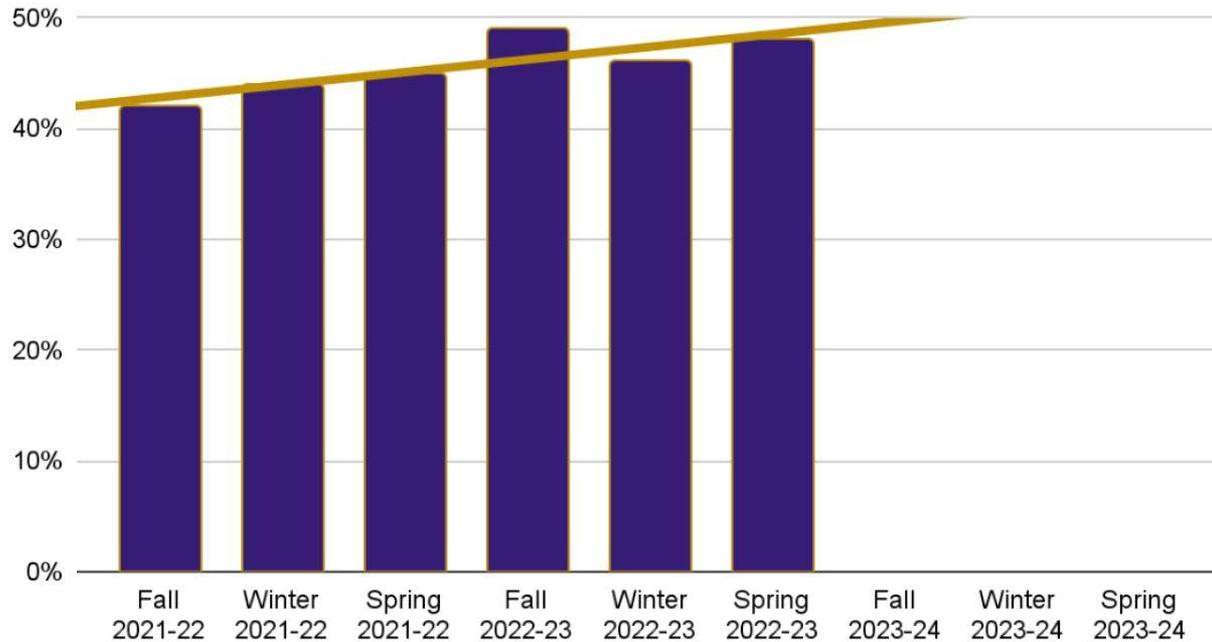
District Achievement Data



K-5 Math Summary

All Buildings

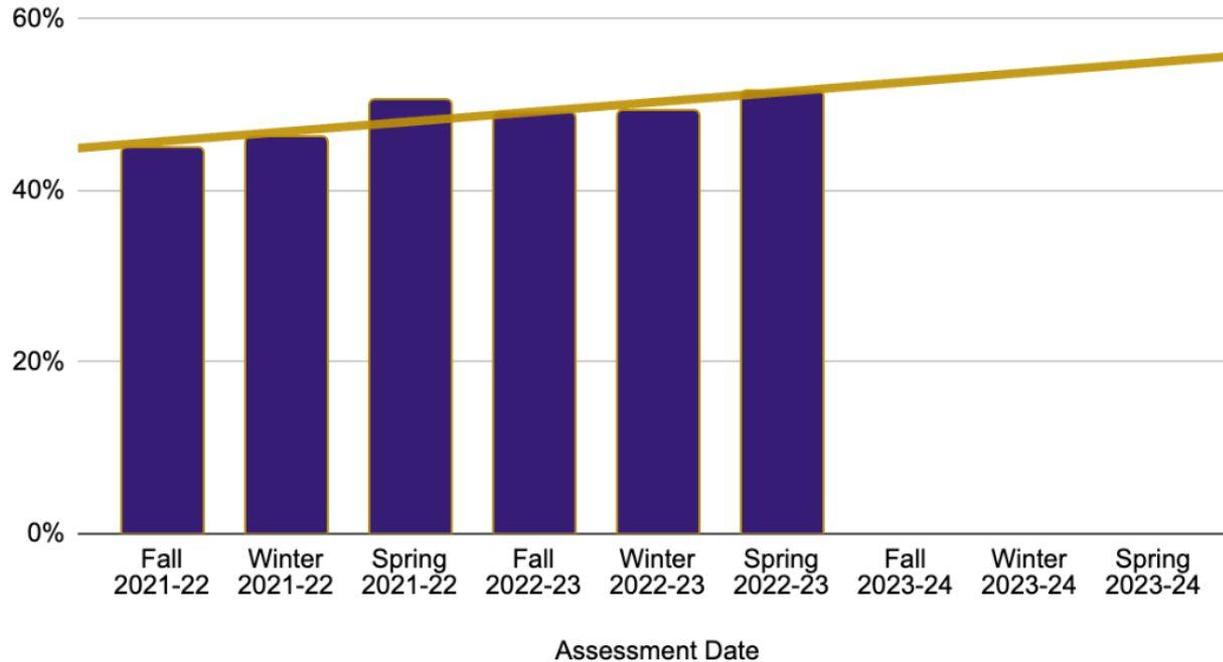
i-Ready Diagnostic Assessment



K-5 Reading Summary

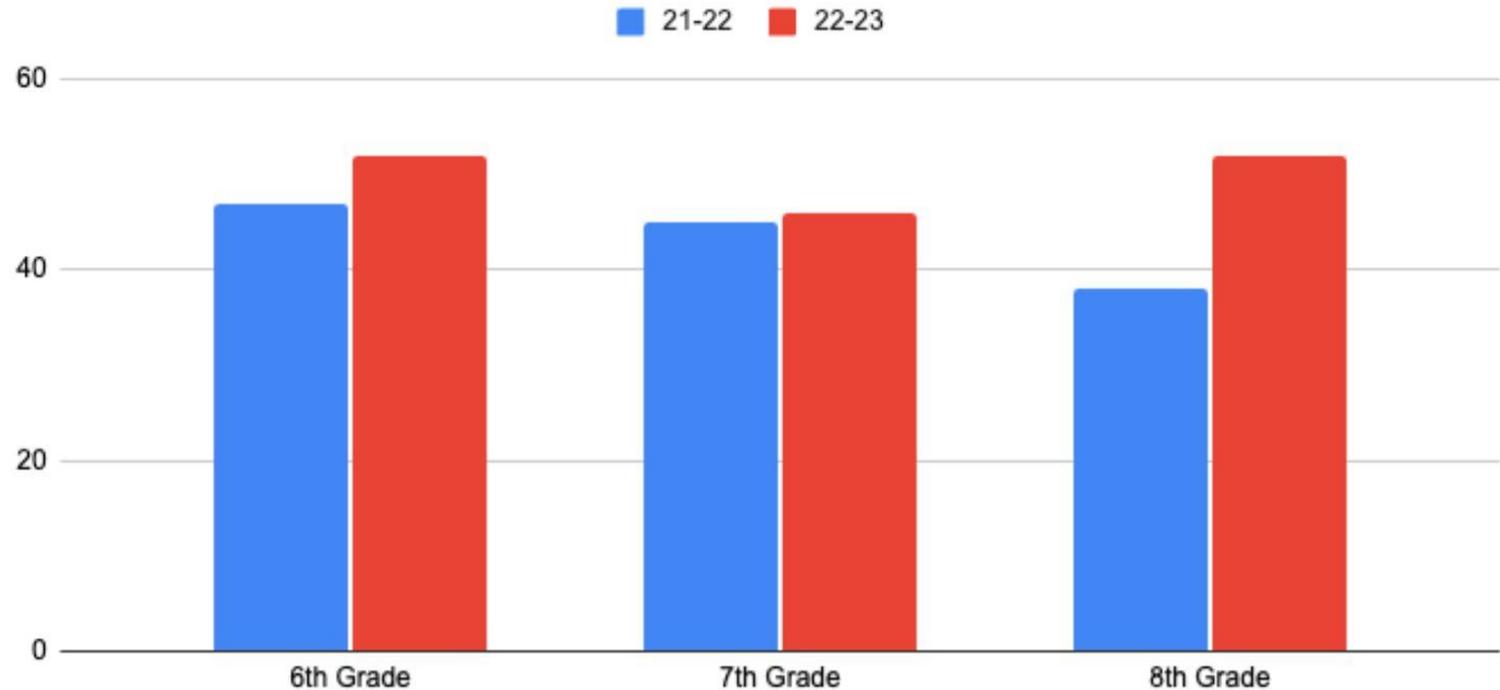
All Buildings

Combination of Assessments



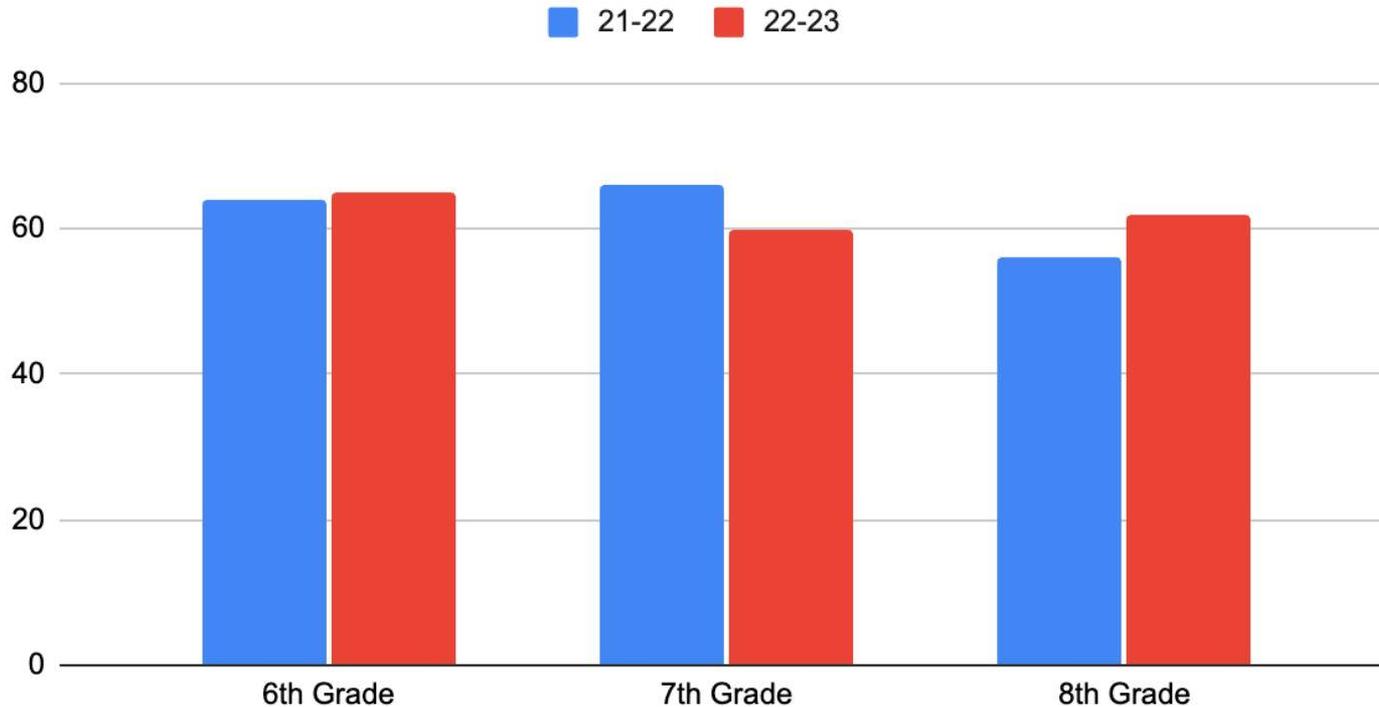
6 - 8 Math Data

Percent of MS learners at or above grade level in Math
(Spring iReady Diagnostic)



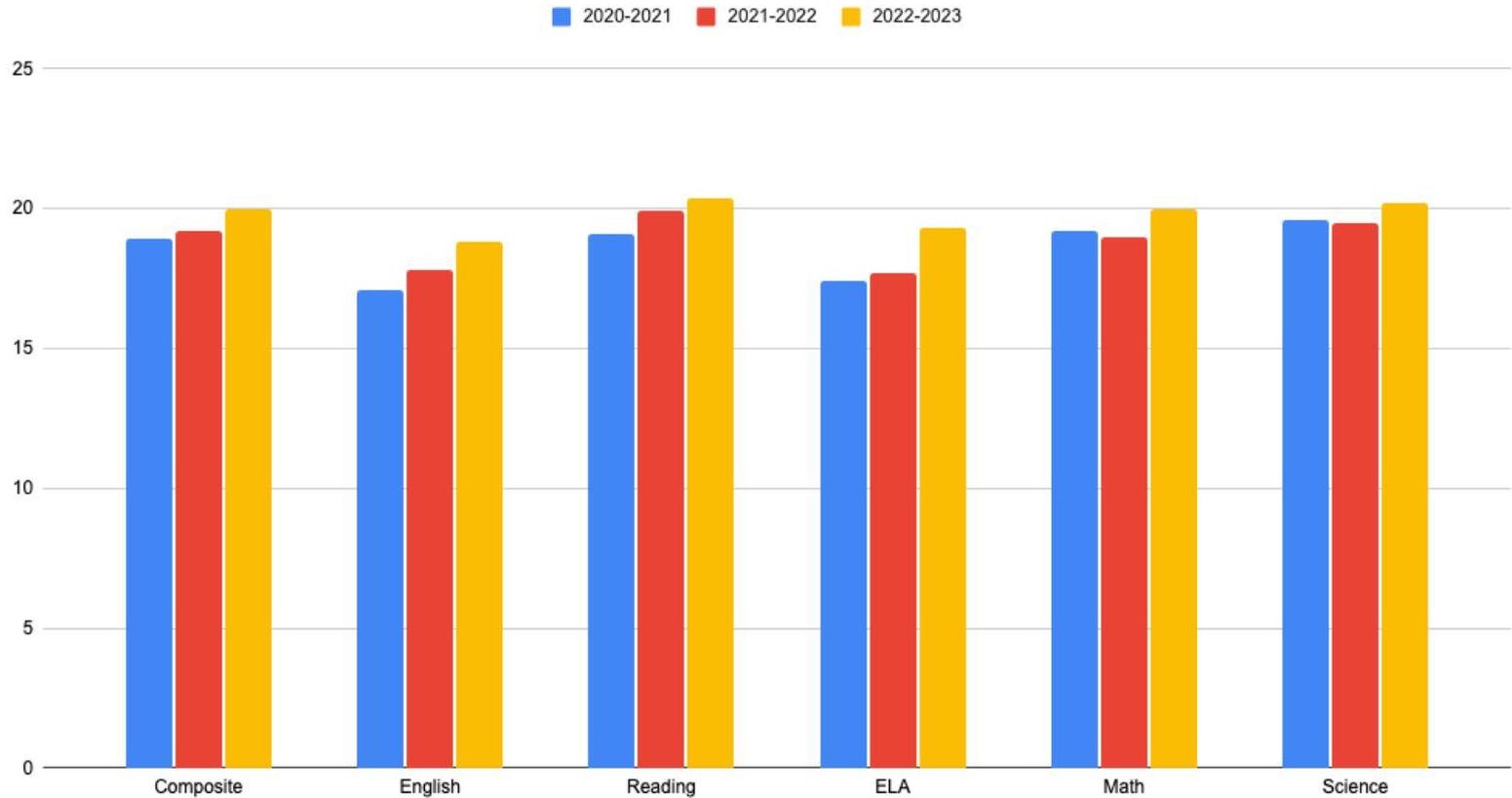
6 - 8 ELA Data

Percent of MS learners at or above grade level in ELA
(Spring Fastbridge Diagnostic)



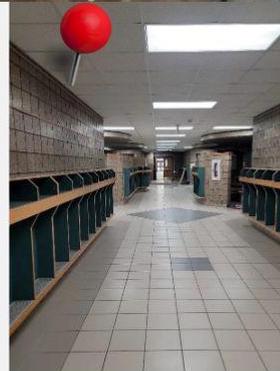
HS ACT Data

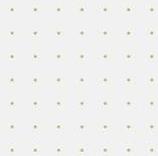
Mean ACT Scores





Referendum Update





Environmental Learning Center Open House





New Environmental Learning Center

- The November 13 School Board meeting will be held here.
- Immediately following the Board meeting, we will hold a community open house to see the wonderful learning opportunities that have been created for our students.

District Restructuring





Goals for Restructuring: Improved Experiences & Maximized Resources

Goals for Staff

- More complete staffing
- Stronger staff teams
- More equal working conditions
- Better use of resources

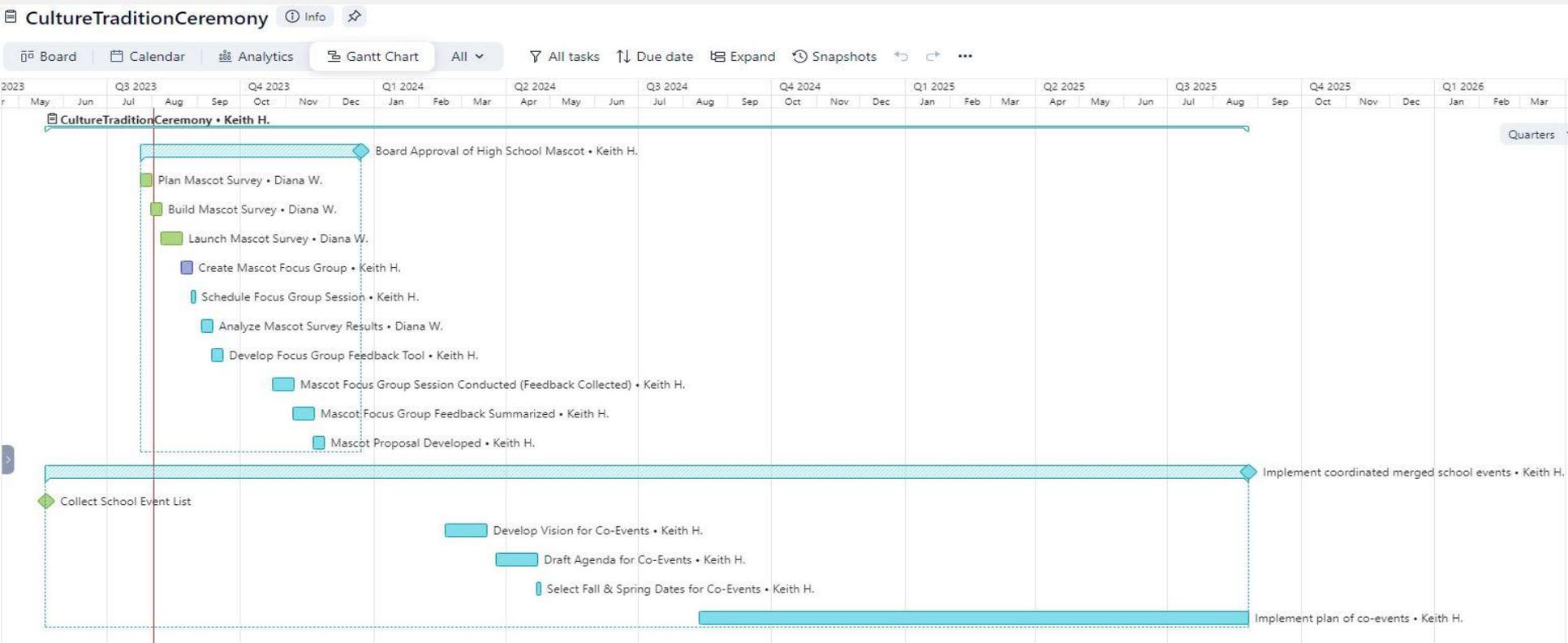


Goals for Students

- Enhanced academic programming
- Enhanced co-curricular programming
- Stronger academic support
- Stronger behavior/SEL support
- Equal opportunities for ALL students



Strategic Restructuring Planning





Summer 2023 Work

**Student & staff experiences
are driving this entire
process!**

- Secondary Curriculum
- Middle School Schedule
- Developing the Junior High School Concept
- Athletics & Branding
- Child Care & 4K
- Alternative Education

**This work supports other
work!**





Next Steps

Student & staff experiences are driving this entire process!

- Review a draft scope & sequence for grades 5-12
- Curriculum teams continue to develop 5-12 curriculum in all content areas
- Board approval of a middle school schedule
- Coordinate referendum and restructuring efforts
- Present a child care business plan for School Board review
- Develop shared events for our merging schools
- School Board review of high school mascot options
- Explore elementary schedule options
- Red Granite Charter School: 2024-2025





Future Tasks: High Interest!

Staffing

- Final staff survey in Winter of 2024-2025
- Staffing decisions made in Spring of 2025

Transportation

- New routes created in the Spring of 2025



Wausau School District

Thank You for Being Part of the Journey!



WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 25, 2023

**Treasurer's Report - Jon Creisher
General Checking Account**
Fiscal Year Ending June 30, 2023
As of June 30, 2023**

BEGINNING CASH BALANCE AND INVESTMENTS - JULY 1, 2022	\$ 36,116,991.05
RECEIPTS	\$ 140,963,969.57
DISBURSEMENTS	\$ 142,723,729.03
ENDING CASH BALANCE AND INVESTMENTS - JUNE 30, 2023	\$ 34,357,231.59

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

WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 25, 2023

**OTHER POST EMPLOYMENT BENEFITS REPORT
FISCAL YEAR ENDING JUNE 30, 2023**

CASH BALANCE IN OPEB TRUST ACCOUNT - JUNE 30, 2023	\$	3,794,958.43
INVESTMENT RETURNS JULY 1, 2022 TO JUNE 30, 2023	\$	169,860.21
Dividends		120,228.50
Unrealized Gains/Losses		197,783.72
Long Term Realized Loss		(134,133.23)
Fees		(14,018.78)
TOTAL CLAIM DISBURSEMENTS JULY 1, 2022 TO JUNE 30, 2023	\$	2,228,796.65

INVESTMENT MANAGER: Prudent Man Advisors LLC

Annual Budget & Related Information

2023-2024



Budget Hearing and Annual Meeting
September 25, 2023
6:00 p.m.

Longfellow Administration Center
415 Seymour Street
Wausau, Wisconsin

Mission Statement

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

Shared Key Interests

- **Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.**
- **Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.**
- **Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.**
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- **Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.**

Board of Education

James Bouche, President (2025)

Lance Trollop, Vice President (2026)

Jon Creisher, Treasurer (2025)

Karen Vandenberg, Clerk (2024)

Patrick McKee (2024)

Cody Nikolai (2024)

Cory Sillars (2026)

Joanna Reyes (2025)

Jennifer Paoli (2026)

Administration

Dr. Keith Hilts
Superintendent of Schools

Joshua Viegut
Assistant Superintendent of Operations

The Department of Business Services

This Report Has Been Prepared

By

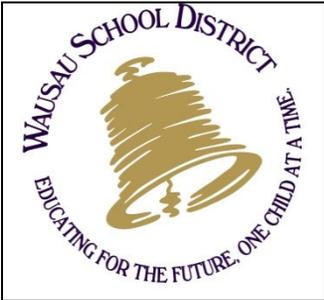
Joshua Viegut
Assistant Superintendent of Operations

Noel Tordsen
Supervisor of Financial Services

Jennifer Bonke
General Ledger Specialist

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2023-24 Budget Overview

Revenue Highlights

The 2023-24 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 20.87% of the revenue budget.**
- **State Equalization, Chapter 220 Aids, and Computer Aid (General State Aids) is 60.09% of the revenue budget.** Chapter 220 Aid represents intradistrict integration aid for our choice program and results in a decrease in the property tax levy.
- **Other State Aid is 7.68% of the revenue budget.** Per Pupil Adjustment Aid, ELL Aid, State Tuition, Transportation Aid, and Library Aid are included in other state aid.
- **Deductible Receipts fund the remaining 11.36% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2023-24 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to increase 9.84% over prior year.
- The 2023-24 maximum revenue limit of \$11,447 per student increased from the 2022-23 base revenue limit of \$11,121 per student. Revenue limit exemptions increased due to increased private school vouchers, allowed per member change of 325 and current membership remaining flat.
- The per pupil adjustment aid is \$742/FTE for the 2023-24 fiscal year.

Tax Levy

The Proposed 2023-24 Tax Levy consists of the levy for general fund operations, levy for the debt service funds, and levy for community service. The total levy is projected at \$49,691,635 for a dollar increase of \$1,456,695 and a percentage increase of 3.02% from the 2022-23 tax levy.

The gross mill rate will decrease to \$8.83 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would decrease \$53.

The general fund mill rate will decrease from \$5.54 to \$4.34, largely due to increased equalized property value and equalized aid. Fund 38 is used to account for debt service related to the energy efficiency phase II and III projects, this mill rate will decrease from \$.41 to \$.37. The Fund 39 or referendum debt mill rate will increase from \$3.28 to \$4.00. The community service mill rate will decrease from \$.13 to \$.12.

The mill rate is based on the District's projected equalized valuation increasing 9.08%.

Revenue Projection

The Preliminary Revenue Projection in in General and Special Project Funds is \$125,878,695 with \$116,961,848 in the General Fund. Revenue in all funds is \$181,220,965. Final revenue numbers will be reevaluated before the final budget and levy are set in late October. Factors that would change the revenue projection along with the tax levy include:

- 1. September Membership Count-** part of the revenue cap calculation. The revenue budget is based on the revenue cap projection full-time equivalency (FTE) enrollment of 8,003 for 2023-2024. This number includes FTE's for summer school. The budget will be adjusted in September to reflect actual FTE at that time.
- 2. Equalization Aid** - calculated using the 2023-25 state budget and dependent on the final 2022-23 actual expenditures. It is an estimated amount based on the July 1st Aid Eligibility Worksheet along with 2022-23 unaudited expenditures.

Equalization Aid is projected to increase approximately \$6.2 million. The state equalization aid, the property tax, state aid for exempt computers and Fund 38 non-referendum approved debt service comprise the revenue limit which is \$97,079,885 which is an increase of approximately \$2.1 million.

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

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

Federal Grants (FI-F14) – increased due to increases in Elementary and Secondary School Emergency Relief Fund II, Elementary and Secondary School Emergency Relief Fund III, increased Title funds available and the addition of the American Rescue Plan – Homeless Children and Youth Funds and the Evidence-Based After School grants. The increases were offset by the decrease Flow Through allocation.

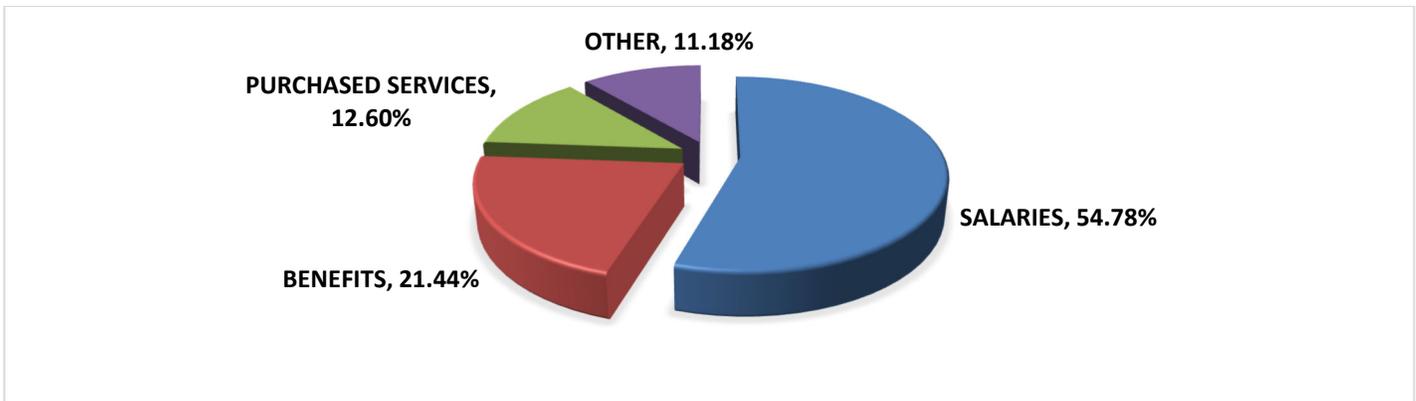
- 4. Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.
- 5. Governmental Changes** - any changes made by the Joint Finance Committee, State Legislature, or the Governor to the school funding formula.
- 6. AGR - Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils in participating grades and schools statewide. The AGR schools in the WSD implement instructional coaching for teachers provided by a licensed teacher; and 18:1 or 30:2 classroom ratios.

Expenditure Highlights

The preliminary General and Special Education expenditure budget reflects the reconciliation plan previously approved by the Board.

The salary/benefit portion of the General (Fund 10) and Special Education (Fund 27) budgets, items K1 through L1, is \$96,437,846 and represents 76.22% of the budgets. Salaries increased 3.84% for these funds. The salary budgets increased \$2.6 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget increased 1.62%. The non-salary/benefit portion, items A1 through J7, is \$30,079,688 and makes up the remaining 23.78%.

EXPENDITURES BY OBJECT



A1 – B8 Elementary Schools

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

Montessori Charter School (A15 and C7) - there are 85 elementary students and 7 middle school students in the Montessori Charter School with a budget allocation of \$7,212.80 and an additional \$88.12 per elementary student and \$110.90 per middle school student.

Elementary Specialty Budgets (B1 – B6) – includes Library, Music, Art, Physical Education, Gifted and Talented, and School Forest. The Library budget was adjusted to reflect the estimated aid eligibility for 2022-23.

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

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

C1 – D13 Secondary Schools

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

Middle School Athletics (C2 and C5) - the amount of the middle school user fee revenues from the previous year are added to the middle school athletics department base budgets. The base budget consists of a fixed amount per school and an allocation divided equally based on the total number of students at each school the previous school year. The budgets reflect a decrease in the number of students at John Muir and increase in the number of students at Horace Mann based on the January membership count with an allocation of \$24.54 per student.

Middle School Art Budgets (C3) - this budget remained the same as the allocation for 2022-23.

Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11) - there are 11 middle school students and 47 high school students in the EEA Learning Academy with a budget allocation of \$7,212.80 and an additional \$110.90 per middle school student and \$139.73 per high school student.

East High (D1) and West High (D2) - budgets reflect a decrease in the number of students at East High and a decrease in the number of students at West High based on the January membership count. High schools receive an allocation of \$139.73 per student.

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

WAVE (A16, C8, D12 and D13) – Wausau Area Virtual Education (WAVE) is a collaboration between the Wausau School District and Wisconsin Virtual School. WAVE is a tuition-free, virtual charter school that offers full and part time enrollment to students in grades K-12 living within the state of Wisconsin. Current Enrollment is 142 part-time/full-time students.

E1 – E5 Pupil Services

Guidance and Juvenile Detention Center (E1) - the Juvenile Detention Center serves over 400 students each year.

District at Risk (E2) - reflects the cost of per hour instruction set by the State for the program at Northcentral Technical College. NTC provides East and West High Schools with a total of 105 student slots throughout the school year, and provides a summer school program as well. These students receive an alternative education curriculum and the opportunity to graduate. School resource officers are also under this budget.

Health Services (E3) – includes regional childhood immunization network connect, First Aid and CPR classes, and other nursing services.

Pupil Services (E4) – this budget is used for student cumulative files and staff training.

Medicaid School Based Services (E5) – consulting services provided by Kompas Care.

S1 – S4 and F1 – F14 Grant Overview

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

Another variation occurs with budget carryovers. The budget may be less or more than the previous year depending on the amount carried over into this year and from next year to the following year. The budget will be adjusted for actual carryover after the 2022-2023 audit is completed.

Some grants operate on a calendar year or an adjusted year, i.e., November through the following October. The grant may end in December 2023 or at some other time during the year. Where possible, these are noted below. In addition, budget revisions to grants may be needed to cover salaries and benefits after staff adjustments. These changes are made before the budget becomes final in November.

S1 – S4 State Grant Detail

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

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

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

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

F1 – F14 Federal Grant Detail

Carl D. Perkins Career and Technical Education (CTE) Act of 1998 (F1) – provides federal support for Career and Technical Education programs and focuses on improving the academic and technical achievement of CTE students, strengthening the connections between secondary and postsecondary education and improving accountability. Perkins V affords states and local communities the opportunity to implement a vision for CTE that uniquely supports the range of educational needs of students-exploration through career preparation-and balances those students needs with the current and emerging needs of the economy.

Title I - Improving Basic Programs (F2) - are compensatory federally funded programs designed to provide additional resources to schools with high poverty rates to improve student achievement in the core academic areas. The services are to be supplementary, not to supplant District responsibilities. Carry-overs are a factor in budgeted allocation differences.

Title II A - Teacher and Principal Training and Recruiting (F4) - is a federally funded grant used to increase student achievement through professional development activities, increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools, and holding schools accountable for improvements in student achievement.

Title III - English Language Acquisition (F5) - this is federal funding to help develop programs for children and youth with limited English proficiency. These programs also encourage parental and community involvement to ensure that all students meet the same state academic standards. These funds are tied into our ACCESS for ELL' s assessment and are used to develop English and content area proficiency.

Student Support and Academic Enrichment (SSAE) Title IV-A (F6) - supports access to well-rounded education, improving school conditions for learning to ensure safe and healthy students, and effective use of technology to improve academic achievement and digital literacy.

Flow Through, and IDEA Preschool Flow Through (F7, F12 and F13) Fund 27 - funds are provided to school districts on an entitlement basis for programs and services to children with disabilities ages 3-21. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

Elementary and Secondary School Emergency Relief Funds (F8 and F9) - The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law and provides \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The American Rescue Plan (ARP) Act was signed into law and provides an additional \$122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

Fresh Fruit and Vegetable Program (F14) - funded by the United States Department of Agriculture (USDA). Implementation of this program helps increase student consumption of fresh produce and build lifelong healthy eating habits at Franklin Elementary.

G1 – G7 Curriculum/Instruction

Education Department (G1)- budget includes PK-12 texts, resources, materials, curriculum development, professional development and International Baccalaureate and Advanced Placement supports. The 2023-24 budget will help fund updated PK-5 and Middle School/High School Social Studies resources.

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

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

EL - English Learners (G4) - covers EL instructional costs not including salaries. All EL students are assessed in reading, writing, speaking, and listening every year. The budget allocation is \$18.13 per student with an English proficiency level of 1-4.

Instructional Services (G5) - is for instructional materials, curriculum assessment and development, and professional development.

Technology (G6) - this budget is used for expenses related to the operations of administrative and instructional technology systems. Examples of expenditures from this budget are internet connection fees, workstation replacements and upgrades, tablets, networking equipment and district-wide software such as a student information system and library automation software. The budget includes \$200,000 for iPad lease.

AmeriCorps Workers (G7)- is used to assist the district with costs that are identified as needed to operate programming for our language learners, charter schools, and low SES students. Programming varies depending on host site placement and may include mentoring, tutoring, classroom support and small group instruction.

H1 - H10 Operations/Buildings and Grounds

Pupil Transportation (H1 and H2) - includes costs for all pupil transportation (excluding field trips). The 2023-24 contract and projected fuel prices were considered when estimating transportation costs.

Buildings and Grounds Operations (H3) - includes all building operating expenses other than utilities. The District cleans and maintains facilities encompassing approximately 1,900,500 square feet as well as approximately 400 acres on 22 sites. The District also owns approximately 480 acres of school forest property.

Capital Projects (H4) - includes HVAC upgrades, building envelopes, site improvements, plumbing, electrical, interior renovations, gym maintenance, and flooring.

Operations and Print Shop (H5) - costs related to centralized print shop located at the maintenance and operations building. The budget was based on the amount of revenue expected in 2023-24.

Utilities (H6) - the 2022-2023 costs, corresponding weather, and projected prices were considered when setting the 2023-24 utilities budget. The District is limiting the cost of utility increases by working with a third party to transport natural gas and leverage contract purchasing.

Business/Central Office (H7) - includes the following costs: District audit; data processing; security, printing of checks, financial software, payroll forms, purchase orders, etc.; and travel reimbursement to District teachers, administrators, and staff who use their personal auto for required travel between schools.

Private School Voucher Program (H8) - the Wisconsin Parental Choice Program allows families who qualify to receive vouchers for their children to attend participating private schools. Depending upon the number of students residing in a given district who are awarded vouchers, additional revenue limit shall be granted to allow the resident district to tax for these vouchers and apply the revenue towards the expense of the vouchers. The voucher revenue limit exemption and associated expense is projected to be approximately \$2,387,884.

District Insurances (H9) - includes workers' compensation, general liability, auto, umbrella, errors and omissions, crime, property, and boiler coverage.

Transit of State Aid (H10) - categorical aid returned to other districts for special education tuition paid in the prior year.

J1 – J7 District-Wide

Instructional Equipment (J1) - includes cost of replacing equipment at elementary schools. The replacements are done on an as needed basis.

Board of Education/Supt's Office (J2) and Communications (J3) - includes costs for: CESA administration and shared services; elections; legal fees and consultants to the board; District printing, postage, and advertising expenses; employee and volunteer recognition programs; and board and superintendent expenses.

Human Resources (J4)- includes expenses related to the operations of the Human Resources Department such as employee recruitment, screening and hiring, pre-employment physicals, criminal background checks, the employee assistance program, professional development of department staff, and technology-based systems that support efficient human resources management.

Wellness (J5) - supports a wellness program that engages, educates, and encourages employees to make healthy lifestyle choices beneficial to the employees and the District.

Open Enrollment Tuition (J6) - is the tuition paid for students open enrolling in other districts. We count these students for revenue limit purposes and receive state aid for them.

Employment Services (J7)-represents contracted services through an employment agency used by Buildings and Grounds, Technology, and Library Media departments in lieu of salary and benefits for certain part time, temporary and substitute employees.

K1 – L1 Salaries and Benefits for Fund 10 and 27

Salaries and Benefits (K1-L1) - \$96,437,846 includes estimated salary and benefit increases less budget reductions. Salaries were increased 3.84% due to referendum funds, ESSER funds, salary increases and other changes reflective of staffing adjustments.

Benefits (L1)

- Retirement for 2023-24 is based on the total contribution rate for qualifying salaries. The rate for 2024 is 13.8%. The rate for 2023 was 13.6%. The rate used in the budget for 2023-24 is 13.7%. All employee groups are required to pay one-half of the WRS rate (6.8% in 2023 and a projection of 6.9% in 2024).
- Health Insurance premiums increased 2% in July 2023. The insurance committee will monitor claims in 2023-24 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2022-23 rates. The dental rates have not been increased for thirteen years.



2023-24 Budget Summary

2023-24 REVENUES AND EXPENDITURES - ALL FUNDS
September 25, 2023

	2023-24 BUDGET	2022-23 BUDGET	INCREASE DECREASE	PERCENT
FUND 10 - GENERAL FUND				
REVENUE & OTHER FINANCING SOURCES	116,961,848	111,935,772	5,026,076	4.49%
EXPENDITURES & OTHER FINANCING USES	106,999,871	101,442,101	5,557,769	5.48%
OPERATING TRANSFER OUT	10,685,937	10,509,766	176,171	1.68%
FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION				
REVENUE & OTHER FINANCING SOURCES	8,916,847	8,524,466	392,381	4.60%
OPERATING TRANSFER IN	10,600,797	10,427,901	172,896	1.66%
EXPENDITURES & OTHER FINANCING USES	19,517,644	18,952,368	565,276	2.98%
OTHER FUND 20 - SPECIAL PROJECTS FUND				
REVENUE & OTHER FINANCING SOURCES	2,275,000	1,875,000	400,000	21.33%
EXPENDITURES & OTHER FINANCING USES	2,275,000	1,875,000	400,000	21.33%
FUND 38 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	2,018,930	2,027,481	-8,551	-0.42%
OPERATING TRANSFER IN	85,140	81,865	3,275	4.00%
EXPENDITURES & OTHER FINANCING USES	2,214,835	2,208,435	6,400	0.29%
FUND 39 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	22,508,296	14,055,000	8,453,296	60.14%
EXPENDITURES & OTHER FINANCING USES	22,611,546	14,281,034	8,330,512	58.33%
FUND 49 - CAPITAL PROJECTS				
REVENUE & OTHER FINANCING SOURCES	19,810,000	105,081,502	-85,271,502	N/A
EXPENDITURES & OTHER FINANCING USES	67,963,475	32,026,525	35,936,950	N/A
FUND 50 - FOOD SERVICE				
REVENUE & OTHER FINANCING SOURCES	5,139,500	4,570,600	568,900	12.45%
EXPENDITURES & OTHER FINANCING USES	5,139,500	4,827,080	312,420	6.47%
FUND 73 - EMPLOYEE BENEFIT TRUST FUND				
NET REVENUE & OTHER FINANCING SOURCES	2,389,470	1,991,160	398,310	20.00%
NET EXPENDITURES & OTHER FINANCING USES	2,269,997	1,891,602	378,395	20.00%
FUND 80 - COMMUNITY SERVICE FUND				
REVENUE & OTHER FINANCING SOURCES	662,200	662,200	0	0.00%
REVENUE FROM PRIOR YEARS	538,874	542,602	-3,728	-0.69%
EXPENDITURES & OTHER FINANCING USES	1,201,074	1,204,802	-3,728	-0.31%
TOTAL REVENUE & OTHER FINANCING SOURCES ALL FUNDS				
GROSS TOTAL REVENUES	191,906,902	261,775,550	-69,868,648	-26.69%
INTERFUND TRANSFERS	10,685,937	10,509,766	176,171	1.68%
NET TOTAL REVENUES	181,220,965	251,265,784	-70,044,819	-27.88%
TOTAL EXPENDITURES & OTHER FINANCING USES ALL FUNDS				
GROSS TOTAL EXPENDITURES	240,878,878	189,218,714	51,660,165	27.30%
INTERFUND TRANSFERS	10,685,937	10,509,766	176,171	1.68%
NET TOTAL EXPENDITURES	230,192,941	178,708,947	51,483,994	28.81%



2023-24 Fund 10 Budget Detail

2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 10		INCREASE	
	2023-24 BUDGET	2022-23 BUDGET	DECREASE (-)	PERCENT
LOCAL SOURCES				
Property Tax Levy	\$24,408,069	\$28,537,110	-\$4,129,041	-14.47%
Property Tax Chargebacks	9,000	8,604	396	4.60%
Mobile Home Tax	15,000	20,000	-5,000	-25.00%
Other Payments for Services	25,000	25,000	0	0.00%
Admissions Athletics	55,000	60,000	-5,000	-8.33%
Athletic User Fees	110,000	120,000	-10,000	-8.33%
Student Fees	500	0	500	N/A
Interest on Investments	300,000	100,000	200,000	200.00%
Rentals	35,000	40,000	-5,000	-12.50%
Parking Lot Fees	25,000	30,000	-5,000	-16.67%
Miscellaneous Local Sources	125,000	115,000	10,000	8.70%
Sale of Obsolete Equipment	75,000	75,000	0	0.00%
Refunds: Workers Compensation, Insurance, Commerce	325,000	225,000	100,000	44.44%
Refund of Indirect Grant Costs	10,000	10,000	0	0.00%
Student Technology Device Insurance	80,000	75,000	5,000	6.67%
TOTAL LOCAL SOURCES	\$25,597,569	\$29,440,714	-\$3,843,145	-13.05%
OTHER SCHOOL DISTRICT				
Open Enrollment Tuition	\$2,191,139	\$2,295,683	-\$104,544	-4.55%
Non-Open Enrollment Tuition	10,000	20,000	-10,000	-50.00%
TOTAL OTHER SCHOOL DISTRICT	\$2,201,139	\$2,315,683	-\$114,544	-4.95%
STATE GRANTS				
S1 Wisconsin Educator Effectiveness	\$55,760	\$55,200	\$560	1.01%
S2 CTE Incentive	56,543	180,093	-123,550	-68.60%
S3 Assessments of Reading Readiness	14,808	14,808	0	0.00%
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000	0	0.00%
TOTAL STATE GRANTS	\$162,111	\$285,101	-\$122,990	-43.14%
STATE AIDS				
Equalization Aid	\$69,712,475	\$63,469,157	\$6,243,318	9.84%
ELL Aid	376,834	404,649	-27,815	-6.87%
State Aid for Exempt Computers	564,122	564,122	0	0.00%
State Aid for Exempt Personal Property	291,149	291,149	0	0.00%
Juvenile Detention Center	206,006	206,006	0	0.00%
Transportation Aid	176,127	145,000	31,127	21.47%
Library Aid	365,000	345,000	20,000	5.80%
Per Pupil Adjustment Aid (2023-24)	5,939,710	5,997,586	-57,876	-0.96%
In Lieu of Tax	35,000	40,000	-5,000	-12.50%
AGR - Achievement Gap Reduction Program	1,598,063	1,681,888	-83,825	-4.98%
TOTAL STATE AIDS	\$79,264,486	\$73,144,557	\$6,119,929	8.37%

2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 10		INCREASE	PERCENT
	2023-24 BUDGET	2022-23 BUDGET	DECREASE (-)	
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	\$68,939	\$63,358	\$5,581	8.81%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,759,066	1,272,463	486,603	38.24%
F3 Title ID - Neglected and Delinquent	81,175	0	81,175	N/A
F4 Title II A - Teacher and Principal Training and Recruiting Fund	294,914	193,550	101,364	52.37%
F5 Title III - English Language Acquisition	290,839	225,350	65,489	29.06%
F6 Title IV A - Student Support and Acedemic Enrichment	241,580	99,293	142,287	143.30%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	597,601	974,185	-376,584	-38.66%
F8 Elementary and Secondary School Emergency Relief Fund 2	884,483	585,391	299,092	51.09%
F9 Elementary and Secondary School Emergency Relief Fund 3	4,690,687	2,600,000	2,090,687	80.41%
F10 ARP Homeless Children and Youth	47,259	0	47,259	N/A
F11 ARPA Evidence After School	780,000	0	780,000	N/A
TOTAL FEDERAL GRANTS	\$9,736,543	\$6,013,590	\$3,722,953	61.91%
FEDERAL AID				
Govenor's Share of Stimulus Money, Other Federal Funds	\$736,127	\$736,127	0	0.00%
TOTAL FEDERAL AID	\$736,127	\$736,127	\$6,563,407	891.61%
GRAND TOTAL	\$116,961,848	\$111,935,772	\$5,026,076	4.49%

2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		

ELEMENTARY SCHOOLS

	Jan-23 FTE				
A1 Franklin	199	\$18,036	\$18,417	-\$381	-2.07%
A2 Grant	176	\$16,009	15,921	88	0.55%
A3 G.D. Jones	288	\$25,379	24,409	970	3.97%
A4 Hawthorn Hills	179	\$16,273	17,155	-882	-5.14%
A5 Hewitt-Texas	95	\$8,871	10,281	-1,410	-13.71%
A6 Jefferson	292	\$25,731	24,850	881	3.55%
A7 John Marshall	230	\$20,268	20,620	-352	-1.71%
A8 Lincoln	210	\$18,505	17,772	733	4.12%
A9 Maine	239	\$21,061	20,620	441	2.14%
A10 Rib Mountain	208	\$18,329	17,888	441	2.47%
A11 Riverview	430	\$37,892	36,834	1,058	2.87%
A12 Stettin	331	\$29,168	27,846	1,322	4.75%
A13 South Mountain	234	\$20,620	20,620	0	0.00%
A14 WSD 4K & Early Childhood Programs	287	\$25,273	25,907	-634	-2.45%
A15 Montessori (K-5)	88	\$14,462	14,462	0	0.00%
A16 Wausau Area Virtual Education (K-5)	23	\$2,027	5,287	-3,260	-61.66%
A SCHOOLS	3,509	\$317,904	\$318,889	-\$985	-0.31%
B1 Library		\$365,000	\$392,088	-\$27,088	-6.91%
B2 Music, Elementary		12,685	12,685	0	0.00%
B3 Art, Elementary		20,673	20,673	0	0.00%
B4 Phy Ed., Elementary		12,825	12,825	0	0.00%
B5 Gifted & Talented		13,630	13,630	0	0.00%
B6 School Forest		6,633	6,633	0	0.00%
B7 Four-year-old Kindergarten		320,481	320,481	0	0.00%
B8 Elementary Activities		1,215	1,215	0	0.00%
B PROGRAMS		\$753,142	\$780,230	-\$27,088	-3.47%
TOTAL ELEMENTARY		\$1,071,046	\$1,099,119	-\$28,073	-2.55%

SECONDARY SCHOOLS

	FTE				
C1 John Muir	1,008	\$111,787	\$112,453	-\$665	-0.59%
C2 Athletics, John Muir R		43,766	50,772	-7,005	-13.80%
C3 Art Middle Schools		12,217	12,217	0	0.00%
C4 Horace Mann	681	\$75,523	73,527	1,996	2.71%
C5 Athletics, Horace Mann R		38,528	36,090	2,438	6.76%
C6 EEA Learning Academy Middle School (6-8)	11	7,928	7,595	333	4.38%
C7 Montessori (6-7)	7	776	333	444	133.45%
C8 Wausau Area Virtual Education (6-8)	29	3,216	5,212	-1,996	-38.29%
C MIDDLE SCHOOLS		\$293,741	\$298,198	-\$4,455	-1.49%

2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023

		FUND 10		INCREASE		
LOCATION		2023-24	2022-23	DECREASE	PERCENT	
		BUDGET	BUDGET	(-)		
D1	East High	902	\$126,036	\$132,045	-\$6,008	-4.55%
D2	West High	1,441	201,351	207,080	-5,729	-2.77%
D3	Art, East		9,600	9,600	0	0.00%
D4	Art, West		9,577	9,577	0	0.00%
D5	Athletics, East R		148,682	146,578	2,104	1.44%
D6	Athletics, West R		177,281	180,424	-3,143	-1.74%
D7	Athletics, State Competitions		44,586	44,586	0	0.00%
D8	Music, Secondary R		100,424	100,424	0	0.00%
D9	Secondary Physical Education		32,519	32,519	0	0.00%
D10	LVEC/Career Center		8,123	8,123	0	0.00%
D11	EEA Learning Academy High School (9-12)	47	6,567	6,428	140	2.17%
D12	Wausau Area Virtual Education (9-12)	90	12,576	10,200	2,375	23.29%
D13	Wausau Area Virtual Education		117,461	117,461	0	0.00%
D	HIGH SCHOOLS		\$994,783	\$1,005,045	-\$10,261	-1.02%
	TOTAL SECONDARY		\$1,288,525	\$1,303,243	-\$14,716	-1.13%
PUPIL SERVICES						
E1	Guidance and Juvenile Detention Center		\$18,290	\$18,290	\$0	0.00%
E2	District at Risk		653,028	653,028	0	0.00%
E3	Health Services		20,637	20,637	0	0.00%
E4	Pupil Services		48,575	48,575	0	0.00%
E	TOTAL PUPIL SERVICES		\$740,530	\$740,530	\$0	0.00%
STATE GRANTS						
S1	Wisconsin Educator Effectiveness		\$55,760	\$55,200	\$0	0.00%
S2	CTE Incentive		56,543	180,093	-123,550	-68.60%
S3	Assessments of Reading Readiness		14,808	14,808	0	0.00%
S4	State Aid Transmitted from Intermediate Sources		35,000	35,000	0	0.00%
S	TOTAL STATE GRANTS		\$162,111	\$285,101	-\$123,550	-43.34%
FEDERAL GRANTS						
F1	Carl Perkins		\$51,089	\$52,087	-\$998	-1.92%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		5,000	5,000	0	0.00%
F3	Title ID - Neglected and Delinquent		81,175	0	81,175	N/A
F4	Title IIA - Teacher and Principal Training and Recruiting Fund		103,220	26,764	76,456	285.67%
F5	Title III - English Language Acquisition		87,252	19,470	67,782	348.14%
F6	Title IV A - Student Support and Academic Enrichment		\$229,501	\$95,568	133,933	140.14%
F7	Flow Through - Comprehensive Coordinated Early Intervening Services		\$233,064	\$949,848	-716,784	-75.46%
F8	Elementary and Secondary School Emergency Relief Fund 2		\$884,483	\$585,391	299,092	51.09%
F9	Elementary and Secondary School Emergency Relief Fund 3		\$2,160,688	\$0	2,160,688	N/A
F10	ARP Homeless Children and Youth		\$1,000	\$0	1,000	N/A
F11	ARPA Evidence After School		\$538,307	\$0	538,307	N/A
F	TOTAL FEDERAL GRANTS		\$4,374,779	\$1,734,128	\$2,640,651	152.28%

2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		
CURRICULUM / INSTRUCTION				
G1 Education Department	\$722,680	\$722,680	\$0	0.00%
G2 Summer Learning	55,434	55,434	0	0.00%
G3 Early College Credit Program, Start College Now Program	78,120	78,120	0	0.00%
G4 English Learners	15,044	15,627	-583	-3.73%
G5 Instructional Services	16,062	16,062	0	0.00%
G6 Technology R	2,271,645	2,345,207	-73,562	-3.14%
G7 AmeriCorps Workers	86,052	86,052	0	0.00%
G TOTAL CURRICULUM / INST.	\$3,245,037	\$3,319,182	-\$74,145	-2.23%
OPERATIONS / BUILDINGS & GROUNDS				
H1 Pupil Transportation	\$2,431,351	\$2,406,696	\$24,655	1.02%
H2 Pupil Transportation - Summer Learning	68,146	68,146	0	0.00%
H3 Buildings & Grounds Operations R	3,140,839	3,215,839	-75,000	-2.33%
H4 Capital Projects	1,008,400	1,008,400	0	0.00%
H5 Operations & Print Shop	15,293	15,293	0	0.00%
H6 Utilities	2,439,829	2,005,923	433,906	21.63%
H7 Business/Central Office R	419,565	449,565	-30,000	-6.67%
H8 Private School Voucher Program	2,387,884	2,170,804	217,080	10.00%
H9 District Insurances	937,703	937,703	0	0.00%
H TOTAL OPER. / B&G	\$12,849,011	\$12,278,369	\$570,642	4.65%
DISTRICT-WIDE				
J1 Instructional Equipment	\$70,725	\$70,725	\$0	0.00%
J2 Board of Ed/Supt's Office	147,900	134,142	13,758	10.26%
J3 Communications	87,352	87,352	0	0.00%
J4 Human Resources Department	78,667	78,667	0	0.00%
J5 Wellness	4,185	4,185	0	0.00%
J6 Open Enrollment Tuition	4,202,066	3,958,085	243,981	6.16%
J7 Employment Services	18,748	18,748	0	0.00%
J TOTAL DISTRICT-WIDE	\$4,609,643	\$4,351,904	\$257,739	5.92%
TOTAL NON-SALARY/BENEFIT	\$28,340,682	\$25,111,576	\$3,228,548	12.86%
PERCENT OF TOTAL BUDGET	24.08%	22.43%		

2023-24 DETAILED EXPENDITURE BUDGET September 25, 2023

	FUND 10		INCREASE DECREASE (-)	PERCENT	
	2023-24 BUDGET	2022-23 BUDGET			
K1	SALARIES				
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%	
161 Administrators	499,844	495,062	4,782	0.97%	
164 Other Professional	1,496,094	1,428,320	67,774	4.75%	
166 Principals	2,480,236	2,252,782	227,454	10.10%	
167 Assistant Principals	837,424	798,110	39,314	4.93%	
171 Instructional Subs	35,000	35,000	0	0.00%	
172 Other Certified Teachers R	2,830,756	2,696,986	133,770	4.96%	
173 Contracted Subs	625,000	625,000	0	0.00%	
174 Professional Health	177,820	169,271	8,550	5.05%	
175 Teachers E	34,830,110	33,870,779	959,332	2.83%	
176 Long Term Subs	400,000	400,000	0	0.00%	
178 Coaching	917,617	876,802	40,815	4.66%	
180 Administrative Assistants	116,022	110,664	5,358	4.84%	
181 Custodial	4,300,635	4,095,833	204,802	5.00%	
182 Teacher Aides E	2,785,465	2,653,358	132,107	4.98%	
184 Attendance	61,067	57,636	3,430	5.95%	
185 Technical Staff	1,468,416	1,398,641	69,775	4.99%	
186 Secretarial/Clerical	2,086,825	1,987,678	99,147	4.99%	
187 Maintenance	129,677	123,499	6,178	5.00%	
188 Enrollment Aides	65,474	62,395	3,079	4.93%	
194 Other Supervisors	229,280	218,491	10,789	4.94%	
195 Misc. Payrolls	99,724	94,810	4,915	5.18%	
K	TOTAL SALARIES	\$56,500,386	\$54,479,015	\$2,021,370	3.71%
L1	BENEFITS				
212 Retirement Employer	\$3,688,386	\$3,614,870	\$73,516	2.03%	
218 Retiree Health	1,340,041	1,296,316	43,725	3.37%	
219 Other Employee Benefits	20,000	20,000	0	0.00%	
221 Medicare Portion/Social Security	777,990	772,444	5,546	0.72%	
222 Social Security	3,325,902	3,303,432	22,470	0.68%	
230 Group Life Insurance	119,632	118,474	1,158	0.98%	
243 Dental Insurance	775,839	820,544	-44,705	-5.45%	
248 Health Insurance	11,760,701	11,542,601	218,100	1.89%	
251 Disability Insurance	157,312	169,828	-12,516	-7.37%	
291 College Credit Reimbursement	40,000	40,000	0	0.00%	
292 Annuity Payments	10,000	10,000	0	0.00%	
293 Post 2011 Retiree Benefit	135,000	135,000	0	0.00%	
299 Membership Reimbursement	8,000	8,000	0	0.00%	
L	TOTAL BENEFITS	\$22,158,803	\$21,851,510	\$307,293	1.41%
TOTAL SALARY & BENEFITS		\$78,659,189	\$76,330,525	\$2,328,664	3.05%
PERCENT OF TOTAL FUND 10 BUDGET		66.84%	68.18%		
	TRANSFER TO FUND 27	\$ 10,600,797	\$ 10,427,901	\$ 172,896	1.66%
	TRANSFER TO FUND 38	85,140	81,865	3,275	4.00%
A	TOTAL FUND 10 BUDGET	\$117,685,808	\$111,951,868	\$5,733,940	5.12%



2023-24 Fund 27 Budget Detail

2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 27		INCREASE DECREASE (-)	PERCENT
	2023-24 BUDGET	2022-23 BUDGET		
OTHER SCHOOL DISTRICT				
Non-Open Enrollment Tuition	\$35,000	\$50,000	-\$15,000	-30.00%
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$50,000	-\$15,000	-30.00%
STATE AIDS				
Exceptional Educational Needs Aid	\$5,117,612	\$4,439,087	\$678,525	15.29%
High Cost EEN Aid	100,000	50,000	50,000	100.00%
Special Education Transition Incentive	25,000	25,000	0	0.00%
TOTAL STATE AIDS	\$5,242,612	\$4,514,087	\$728,525	16.14%
FEDERAL GRANTS				
F12 Flow Through	\$2,023,240	\$2,351,829	-\$328,589	-13.97%
F13 Preschool Flow Through	167,173	152,786	14,387	9.42%
F8 Elementary and Secondary School Emergency Relief Fund 2	0	955,764	-955,764	-100.00%
F9 Elementary and Secondary School Emergency Relief Fund 3	948,822	0	948,822	N/A
TOTAL FEDERAL GRANTS	\$3,139,235	\$3,460,379	-\$321,144	-9.28%
FEDERAL AID				
Medicaid	\$500,000	\$500,000	\$0	0.00%
TOTAL FEDERAL AID	\$500,000	\$500,000	\$0	0.00%
TRANSFER FROM FUND 10				
Transfer in	\$10,600,797	\$10,427,901	\$172,896	1.66%
GRAND TOTAL	\$19,517,644	\$18,952,368	\$565,276	2.98%

2023-24 DETAILED EXPENDITURE BUDGET - September 25, 2023

LOCATION	FUND 27 2023-24 BUDGET	2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
SPECIAL EDUCATION				
E5 Medicaid School Based Services	\$36,000	\$36,000	\$0	0.00%
H1 Pupil Transportation	925,916	925,916	0	0.00%
H10 Transit of State Aid	38,500	38,500	0	0.00%
E-J SPECIAL EDUCATION	\$1,000,416	\$1,000,416	\$0	0.00%
FEDERAL GRANTS				
F10 Flow Through	\$720,056	\$820,056	-\$100,000	-12.19%
F11 Preschool Flow Through	18,515	18,515	0	0.00%
F TOTAL FEDERAL GRANTS	\$738,571	\$838,571	-\$100,000	-11.93%
SALARIES				
164 Other Professional	\$456,792	\$435,069	\$21,723	4.99%
171 Instructional Subs	15,000	15,000	0	0.00%
172 Other Certified Teachers	1,307,383	1,247,124	60,259	4.83%
173 Contracted Subs	45,000	45,000	0	0.00%
174 Professional Health	103,015	63,929	39,086	61.14%
175 Teachers E	8,106,419	7,771,972	334,448	4.30%
176 Long Term Subs	76,500	76,500	0	0.00%
182 Teacher Aides E	2,411,228	2,341,557	69,672	2.98%
185 Technical Staff	187,140	178,262	8,877	4.98%
186 Secretarial/Clerical	100,809	96,049	4,760	4.96%
K TOTAL SALARIES	\$12,809,286	\$12,270,461	\$538,825	4.39%
BENEFITS				
212 Retirement Employer	\$817,727	\$786,825	\$30,902	3.93%
218 Retiree Health	269,604	249,754	19,850	7.95%
221 Medicare Portion/Social Security	179,520	176,120	3,400	1.93%
222 Social Security	767,945	753,897	14,048	1.86%
230 Group Life Insurance	22,603	21,026	1,577	7.50%
243 Dental Insurance	179,274	179,717	-443	-0.25%
248 Health Insurance	2,698,734	2,643,652	55,082	2.08%
251 Disability Insurance	33,963	31,929	2,034	6.37%
L TOTAL BENEFITS	\$4,969,372	\$4,842,920	\$126,451	2.61%
TOTAL SALARY & BENEFITS	\$17,778,658	\$17,113,382	\$665,276	3.89%
PERCENT OF TOTAL FUND 27 BUDGET	91.09%	90.30%		
A TOTAL FUND 27 BUDGET	\$19,517,644	\$18,952,368	\$565,276	2.98%



2023-24 Other Fund 20 Budget Detail

2023-24 DETAILED REVENUE AND EXPENDITURE BUDGET - September 25, 2023

	OTHER FUND 20 2023-24 BUDGET	AMENDED 2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
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OTHER FUND 20 EXPENSES				
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Activity Funds	\$2,200,000	\$1,800,000	\$400,000	22.22%
Local Grants	57,500	57,500	0	0.00%
Donations	17,500	17,500	0	0.00%
Total Expenses	<u><u>\$2,275,000</u></u>	<u><u>\$1,875,000</u></u>	<u><u>\$400,000</u></u>	<u><u>21.33%</u></u>

OTHER FUND 20 REVENUES				
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Activity Funds	\$2,200,000	\$1,800,000	\$400,000	22.22%
Local Grants	57,500	57,500	0	0.00%
Donations	17,500	17,500	0	0.00%
Total Revenues	<u><u>\$2,275,000</u></u>	<u><u>\$1,875,000</u></u>	<u><u>\$400,000</u></u>	<u><u>21.33%</u></u>

	<h2>2023-24 Fund 38 Budget Detail</h2>
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Non-Referendum Approved Debt Service Budget and Levy

In all debt service funds the budget and related levy are not equal. This is because the budget represents interest and principal payments made July 1 to June 30 in a fiscal year while the levy funds payments made between January 1 and December 31 of a calendar year.

Fund 38 is used to account for repayment of debt for non-referendum approved issues. The debt levy and repayment included in Fund 38 for 2023-24 corresponds to borrowing for Phase II and III of the energy efficiency projects. Although additional revenue limit authority is accessed for this levy, it is important to understand that Fund 38 debt levy is included inside the revenue limit.

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,512,434
Total Project Payback Period			9.2
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2023	\$1,039,800
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$985,779
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$54,021
Sum of reported Utility Savings to be applied to Debt			\$56,181
	Savings Reported for 2023		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$6,804	\$136,496
Controls Improvements - Elementary Schools	\$ 731,567	\$7,061	\$25,912
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$20,050	\$406,752
Controls Improvements - Horace Mann MS	\$ 538,577	\$3,700	\$56,870
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$4,245	\$34,809
Controls Improvements - Maintenance Building	\$ 73,306	\$377	\$16,515
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$9,275	\$120,630
Electrical Infrastructure Improvements	\$ 3,279,666	\$4,670	\$525,526
Entire Energy Efficiency Project Totals	\$11,512,434	\$56,181	\$1,323,511

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2023	\$1,148,535
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$1,120,689
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$27,846
Sum of reported Utility Savings to be applied to Debt			\$28,960
	Savings Reported for 2023		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	\$ 1,526,742	\$3,175	\$84,662
Heating System Upgrades	\$ 801,304	\$10,133	\$34,783
Technology and Controls Upgrades	\$ 3,785,895	\$8,556	\$471,547
Ventilation and IAQ Improvements	\$ 5,563,898	\$7,096	\$291,024
Entire Energy Efficiency Project Totals	\$11,677,838	\$28,960	\$882,016

2023-24 DEBT SERVICE LEVY FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2024	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 995,000.00	\$ 30,300.00	\$ 1,025,300.00
3/1/2024	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,070,000.00	\$ 44,617.50	\$ 1,114,617.50
9/1/2024	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 15,375.00	\$ 15,375.00
9/1/2024	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 33,917.50	\$ 33,917.50
2023-24	Energy Efficiency Savings	\$ (85,140.00)	\$ -	\$ (85,140.00)
TOTALS		\$ 1,979,860.00	\$ 124,210.00	\$ 2,104,070.00

2023-24 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2023	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 30,300.00	\$ 30,300.00
9/1/2023	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 44,617.50	\$ 44,617.50
3/1/2024	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 995,000.00	\$ 30,300.00	\$ 1,025,300.00
3/1/2024	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,070,000.00	\$ 44,617.50	\$ 1,114,617.50
TOTALS		\$ 2,065,000.00	\$ 149,835.00	\$ 2,214,835.00

WAUSAU SCHOOL DISTRICT

Debt Service Schedule FUND 38 03-01-23 TO 03-01-27

		\$10,000,000 G.O. Promissory Notes Dated August 4, 2015 Matures March 1, 2025		
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	4.00%	\$960,000	\$79,800	\$1,039,800
2024	3.00%	\$995,000	\$45,675	\$1,040,675
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
TOTAL		\$2,980,000	\$140,850	\$3,120,850

Callable

		\$9,990,000 G.O. Promissory Notes Dated July 6, 2017 Matures March 1, 2027		
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	2.00%	\$1,045,000	\$99,685	\$1,144,685
2024	2.00%	\$1,070,000	\$78,535	\$1,148,535
2025	2.00%	\$1,090,000	\$56,935	\$1,146,935
2026	2.00%	\$1,110,000	\$34,935	\$1,144,935
2027	2.10%	\$1,135,000	\$11,918	\$1,146,918
TOTAL		\$5,450,000	\$282,008	\$5,732,008

Callable



Debt Service Budget and Levy

The budget and levy for debt service are not equal. This is because the budget represents interest and principal payments made July 1, 2023 through June 30, 2024, and the debt service levy is for payments made between January 1, 2024 and December 31, 2024.

2023-24 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2024	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,880,000.00	\$ 133,600.00	\$ 2,013,600.00
3/1/2024	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2024	2022 REFERENDUM 99.99M	\$ 2,250,000.00	\$ 1,886,081.00	\$ 4,136,081.00
3/15/2024	2023 REFERENDUM 19.81M (Estimated)	\$ 13,631,346.50	\$ 539,925.00	\$ 14,171,271.50
9/1/2024	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 86,600.00	\$ 86,600.00
9/1/2024	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2024	2022 REFERENDUM 99.99M	\$ -	\$ 1,829,831.00	\$ 1,829,831.00
	TOTALS	\$ 17,761,346.50	\$ 4,746,949.50	\$ 22,508,296.00

2023-24 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2023	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 133,600.00	\$ 133,600.00
9/1/2023	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2023	2022 REFERENDUM 99.99M	\$ -	\$ 1,886,081.00	\$ 1,886,081.00
3/1/2024	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,880,000.00	\$ 133,600.00	\$ 2,013,600.00
3/1/2024	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2024	2022 REFERENDUM 99.99M	\$ 2,250,000.00	\$ 1,886,081.00	\$ 4,136,081.00
3/1/2024	2023 REFERENDUM 19.81M (Estimated)	\$ 13,631,346.50	\$ 539,925.00	\$ 14,171,271.50
TOTALS		\$ 17,761,346.50	\$ 4,850,199.50	\$ 22,611,546.00



2023-24 Fund 39 Debt Service Detail

**Wausau School District
2023-24 Fund 39
Debt Service Description
03-01-23 TO 07-06-42**

Issue:	Issue 1	Issue 2
Amount:	\$19,595,000	\$10,000,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	August 4, 2015	March 1, 2016
Maturity Date:	March 1, 2032	March 1, 2035
Callable:	26-32 Callable 03/01/25	32-35 Callable on 03/01/25
Remaining Principal:	\$6,090,000	\$10,000,000
Remaining Interest:	\$748,800	\$3,038,006
Total Remaining:	\$6,838,800	\$13,038,006
Schools/Purpose:	2015 Building Referendum	2015 Building Referendum Part II
Issue:	Issue 3	Issue 4
Amount:	\$99,990,000	\$19,810,000
Type:	G.O. Refunding Bonds	State Trust Fund Loan
Dated:	July 6, 2022	August 14, 2023
Maturity Date:	July 6, 2042	2025
Callable:	31-42 Callable on 03/01/30	
Remaining Principal:	\$99,990,000	\$19,810,000
Remaining Interest:	\$46,956,358	\$774,714
Total Remaining:	\$146,946,358	\$20,584,714
Schools/Purpose:	2022 Building Referendum	2022 Building Referendum
	Issue:	Total (Rounded)
	Amount:	\$149,395,000
	Remaining Principal:	\$135,890,000
	Remaining Interest:	\$51,517,878
	Total Remaining:	\$187,407,878

WAUSAU SCHOOL DISTRICT

Projected Debt Service Schedule

Issues 1-4

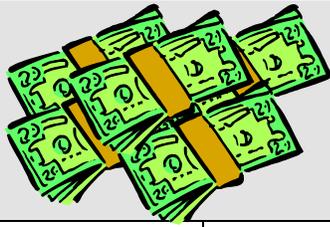
03-01-23 TO 03-01-42

 Issue 1 \$19,565,000 G.O. Refunding Bonds Dated August 4, 2015 Matures March 1, 2032 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	2.00%	\$0	\$267,200	\$267,200
2024	5.00%	\$1,880,000	\$220,200	\$2,100,200
2025	5.00%	\$1,975,000	\$123,825	\$2,098,825
2026	5.00%	\$370,000	\$65,200	\$435,200
2027	3.00%	\$385,000	\$50,175	\$435,175
2028	3.00%	\$1,480,000	\$22,200	\$1,502,200
2029	3.13%	\$0	\$0	\$0
2030	4.00%	\$0	\$0	\$0
2031	4.00%	\$0	\$0	\$0
2032	4.00%	\$0	\$0	\$0
TOTAL		\$6,090,000	\$748,800	\$6,838,800

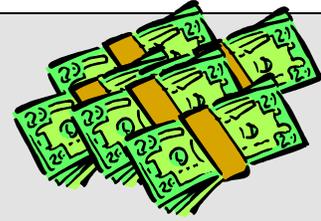
Callable

 Issue 2 \$10,000,000 G.O. Refunding Bonds Dated March 1, 2016 Matures March 1, 2035				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	2.50%	\$0	\$270,913	\$270,913
2024	2.50%	\$0	\$270,913	\$270,913
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	2.50%	\$0	\$270,913	\$270,913
2029	2.50%	\$0	\$270,913	\$270,913
2030	2.50%	\$0	\$270,913	\$270,913
2031	2.50%	\$0	\$270,913	\$270,913
2032	2.50%	\$1,635,000	\$250,475	\$1,885,475
2033	2.75%	\$2,710,000	\$192,775	\$2,902,775
2034	2.75%	\$2,790,000	\$117,150	\$2,907,150
2035	2.75%	\$2,865,000	\$39,394	\$2,904,394
TOTAL		\$10,000,000	\$3,038,006	\$13,038,006

Callable



Issue 3
\$99,990,000
G.O. Refunding Bonds
Dated July 6, 2022
Matures July 6, 2042



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

[] Callable



Issue 4 (Estimate)
\$19,810,000
State Trust Fund Loan
Dated August 14, 2023
Matures 2026



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023	0.00%	\$0	\$0	\$0
2024	3.80%	\$13,631,347	\$539,925	\$14,171,272
2025	3.80%	\$6,178,654	\$234,789	\$6,413,442
TOTAL		\$19,810,000	\$774,714	\$20,584,714

Total Debt Service Requirements

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2023		\$14,125,000	\$5,347,602	\$19,472,602
2024		\$17,761,347	\$4,746,950	\$22,508,296
2025		\$8,978,654	\$4,268,563	\$13,247,217
2026		\$2,945,000	\$3,890,150	\$6,835,150
2027		\$3,090,000	\$3,743,125	\$6,833,125
2028		\$4,325,000	\$3,576,400	\$7,901,400
2029		\$4,530,000	\$3,369,825	\$7,899,825
2030		\$4,765,000	\$3,137,450	\$7,902,450
2031		\$5,005,000	\$2,893,200	\$7,898,200
2032		\$5,245,000	\$2,657,387	\$7,902,387
2033		\$5,460,000	\$2,440,687	\$7,900,687
2034		\$5,660,000	\$2,238,912	\$7,898,912
2035		\$5,855,000	\$2,043,956	\$7,898,956
2036		\$6,080,000	\$1,823,162	\$7,903,162
2037		\$6,325,000	\$1,575,062	\$7,900,062
2038		\$6,585,000	\$1,316,862	\$7,901,862
2039		\$6,855,000	\$1,048,062	\$7,903,062
2040		\$7,130,000	\$768,362	\$7,898,362
2041		\$7,430,000	\$472,519	\$7,902,519
2042		\$7,740,000	\$159,646	\$7,899,646
TOTAL 2022-2042		\$135,890,000	\$51,517,878	\$187,407,878

WAUSAU SCHOOL DISTRICT

LONG TERM DEBT

OUTSTANDING PRINCIPAL & INTEREST

CALENDAR & LEVY YEAR	TOTAL PRINCIPAL PER YEAR	OUTSTANDING PRINCIPAL PER YEAR	TOTAL INTEREST PER YEAR	TOTAL LEVY PER YEAR	OUTSTANDING PRINCIPAL & INTEREST
2024	\$ 17,761,347	\$ 121,765,000	\$ 4,746,950	\$ 22,508,296	\$ 167,935,277
2025	\$ 8,978,654	\$ 104,003,654	\$ 4,268,563	\$ 13,247,217	\$ 145,426,981
2026	\$ 2,945,000	\$ 95,025,000	\$ 3,890,150	\$ 6,835,150	\$ 132,179,764
2027	\$ 3,090,000	\$ 92,080,000	\$ 3,743,125	\$ 6,833,125	\$ 125,344,614
2028	\$ 4,325,000	\$ 88,990,000	\$ 3,576,400	\$ 7,901,400	\$ 118,511,490
2029	\$ 4,530,000	\$ 84,665,000	\$ 3,369,825	\$ 7,899,825	\$ 110,610,090
2030	\$ 4,765,000	\$ 80,135,000	\$ 3,137,450	\$ 7,902,450	\$ 102,710,266
2031	\$ 5,005,000	\$ 75,370,000	\$ 2,893,200	\$ 7,898,200	\$ 94,807,816
2032	\$ 5,245,000	\$ 70,365,000	\$ 2,657,387	\$ 7,902,387	\$ 86,909,617
2033	\$ 5,460,000	\$ 65,120,000	\$ 2,440,687	\$ 7,900,687	\$ 79,007,230
2034	\$ 5,660,000	\$ 59,660,000	\$ 2,238,912	\$ 7,898,912	\$ 71,106,543
2035	\$ 5,855,000	\$ 54,000,000	\$ 2,043,956	\$ 7,898,956	\$ 63,207,631
2036	\$ 6,080,000	\$ 48,145,000	\$ 1,823,162	\$ 7,903,162	\$ 55,308,675
2037	\$ 6,325,000	\$ 42,065,000	\$ 1,575,062	\$ 7,900,062	\$ 47,405,513
2038	\$ 6,585,000	\$ 35,740,000	\$ 1,316,862	\$ 7,901,862	\$ 39,505,451
2039	\$ 6,855,000	\$ 29,155,000	\$ 1,048,062	\$ 7,903,062	\$ 31,603,589
2040	\$ 7,130,000	\$ 22,300,000	\$ 768,362	\$ 7,898,362	\$ 23,700,527
2041	\$ 7,430,000	\$ 15,170,000	\$ 472,519	\$ 7,902,519	\$ 15,802,165
2042	\$ 7,740,000	\$ 7,740,000	\$ 159,646	\$ 7,899,646	\$ 7,899,646
TOTAL	\$ 121,765,000		\$ 46,170,277	\$ 167,935,277	

	<h2>2023-24 Fund 46</h2> <h1>Long Term Capital Improvement Trust Fund</h1>
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A Long-term Capital Improvement Trust Fund allows the District to designate funds in a dedicated account to be used towards expenditures consistent with an approved long range capital improvement plan. The District's trust fund may only be funded through transfer from the General Fund (Fund 10), with the understanding that any such transferred funds would become available five years from the creation of this fund. There is a revenue budget of \$5,000 for Interest in 2023-24.

	<h2 style="color: blue;">2023-24 Fund 49 Capital Projects</h2>
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Fund 49 is used to account for expenditures related to capital projects financed through debt issuance. When debt is issued for a particular project, all proceeds from the issue are represented as revenue in Fund 49, this practice has a tendency to overstate revenue when looking at the entire District budget for years in which debt was issued. Expenses appear in Fund 49 as the capital project progresses and expenses are incurred. Since revenue and expenses often times do not occur in the same fiscal year, they often times will not match.

2023-24 Capital Projects includes Energy Efficiency Phase III projects.

2023-24 Budget

Revenues -	\$19,810,000
Expenditures -	\$67,963,475



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

2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 50 2023-24 BUDGET	2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
LOCAL SOURCES				
Student Meals - Ala Carte	\$1,200,000	\$882,000	\$318,000	36.05%
Adult Meals - Ala Carte	31,000	28,600	2,400	8.39%
Other Food Service Sales	85,000	155,000	-70,000	-45.16%
Sale of Obsolete Equipment	5,000	6,000	-1,000	-16.67%
Interest on Investments	8,500	1,000	7,500	750.00%
TOTAL LOCAL SOURCES	\$1,329,500	\$1,072,600	\$256,900	23.95%
STATE AIDS				
Food Service Aid	\$70,000	\$70,000	\$0	0.00%
TOTAL STATE AIDS	\$70,000	\$70,000	\$0	0.00%
FEDERAL AID				
USDA Commodities	\$485,000	\$372,000	\$113,000	30.38%
Food Service Aid	3,225,000	3,030,000	195,000	6.44%
F14 Fresh Fruit and Vegetable Program	30,000	26,000	4,000	15.38%
TOTAL FEDERAL AID	\$3,740,000	\$3,428,000	\$312,000	9.10%
GRAND TOTAL	\$5,139,500	\$4,570,600	\$568,900	12.45%

2023-24 DETAILED EXPENDITURE BUDGET - September 25, 2023

	FUND 50 2023-24 BUDGET	2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
FOOD SERVICE				
Purchased Services	\$65,000	\$60,000	\$5,000	8.33%
Food	2,604,019	2,461,253	142,766	5.80%
Other Supplies	200,000	143,325	56,675	39.54%
Fixed Assets	50,000	50,000	0	0.00%
District Dues and Fees	6,500	6,500	0	0.00%
F10 Fresh Fruit and Vegetable Program	25,000	21,939	3,061	N/A
FOOD SERVICE	\$2,950,519	\$2,743,017	\$207,502	7.56%
K1 SALARIES				
181 Custodial	\$62,000	\$59,058	\$2,941	4.98%
183 Cooks	1,204,673	1,144,275	60,399	5.28%
183 Cooks - Subs	40,000	40,000	0	0.00%
185 Other Municipal	63,715	60,682	3,033	5.00%
186 Secretarial/Clerical	70,616	67,263	3,353	4.98%
191 Food Service Supervisors	90,656	86,336	4,321	5.00%
K TOTAL SALARIES	\$1,531,661	\$1,457,614	\$74,047	5.08%
L1 BENEFITS				
212 Retirement Employer	\$90,820	\$86,835	\$3,986	4.59%
218 Retiree Health	6,799	6,475	324	5.00%
221 Medicare Portion/Social Security	21,923	20,863	1,060	5.08%
222 Social Security	87,985	85,708	2,277	2.66%
230 Group Life Insurance	3,467	3,285	182	5.55%
243 Dental Insurance	27,259	27,143	116	0.43%
248 Health Insurance	415,584	392,826	22,758	5.79%
251 Disability Insurance	3,483	3,315	168	5.08%
L TOTAL BENEFITS	\$657,320	\$626,449	\$30,871	4.93%
TOTAL SALARY & BENEFITS	\$2,188,981	\$2,084,063	\$104,918	5.03%
PERCENT OF TOTAL FUND 50 BUDGET	42.59%	43.17%		
A TOTAL FUND 50 BUDGET	\$5,139,500	\$4,827,080	\$312,420	6.47%



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

2023-24 DETAILED REVENUE AND EXPENDITURE BUDGET - September 25, 2023

	FUND 73 2023-24 BUDGET	AMENDED 2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
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EMPLOYEE BENEFIT TRUST FUND EXPENDITURES				
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Retiree Insurance Claims Expenses	-\$2,269,997	-\$1,891,602	-\$378,395	20.00%
Transferred to Other Funds	2,269,997	1,891,602	378,395	20.00%
TOTAL FUND 73 EXPENSES	\$0	\$0	\$0	N/A

EMPLOYEE BENEFIT TRUST FUND REVENUES				
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Employer Contributions	\$1,920,195	\$1,506,160	\$414,035	27.49%
Retiree Contributions Revenues	469,275	485,000	-15,725	-3.24%
Transferred to Other Funds	-2,269,997	-1,891,602	-378,395	20.00%
TOTAL FUND 73 REVENUES	\$119,474	\$99,558	\$19,916	20.00%



Community Service - Funds were established to pay for activities that are accessible to the community at large.

The fund pays for costs associated with out-of-school enrichment programs (summer and school year), the planetarium, community literacy technology training and school resource officers.

Growing Great Minds (G2M) offers out- of-school enrichment programs at multiple sites throughout the Wausau School District and includes Kids on the Grow, Community Connection and Family University Network. These programs offer academic support (that complement established curriculum) and enrichment activities outside the normal school hours, for age appropriate community members. Adult programming, literacy activities and opportunities for family engagement are also provided.

The planetarium located at Wausau West High School is a unique learning environment presenting an opportunity to inform, engage and foster community collaborations that are mutually beneficial in both service and finance. The increasing demand for post-school day community usage is greater than what the District can currently provide. Funding 40% of the planetarium director position expenses will offer the ability to staff this resource on nights and during weekends and summers in an effort to provide for its expanded role in the community.

The School Resource Officer program is a robust partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 Therapy Dogs, along with the necessary training, support services, equipment and Core Values for effective service. The SROs authority, support and impact extends outside the District schools, in benefit of the Wausau community year-round.

Adequate maintenance of buildings and grounds necessary through expanded availability of District facilities for community use is not fully funded by minimal facility use fees that are charged based on policy. In order to ensure high quality facilities that are well maintained and safe as the community has come to expect, it is necessary to employ a seasonal employee(s) to perform a variety of buildings and grounds functions supported by the community service levy.

2023-24 DETAILED REVENUE AND EXPENDITURE BUDGET - September 25, 2023

	FUND 80 2023-24 BUDGET	AMENDED 2022-23 BUDGET	INCREASE DECREASE (-)	PERCENT
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COMMUNITY SERVICE EXPENSES				
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Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	140,000	140,000	0	0.00%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Carry Over	538,874	542,602	-3,728	-0.69%
TOTAL FUND 80 EXPENSES	\$1,201,074	\$1,204,802	-\$3,728	-0.31%

COMMUNITY SERVICE REVENUES				
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Tax Levy	\$662,200	\$662,200	\$0	0.00%
Carry Over	538,874	542,602	-3,728	-0.69%
TOTAL FUND 80 REVENUES	\$1,201,074	\$1,204,802	-\$3,728	-0.31%



2023-24 Tax Levy - Tax Related Information

PROPOSED 2023-2024 TAX LEVY

Wausau School District

Fund	Estimated 2023-24 LEVY	FINAL 2022-23 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,417,069	\$ 28,545,714	\$ (4,128,645)	-14.46%	4.34
DEBT SERVICE FUND 38	2,104,070	2,102,619	1,451	0.07%	0.37
DEBT SERVICE FUND 39	22,508,296	16,924,407	5,583,889	32.99%	4.00
COMMUNITY SERVICE Fund 80	662,200	662,200	-	0.00%	0.12
TOTAL	\$ 49,691,635	\$ 48,234,940	\$ 1,456,695	3.02%	8.83

** Includes Property Tax Chargebacks

Proposed School Tax Mill Rate

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

	EQUALIZED VALUATION	GROSS MILL RATE
Current Valuation (22-23)	\$ 5,160,532,708	9.36
New Valuation (23-24)	\$ 5,629,142,225	8.83
Percent Increase/Decrease from Current to New	9.08%	-5.66%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (53)	

Explanation of Mill Rate Decrease

\$	9.36	2022-23 Mill Rate
\$	0.37	Increase to the Revenue Limit with Recurring Exemptions
\$	0.99	Increase Referendum Debt Defeasance Levy
\$	(1.15)	Increase Equalization Aid
\$	(0.74)	Increase in Equalized Property Value District-Wide
\$	8.83	2023-24 Proposed Mill Rate

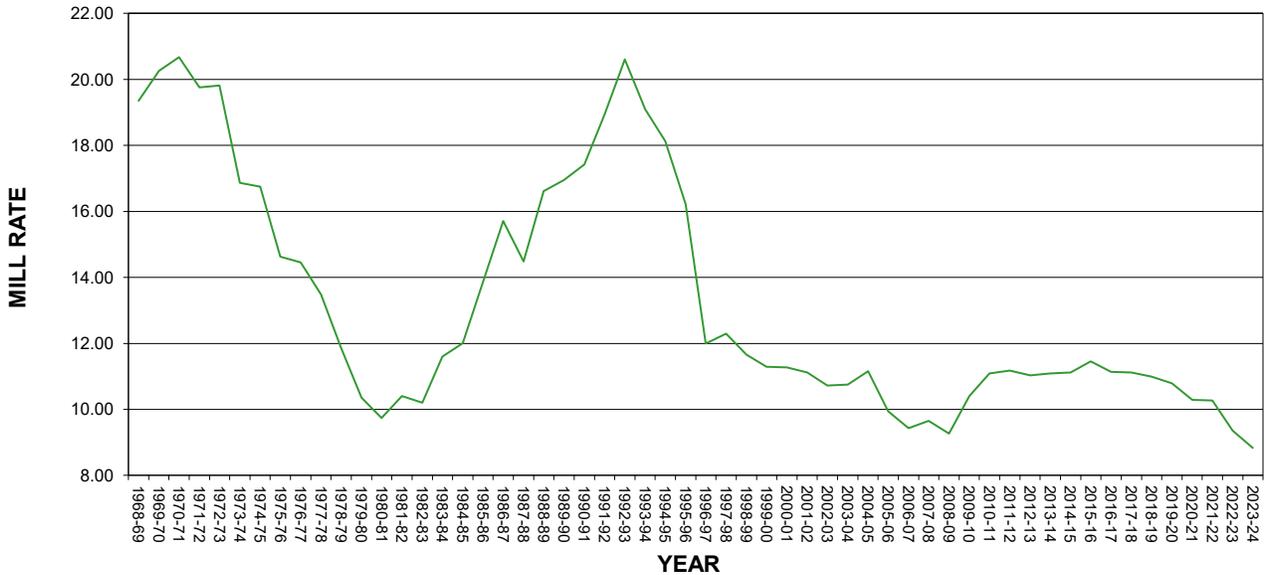
EQUALIZED TAX RATE HISTORY

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1968-69	19.35		
1969-70	20.26	0.91	4.70%
1970-71	20.67	0.41	2.02%
1971-72	19.76	-0.91	-4.40%
1972-73	19.82	0.06	0.30%
1973-74	16.87	-2.95	-14.88%
1974-75	16.75	-0.12	-0.71%
1975-76	14.63	-2.12	-12.66%
1976-77	14.46	-0.17	-1.16%
1977-78	13.48	-0.98	-6.78%
1978-79	11.86	-1.62	-12.02%
1979-80	10.36	-1.50	-12.65%
1980-81	9.74	-0.62	-5.98%
1981-82	10.41	0.67	6.88%
1982-83	10.21	-0.20	-1.92%
1983-84	11.60	1.39	13.61%
1984-85	12.01	0.41	3.53%
1985-86	13.88	1.87	15.57%
1986-87	15.71	1.83	13.18%
1987-88	14.49	-1.22	-7.77%
1988-89	16.62	2.13	14.70%
1989-90	16.95	0.33	1.99%
1990-91	17.43	0.48	2.83%
1991-92	18.93	1.50	8.61%
1992-93	20.61	1.68	8.87%
1993-94	19.09	-1.52	-7.38%
1994-95	18.13	-0.96	-5.03%
1995-96	16.22	-1.91	-10.54%

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1996-97	12.00	-4.22	-26.02%
1997-98	12.30	0.30	2.50%
1998-99	11.66	-0.64	-5.20%
1999-00	11.30	-0.36	-3.09%
2000-01	11.28	-0.02	-0.18%
2001-02	11.12	-0.16	-1.42%
2002-03	10.73	-0.39	-3.50%
2003-04	10.76	0.03	0.28%
2004-05	11.16	0.40	3.72%
2005-06	9.95	-1.21	-10.82%
2006-07	9.44	-0.51	-5.13%
2007-08	9.66	0.22	2.33%
2008-09	9.27	-0.39	-3.99%
2009-10	10.41	1.14	12.24%
2010-11	11.09	0.68	6.53%
2011-12	11.18	0.09	0.81%
2012-13	11.04	-0.14	-1.25%
2013-14	11.09	0.05	0.45%
2014-15	11.12	0.03	0.27%
2015-16	11.46	0.34	3.06%
2016-17	11.14	-0.32	-2.79%
2017-18	11.12	-0.02	-0.18%
2018-19	11.00	-0.12	-1.08%
2019-20	10.79	-0.21	-1.91%
2020-21	10.29	-0.50	-4.63%
2021-22	10.27	-0.02	-0.19%
2022-23	9.36	-0.91	-8.86%
2023-24 ***	8.83	-1.44	-15.38%

*** Estimates 9.08 percent growth in equalized value.

GRAPH OF EQUALIZED MILL RATES

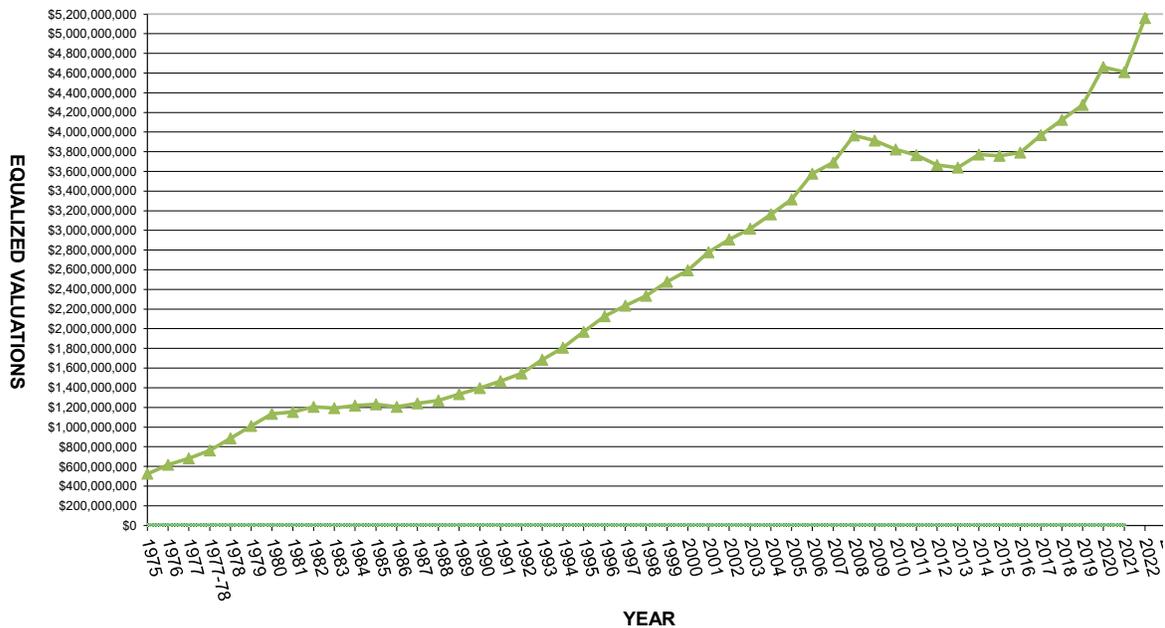


HISTORY OF EQUALIZED VALUATION

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1975	524,920,300		
1976	616,180,300	91,260,000	17.39%
1977	682,482,900	66,302,600	10.76%
1977-78	761,469,900	78,987,000	11.57%
1978	884,022,586	122,552,686	16.09%
1979	1,009,827,737	125,805,151	14.23%
1980	1,133,651,597	123,823,860	12.26%
1981	1,154,323,617	20,672,020	1.82%
1982	1,203,988,149	49,664,532	4.30%
1983	1,192,643,175	(11,344,974)	-0.94%
1984	1,217,920,423	25,277,248	2.12%
1985	1,231,330,215	13,409,792	1.10%
1986	1,206,099,150	(25,231,065)	-2.05%
1987	1,240,427,033	34,327,883	2.85%
1988	1,269,430,290	29,003,257	2.34%
1989	1,336,278,689	66,848,399	5.27%
1990	1,397,712,416	61,433,727	4.60%
1991	1,466,681,063	68,968,647	4.93%
1992	1,544,765,807	78,084,744	5.32%
1993	1,683,697,776	138,931,969	8.99%
1994	1,807,271,141	123,573,365	7.34%
1995	1,969,226,219	161,955,078	8.96%
1996	2,126,572,153	157,345,934	7.99%
1997	2,235,250,542	108,678,389	5.11%
1998	2,335,396,622	100,146,080	4.48%

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1999	2,477,798,666	142,402,044	6.10%
2000	2,594,546,174	116,747,508	4.71%
2001	2,779,294,323	184,748,149	7.12%
2002	2,907,686,952	128,392,629	4.62%
2003	3,017,979,635	110,292,683	3.79%
2004	3,161,976,567	143,996,932	4.77%
2005	3,314,028,604	152,052,037	4.81%
2006	3,577,551,801	263,523,197	7.95%
2007	3,691,236,738	113,684,937	3.18%
2008	3,965,583,671	274,346,933	7.43%
2009	3,913,775,136	(51,808,535)	-1.31%
2010	3,823,891,328	(89,883,808)	-2.30%
2011	3,766,543,376	(57,347,952)	-1.50%
2012	3,665,352,476	(101,190,900)	-2.69%
2013	3,640,376,768	(24,975,708)	-0.68%
2014	3,770,385,652	130,008,884	3.57%
2015	3,759,146,896	(11,238,756)	-0.30%
2016	3,790,552,272	31,405,376	0.84%
2017	3,969,431,822	178,879,550	4.72%
2018	4,125,801,916	156,370,094	3.94%
2019	4,274,851,521	149,049,605	3.61%
2020	4,661,678,892	386,827,371	9.05%
2021	4,608,399,274	(53,279,618)	-1.14%
2022	5,160,532,708	552,133,434	11.98%
2023	5,629,142,225	468,609,517	9.08%

GROWTH OF EQUALIZED VALUATIONS



2023-2024 Wausau School District Calendar

Board approved: 12-19-2022; rev. 8-14-2023

July 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

August 2023						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		

September 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Aug 21: New Teacher Orientation
 Aug 22-24: Professional Learning
 August 29: First Day of School

Sept 1: No Classes - No Classes
 Sept 4: No Classes - Labor Day
 Sept 29: Independent Learning Day
 Professional Learning

October 2023						
Su	Mo	Tu	We	Th	Fr	Sa
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30	31				

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

December 2023						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Oct 25: No Elementary Classes-Recordkeeping
 No PM Secondary
 No AM/PM Pre-K Classes
 Oct 26: No Classes - Professional Learning
 Oct 27: No Classes - Non Work Day

Nov 3: 1st Quarter Ends (45)
 Nov 22: No Classes - Non-Contract Day
 Nov 23-24: No Classes - Thanksgiving Break

Dec 8: Independent Learning Day
 Professional Learning
 Dec 25-29: No Classes - Winter Break

January 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

February 2024						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29		

March 2024						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Jan 1: No Classes - Winter Break
 Jan 12: No PM Elem Classes-Recordkeeping
 No AM/PM Pre-K Classes
 Jan 12: 2nd Quarter Ends (41)
 Jan 15: No Classes - Professional Learning

Feb 19: No Classes - Prof Learning

Mar 8: Independent Learning Day
 Professional Learning
 Mar 22: No PM Elem Classes-Recordkeeping
 No AM/PM Pre-K Classes
 Mar 22: 3rd Quarter Ends (48)
 Mar 25-29: No Classes - Spring Break

April 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30				

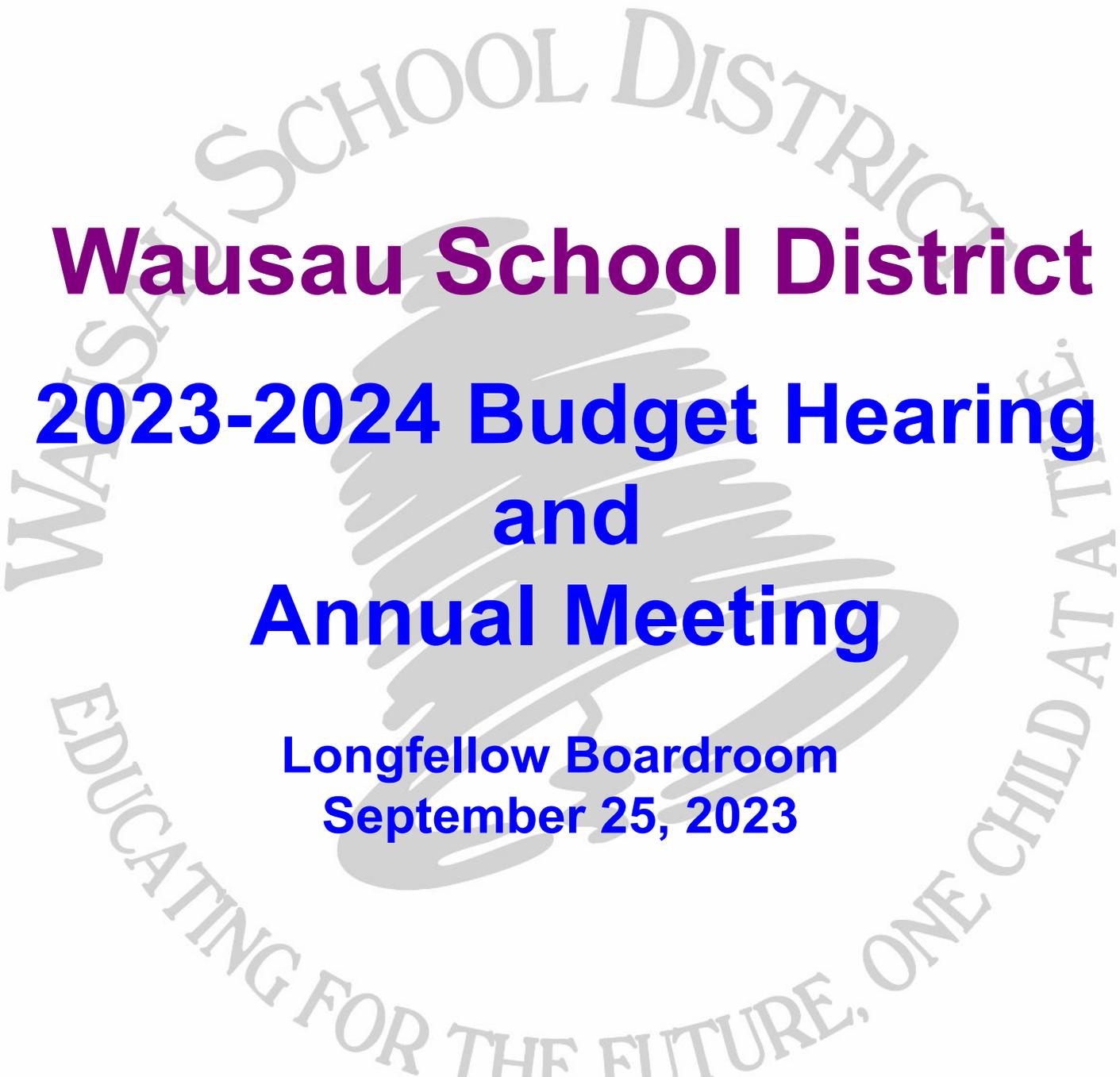
May 2024						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	18
	20	21	22	23	24	
	27	28	29	30	31	

June 2024						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

Apr 26: No Classes - Prof Learning

May 24: No Classes - Prof Learning
 May 27: No Classes - Memorial Day
 May 30: Students Last Day / No PM Classes ALL
 May 30: 4th Quarter Ends (41)
 May 31: Teachers Last Day

- New Teacher Orientation
- No Classes
- Students' first and last days of school
- No Classes - Professional Learning (PL)
- No Pre-K or Elementary Classes / No PM Secondary Classes / Recordkeeping AM (Elem) and Parent/Teacher Conferences PM
- 2024 High School Graduation: May 23 - EEA; May 18 - East; May 20 - WAVE; May 18 - West
- Independent Learning Day
- Quarter Ends (1st - 45) (2nd - 41) (3rd - 48) (4th - 41) = 175
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes



Wausau School District
2023-2024 Budget Hearing
and
Annual Meeting

Longfellow Boardroom
September 25, 2023

2023-2024 Budget Calendar

- May 22, Committee of the Whole
 - Committee approval of the initial 2023-2024 budget
- June 12, Board of Education
 - BOE approval of the initial 2023-2024 budget
- August 28, Committee of the Whole
 - Share equalized value
 - Set Annual Meeting date
 - Recommendation for 2023-2024 budget and tax levy
- September 11, Board of Education
 - Approve the 2023-2024 budget and tax levy for publication and presentation at Annual Meeting
- September 25, Board of Education and Committee of the Whole
 - Regularly scheduled Ed/Ops Committee meeting
 - Annual Meeting and Budget Hearing
- October 9, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 23, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



School Funding – *Simplified!*

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

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

How much the
State pays

How much
local tax
payers pay

Revenue
Limit

State Aid

Property
Tax Levy

2023-24 Estimated Amounts

\$12,081

\$8,790

\$3,291

73%

27%

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



Estimated Change in Revenue Limit

2022-23 Actual Amounts

Maximum Revenue per Member		Exemptions (Recurring)		Base Revenue per Member
\$11,121	+	\$1	=	\$11,122

2023-24 Estimated Amounts

Base Revenue per Member		Allowed Per Pupil Increase		Maximum Revenue per Member
\$11,122	+	\$325	=	\$11,447

Maximum Revenue per Member		Exemptions Including EEE		Estimated 2023-24 Revenue Limit Per Member
\$11,447	+	\$634 \$1 Recur., \$633 Non-recur.	=	\$12,081



Recommended 2023-24 Budget

- Limited Revenue Available
 - The per-pupil change in the revenue limit goes up by \$325 each of the next two years.

YEAR	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Per-Pupil Increase	\$275	\$200	\$200	-\$578	\$50	\$75	\$75	\$0	\$0	\$0	\$0	\$175	\$179	\$0	\$0	\$325
-----ANNUAL PER PUPIL REVENUE LIMIT INCREASES-----																

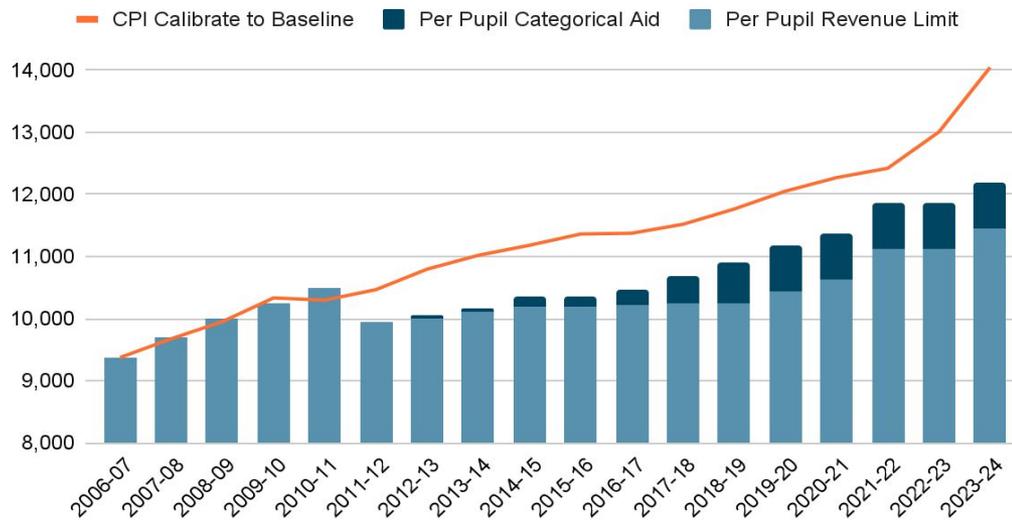
- In prior years per pupil categorical aid has replaced school districts' local revenue limit authority, this appears to be changing.

YEAR	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Per-Pupil Increase	\$0	\$0	\$0	\$0	\$50	\$25	\$75	\$0	\$100	\$200	\$204	\$88	\$0	\$0	\$0	\$0
-----ANNUAL PER PUPIL CATEGORICAL AID INCREASES-----																

Recommendation for 2023-2024 budget

- Two significant assumptions in operational revenue, the revenue limit will increase \$325 per pupil and per pupil categorical aid will remain flat for the coming year per current state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil in 2021-22.

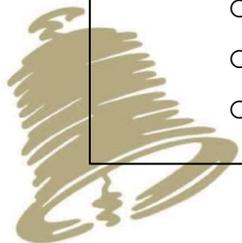
Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Inflation has significantly outpaced revenue

Includes \$500/pupil from 2021 referendum

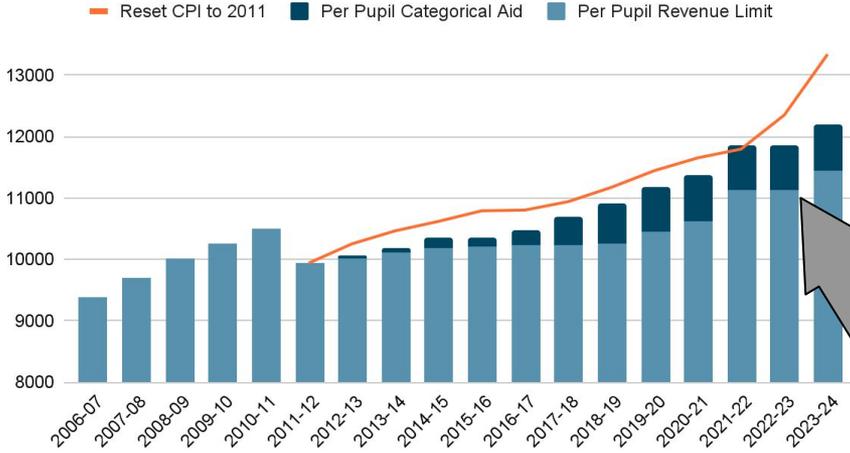
- During the next month the following factors impacting the final budget will be revealed.
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



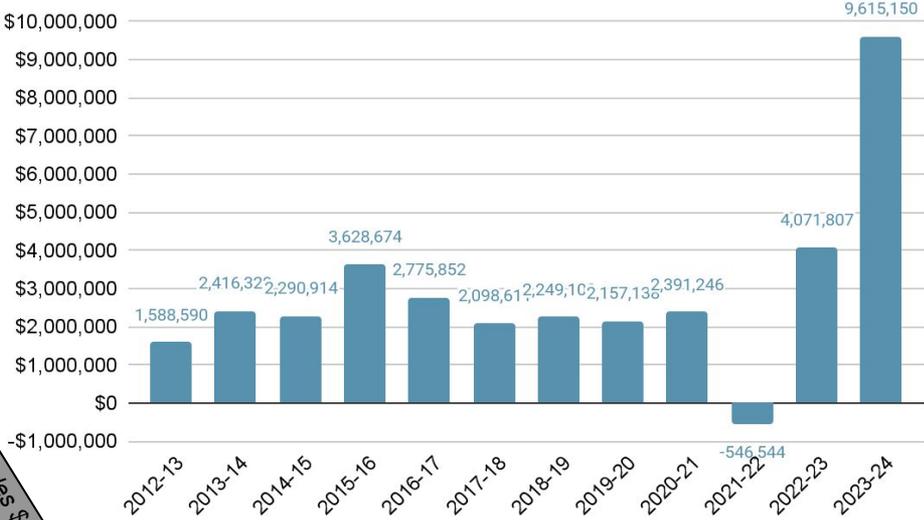
Recommendation for 2023-2024 budget (Revenue fails to keep pace with inflation)

- If the baseline for inflation is reset to 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$9,615,150 behind the inflationary pace.
- The aggregate of these twelve years represents a deficit of over \$34,000,000.

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Annual Revenue Deficit Compared to CPI



Includes \$500/pupil from 2021 referendum



Example of School Tax Allocation

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

- ESTIMATE* of School Tax Allocation for 2023-2024

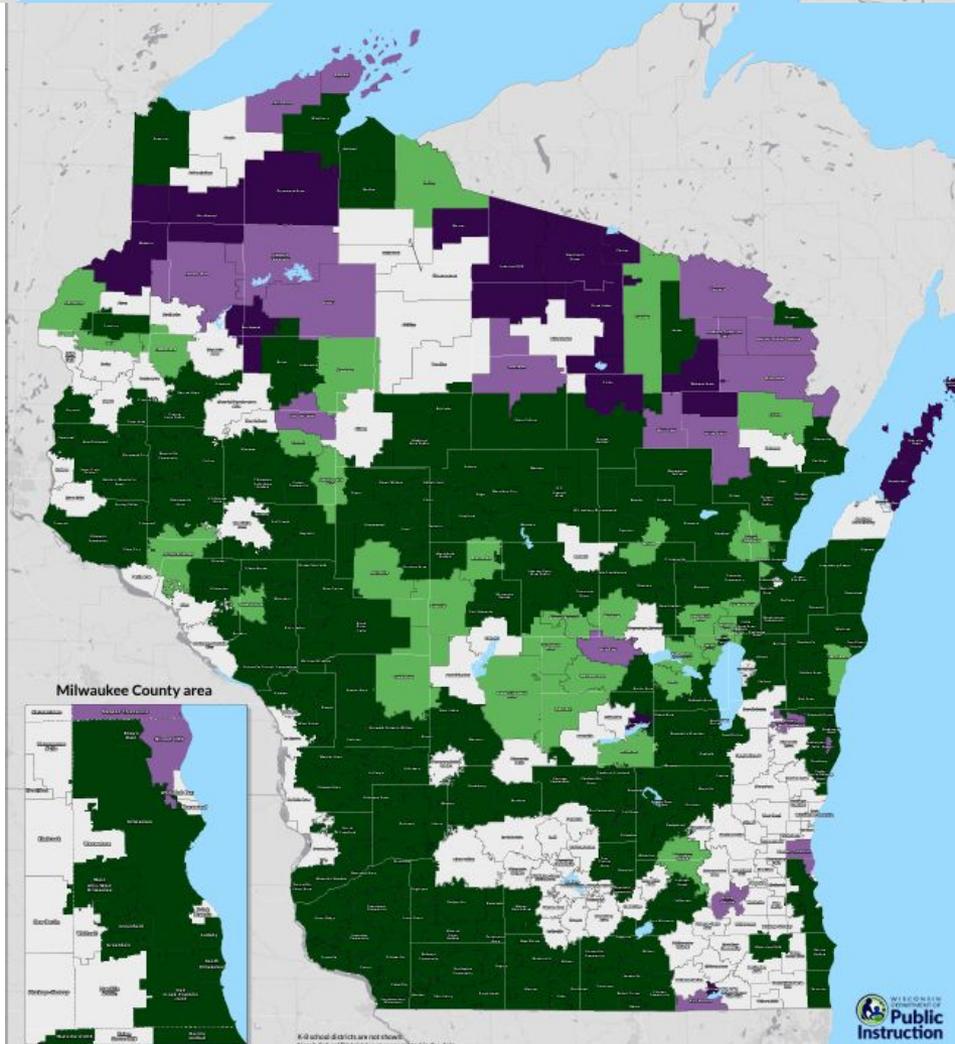
WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2023-24								
	CERTIFIED FULL VALUE	PERCENT	GENERAL FUND	DEBT SERVICE	10/30 TOTAL	COMMUNITY SERVICE	DISTRICT TOTAL	% INCR Prior YR
C. Wausau	\$3,241,229,457	7.57946%	\$ 14,059,216.47	\$ 14,171,667.44	\$ 28,230,883.91	\$ 381,291.19	\$ 28,612,175.10	1.37%
T. Berlin	\$102,193,695	1.81544%	\$ 443,277.24	\$ 446,822.74	\$ 890,099.98	\$ 12,021.84	\$ 902,121.82	4.47%
T. Hewitt	\$71,615,800	1.27223%	\$ 310,641.28	\$ 313,125.90	\$ 623,767.18	\$ 8,424.71	\$ 632,191.89	6.17%
V. Maine	\$341,990,200	6.07535%	\$ 1,483,422.40	\$ 1,495,287.38	\$ 2,978,709.78	\$ 40,230.97	\$ 3,018,940.75	3.54%
T. Rib Mountain	\$1,141,630,800	20.28072%	\$ 4,951,957.40	\$ 4,991,565.03	\$ 9,943,522.43	\$ 134,298.93	\$ 10,077,821.36	0.03%
T. Stettin	\$345,075,252	6.13016%	\$ 1,496,805.40	\$ 1,508,777.42	\$ 3,005,582.82	\$ 40,593.92	\$ 3,046,176.74	14.30%
T. Texas	\$179,071,200	3.18115%	\$ 776,743.59	\$ 782,956.28	\$ 1,559,699.87	\$ 21,065.58	\$ 1,580,765.45	14.76%
T. Wausau	\$206,335,820	3.66549%	\$ 895,005.22	\$ 902,163.81	\$ 1,797,169.03	\$ 24,272.87	\$ 1,821,441.90	20.00%
ALLOCATION	\$ 5,629,142,224	100.00000%	\$ 24,417,069.00	\$ 24,612,366.00	\$ 49,029,435.00	\$ 662,200.01	\$ 49,691,635.01	3.02%
Property Value Change	9.08%							School District determines amt. of levy

From Wisconsin Department of Revenue.
Values available in October.

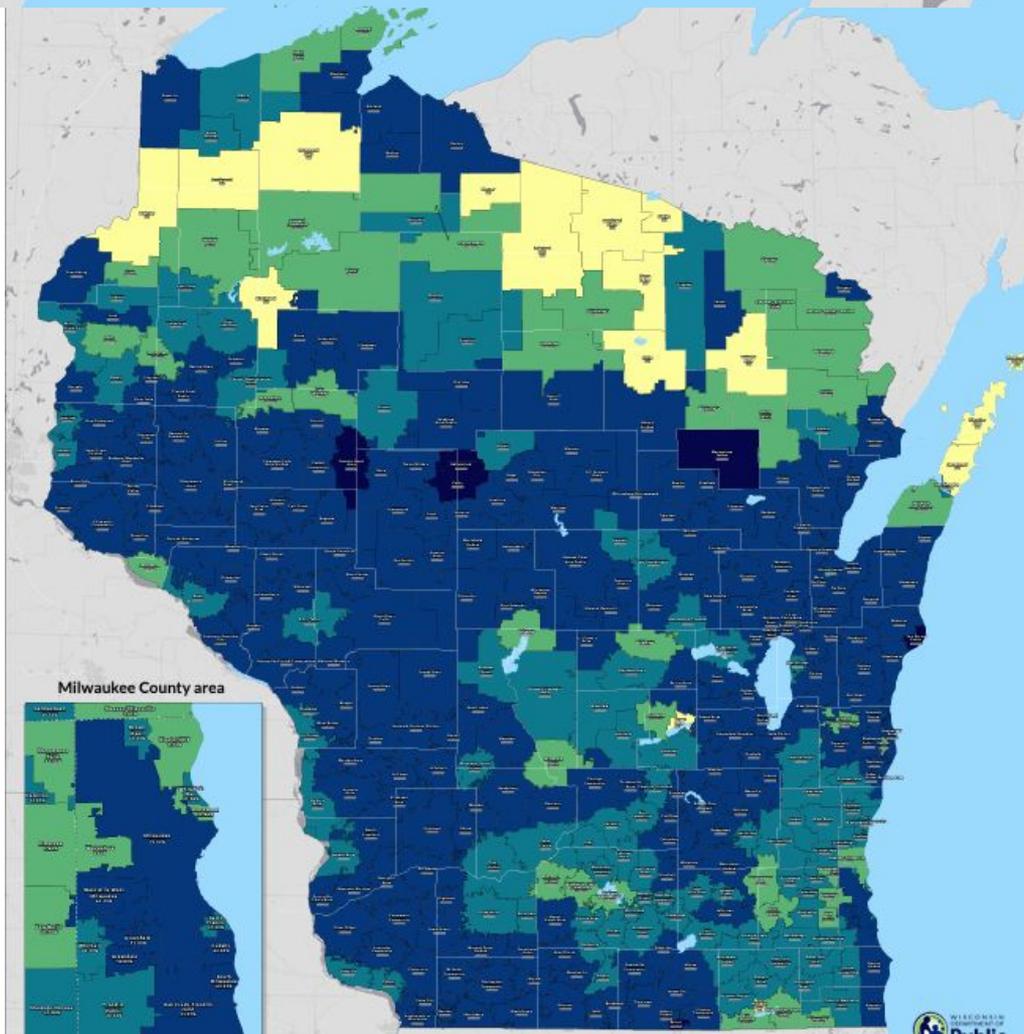
From the WSD Levy Adoption Oct. 23*

School Districts by Category of State Equalization Aid in 2021-2022

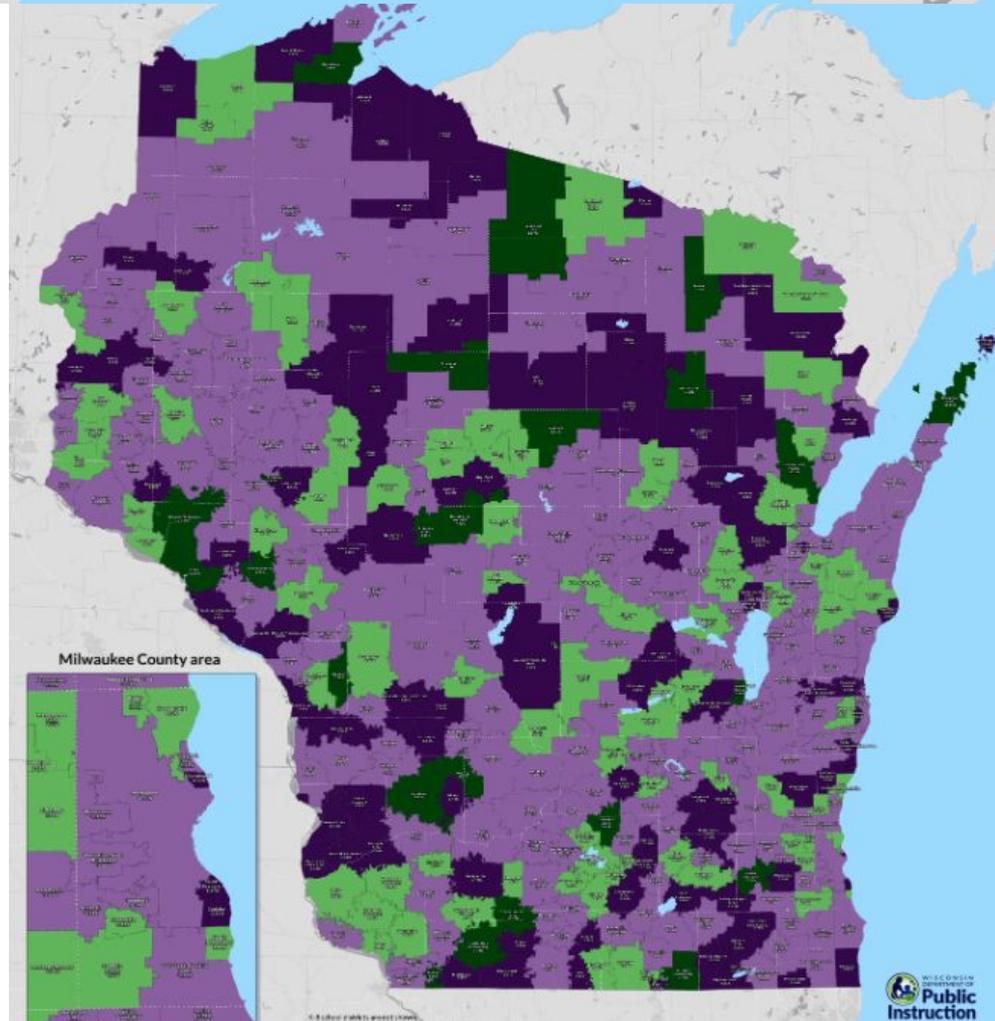
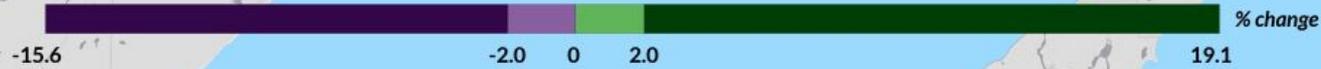
No Aid **Primary Aid Only** **Negative Tertiary Aid** **Positive Primary & Secondary Aid** **Positive Primary, Secondary, & Tertiary Aid**



Percentage of School Districts' Shared Costs Aided by State Equalization Aid in 2021-2022



Percentage Change in School Districts' Base Revenue Limit Authority Between 2020-2021 and 2021-2022



Fund 10 Revenues

2022-23 Budget

• Property Tax	\$28,537,110	25.49%
• Equalization Aid	\$63,469,157	56.70%
• Other State Aid	\$ 3,763,664	3.36%
• Per Pupil Adj. Aid	\$ 5,997,586	5.36%
• Deductible Receipts	\$10,168,255	9.08%

Total Revenues \$111,935,772

2023-24 Projected

• Property Tax	\$24,408,069	20.87%
• Equalization Aid	\$69,712,475	59.60%
• Other State Aid	\$ 3,612,301	3.09%
• Per Pupil Adj. Aid	\$ 5,939,710	5.08%
• Deductible Receipts	\$13,289,293	11.36%

Total Revenues \$116,961,848

Net Revenue Increase \$5,026,076

Fund 10 Expenditures

2022-23 Budget

- **Salary/Benefits** **\$86,840,291** **78%**
- **Non-Salary/Benefits** **\$25,111,576** **22%**

Total Expenditures \$111,951,868

2023-24 Projected

- **Salary /Benefits** **\$89,345,126** **76%**
- **Non-Salary/Benefits** **\$28,340,682** **24%**

Total Expenditures \$117,685,808

Net Expenditure Increase \$5,733,940



2023-24 Estimated Grant Fund

The Wausau School District receives approximately \$9.9 million in grants in Fund 10, \$3.1 million in Fund 27.

**Carl Perkins
Vocational &
Technical**

CTE Incentive

**Pre-School
Flow Through**

Flow Through

Title I

Title IV-A

ESSER Funds
Elementary and Secondary
Schools Emergency
Relief Funds

Title III-ELL

**Wisconsin Educator
Effective**

**Assessment of
Reading Readiness**

Mini Grants

Title IIA



Phase 2 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (a) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,512,434
Total Project Payback Period			9.2
Years of Debt Payments			10
Remaining Useful Life of the Facility			10
Prior Year Resolution Expense Amount	Fiscal Year	2023	\$1,039,800
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$985,779
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$54,021
Sum of reported Utility Savings to be applied to Debt			\$56,181
Savings Reported for 2023			
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$6,804	\$136,496
Controls Improvements - Elementary Schools	\$ 731,567	\$7,061	\$25,912
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$20,050	\$406,752
Controls Improvements - Horace Mann MS	\$ 538,577	\$3,700	\$56,870
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$4,245	\$34,809
Controls Improvements - Maintenance Building	\$ 73,306	\$377	\$16,515
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$9,275	\$120,630
Electrical Infrastructure Improvements	\$ 3,279,666	\$4,670	\$525,526
Entire Energy Efficiency Project Totals	\$11,512,434	\$56,181	\$1,323,511

Retire w/ 2024 Levy

Phase 3 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2023	\$1,148,535
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$1,120,689
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$27,846
Sum of reported Utility Savings to be applied to Debt			\$28,960
Savings Reported for 2023			
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	\$ 1,526,742	\$3,175	\$84,662
Heating System Upgrades	\$ 801,304	\$10,133	\$34,783
Technology and Controls Upgrades	\$ 3,785,895	\$8,556	\$471,547
Ventilation and IAQ Improvements	\$ 5,563,898	\$7,096	\$291,024
Entire Energy Efficiency Project Totals	\$11,677,838	\$28,960	\$882,016

Retire w/ 2026 Levy



Community Service Fund

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

- **Growing Great Minds (G2M)** offers out- of-school enrichment programs at multiple sites throughout the Wausau School District and includes Kids on the Grow, Community Connection and Family University Network. These programs offer academic support (that complement established curriculum) and enrichment activities outside the normal school hours, for age appropriate community members. Adult programming, literacy activities and opportunities for family engagement are also provided.
- The **planetarium located at Wausau West High School** is a unique learning environment presenting an opportunity to inform, engage and foster community collaborations that are mutually beneficial in both service and finance. The increasing demand for post-school day community usage is greater than what the District can currently provide. Funding 40% of the planetarium director position expenses will offer the ability to staff this resource on nights and during weekends and summers in an effort to provide for its expanded role in the community.



Community Service Fund

- **The School Resource Officer program** is a robust partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 Therapy Dogs, along with the necessary training, support services, equipment and Core Values for effective service. The SROs authority, support and impact extends outside the District schools, in benefit of the Wausau community year-round.
- **Adequate maintenance of buildings and grounds** necessary through expanded availability of District facilities for **community use** is not fully funded by minimal facility use fees that are charged based on policy. In order to ensure high quality facilities that are well maintained and safe, as the community has come to expect, it is necessary to employ a seasonal employee(s) to perform a variety of buildings and grounds functions supported by the community service levy.



Community Service Fund

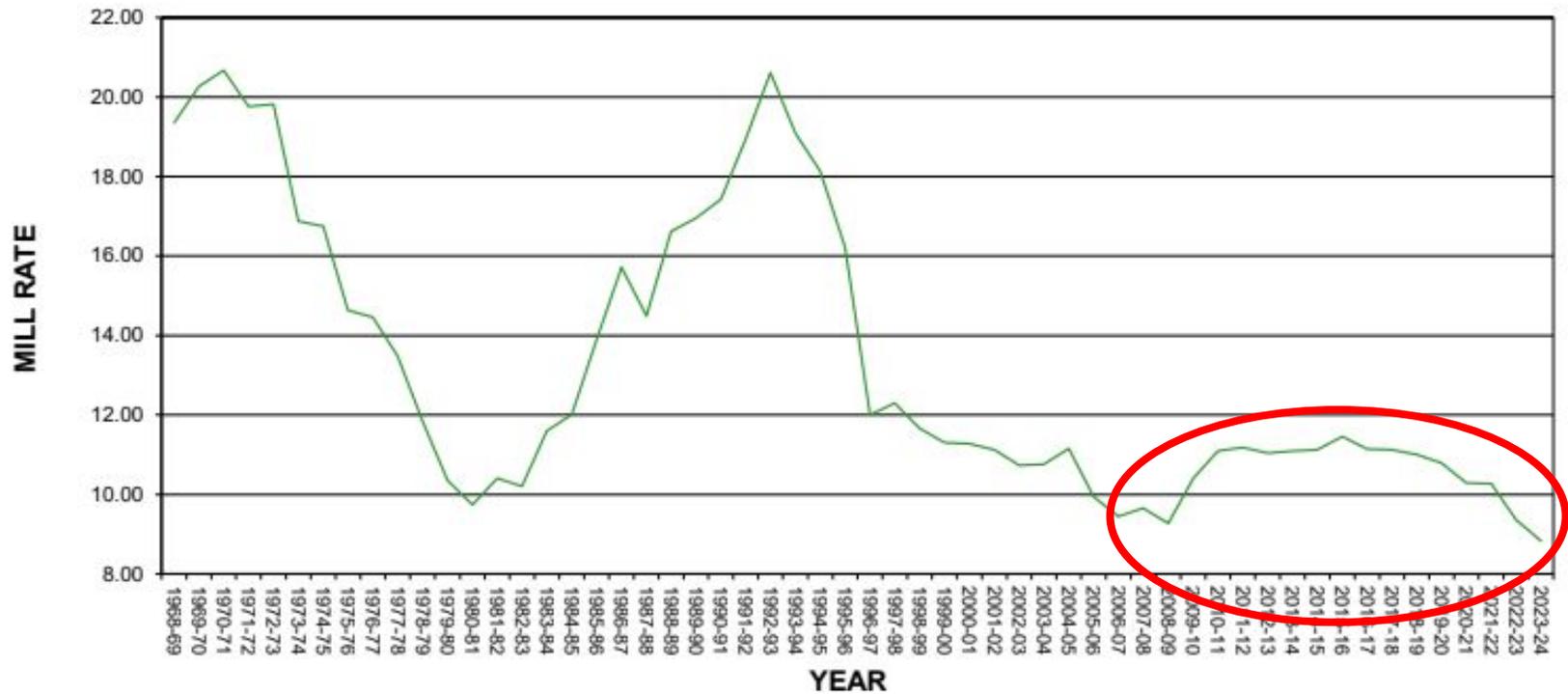
In summary, this year's funding includes:

Out of School Enrichment Programs	\$ 446,700
School Resource Officer Program	\$ 140,000
Buildings and Grounds for Community Use	\$ 35,000
<u>Planetarium</u>	<u>\$ 40,500</u>
Total Tax Levy	\$ 662,200
<u>Carry over</u>	<u>\$ 538,874</u>
Total Community Service Fund Budget	\$ 1,201,074



Mill Rate History Wausau School District

GRAPH OF EQUALIZED MILL RATES



Proposed 2023-24 Tax Levy

Wausau School District

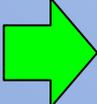
Fund	Estimated 2023-24 Levy	Final 2022-23 Levy	Dollar Change	Percent Change	Equalized Mill Rate
General Fund	\$24,417,069	\$28,545,714	(\$4,128,645)	(14.46%)	4.34
Debt Service Fund	24,612,366	19,027,026	5,585,340	29.35%	4.37
Community Service	662,200	662,200	0	0.00%	0.12
Total	\$49,691,635	\$48,234,940	\$1,456,695	3.02%	8.83

Mill Rate Component	Estimated 2023-24	Final 2022-23	Change	Percent Change
Total Levy	\$49,691,635	\$48,234,940	\$1,456,695	3.02%
Equalized Value	\$5,629,142,225	\$5,160,532,708	\$468,609,517	9.08%
Gross Mill Rate	8.83	9.36	(0.53)	(5.66%)



Components of Mill Rate Change

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

will change		Increase / (Decrease)	Mill Rate
	2022-23 Final Mill Rate		9.36
	Increase in Revenue Limit with Recurring Exemptions	.37	9.73
	Increase Referendum Debt Service with Defeasance and Prepayment of Future Debt	.99	10.72
	Increase in Equalization Aid	(1.15)	9.57
	Increase in Property Values, District-Wide	(.74)	8.83
	2022-23 Proposed Mill Rate		8.83

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

**More information including the full
Annual Budget and the District
Annual Report can be found at
www.wausauschools.org**

ANNUAL MEETING RESOLUTIONS

WSD Annual Meeting
6:00 PM, September 25, 2023
Longfellow Boardroom

VIII.C.1 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Tax Levy for General Fund and Community Service Fund** (includes sites, buildings, maintenance, and community activities).
Motion by _____, seconded by _____, that the amount of \$24,417,069 be adopted as the tax levy for the General Fund and \$662,200 for the Community Service Fund for the 2023-2024 school fiscal year.

VIII.C.2 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Tax Levy for Debt Service Fund** (includes all long term debt). Motion by _____, seconded by _____, that the amount of \$24,612,366 be adopted as the tax levy for the Debt Service Funds for the 2023-2024 school fiscal year.

VIII.C.3 ON THE AGENDA RESOLUTIONS TO CONSIDER

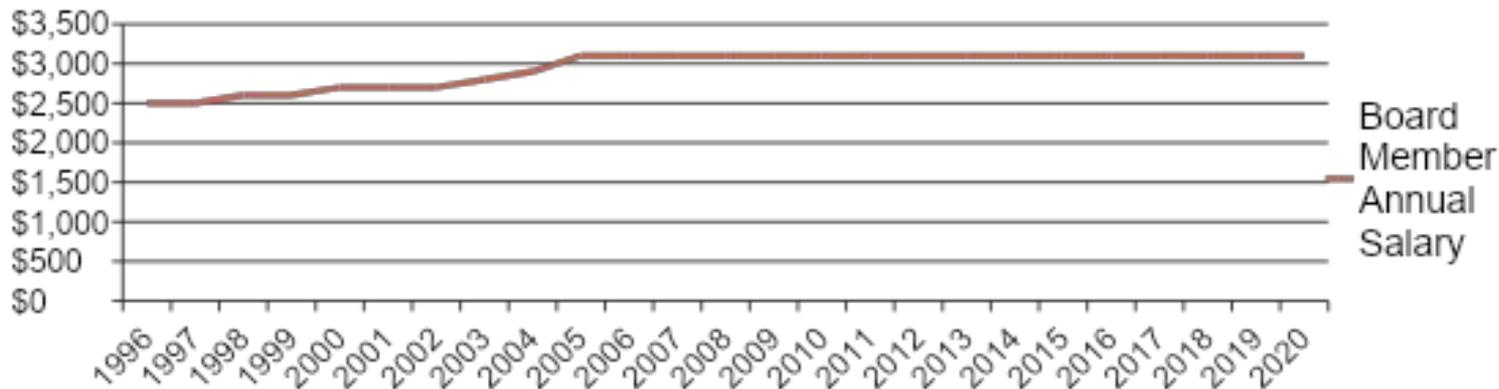
- ◎ **School Lunches**. Motion by _____, seconded by _____, to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50.

VIII.C.4 ON THE AGENDA RESOLUTIONS TO CONSIDER

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

VIII.C.5 ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Salaries of School Board Members.** School Board members have received a \$3,100 annual salary since 2005. Motion by _____, seconded by _____, that School Board annual salaries be established at _____ for the 2023-2024 school fiscal year.



VIII.C.6 ON THE AGENDA RESOLUTIONS TO CONSIDER

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

VIII.C.7 ON THE AGENDA RESOLUTIONS TO CONSIDER

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

VIII.C.8 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Establish 2024 Annual Meeting.** Motion by _____, seconded by _____, pursuant to Section 120.08(1)(a), of the Wisconsin Statutes, authorize the Board of Education to establish a date and time of the 2024 Annual Meeting.