

**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 **Special Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **6:30 PM** on **Monday, October 23, 2023**.

- I. CALL TO ORDER
- II. APPROVE CONSENT AGENDA (**Action Requested**)
  - II.A. Appointments (Additional Staff, Replacement Staff, Contract Increases)
  - II.B. Separations (Resignations, Contract Decreases, Terminations)
  - II.C. Leaves of Absence
  - II.D. Retirements
- III. Adopt Final 2023-24 Budget (**Action Requested**)
- IV. Final 2023-24 District Levy (**Action Requested**)
- V. End of the Referendum Plan (**Action Requested**)
- VI. Health Insurance Update (**Possible Action**)
- VII. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES
  - VII.A. Motion to Convene in Closed Session Pursuant to Wis. Stat. Section 19.85(1)(c)(f) and (g) to discuss Administrator Contract Review.
  - VII.B. Reconvene in Open Session, to take further action if necessary and appropriate.
- VIII. ADJOURN

NOTICE POSTED: Friday, October 20, 2023, at 2:45 pm

By: \_\_\_\_\_

NOTICE SENT TO:

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

WAUSAU SCHOOL DISTRICT  
HUMAN RESOURCES

TO: Board of Education  
 FROM: Tabatha Gundrum  
 MEETING: October 23, 2023  
 SUBJECT: Staffing Consent Agenda

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

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

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**SEPARATIONS** (Resignations, Contract Decreases, Terminations):

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Dana DiCarlo	John Marshall Elementary	1.0 FTE, 5th Grade Teacher	10/11/23 (Contingent on receipt of liquidated damages)

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LIMITED TERM CONTRACTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LEAVES OF ABSENCE:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**RETIREMENTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

WAUSAU SCHOOL DISTRICT  
HUMAN RESOURCES

TO: Board of Education  
FROM: Tabatha Gundrum  
MEETING: October 23, 2023 ADDENDUM  
SUBJECT: Staffing Consent Agenda

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

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Susan Holster	Wausau East HS	Assistant Principal - Interim	10/24/2023

**SEPARATIONS** (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LIMITED TERM CONTRACTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Kelley Kolpitzke	John Marshall Elementary	1.0 FTE, 5th Grade Teacher	9/11/23

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LEAVES OF ABSENCE:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**RETIREMENTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE



# MEMO

TO: Board of Education  
 FROM: Josh Viegut, Assistant Superintendent of Operations  
 DATE: October 23, 2023

RE: Final 2023-24 Budget Approval

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

The Fund 10 (General Fund) budget reflects final revenue limit and state aid calculations that have been revealed since the Annual Meeting. Compared to values shared at the Annual Meeting, the revenue limit decreased by \$269,701. This includes a decrease of \$264,342 due to enrollment changes, along with a number of smaller adjustments. A detailed summary of changes can be found on page 12.

The Fund 39 (Referendum Debt Service Fund) budget and corresponding levy reflects additional pre-payments of referendum debt in the amount of \$7,054,873. This additional debt service levy still allows the overall mill rate to decrease by 0.53 (\$53 on a \$100,000 home).

Compared to last year's revenue limit enrollment numbers, the full time equivalency (FTE) membership count decreased by 80 students. This one-year decline obviously keeps the District in declining membership as the current three-year average is 4 FTE lower than the base three-year average as the table below reveals.

	Sept 2020	Sept 2021	Sept 2022	Sept 2023	3-year ave.
<b>Base Years</b>	7935	8079	8003		<b>8,006</b>
<b>Current Years</b>		8079	8,003	7,923	<b>8,002</b>
			Decrease of 80		<b>Down 4</b>

This 4 FTE decrease in rolling membership entitles the District to a non-recurring exemption in revenue limit of \$1,557,000. This exemption is built into the revenue limit formula to protect districts against declining enrollment.

## 2023-24 final budget approval

Motion to approve final 2023-24 budgets as presented below:

- **Fund 10:** Expense \$118,144,332 (\$107,398,449 plus transfers to Funds 27 and 38), Revenue \$117,428,274
- **Fund 27:** \$19,601,78 (\$8,941,046 plus transfer from Fund 10)
- **Other Fund 20:** \$2,275,000
- **Fund 30:** Expense \$24,877,500, Revenue \$24,464,210

- **Fund 40**: Expense \$67,963,476, Revenue \$19,815,000
- **Fund 50**: Expense \$5,139,500, Revenue \$5,139,500
- **Fund 80**: \$1,201,074 (levy, fees, and carryover)

**2023-24 final tax levy approval**

**Motion to adopt a final tax levy of \$49,591,892 representing \$24,550,622 for the General Fund, \$24,379,070 for the Debt Service Funds, and \$662,200 for the Community Service Fund.**

# 2023-24 Budget Expenditures by Function/Object

October 23, 2023

## Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
<b>Undifferentiated 110000</b>	11,598,830	4,544,932	685,391	1,140,375					919	<b>17,970,447</b>
<b>Regular 120000</b>	20,150,301	8,106,478	305,352	1,036,458	19,917				7,825	<b>29,626,331</b>
<b>Vocational 130000</b>	2,036,911	762,072	8,814	158,984	20,381				3,770	<b>2,990,932</b>
<b>Physical 140000</b>	1,778,782	609,659	3,280	60,858					400	<b>2,452,979</b>
<b>Co-Curricular 160000</b>	1,175,724	77,572	402,356	138,253	3,000				60,736	<b>1,857,641</b>
<b>Special Needs 170000</b>	531,891	170,064	5,891	23,642					756	<b>732,244</b>
<b>Sub-Total Instruction</b>	<b>37,272,439</b>	<b>14,270,777</b>	<b>1,411,084</b>	<b>2,558,570</b>	<b>43,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,406</b>	<b>55,630,574</b>
<b>Pupil Services</b>	4,062,389	1,472,115	307,935	105,954					650	<b>5,949,043</b>
<b>Instr. Services</b>	3,204,812	1,377,930	1,105,301	1,046,962						<b>6,735,005</b>
<b>General Adm.</b>	268,790	101,259	113,783	3,300					18,000	<b>505,132</b>
<b>School Bldg. Adm.</b>	4,643,073	1,788,064	3,340	19,224	727				2,000	<b>6,456,428</b>
<b>Business Adm.</b>	5,347,105	2,515,569	7,919,731	1,926,635	375,639				19,627	<b>18,104,306</b>
<b>Central Services</b>	583,344	236,301	686,997	88,396					3,251	<b>1,598,289</b>
<b>Insur. &amp; Judgment.</b>							937,703			<b>937,703</b>
<b>Debt Services</b>						479,734				<b>479,734</b>
<b>Other Support Serv.</b>	732,942	486,527	747,363	1,233,912	385,034					<b>3,585,778</b>
<b>Sub-Total Support</b>	<b>18,842,455</b>	<b>7,977,765</b>	<b>10,884,450</b>	<b>4,424,383</b>	<b>761,400</b>	<b>479,734</b>	<b>937,703</b>	<b>0</b>	<b>43,528</b>	<b>44,351,418</b>
<b>General Tuition</b>			7,406,103							<b>7,406,103</b>
<b>Non-Prog. Trans.</b>								10,660,743	10,354	<b>10,671,097</b>
<b>Fund 38 Trans.</b>								85,140		<b>85,140</b>
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>7,406,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,745,883</b>	<b>10,354</b>	<b>18,162,340</b>
<b>Fund 10 Budget 2019-20</b>	<b>56,114,894</b>	<b>22,248,542</b>	<b>19,701,637</b>	<b>6,982,953</b>	<b>804,698</b>	<b>479,734</b>	<b>937,703</b>	<b>10,745,883</b>	<b>128,288</b>	<b>118,144,332</b>

## 2023-24 DETAILED REVENUE BUDGET - October 23, 2023

	FUND 10	
SOURCE	2023-24 BUDGET	2022-23 Actual

### LOCAL SOURCES

Property Tax Levy	\$24,541,622	\$28,537,110
Property Tax Chargebacks	9,000	8,604
Mobile Home Tax	15,000	43,518
Other Payments for Services	25,000	23,849
Admissions Athletics	55,000	50,652
Athletic User Fees	110,000	98,813
Student Fees	500	366
Interest on Investments	300,000	291,848
Rentals	35,000	29,667
Parking Lot Fees	25,000	23,138
Miscellaneous Local Sources	125,000	159,639
Sale of Obsolete Equipment	75,000	102,923
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	325,000	891,940
Refund of Indirect Grant Costs	10,000	0
Student Technology Device Insurance	80,000	77,950

<b>TOTAL LOCAL SOURCES</b>	<b>\$25,731,122</b>	<b>\$30,340,017</b>
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### OTHER SCHOOL DISTRICT

Open Enrollment Tuition	\$2,191,139	\$2,191,139
Non-Open Enrollment Tuition	\$10,000	\$5,647

<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$2,201,139</b>	<b>\$2,196,786</b>
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### STATE GRANTS

S1 Wisconsin Educator Effectiveness	\$55,760	\$55,760
S2 CTE Incentive	56,543	81,244
S3 Assessments of Reading Readiness	14,808	14,864
S4 State Aid Transmitted from Intermediate Sources	35,000	41,717

<b>TOTAL STATE GRANTS</b>	<b>\$162,111</b>	<b>\$193,585</b>
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## 2023-24 DETAILED REVENUE BUDGET - October 23, 2023

	FUND 10	
SOURCE	2023-24 BUDGET	2022-23 Actual

**STATE AIDS**

Equalization Aid	\$69,309,221	\$63,469,157
ELL Aid	376,834	376,834
State Aid for Exempt Computers	564,122	564,122
State Aid for Exempt Personal Property	291,149	291,149
Juvenile Detention Center	206,006	99,509
Transportation Aid	176,127	176,127
Library Aid	365,000	447,402
Per Pupil Adjustment Aid	5,939,710	5,939,710
In Lieu of Tax	35,000	34,871
AGR - Achievement Gap Reduction Program	1,598,063	1,521,965
School Mental Health Program	0	487,422
<b>TOTAL STATE AIDS</b>	<b>\$78,861,232</b>	<b>\$73,408,268</b>

**FEDERAL GRANTS**

F1 Carl Perkins (Vocational)	\$68,939	\$67,747
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,759,066	1,230,834
F3 Title ID - Neglected and Delinquent	81,175	3,205
F4 Title II A - Teacher and Principal Training and Recruiting Fund	294,914	222,709
F5 Title III - English Language Acquisition	290,839	48,526
F6 Title IV A	241,580	74,751
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	597,601	691,376
F8 Elementary and Secondary School Emergency Relief Fund 1		18,849
F8 Elementary and Secondary School Emergency Relief Fund 2	884,483	546,893
F9 Elementary and Secondary School Emergency Relief Fund 3	4,690,687	3,949,857
F10 ARP Homeless Children and Youth	47,259	0
F11 ARPA Evidence After School	780,000	0
<b>TOTAL FEDERAL GRANTS</b>	<b>\$9,736,543</b>	<b>\$6,854,747</b>

**FEDERAL AID**

Governor's Stimulus Money, Other Federal Funds, Grants	\$736,127	\$1,848,984
<b>TOTAL FEDERAL AID</b>	<b>\$736,127</b>	<b>\$1,848,984</b>

<b>GRAND TOTAL</b>	<b>\$117,428,274</b>	<b>\$114,842,387</b>
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# 2023-24 Budget Expenditures by Function/Object

October 23, 2023

## Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	10,386,426	4,147,688	200,701	57,470				12,180	14,804,465
Special Needs									0
<b>Sub-Total Instruction</b>	<b>10,386,426</b>	<b>4,147,688</b>	<b>200,701</b>	<b>57,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,180</b>	<b>14,804,465</b>
Pupil Services	1,949,008	764,467	50,757						2,764,232
Instr. Services	357,640	148,790	240,653						747,083
Business Adm.			1,059,028						1,059,028
Central Services	0	0	5,167						5,167
Other Support Services			52,078						52,078
<b>Sub-Total Support</b>	<b>2,306,648</b>	<b>913,257</b>	<b>1,407,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,627,588</b>
General Tuition			131,236						131,236
Non-Prog. Trans.								38,500	38,500
Sub-Total	0	0	131,236	0	0	0	0	38,500	169,736
<b>Fund 27 Budget 2019-20</b>	<b>12,693,074</b>	<b>5,060,945</b>	<b>1,739,620</b>	<b>57,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,680</b>	<b>19,601,789</b>

## 2023-24 DETAILED REVENUE BUDGET - October 23, 2023

SOURCE	FUND 27 2023-24 BUDGET	2022-23 Actual
<b>OTHER SCHOOL DISTRICT</b>		
Hearing/Vision Tuition	\$35,000	\$32,462
Other Payments for Services	0	26,121
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$35,000</b>	<b>\$58,583</b>
<b>STATE AIDS</b>		
Exceptional Educational Needs Aid	\$5,141,811	\$4,674,374
High Cost EEN Aid	100,000	106,549
Special Education Transition Incentive	25,000	27,707
S8 Transitional Readiness	0	0
<b>TOTAL STATE AIDS</b>	<b>\$5,266,811</b>	<b>\$4,808,630</b>
<b>FEDERAL GRANTS</b>		
F7 Flow Through	\$2,023,240	\$1,899,998
F8 Preschool Flow Through	167,173	84,874
Elementary and Secondary School Emergency Relief Fund 2	0	101,422
Elementary and Secondary School Emergency Relief Fund 3	948,822	948,716
<b>TOTAL FEDERAL GRANTS</b>	<b>\$3,139,235</b>	<b>\$3,035,010</b>
<b>FEDERAL AID</b>		
Medicaid	\$500,000	\$510,098
High Cost EEN Aid	0	\$0
<b>TOTAL FEDERAL AID</b>	<b>\$500,000</b>	<b>\$510,098</b>
<b>TRANSFERS</b>		
Transfer From Fund 10	\$10,660,743	\$10,883,132
<b>GRAND TOTAL</b>	<b>\$19,601,789</b>	<b>\$19,295,453</b>

# 2023-24 Budget Expenditures by Function/Object

October 23, 2023

## Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated				227,560				227,560
Regular				1,992,373				1,992,373
Vocational				40,040				40,040
Co-Curricular								0
Support Services								0
Instr. Services				8,906				8,906
Business Adm.			5,927					5,927
Central Services			194					194
Interfund Transfers								0
<b>Total Expenses</b>	-	-	<b>6,121</b>	<b>2,268,879</b>	-	-	-	<b>2,275,000</b>

Source	2023-24 BUDGET	2022-23 ACTUAL
Activity Accounts	2,200,000	2,286,347
Local Grants/Donations	75,000	92,416
<b>Total Revenues</b>	<b>\$2,275,000</b>	<b>\$2,378,763</b>

## Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$2,214,835	\$2,214,835
Debt Service Fund 39	22,662,665	22,662,665
<b>Total Expenses</b>	<b>\$24,877,500</b>	<b>\$0</b>

Source	2023-24 BUDGET	2022-23 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 85,140	\$ 81,865
Current Property Tax Fund 38	2,104,070	2,102,619
Current Property Tax Fund 39	22,275,000	16,924,407
<b>Total Revenues</b>	<b>\$24,464,210</b>	<b>\$19,108,891</b>

## Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	TOTAL
Business Adm.	5,473,263	62,490,212	\$0	\$67,963,475
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,473,263</b>	<b>\$62,490,212</b>

Source	2023-24 BUDGET	2022-23 ACTUAL
Interest Fund 46	\$ 5,000	\$ 67,235
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ 100,000
Interest Fund 49	\$ -	\$ 1,791,688
Bonds	\$ 19,810,000	\$ 99,990,000
Unrealized Gains		\$ 371,874
<b>Total Expenses</b>	<b>\$19,815,000</b>	<b>\$102,320,797</b>

# 2023-24 Budget Expenditures by Function/Object

October 23, 2023

## Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
<b>Business Adm. Central Services</b>	1,521,987	654,975	65,000	2,841,038	50,000	6,500	5,139,500 0
<b>Total Expenses</b>	<b>1,521,987</b>	<b>654,975</b>	<b>65,000</b>	<b>2,841,038</b>	<b>50,000</b>	<b>6,500</b>	<b>5,139,500</b>

Source	2023-24 BUDGET	2022-23 ACTUAL
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### LOCAL SOURCES

Student Meals - Ala Carte	\$1,200,000	\$1,195,025
Adult Meals - Ala Carte	31,000	31,212
Other Food Service Sales	85,000	80,273
Sale of Obsolete Equipment	5,000	0
Interest on Investments	8,500	8,615
<b>Total Local Sources</b>	<b>\$1,329,500</b>	<b>\$1,315,125</b>

### STATE AIDS

Food Service Aid	<b>\$70,000</b>	<b>\$67,553</b>
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### FEDERAL AID

USDA Commodities	\$485,000	\$485,857
Food Service Aid	3,225,000	3,237,745
F10 Fresh Fruit and Vegetable Program	30,000	29,983
<b>Total Federal Aid</b>	<b>\$3,740,000</b>	<b>\$3,753,585</b>

<b>GRAND TOTAL</b>	<b>\$5,139,500</b>	<b>\$ 5,136,263</b>
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# 2023-24 Budget Expenditures by Function/Object

October 23, 2023

## Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	262,142	52,602	90,947	20,000		425,691
Business Adm.	39,662	16,647	180,000			236,309
Central Services						0
<b>Total Expenses</b>	<b>301,804</b>	<b>69,249</b>	<b>270,947</b>	<b>20,000</b>	-	<b>662,000</b>

Source	2023-24 BUDGET	2022-23 ACTUAL
Current Property Tax	\$662,200	\$662,200
Fees	\$0	\$0
Carryover	538,874	542,602
<b>Total Revenues</b>	<b>\$1,201,074</b>	<b>\$1,204,802</b>

**FINAL 2023-2024 TAX LEVY - OCTOBER 23, 2023**

**Wausau School District**

Fund	FINAL 2023-24 LEVY	FINAL 2022-23 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
<b>GENERAL FUND **</b>	\$ 24,550,622	\$ 28,545,714	\$ (3,995,092)	-14.00%	4.37
<b>DEBT SERVICE FUND 38</b>	2,104,070	2,102,619	1,451	0.07%	0.37
<b>DEBT SERVICE FUND 39</b>	22,275,000	16,924,407	5,350,593	31.61%	3.97
<b>COMMUNITY SERVICE Fund 80</b>	662,200	662,200	-	0.00%	0.12
<b>TOTAL</b>	<b>\$ 49,591,892</b>	<b>\$ 48,234,940</b>	<b>\$ 1,356,952</b>	<b>2.81%</b>	<b>8.83</b>

\*\* 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
<b>Current Valuation (20-21)</b>	\$ 5,160,532,708	<b>9.36</b>
<b>New Valuation (20-21)</b>	\$ 5,617,078,411	<b>8.83</b>
<b>Percent Increase/Decrease from Current to New</b>	<b>8.85%</b>	<b>-5.66%</b>
<b>Gross increase/(decrease) in taxes on a \$100,000 home</b>	\$ (53)	

**Explanation of Mill Rate Decrease**

\$	<b>9.36</b>	<b>2022-23 Mill Rate</b>
\$	<b>0.37</b>	<b>Increase to the Revenue Limit with Recurring Exemptions</b>
\$	<b>0.99</b>	<b>Increase Referendum Debt Defeasance Levy</b>
\$	<b>(1.15)</b>	<b>Increase Equalization Aid</b>
\$	<b>(0.74)</b>	<b>Increase in Equalized Property Value District-Wide</b>
\$	<b>8.83</b>	<b>2023-24 Proposed Mill Rate</b>
\$	<b>(0.01)</b>	<b>Decrease to the Revenue Limit with Non-recurring Exemptions</b>
\$	<b>(0.01)</b>	<b>Decrease Referendum Debt Defeasance Levy</b>
\$	<b>-</b>	<b>Decrease Voucher Levy</b>
\$	<b>0.01</b>	<b>Decrease in Equalization Aid</b>
\$	<b>-</b>	<b>Decrease in Equalized Property Value District-Wide</b>
\$	<b>8.83</b>	<b>2023-24 Final Certified Levy Mill Rate</b>

## Changes Since Budget Hearing and Annual Meeting

<b>Fund 10</b>		<b>Expenses Fund 39</b>	
<b>Expenses Fund 10</b>		<b>Total Expense Increase</b>	<u><u>\$ -</u></u>
Grants (Object 300 and up)	\$ 694,331	Expenses Old Budget	\$ 22,661,546
Other (Object 300 and up)	\$ -	Expenses New Budget	\$ 22,662,665
Budget Roll (Salary)	\$ (385,492)	<b>Decrease</b>	<u><u>\$ 1,119</u></u>
Budget Roll (Benefits)	\$ 89,739		
Transfer to Fund 27	<u>\$ 59,946</u>	<b>Revenues Fund 39</b>	
<b>Total Expense Increase</b>	<u><u>\$ 458,524</u></u>	Tax Levy (Defeasance)	\$ (233,296)
		<b>Total Revenue Decrease</b>	<u><u>\$ (233,296)</u></u>
Expenses Old Budget	\$ 117,685,808	Revenues Old Budget	\$ 22,508,296
Expenses New Budget	<u>\$ 118,144,332</u>	Revenues New Budget	\$ 22,275,000
<b>Increase</b>	<u><u>\$ 458,524</u></u>	<b>Decrease</b>	<u><u>\$ (233,296)</u></u>
<b>Revenue Fund 10</b>		<b>Expenses Fund 50</b>	
Property Tax Levy	\$ 133,553	Non-Capital Objects (Food)	12,019
Equalization Aid	\$ (403,254)	Salary decrease	\$ (9,674)
Federal Grants and Aid	<u>\$ 736,127</u>	Benefit decrease	\$ (2,345)
<b>Total Revenue Increase</b>	<u><u>\$ 466,426</u></u>		
		<b>Revenue Limit</b>	
Revenues Old Budget	\$ 116,961,848	<b>Revenue Limit</b>	<u><u>\$ (269,701)</u></u>
Revenues New Budget	<u>\$ 117,428,274</u>	Due to Change in Enrollment	\$ (264,342.00)
<b>Increase</b>	<u><u>\$ 466,426</u></u>	Decrease in Transfer of Service	\$ 8,492
		Increase in Declining Enrollment Exemption	\$ (45,794)
		Decrease in Prior Year Open Enrollment	\$ 24,338
		Decrease in Private School Vouchers	\$ 43,843
		Increase in Recinded Taxes	\$ (47,687)
		Decrease in Revenue Limit Before Exemptions	\$ 11,449
		<b>Revenues related to Revenue Limit</b>	
		Property Tax Levy	\$ 133,553
		Equalization Aid	<u>\$ (403,254)</u>
		<b>Total Related Revenues</b>	<u><u>\$ (269,701)</u></u>
<b>Fund 27</b>		<b>Tax Levy</b>	
<b>Expenses Fund 27</b>		General Fund	\$ 133,553
Grants (Object 300 and up)	\$ 108,784	Fund 39	<u>\$ (233,296)</u>
Budget Roll (Benefits)	\$ 91,573	<b>Total Increase in Tax Levy</b>	<u><u>\$ (99,743)</u></u>
Budget Roll (Salary)	<u>\$ (116,212)</u>		
<b>Total Expense Increase</b>	<u><u>\$ 84,145</u></u>	Equalized Value	\$ (12,063,814)
		Mill Rate Increase	-
Expenses Old Budget	\$ 19,517,644		
Expenses New Budget	<u>\$ 19,601,789</u>		
<b>Increase</b>	<u><u>\$ 84,145</u></u>		
<b>Revenue Fund 27</b>			
Transfer from Fund 10	\$ 59,946		
Increase in Exceptional Education Needs Aids	<u>\$ 24,199</u>		
<b>Increase</b>	<u><u>\$ 84,145</u></u>		
Revenues Old Budget	\$ 19,517,644		
Revenues New Budget	<u>\$ 19,601,790</u>		
<b>Increase</b>	<u><u>\$ 84,145</u></u>		

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

Wausau School District  
Special Board Meeting  
October 23, 2023

# ESTABLISH TAX LEVY AND BUDGET



# 2023-24 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
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  - Full Board approvals from September Committee of the Whole
- **October 23, Board of Education (Special Meeting)**
  - **Adopt final budget**
  - **Adopt District tax levy**

# Components of Mill Rate Change

## (Since Last Year, Shared at the Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
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

# Components of Mill Rate Change (Since The Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
<b>2023-24 Annual Meeting Mill Rate</b>		<b>8.83</b>
Decrease to the Revenue Limit with Non-recurring Exemptions	(0.01)	
Decrease Referendum Debt Defeasance Levy	(0.01)	
Decrease in Equalization Aid	0.01	
<b>2023-24 FINAL Mill Rate</b>		<b>8.83</b>

# Budget Changes Since Annual Meeting

## Changes Since Budget Hearing and Annual Meeting

<b>Fund 10</b>				<b>Expenses Fund 39</b>	
<b>Expenses Fund 10</b>				<b>Total Expense Increase</b>	<b>\$ -</b>
Grants (Object 300 and up)	\$	694,331		Expenses Old Budget	\$ 22,661,546
Other (Object 300 and up)	\$	-		Expenses New Budget	\$ 22,662,665
Budget Roll (Salary)	\$	(385,492)		<b>Decrease</b>	<b>\$ 1,119</b>
Budget Roll (Benefits)	\$	89,739			
Transfer to Fund 27	\$	59,946		<b>Revenues Fund 39</b>	
<b>Total Expense Increase</b>	<b>\$</b>	<b>458,524</b>		Tax Levy (Defeasance)	\$ (233,296)
				<b>Total Revenue Decrease</b>	<b>\$ (233,296)</b>
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Expenses New Budget	\$	118,144,332		Revenues New Budget	\$ 22,275,000
<b>Increase</b>	<b>\$</b>	<b>458,524</b>		<b>Decrease</b>	<b>\$ (233,296)</b>
<b>Revenue Fund 10</b>				<b>Expenses Fund 50</b>	
Property Tax Levy	\$	133,553		Non-Capital Objects (Food)	12,019
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<b>Expenses Fund 27</b>				Property Tax Levy	\$ 133,553
Grants (Object 300 and up)	\$	108,784		Equalization Aid	\$ (403,254)
Budget Roll (Benefits)	\$	91,573		<b>Total Related Revenues</b>	<b>\$ (269,701)</b>
Budget Roll (Salary)	\$	(116,212)			
<b>Total Expense Increase</b>	<b>\$</b>	<b>84,145</b>		<b>Tax Levy</b>	
				General Fund	\$ 133,553
Expenses Old Budget	\$	19,517,644		Fund 39	\$ (233,296)
Expenses New Budget	\$	19,601,789		<b>Total Increase in Tax Levy</b>	<b>\$ (99,743)</b>
<b>Increase</b>	<b>\$</b>	<b>84,145</b>			
				Equalized Value	\$ (12,063,814)
				Mill Rate Increase	-
<b>Revenue Fund 27</b>					
Transfer from Fund 10	\$	59,946			
Increase in Exceptional Education Needs Aids	\$	24,199			
<b>Increase</b>	<b>\$</b>	<b>84,145</b>			
Revenues Old Budget	\$	19,517,644			
Revenues New Budget	\$	19,601,790			
<b>Increase</b>	<b>\$</b>	<b>84,145</b>			

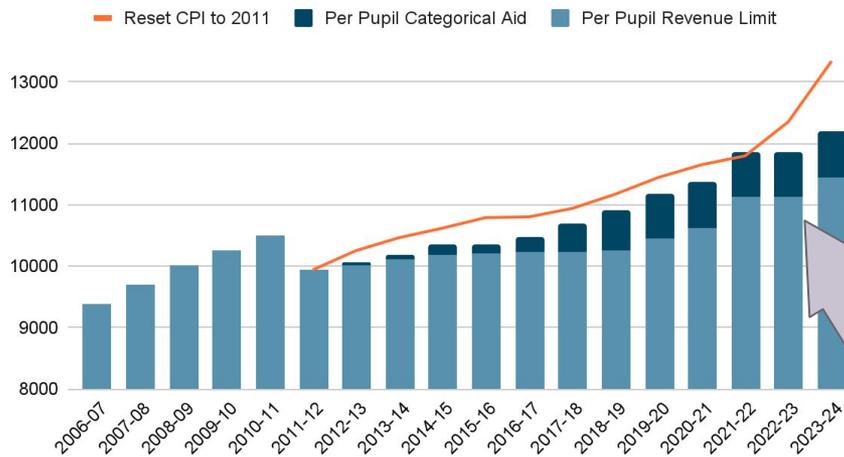
Funds 50, and 80 - No Change in Revenues from the Annual Meeting.



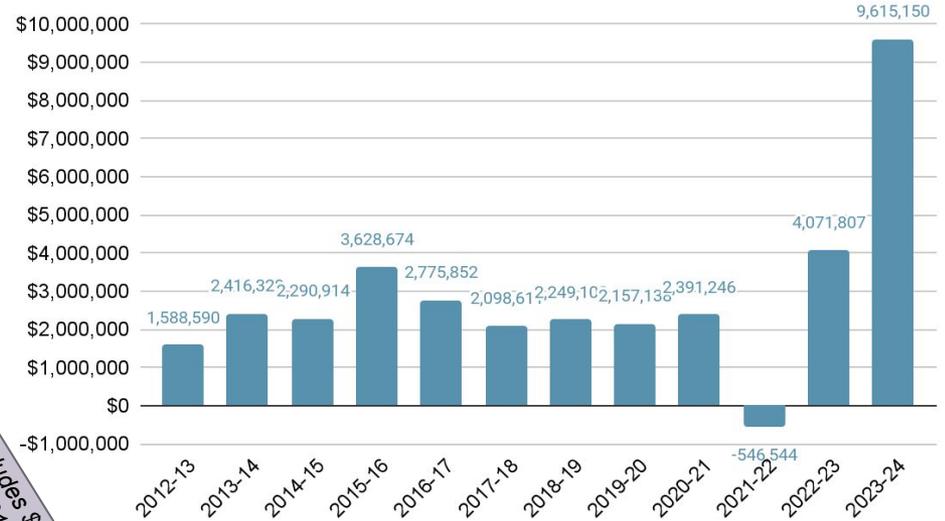
# Revenue Fails to Keep Pace with Inflation

- With the baseline for inflation established in 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$9,000,000 behind the inflationary pace.
- The aggregate of these eleven 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



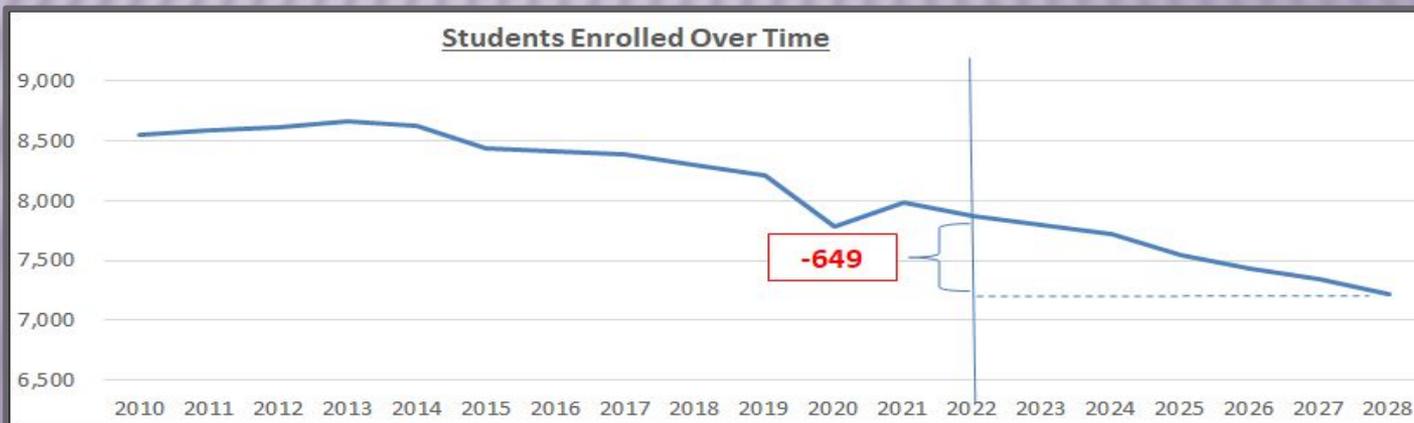
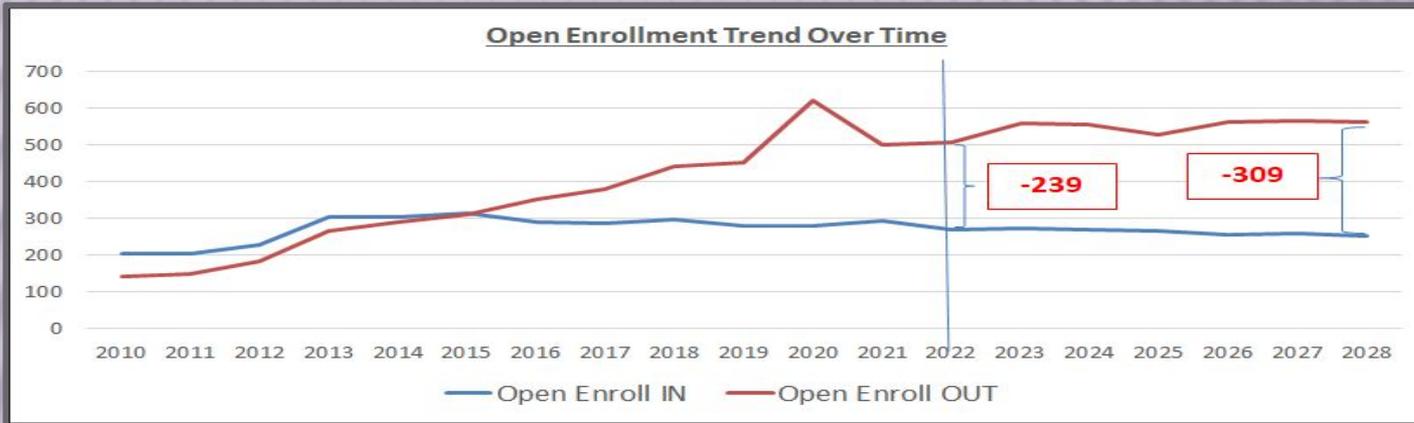
# Changes in FTE Membership

## Counting Students For Revenue Limit

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

	<u>Sept 2020</u>	<u>Sept 2021</u>	<u>Sept 2022</u>	<u>Sept 2023</u>	<u>3-year ave.</u>
<u>Base Years</u>	7,935	8,079	8,003		8,006
<u>Current Years</u>		8,079	8,003	7923	8002
			Decrease of 80		Down 4

# Various Enrollment/Membership Data



# Levy Changes Since Annual Meeting

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

## ANNUAL MEETING

General State Aid Amount

General Fund Levy Amount

Debt Levy  
w/ Defeasance  
\$24,612,366

Full Revenue Limit—Operational Budget Dollars Available

State Aid

Decreased by: \$403,254

Revenue Limit

Decreased by: \$269,701

General State Aid Amount

General Fund Levy Amount

Debt Levy  
w/ Defeasance  
\$24,379,070

Full Revenue Limit—Operational Budget Dollars Available

**RESULT:**

General Fund Levy  
Increased by: \$133,553

**Total Levy:**

**\$99,743 less  
than annual meeting and  
\$1,356,952 more than last year**

**FINAL LEVY**



# Tax Impact of Private Voucher Program

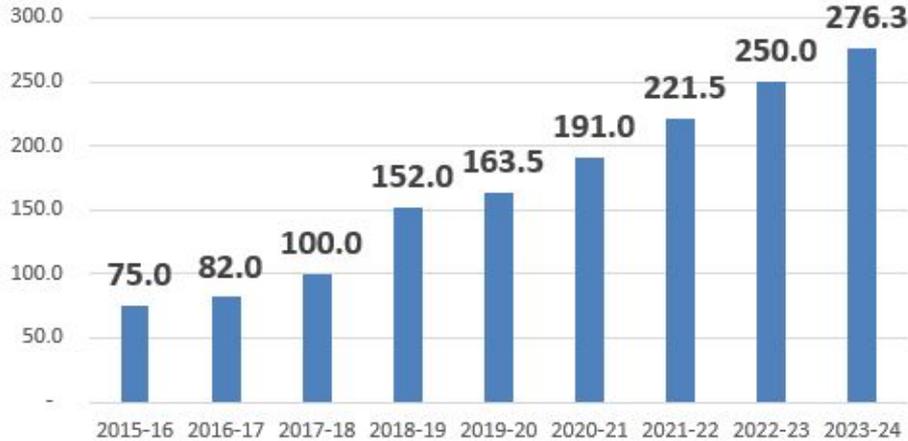
WPCP and RPCP Private School Voucher Aid Deduction	2,792,881	Up \$717,331
SNSP Private School Voucher Aid Deduction	152,693	Up \$ 57,439

- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$2,945,744
  - The tax levied for this expense is **\$2,945,744**
  - The corresponding mill rate for this levy is **0.52 (\$52 for a \$100,000 home), up from .42 last year.**

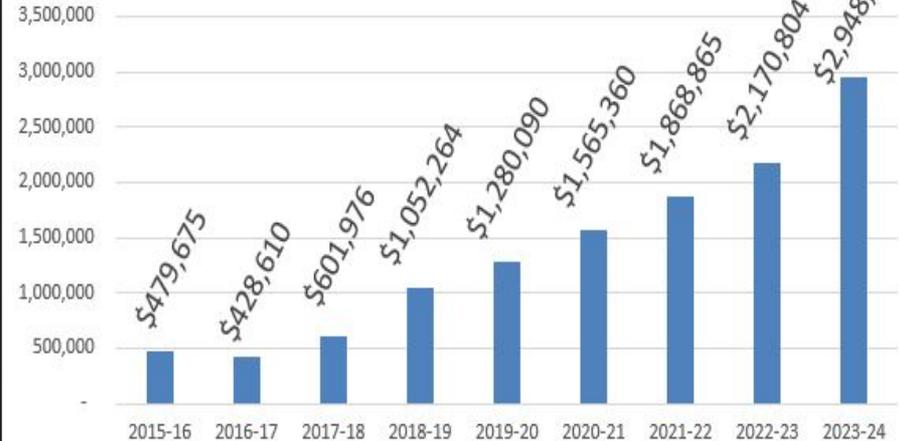


# Tax Impact of Private Voucher Program

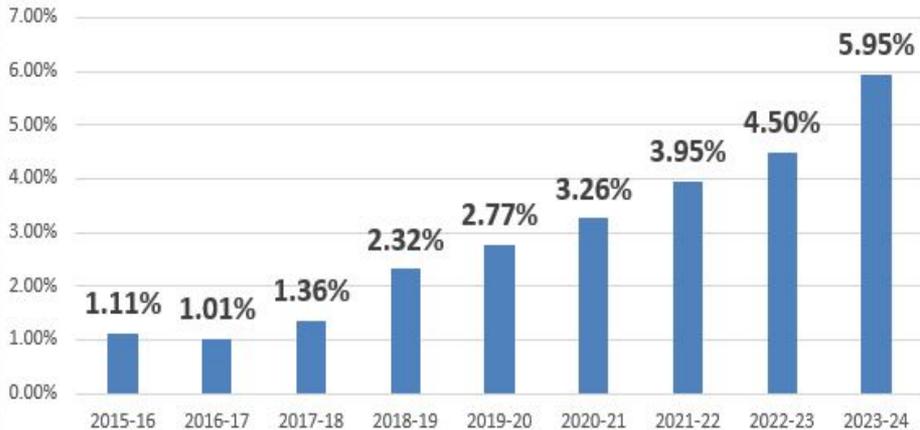
Voucher Students



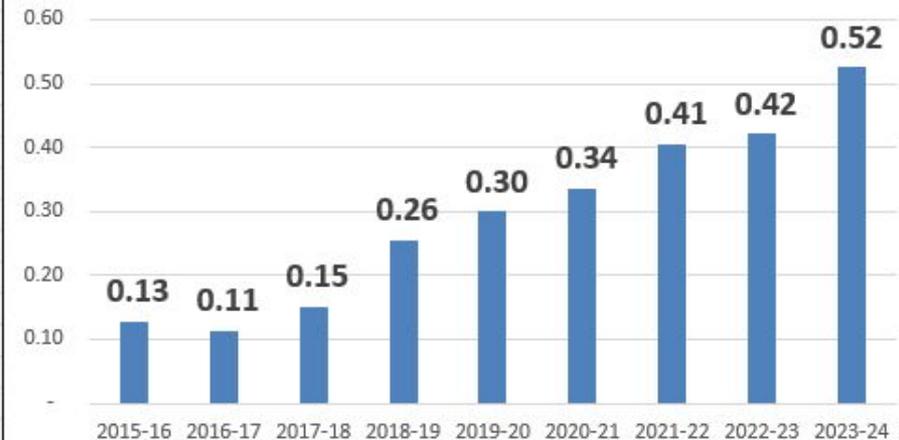
Voucher Exemption (add'l tax levy)



% of Levy



Voucher Mill Rate



# Benefits From Defeasance Strategy

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
  - This strategy has been used over the past six budget cycles and is recommended once again.
  - During this six year period **over \$50 million of future debt has been retired.**
  - Also during this time period, taxpayers have **saved over \$9 million of interest payments.**
  - This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- 
- While applying this strategy, the District mill rate has reacted as follows:
    - 2016-17            \$11.14 per \$1000 of equalized value
    - 2017-18            \$11.12                “
    - 2018-19            \$11.00                “
    - 2019-20            \$10.79                “
    - 2020-21            \$10.29                “
    - 2021-22            \$10.27                “
    - 2022-23            \$9.36                 “
    - **2023-24            \$8.83**

# School Tax Allocation For 2023-24

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2023-24									
	<u>CERTIFIED FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>10/30 TOTAL</u>	<u>COMMUNITY SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>% INCR Prior YR</u>	
C. Wausau	\$3,232,209,581	57.54253%	\$ 14,127,049.02	\$ 14,028,333.66	\$ 28,155,382.67	\$ 381,046.64	\$ 28,536,429.31	1.10%	<---% change in levy
T. Berlin	\$102,273,588	1.82076%	\$ 447,007.91	\$ 443,884.35	\$ 890,892.26	\$ 12,057.07	\$ 902,949.33	4.57%	<---% change in levy
T. Hewitt	\$71,615,800	1.27497%	\$ 313,013.07	\$ 310,825.83	\$ 623,838.90	\$ 8,442.85	\$ 632,281.75	6.19%	<---% change in levy
V. Maine	\$341,990,200	6.08840%	\$ 1,494,740.07	\$ 1,484,295.30	\$ 2,979,035.37	\$ 40,317.38	\$ 3,019,352.75	3.55%	<---% change in levy
T. Rib Mountain	\$1,141,630,800	20.32428%	\$ 4,989,737.16	\$ 4,954,870.45	\$ 9,944,607.61	\$ 134,587.38	\$ 10,079,194.99	0.05%	<---% change in levy
T. Stettin	\$343,132,599	6.10874%	\$ 1,499,733.67	\$ 1,489,254.00	\$ 2,988,987.67	\$ 40,452.08	\$ 3,029,439.75	13.67%	<---% change in levy
T. Texas	\$179,071,200	3.18798%	\$ 782,668.92	\$ 777,199.88	\$ 1,559,868.80	\$ 21,110.80	\$ 1,580,979.60	14.77%	<---% change in levy
T. Wausau	\$205,154,643	3.65234%	\$ 896,672.19	\$ 890,406.53	\$ 1,787,078.72	\$ 24,185.80	\$ 1,811,264.52	19.33%	<---% change in levy
<b>ALLOCATION</b>	<b>\$ 5,617,078,411</b>	<b>100.00000%</b>	<b>\$ 24,550,622.01</b>	<b>\$ 24,379,070.00</b>	<b>\$ 48,929,692.00</b>	<b>\$ 662,200.00</b>	<b>\$ 49,591,892.00</b>	<b>2.81%</b>	<b>&lt;---% change in levy</b>
Property Value Change	8.85%								School District determines amt. of levy



# Year over Year Levy Change by Fund

Fund	ALL FUNDS LEVIED (ACTUAL)		DOLLAR CHANGE	PERCENT CHANGE
	2023-24 LEVY	2022-23 LEVY		
<b>GENERAL FUND 10</b>	\$ 24,550,622	\$ 28,545,714	\$ (3,995,092)	-14.00%
<b>DEBT SERVICE FUND 38</b>	\$ 2,104,070	\$ 2,102,619	\$ 1,451	0.07%
<b>DEBT SERVICE FUND 39</b>	\$ 22,275,000	\$ 16,924,407	\$ 5,350,593	31.61%
<b>COMMUNITY SERVICE Fund 80</b>	\$ 662,200	\$ 662,200	\$ -	0.00%
<b>TOTAL</b>	\$ 49,591,892	\$ 48,234,940	\$ 1,356,952	2.81%

# Year over Year Expense Change by Fund

## Total Expenses by Fund

Fund	Category	23-24 Budget	22-23 Budget	Change	%Change
10	TOTAL EXPENSE - (Less Transfers to 27 & 38)	\$ 107,668,449	\$ 101,443,539	\$ 6,224,910	6%
20	TOTAL EXPENSE	\$ 2,275,000	\$ 1,875,000	\$ 400,000	21%
27	TOTAL EXPENSE	\$ 19,601,789	\$ 18,952,368	\$ 649,421	3%
38	TOTAL EXPENSE	\$ 2,214,835	\$ 2,214,135	\$ 700	0%
39	TOTAL EXPENSE	\$ 22,662,665	\$ 15,248,175	\$ 7,414,490	49%
50	TOTAL EXPENSE	\$ 5,139,500	\$ 4,827,080	\$ 312,420	6%
80	TOTAL EXPENSE	\$ 662,000	\$ 798,913	\$ (136,913)	-17%
	GRAND TOTAL	\$ 160,224,238	\$ 145,359,210	\$ 14,865,028	10%

# Two Necessary Motions

## 2023-24 final budget approval

Motion to approve final 2023-24 budgets as presented below:

- **Fund 10: Expense \$118,144,332 (\$107,398,449 plus transfers to Funds 27 and 38), Revenue \$117,428,274**
- **Fund 27: \$19,601,78 (\$8,941,046 plus transfer from Fund 10)**
- **Other Fund 20: \$2,275,000**
- **Fund 30: Expense \$24,877,500, Revenue \$24,464,210**
- **Fund 40: Expense \$67,963,476, Revenue \$19,815,000**
- **Fund 50: Expense \$5,139,500, Revenue \$5,139,500**
- **Fund 80: \$1,201,074 (levy, fees, and carryover)**

## 2023-24 final tax levy approval

Motion to adopt a final tax levy of \$49,591,892 representing \$24,550,622 for the General Fund, \$24,379,070 for the Debt Service Funds, and \$662,200 for the Community Service Fund.

Wausau School District  
Special Board Meeting  
October 23, 2023

# ESTABLISH TAX LEVY AND BUDGET



# 2023-24 Budget Calendar

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2022-23 Proposed Mill Rate		8.83

# Components of Mill Rate Change (Since The Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
<b>2023-24 Annual Meeting Mill Rate</b>		<b>8.83</b>
Decrease to the Revenue Limit with Non-recurring Exemptions	(0.01)	
Decrease Referendum Debt Defeasance Levy	(0.01)	
Decrease in Equalization Aid	0.01	
<b>2023-24 FINAL Mill Rate</b>		<b>8.83</b>

# Budget Changes Since Annual Meeting

## Changes Since Budget Hearing and Annual Meeting

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Property Tax Levy	\$	133,553		Non-Capital Objects (Food)	12,019
Equalization Aid	\$	(403,254)		Salary decrease	\$ (9,674)
Federal Grants and Aid	\$	736,127		Benefit decrease	\$ (2,345)
<b>Total Revenue Increase</b>	<b>\$</b>	<b>466,426</b>			
				<b>Revenue Limit</b>	
Revenues Old Budget	\$	116,961,848		<b>Revenue Limit</b>	<b>\$ (269,701)</b>
Revenues New Budget	\$	117,428,274		Due to Change in Enrollment	\$ (264,342.00)
<b>Increase</b>	<b>\$</b>	<b>466,426</b>		Decrease in Transfer of Service	\$ 8,492
				Increase in Declining Enrollment Exemption	\$ (45,794)
				Decrease in Prior Year Open Enrollment	\$ 24,338
				Decrease in Private School Vouchers	\$ 43,843
				Increase in Recinded Taxes	\$ (47,687)
				Decrease in Revenue Limit Before Exemptions	\$ 11,449
<b>Fund 27</b>				<b>Revenues related to Revenue Limit</b>	
<b>Expenses Fund 27</b>				Property Tax Levy	\$ 133,553
Grants (Object 300 and up)	\$	108,784		Equalization Aid	\$ (403,254)
Budget Roll (Benefits)	\$	91,573		<b>Total Related Revenues</b>	<b>\$ (269,701)</b>
Budget Roll (Salary)	\$	(116,212)			
<b>Total Expense Increase</b>	<b>\$</b>	<b>84,145</b>		<b>Tax Levy</b>	
				General Fund	\$ 133,553
Expenses Old Budget	\$	19,517,644		Fund 39	\$ (233,296)
Expenses New Budget	\$	19,601,789		<b>Total Increase in Tax Levy</b>	<b>\$ (99,743)</b>
<b>Increase</b>	<b>\$</b>	<b>84,145</b>			
				Equalized Value	\$ (12,063,814)
				Mill Rate Increase	-
<b>Revenue Fund 27</b>					
Transfer from Fund 10	\$	59,946			
Increase in Exceptional Education Needs Aids	\$	24,199			
<b>Increase</b>	<b>\$</b>	<b>84,145</b>			
Revenues Old Budget	\$	19,517,644			
Revenues New Budget	\$	19,601,790			
<b>Increase</b>	<b>\$</b>	<b>84,145</b>			

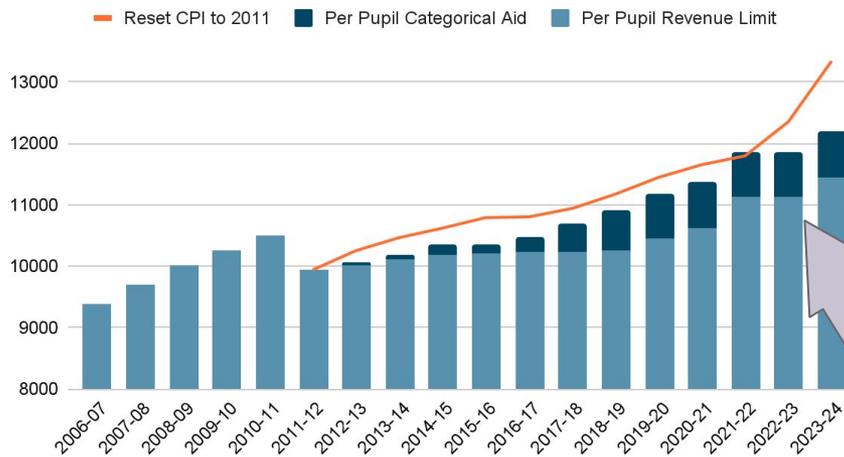
Funds 50, and 80 - No Change in Revenues from the Annual Meeting.



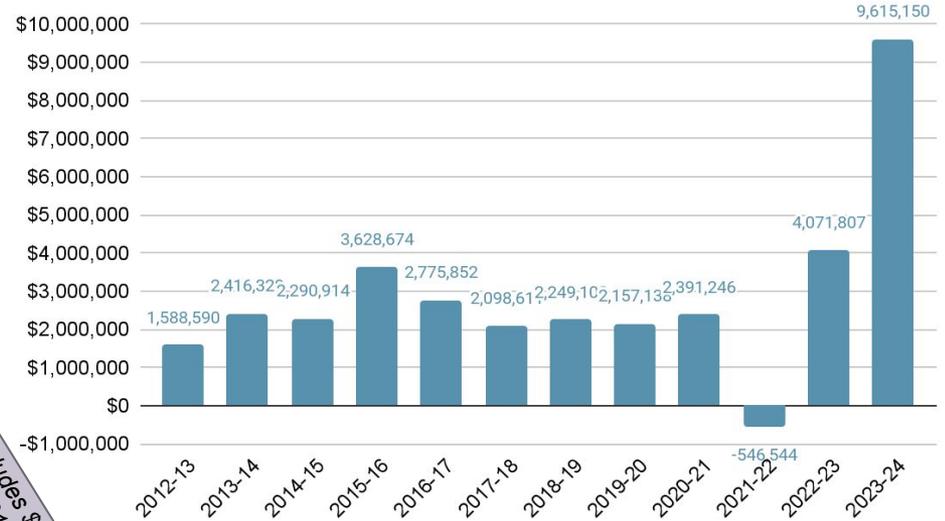
# Revenue Fails to Keep Pace with Inflation

- With the baseline for inflation established in 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$9,000,000 behind the inflationary pace.
- The aggregate of these eleven 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



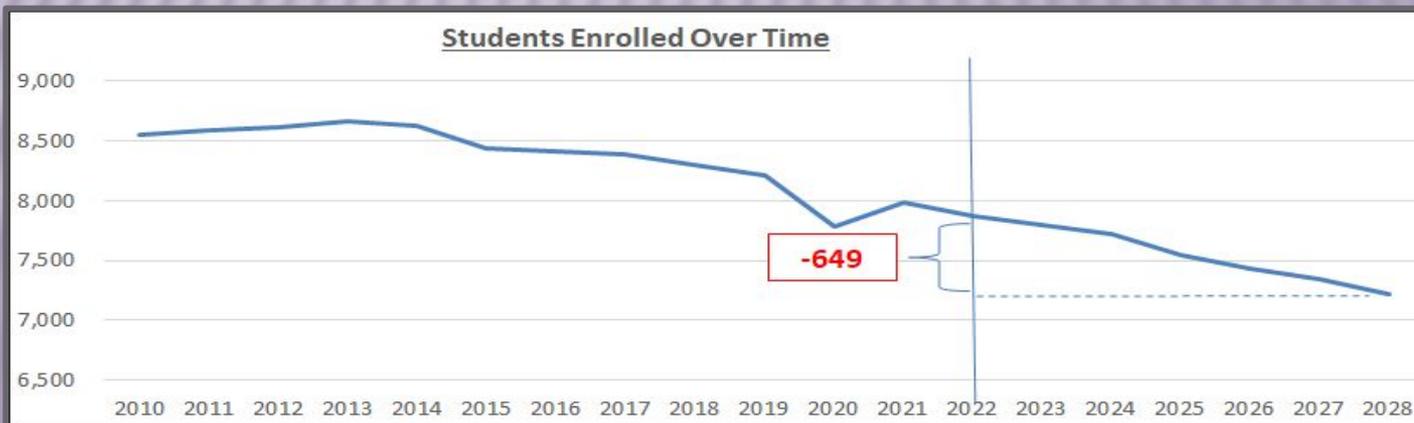
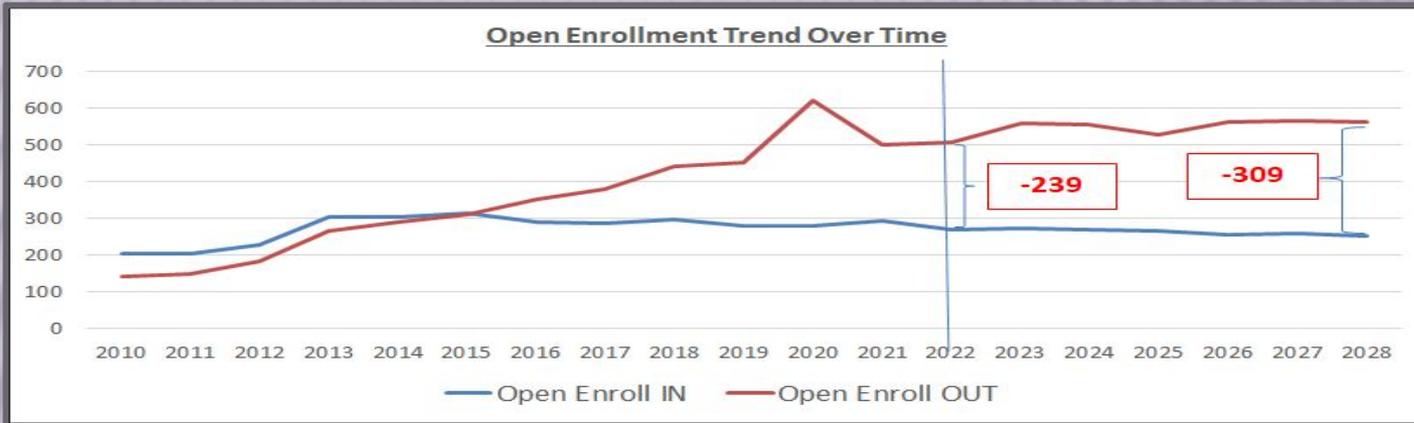
# Changes in FTE Membership

## Counting Students For Revenue Limit

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

	<u>Sept 2020</u>	<u>Sept 2021</u>	<u>Sept 2022</u>	<u>Sept 2023</u>	<u>3-year ave.</u>
<u>Base Years</u>	7,935	8,079	8,003		8,006
<u>Current Years</u>		8,079	8,003	7923	8002
			Decrease of 80		Down 4

# Various Enrollment/Membership Data



# Levy Changes Since Annual Meeting

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

## ANNUAL MEETING

General State Aid Amount

General Fund Levy Amount

Debt Levy  
w/ Defeasance  
\$24,612,366

Full Revenue Limit—Operational Budget Dollars Available

State Aid

Decreased by: \$403,254

Revenue Limit

Decreased by: \$269,701

General State Aid Amount

General Fund Levy Amount

Debt Levy  
w/ Defeasance  
\$24,379,070

Full Revenue Limit—Operational Budget Dollars Available

**RESULT:**

General Fund Levy  
Increased by: \$133,553

**Total Levy:**

**\$99,743 less  
than annual meeting and  
\$1,356,952 more than last year**

**FINAL LEVY**



# Tax Impact of Private Voucher Program

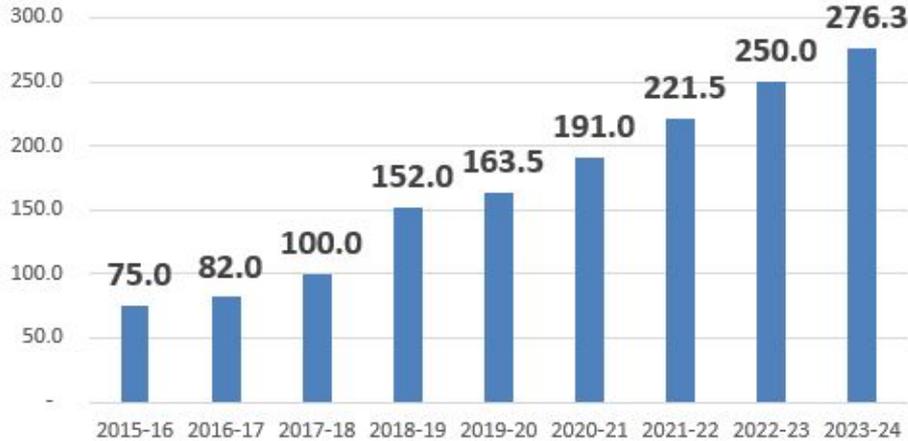
WPCP and RPCP Private School Voucher Aid Deduction	2,792,881	Up \$717,331
SNSP Private School Voucher Aid Deduction	152,693	Up \$ 57,439

- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$2,945,744
  - The tax levied for this expense is **\$2,945,744**
  - The corresponding mill rate for this levy is **0.52 (\$52 for a \$100,000 home), up from .42 last year.**

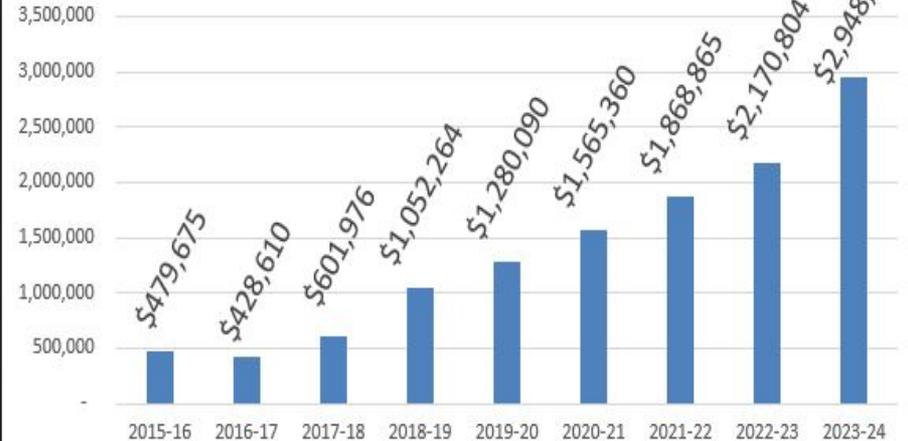


# Tax Impact of Private Voucher Program

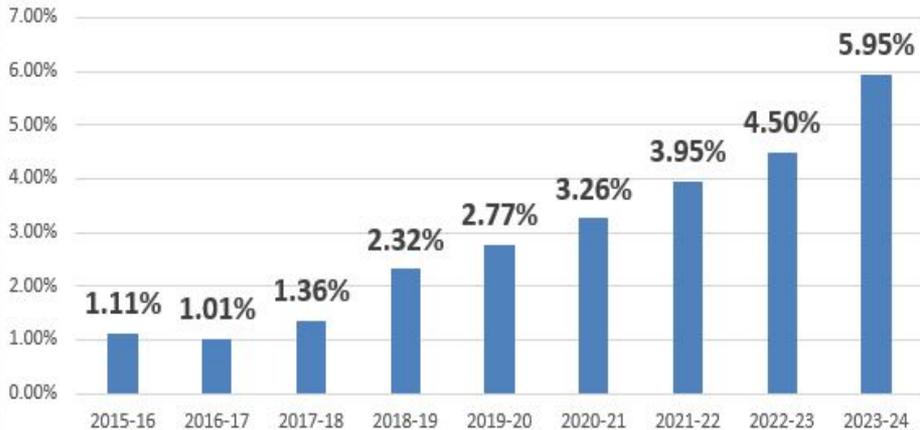
Voucher Students



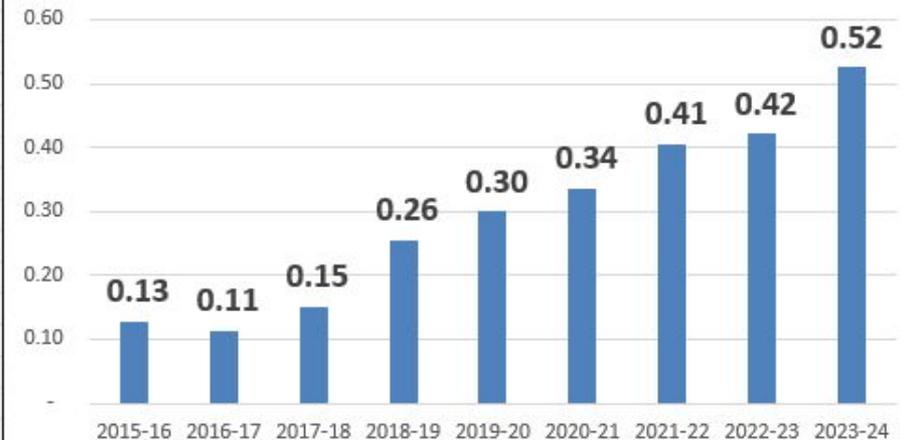
Voucher Exemption (add'l tax levy)



% of Levy



Voucher Mill Rate



# Benefits From Defeasance Strategy

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
  - This strategy has been used over the past six budget cycles and is recommended once again.
  - During this six year period **over \$50 million of future debt has been retired.**
  - Also during this time period, taxpayers have **saved over \$9 million of interest payments.**
  - This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- 
- While applying this strategy, the District mill rate has reacted as follows:
    - 2016-17            \$11.14 per \$1000 of equalized value
    - 2017-18            \$11.12            “
    - 2018-19            \$11.00            “
    - 2019-20            \$10.79            “
    - 2020-21            \$10.29            “
    - 2021-22            \$10.27            “
    - 2022-23            \$9.36            “
    - **2023-24            \$8.83**

# School Tax Allocation For 2023-24

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2023-24									
	<u>CERTIFIED FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>10/30 TOTAL</u>	<u>COMMUNITY SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>% INCR Prior YR</u>	
C. Wausau	\$3,232,209,581	57.54253%	\$ 14,127,049.02	\$ 14,028,333.66	\$ 28,155,382.67	\$ 381,046.64	\$ 28,536,429.31	1.10%	<---% change in levy
T. Berlin	\$102,273,588	1.82076%	\$ 447,007.91	\$ 443,884.35	\$ 890,892.26	\$ 12,057.07	\$ 902,949.33	4.57%	<---% change in levy
T. Hewitt	\$71,615,800	1.27497%	\$ 313,013.07	\$ 310,825.83	\$ 623,838.90	\$ 8,442.85	\$ 632,281.75	6.19%	<---% change in levy
V. Maine	\$341,990,200	6.08840%	\$ 1,494,740.07	\$ 1,484,295.30	\$ 2,979,035.37	\$ 40,317.38	\$ 3,019,352.75	3.55%	<---% change in levy
T. Rib Mountain	\$1,141,630,800	20.32428%	\$ 4,989,737.16	\$ 4,954,870.45	\$ 9,944,607.61	\$ 134,587.38	\$ 10,079,194.99	0.05%	<---% change in levy
T. Stettin	\$343,132,599	6.10874%	\$ 1,499,733.67	\$ 1,489,254.00	\$ 2,988,987.67	\$ 40,452.08	\$ 3,029,439.75	13.67%	<---% change in levy
T. Texas	\$179,071,200	3.18798%	\$ 782,668.92	\$ 777,199.88	\$ 1,559,868.80	\$ 21,110.80	\$ 1,580,979.60	14.77%	<---% change in levy
T. Wausau	\$205,154,643	3.65234%	\$ 896,672.19	\$ 890,406.53	\$ 1,787,078.72	\$ 24,185.80	\$ 1,811,264.52	19.33%	<---% change in levy
<b>ALLOCATION</b>	<b>\$ 5,617,078,411</b>	<b>100.00000%</b>	<b>\$ 24,550,622.01</b>	<b>\$ 24,379,070.00</b>	<b>\$ 48,929,692.00</b>	<b>\$ 662,200.00</b>	<b>\$ 49,591,892.00</b>	<b>2.81%</b>	<b>&lt;---% change in levy</b>
Property Value Change	8.85%								School District determines amt. of levy



# Year over Year Levy Change by Fund

Fund	ALL FUNDS LEVIED (ACTUAL)		DOLLAR CHANGE	PERCENT CHANGE
	2023-24 LEVY	2022-23 LEVY		
<b>GENERAL FUND 10</b>	\$ 24,550,622	\$ 28,545,714	\$ (3,995,092)	-14.00%
<b>DEBT SERVICE FUND 38</b>	\$ 2,104,070	\$ 2,102,619	\$ 1,451	0.07%
<b>DEBT SERVICE FUND 39</b>	\$ 22,275,000	\$ 16,924,407	\$ 5,350,593	31.61%
<b>COMMUNITY SERVICE Fund 80</b>	\$ 662,200	\$ 662,200	\$ -	0.00%
<b>TOTAL</b>	\$ 49,591,892	\$ 48,234,940	\$ 1,356,952	2.81%

# Year over Year Expense Change by Fund

## Total Expenses by Fund

Fund	Category	23-24 Budget	22-23 Budget	Change	%Change
10	TOTAL EXPENSE - (Less Transfers to 27 & 38)	\$ 107,668,449	\$ 101,443,539	\$ 6,224,910	6%
20	TOTAL EXPENSE	\$ 2,275,000	\$ 1,875,000	\$ 400,000	21%
27	TOTAL EXPENSE	\$ 19,601,789	\$ 18,952,368	\$ 649,421	3%
38	TOTAL EXPENSE	\$ 2,214,835	\$ 2,214,135	\$ 700	0%
39	TOTAL EXPENSE	\$ 22,662,665	\$ 15,248,175	\$ 7,414,490	49%
50	TOTAL EXPENSE	\$ 5,139,500	\$ 4,827,080	\$ 312,420	6%
80	TOTAL EXPENSE	\$ 662,000	\$ 798,913	\$ (136,913)	-17%
	GRAND TOTAL	\$ 160,224,238	\$ 145,359,210	\$ 14,865,028	10%

# Two Necessary Motions

## 2023-24 final budget approval

Motion to approve final 2023-24 budgets as presented below:

- **Fund 10: Expense \$118,144,332 (\$107,398,449 plus transfers to Funds 27 and 38), Revenue \$117,428,274**
- **Fund 27: \$19,601,78 (\$8,941,046 plus transfer from Fund 10)**
- **Other Fund 20: \$2,275,000**
- **Fund 30: Expense \$24,877,500, Revenue \$24,464,210**
- **Fund 40: Expense \$67,963,476, Revenue \$19,815,000**
- **Fund 50: Expense \$5,139,500, Revenue \$5,139,500**
- **Fund 80: \$1,201,074 (levy, fees, and carryover)**

## 2023-24 final tax levy approval

Motion to adopt a final tax levy of \$49,591,892 representing \$24,550,622 for the General Fund, \$24,379,070 for the Debt Service Funds, and \$662,200 for the Community Service Fund.

# REFERENDUM PROJECT LIST



# Current Budget

- 74% of our projects have been bid
- Value to date: \$90.1 million
- Remaining bids to date: \$31.9 million

2022 Capital Referendum Budgets (10.6.23)			
Location	Original Budget	Design Budget	Bid Budget
District Wide	8,614,000	8,614,000	8,614,000
East High School	5,998,000	5,998,000	5,998,000
East Athletics Phase 1	3,714,000	4,346,200	4,069,948
East Athletics Phase 2			
Franklin Elementary	761,000	761,000	761,000
GD Jones Elementary	198,000	198,000	198,000
Grant Elementary	2,068,000	-	-
Hawthorn Hills Elementary (bldg)	690,000	700,000	538,950
Hawthorn Hills Elementary (site)	1,926,000	1,926,000	1,926,000
Hewitt-Texas Elementary	133,000	133,000	133,000
Horace Mann MS	7,119,000	7,725,000	7,725,000
Horace Mann (Montessori)	5,000,000	-	-
John Marshall Elementary	565,000	565,000	565,000
John Muir Middle School	34,794,000	34,307,800	36,790,953
Lincoln Elementary	214,000	3,814,000	3,814,000
Maine Elementary	141,000	141,000	141,000
Rib Mountain Elementary	158,000	158,000	158,000
Riverview Elementary	1,465,000	1,665,000	1,920,288
School Forest	4,243,000	5,043,000	5,478,788
South Mountain Elementary	4,873,000	4,873,000	4,873,000
Stettin Elementary School	3,462,000	3,767,286	3,462,000
Thomas Jefferson Elementary	902,000	902,000	902,000
West High School	28,395,000	29,895,000	31,088,437
West Athletics Phase 1	2,733,627	2,129,927	1,963,267
West Athletics Phase 2	1,633,373	1,633,373	1,633,373
Total	119,800,000	119,295,586	122,754,004
Projected Interest Earnings	5,500,000		
<b>Over/(under) Including Interest Earnings</b>		<b>(6,004,414)</b>	<b>(2,545,996)</b>

# Potential End of Referendum Resources



## Current Resources

\$2,545,996



## Hawthorn Road

\$1,926,000



## FF&E Savings

\$654,000 up to an  
additional \$6.3  
million



## 4% Estimated Overage on Remaining Bids

(\$881,135)

**TOTAL: \$4,245,000 to \$10,591,000**

# Other Available Funding Options:

**2022  
Referendum  
Districtwide  
FFE &  
Technology**

**Borrowing from  
Fund Balance**

**Fund 46**

**Borrow Against  
the Revenue  
Limit**

**Borrow Against  
a Future  
Referendum**

# Wausau West Addition Options & Potential Projects

## End of Referendum Projects

Location	Description	Cost	Initial Scope
East	Mass Notification System	\$ 805,000	No
East	Fire Alarm System	\$ 524,000	No
West	Bleacher/Gym Storage & Community Room	\$ 1,221,000	Yes
West	Parking Expansion	\$ 742,000	Requested Add-on
West	Ceiling tile Replacement 2nd & 3rd	\$ 164,000	Requested Add-on
West -No	30 Year Roof	\$ 114,000	Requested Add-on
West	Band Sound System	\$ 22,000	Requested Add-on
West	Large Group Room Display	\$ 16,000	Requested Add-on
Total of Recommended Projects:		\$ 3,608,000	

Project	Cost
2nd Floor Science Wing	\$6,600,000
3rd Floor Concrete Roof Deck	\$375,000
3rd Floor Envelope & Infrastructure	\$3,250,000
Completing 3rd Floor Classrooms	\$2,275,000
<b>Total:</b>	<b>\$12,500,000</b>

# End of Referendum Projects

More than \$23 million in potential end of referendum projects have been identified.

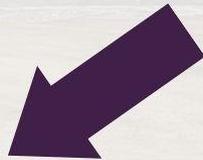


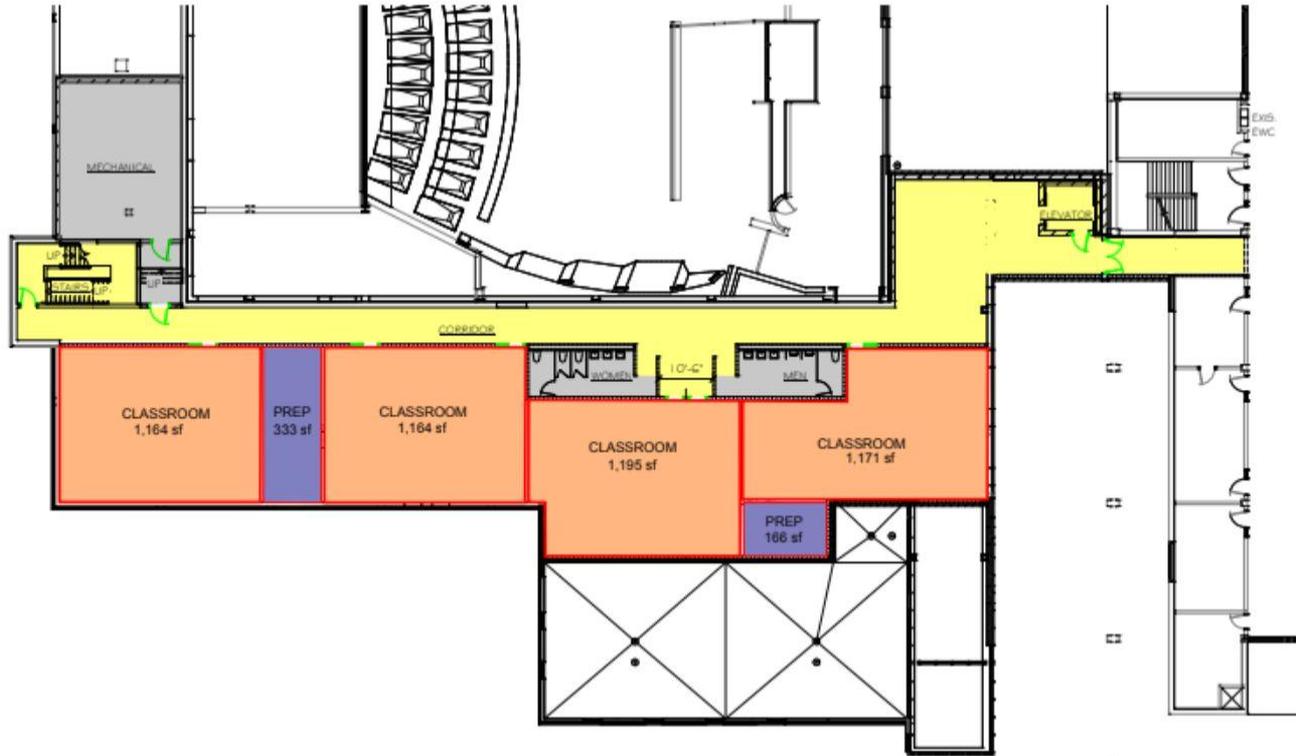
Potential Projects			
Location	Description	Cost	Initial Scope
West	Four Science Labs	\$ 6,600,000	No
Marshall	A/C	\$ 4,387,000	No
Franklin	A/C	\$ 3,455,000	No
Hawthorn	Additional Road	\$ 3,055,000	Yes
Riverview	School Roof	\$ 1,650,000	No
West	Bleacher/Gym Storage & Community Room	\$ 1,221,000	Requested Add-on
West	Parking Expansion	\$ 742,000	Requested Add-on
Maine	Roof	\$ 617,000	No
East	Fire Alarm System	\$ 524,000	No
West	Air Chiller Fieldhouse	\$ 366,000	Requested Add-on
South Mountain	Parking Expansion	\$ 250,000	No
West	Ceiling tile Replacement 2nd & 3rd	\$ 164,000	Requested Add-on
West	30 Year Roof	\$ 114,000	Requested Add-on
West	Band Sound System	\$ 22,000	Requested Add-on
West	Large Group Room Display	\$ 16,000	Requested Add-on
<b>Total</b>		<b>\$ 23,183,000.00</b>	



## Other Considerations:

- Cost of Rebranding
- Potential 4K Renovations





WAUSAU SCHOOL DISTRICT  
 WEST HIGH SCHOOL ADDITION & REMODEL  
 76% | FUTURE CLASSROOM ADDITION

**NEXUS**  
 SOLUTIONS



**somerville**  
 ARCHITECTS/ENGINEERS

design matters.

# MOTION:



# THANK YOU!





# HEALTH INSURANCE UPDATE





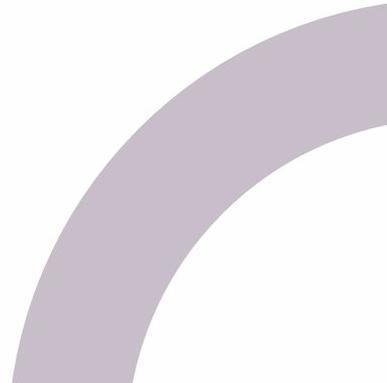
## HEALTH INSURANCE HISTORY



The Wausau School District had been able to maintain 0% increases for the last 5+ years



However, this year we had to increase premiums on one of our plans





## **CURRENT SITUATION & SOLUTION**

- **District plans are running at a loss ratio of over 120%**
- **Our Health Insurance Committee met and voted on the following proposed insurance changes:**
  - **Mandated deductible increase**
  - **Coinsurance rate changes from 90% to 80%**
  - **Annual out of pocket maximum increase**
  - **Small changes to prescription drug coverage**

Traditional Plan <i>Signature Network</i>	Current Benefits		Increase Ded by \$100S/\$200F, 80%/20%, OOP \$3k/\$6k Rx \$10/\$30/\$50	
	Single	Family	Single	Family
<b>Deductible</b>				
In-Network	\$500	\$1,000	\$600	\$1,200
Out of Network	\$500	\$1,000	\$600	\$1,200
<b>Coinsurance</b>				
In-Network	90% 10%		80% / 20%	
Out-of-Network	70% / 30%		60% / 40%	
<b>Annual OOP Max Limit (Ded/Coins)</b>				
In-Network	\$2,000	\$4,000	\$3,000	\$6,000
Out-of-Network	\$3,000	\$6,000	\$4,500	\$9,000
<b>Max OOP Limit (Ded/Coins/Rx Copays)</b>				
In-Network	\$7,350	\$14,700	\$7,350	\$14,700
Out-of-Network	\$7,350	\$14,700	\$7,350	\$14,700
<b>Rx Copays</b>				
Tier 1, 2 and 3 (90 day)	\$5, \$20, \$40		\$10, \$30, \$50	
Specialty Meds (30 day)	25% to \$100		25% to \$200	

## TRADITIONAL PLAN UPDATES

HDHP <i>Signature Network</i>	Current Benefits		Increase Ded by \$100S/\$200F, 80%/20%, OOP \$3k/\$6k Rx \$10/\$30/\$50	
	Single	Family	Single	Family
<b>Deductible</b>				
In-Network	\$1,500	\$3,000	\$1,600	\$3,200
Out of Network	\$1,500	\$3,000	\$1,600	\$3,200
<b>Coinsurance</b>				
In-Network	90%	10%	80%	20%
Out-of-Network	70%	30%	60%	40%
<b>Annual OOP Max Limit (Ded/Coins)</b>				
In-Network	\$2,000	\$4,000	\$3,000	\$6,000
Out-of-Network	\$3,000	\$6,000	\$4,500	\$9,000
<b>Max OOP Limit (Ded/Coins/Rx Copays)</b>				
In-Network	\$6,650	\$13,300	\$7,150	\$14,300
Out-of-Network	\$6,650	\$13,300	\$7,150	\$14,300
<b>Rx Copays</b>				
Tier 1, 2 and 3 (90 day)	\$5, \$20, \$40		\$10, \$30, \$50	
Specialty Meds (30 day)	25% to \$100		25% to \$200	

## HDHP SIGNATURE NETWORK UPDATES

<b>HDHP</b> <i>Freedom Network</i>	Current Benefits		Increase Ded by \$100S/\$200F, 80%/20%, OOP \$3k/\$6k Rx \$10/\$30/\$50	
	Single	Family	Single	Family
<b>Deductible</b> In-Network Out of Network	\$1,500 \$1,500	\$3,000 \$3,000	\$1,600 \$1,600	\$3,200 \$3,200
<b>Coinsurance</b> In-Network Out-of-Network	90% 10% 70% / 30%		80% / 20% 60% / 40%	
<b>Annual OOP Max Limit</b> <b>(Ded/Coins)</b> In-Network Out-of-Network	\$2,000 \$3,000	\$4,000 \$6,000	\$3,000 \$4,500	\$6,000 \$9,000
<b>Max OOP Limit</b> <b>(Ded/Coins/Rx Copays)</b> In-Network Out-of-Network	\$6,650 \$6,650	\$13,300 \$13,300	\$7,150 \$7,150	\$14,300 \$13,300
<b>Rx Copays</b> Tier 1, 2 and 3 (90 day) Specialty Meds (30 day)	\$5, \$20, \$40 25% to \$100		\$10, \$30, \$50 25% to \$200	

## HDHP FREEDOM NETWORK UPDATES





## **MOTION**

**Move to accept the presented health insurance plan design changes effective January 1, 2024.**



# THANK YOU

