

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
Jennifer Paoli, Clerk

A Education/Operations Committee Meeting of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:00 PM** on **Monday, August 26, 2024.**

- I. Call to Order
- II. Approve the Minutes
- III. Public and Student Comment
- IV. Legal Expenses Summary for 2023-2024
- V. Approve List of Legal Firms (**Action Requested**)
- VI. Set Annual Meeting Date and Location (**Action Requested**)
- VII. Share Equalized Value Estimates
- VIII. Recommendation for 2024-2025 Budget (**Action Requested**)
- IX. Recommendation for 2024-2025 Tax Levy (**Action Requested**)
- X. Construction Update
- XI. Adjourn

NOTICE POSTED: Wednesday, August 21, 2024, at 4:00 pm

By: _____

NOTICE SENT TO:

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Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Education/Operations Committee Meeting of the Board of Education of the Wausau School District was held Monday, May 20, 2024, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock via Webex; Jon Creisher; Pat McKee; Joanna Reyes; Jane Rusch; Cory Sillars; and Lance Trollop.

Absent: Jennifer Paoli.

I. Call to Order

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

II. Approve the Minutes

Cory Sillars moved to approve the minutes of April 22, 2024, seconded by Pat McKee. The motion carried 8-0.

III. Public and Student Comment

There was none.

IV. 2024-2025 Paid Meal Price Update

The USDA PLE tool was used to determine the new weighted pricing average for the 2024-2025 school year for Wausau School District. This weighted average is used as the guide for WSD Nutrition Services Department to update meal pricing for the upcoming 2024-2025 school year. In addition, the Wisconsin Adult Meal Price Calculation Guidelines provided by the DPI was used to update adult meal pricing utilizing the "pricing SFA" option of the Wisconsin DPI pricing tool.

V. Recommendation for Preliminary 2024-25 Budget (**Action Requested**)

Pat McKee moved to approve the preliminary budgets as present in order to proceed with 2024-25 expenditures committed to before final budgets are approved, seconded by Joanna Reyes. The motion carried 7-0-1 with Lance Trollop abstaining.

VI. Neola Policy Update (**Action Requested**)

Jon Creisher moved to recommend to the full Board the approval of the proposed policy changes as presented, seconded by Jane Rusch. The motion carried 8-0.

VII. Wisconsin School Nutrition Purchasing Cooperative Agreement (**Action Requested**)

Joanna Reyes moved to recommend to the full Board of Education to continue membership in the Wisconsin School Nutrition Purchasing Cooperative (WiSNP Co-Op Food Buying Group) by passing the presented resolution and agreeing to

the 2024-2025, 66.0301 cooperative agreement, seconded by Jane Rusch. The motion carried 8-0.

VIII. Adjourn

Pat McKee moved to adjourn, seconded by Joanna Reyes. The motion carried 8-0 at 5:49 pm.

Respectfully Submitted,

Jennifer Paoli,
Board Clerk

JP:cp



MEMO

TO: Education/Operations Committee of the Whole
 FROM: Josh Viegut, Assistant Superintendent of Operations
 DATE: August 26, 2024

RE: Legal Expenses for 4th Quarter of 2023-24

In an effort to inform the Board of all legal expenses incurred during the fiscal year, the following report captures all legal costs separated by category and law firm. This summary report represents a quarterly review for all legal expenses incurred during the third quarter of 2023-24 for which the District was billed as well as a year to date total.

4/1/24 to 6/30/24	2023 - 2024 WSD 4th Quarter Legal Expenses											
	FIRM	Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
	ATTOLLES LAW											-
	BOARDMAN & CLARK LLP	105	107									212
	BUELOW VETTER BUIKEMA			314								314
	QUARLES AND BRADY											-
	RUDER WARE											-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS											-
	VON BRIESEN & ROPER											-
	STRANG, PATTESON, RENNING, LEWIS & LACY											-
	RENNING, LEWIS & LACY	3,350	537	403	1,240		101		617	193		6,440
	STRANG LAW											-
	TOTAL	3,455	644	717	1,240	-	-	101	-	617	193	6,965

7/1/23 to 6/30/24	2023 - 2024 Year to Date Legal Expenses											
	FIRM	Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
	ATTOLLES LAW	-	-	-	-	-	-	11,816	-	-	-	11,816
	BOARDMAN & CLARK LLP	11,434	2,116	37,646	3,624	169	70	-	2,827	391	-	58,275
	BUELOW VETTER BUIKEMA	-	-	314	5,394	-	24,596	-	1,668	-	-	31,971
	QUARLES AND BRADY	-	-	-	-	-	-	-	-	-	-	-
	RUDER WARE	-	-	-	-	-	-	-	-	-	-	-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS	-	-	-	-	-	-	-	-	-	-	-
	VON BRIESEN & ROPER	-	-	-	-	-	-	-	-	-	-	-
	STRANG, PATTESON, RENNING, LEWIS & LACY	-	-	-	-	-	-	-	-	-	-	-
	RENNING, LEWIS & LACY	3,350	537	403	1,240	-	101	-	617	193	-	6,439
	STRANG LAW	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	14,784	2,652	38,362	10,257	169	36,582	-	5,112	584	-	108,500



MEMO

TO: Operations Committee

FROM: Josh Viegut, Assistant Superintendent of Operations

DATE: August 26, 2024

RE: List of Legal Counsel Accessed, 2024-25

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

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

LEGAL SERVICES

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

August 2024

Annual Budget & Related Information

2024-2025



Budget Hearing and Annual Meeting
September 23, 2024
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.**
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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)

Jennifer Paoli, Clerk (2026)

Patrick McKee (2027)

Sarah Brock (2027)

Cory Sillars (2026)

Joanna Reyes (2025)

Jane Rusch- (2027)

Administration

Cale Bushman

Interim 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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2024-25 Budget Overview

August 26, 2024
Committee of the Whole
Draft

Revenue Highlights

The 2024-25 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 17.58% of the revenue budget.**
- **State Equalization and Computer Aid (General State Aids) is 65.41% of the revenue budget.**
- **Other State Aid is 7.97% 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 9.04% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2024-25 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to increase 9.74% over prior year.
- The 2024-25 maximum revenue limit of \$11,774 per student increased from the 2023-24 base revenue limit of \$11,448 per student. Revenue limit exemptions increased due to increased private school vouchers and declining enrollment exemptions. Allowed per member change of \$325 and current membership remained flat. Equalized valuation increased 9.98% over prior year.
- The per pupil adjustment aid is \$742/FTE for the 2024-25 fiscal year.

Tax Levy

The Proposed 2024-25 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 \$45,763,554 for a dollar decrease of \$3,828,338 and a percentage decrease of 7.72% from the 2023-24 tax levy.

The gross mill rate will decrease to \$7.41 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would decrease \$140.

The general fund mill rate will decrease from \$4.37 to \$3.33, 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 \$.37 to \$.34. The Fund 39 or referendum debt mill rate will decrease from \$3.97 to \$3.61. The community service mill rate will increase from \$.12 to \$.13.

The mill rate is based on the District's projected equalized valuation increasing 9.98%.

Revenue Projection

The Preliminary Revenue Projection in General and Special Project Funds is \$125,414,466 with \$117,141,590 in the General Fund. Revenue in all funds is \$173,804,557. 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 7,992 for 2024-2025. 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 2023-24 actual expenditures. It is an estimated amount based on the July 1st Aid Eligibility Worksheet along with 2023-24 unaudited expenditures.

Equalization Aid is projected to increase approximately \$6.7 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 \$99,600,153 which is an increase of approximately \$2.8 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) - increased due to higher allocations and carryover in existing grants

Federal Grants (FI-F13) – decreased due to decreases in Elementary and Secondary School Emergency Relief Fund II, Elementary and Secondary School Emergency Relief Fund III, Title funds available and the Evidence-Based After School grants. The decreases were offset by the addition of the Red Granite Charter School grant.

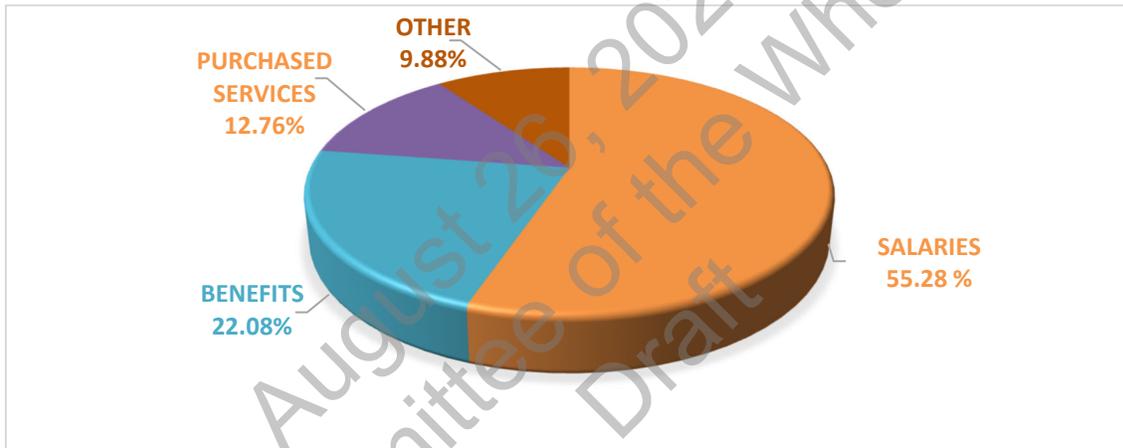
- 4. Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.
- 5. Governmental Changes** - any changes made by the 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 \$98,106,803 and represents 77.37% of the budgets. Salaries increased 1.88% for these funds. The salary budgets increased \$1.3 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget increased 2.55%. The non-salary/benefit portion, items A1 through J7, is \$28,703,144 and makes up the remaining 22.63%.

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 90 elementary students and 11 middle school students in the Montessori Charter School with a budget allocation of \$6,707.90 and an additional \$88.12 per elementary student and \$110.90 per middle school student.

Red Granite Charter School (A17) - there are 72 elementary students in the Red Granite Charter School with a budget allocation of \$6,707.90 and an additional \$88.12 per elementary 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 2024-25.

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 2023-24.

Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11) - there are 8 middle school students and 33 high school students in the EEA Learning Academy with a budget allocation of \$6,707.90 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 189 part-time/full-time students.

E1 – E6 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.

School-Based Mental Health Services (E5) – to be used for the purpose of providing mental health services to pupils in collaboration with community mental health providers.

Medicaid School Based Services (E6) – consulting services provided by Kompas Care.

S1 – S4 and F1 – F15 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. Changes in budgets may reflect the different allocation of total grants between non-salary and salaried portions, or a changes 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 2023-2024 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 2024 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 – F17 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 ID – Neglected and Delinquent Program (F2) – is a federally funded program to enable neglected, delinquent, and at-risk students to have the same opportunity as students in other Title I programs. 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, F14 and F15) 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.

Fresh Fruit and Vegetable Program (F16) - 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.

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.

American Rescue Plan (ARP) – Homeless Children and Youth Funds (F10) - The American Rescue Plan Act (ARP), a COVID-19 relief act passed by Congress in 2021, provided Wisconsin with \$10,097,813 in funding specifically dedicated to support the identification, enrollment, and school participation of children and youth experiencing homelessness, including through wrap-around services. This funding is referred to as American Rescue Plan - Homeless Children and Youth (ARP-HCY). The funding is split into two tranches - ARP-HCY Part I (25% of the allocation) and Part II (75% of the allocation). 75% of the total allocation is distributed to Wisconsin local education agencies (LEAs). ARP-HCY funds are intended to support the specific and urgent needs of homeless children and youth due to the extraordinary impact of the pandemic on students experiencing homelessness, including academic, social, emotional, and mental health needs due to decreased enrollment in school, interrupted classroom instruction, and challenges navigating services for shelter/housing, clothing and school supplies, food, and child care.

American Rescue Plan (ARP) Out of School Time (F11) - The American Rescue Plan (ARP) 2021 authorizes states to use 1% of their total ARP allocation (\$15.4 million) for comprehensive out-of-school time programs. Comprehensive OST programs will use Evidence-based Improvement Strategies (EBIS) designed to address learning loss and social, emotional and academic needs of students most impacted by COVID-19. Additionally, the Wisconsin Committee on Joint Finance allocated, through Motion 57, an additional \$5 million for OST programs and expanded the eligibility for these funds to include community-based organizations.

Education and Homeless Children and Youth Innovation (F12) – is a Wisconsin Department of Public Instruction funded grant to ensure educational equity and success for students experience homelessness by providing support on the McKinney-Vento Homeless Assistance Act.

Red Granite Charter School Grant (F13) – a federally funded grant to assist with the creation and development of the Red Granite Charter School Inc., a new charter school development which will be authorized by the Wausau School District. This grant runs from October – September.

Early Childhood Social Emotional Learning (F17) – to help early childhood learners acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

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 2024-25 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 2024-25 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 2024-25.

Utilities (H6) - the 2023-2024 costs, corresponding weather, and projected prices were considered when setting the 2024-25 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 \$3,072,169.

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) - \$98,106,803 includes estimated salary and benefit increases less budget reductions. Salaries were increased 1.88% due to ESSER funds, salary increases and other changes reflective of staffing adjustments.

Benefits (L1)

- Retirement for 2024-25 is based on the total contribution rate for qualifying salaries. The rate for 2025 is 13.9%. The rate for 2024 was 13.6%. The rate used in the budget for 2024-25 is 13.75%. All employee groups are required to pay one-half of the WRS rate (6.8% in 2024 and a projection of 6.95% in 2025).
- Health Insurance premiums increased 4% in July 2024. The insurance committee will monitor claims in 2024-25 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2023-24 rates. The dental rates have not been increased for thirteen years.



2024-25 Budget Summary

August 26, 2024
Committee of the Whole
Draft

2024-25 REVENUES AND EXPENDITURES - ALL FUNDS
September 23, 2024

	2024-25 BUDGET	2023-24 BUDGET	INCREASE DECREASE	PERCENT
FUND 10 - GENERAL FUND				
REVENUE & OTHER FINANCING SOURCES	117,141,590	117,428,274	-286,684	-0.24%
EXPENDITURES & OTHER FINANCING USES	107,129,535	107,398,449	-268,913	-0.25%
OPERATING TRANSFER OUT	11,496,081	10,745,883	750,198	6.98%
FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION				
REVENUE & OTHER FINANCING SOURCES	8,272,876	8,941,046	-668,170	-7.47%
OPERATING TRANSFER IN	11,407,536	10,660,743	746,793	7.01%
EXPENDITURES & OTHER FINANCING USES	19,680,412	19,601,789	78,623	0.40%
OTHER FUND 20 - SPECIAL PROJECTS FUND				
REVENUE & OTHER FINANCING SOURCES	2,300,000	2,275,000	25,000	1.10%
EXPENDITURES & OTHER FINANCING USES	2,300,000	2,275,000	25,000	1.10%
FUND 38 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	2,010,220	2,024,206	-13,986	-0.69%
OPERATING TRANSFER IN	88,545	85,140	3,405	4.00%
EXPENDITURES & OTHER FINANCING USES	2,213,585	2,208,435	5,150	0.23%
FUND 39 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	22,275,000	14,055,000	8,220,000	58.48%
EXPENDITURES & OTHER FINANCING USES	22,345,000	14,281,034	8,063,966	56.47%
FUND 49 - CAPITAL PROJECTS				
REVENUE & OTHER FINANCING SOURCES	1,500,000	19,810,000	-18,310,000	-92.43%
EXPENDITURES & OTHER FINANCING USES	66,756,925	67,963,475	-1,206,550	-1.78%
FUND 50 - FOOD SERVICE				
REVENUE & OTHER FINANCING SOURCES	5,139,500	5,139,500	0	0.00%
EXPENDITURES & OTHER FINANCING USES	5,206,337	5,139,500	66,837	1.30%
FUND 73 - EMPLOYEE BENEFIT TRUST FUND				
NET REVENUE & OTHER FINANCING SOURCES	2,389,471	2,389,470	1	0.00%
NET EXPENDITURES & OTHER FINANCING USES	2,269,997	2,269,997	1	0.00%
FUND 80 - COMMUNITY SERVICE FUND				
REVENUE & OTHER FINANCING SOURCES	792,200	662,200	130,000	19.63%
REVENUE FROM PRIOR YEARS	487,619	542,602	-54,983	-10.13%
EXPENDITURES & OTHER FINANCING USES	1,279,819	1,201,074	78,745	6.56%
TOTAL REVENUE & OTHER FINANCING SOURCES ALL FUNDS				
GROSS TOTAL REVENUES	173,804,557	184,013,181	-10,208,624	-5.55%
INTERFUND TRANSFERS	11,496,081	10,745,883	750,198	6.98%
NET TOTAL REVENUES	162,308,475	173,267,298	-10,958,823	-6.32%
TOTAL EXPENDITURES & OTHER FINANCING USES ALL FUNDS				
GROSS TOTAL EXPENDITURES	240,677,692	233,084,635	7,593,056	3.26%
INTERFUND TRANSFERS	11,496,081	10,745,883	750,198	6.98%
NET TOTAL EXPENDITURES	229,181,610	222,338,752	6,842,858	3.08%



2024-25 Fund 10 Budget Detail

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2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 10		INCREASE	PERCENT
	2024-25 BUDGET	2023-24 BUDGET	DECREASE (-)	
LOCAL SOURCES				
Property Tax Levy	\$20,588,589	\$24,541,622	-\$3,953,033	-16.11%
Property Tax Chargebacks	9,000	9,000	0	0.00%
Mobile Home Tax	30,000	15,000	15,000	100.00%
Other Payments for Services	25,000	25,000	0	0.00%
Admissions Athletics	55,000	55,000	0	0.00%
Athletic User Fees	105,000	110,000	-5,000	-4.55%
Student Fees	500	500	0	N/A
Interest on Investments	475,000	300,000	175,000	58.33%
Rentals	25,000	35,000	-10,000	-28.57%
Parking Lot Fees	30,000	25,000	5,000	20.00%
Miscellaneous Local Sources	175,000	125,000	50,000	40.00%
Sale of Obsolete Equipment	50,000	75,000	-25,000	-33.33%
Refunds: Workers Compensation, Insurance, Commerce	375,000	325,000	50,000	15.38%
Refund of Indirect Grant Costs	10,000	10,000	0	0.00%
Student Technology Device Insurance	75,000	80,000	-5,000	-6.25%
TOTAL LOCAL SOURCES	\$22,028,089	\$25,731,122	-\$3,703,033	-14.39%
OTHER SCHOOL DISTRICT				
Open Enrollment Tuition	\$2,209,407	\$2,191,139	\$18,268	0.83%
Non-Open Enrollment Tuition	5,000	10,000	-5,000	-50.00%
TOTAL OTHER SCHOOL DISTRICT	\$2,214,407	\$2,201,139	\$13,268	0.60%
STATE GRANTS				
S1 Wisconsin Educator Effectiveness	\$58,640	\$55,760	\$2,880	5.16%
S2 CTE Incentive	198,937	56,543	142,394	251.83%
S3 Assessments of Reading Readiness	0	14,808	-14,808	-100.00%
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000	0	0.00%
TOTAL STATE GRANTS	\$292,577	\$162,111	\$130,466	80.48%
STATE AIDS				
Equalization Aid	\$76,057,528	\$69,309,221	\$6,748,307	9.74%
ELL Aid	376,834	376,834	0	0.00%
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%
Other State Categorical Aid	285,269			
Juvenile Detention Center	206,006	206,006	0	0.00%
Transportation Aid	183,885	176,127	7,758	4.40%
Library Aid	425,000	365,000	60,000	16.44%
Per Pupil Adjustment Aid (2024-25)	5,936,742	5,939,710	-2,968	-0.05%
In Lieu of Tax	35,000	35,000	0	0.00%
AGR - Achievement Gap Reduction Program	1,598,063	1,598,063	0	0.00%
TOTAL STATE AIDS	\$85,959,598	\$78,861,232	\$7,098,366	9.00%

2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 10		INCREASE DECREASE (-)	PERCENT
	2024-25 BUDGET	2023-24 BUDGET		
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	\$94,587	\$68,939	\$25,648	37.20%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,577,709	1,759,066	-181,357	-10.31%
F3 Title ID - Neglected and Delinquent	68,961	81,175	-12,214	-15.05%
F4 Title II A - Teacher and Principal Training and Recruiting Fund	379,585	294,914	84,671	28.71%
F5 Title III - English Language Acquisition	215,555	290,839	-75,284	-25.89%
Title III A - Immigrant Children and Youth		0		
F6 Title IV A - Student Support and Academic Enrichment	140,124	241,580	-101,456	-42.00%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	516,564	597,601	-81,037	-13.56%
F8 Elementary and Secondary School Emergency Relief Fund 2	0	884,483	-884,483	-100.00%
F9 Elementary and Secondary School Emergency Relief Fund 3	2,019,485	4,690,687	-2,671,202	-56.95%
F10 ARP Homeless Children and Youth	21,089	47,259	-26,170	-55.38%
F11 ARPA Evidence After School	74,011	780,000	-705,989	-90.51%
Education For Homeless Children and Youth Innovation	74,984	0	74,984	N/A
Red Granite Charter School	564,265	0	564,265	N/A
TOTAL FEDERAL GRANTS	\$5,746,919	\$9,736,543	-\$3,989,624	-40.98%
FEDERAL AID				
Medicaid Cost Settlements and MAC Administrative Claims	\$900,000	\$736,127	163,873	22.26%
TOTAL FEDERAL AID	\$900,000	\$736,127	-\$163,873	-18.21%
	\$117,141,590	\$117,428,274	-\$286,684	-0.24%

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2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2024-25 BUDGET	2023-24 BUDGET		

ELEMENTARY SCHOOLS

	Jan-24 FTE				
A1 Franklin	185	\$16,802	\$18,036	-\$1,234	-6.84%
A2 Grant	177	\$16,097	16,009	88	0.55%
A3 G.D. Jones	302	\$26,612	25,379	1,233	4.86%
A4 Hawthorn Hills	172	\$15,657	16,273	-616	-3.79%
A5 Hewitt-Texas	87	\$8,166	8,871	-705	-7.95%
A6 Jefferson	281	\$24,762	25,731	-969	-3.77%
A7 John Marshall	230	\$20,268	20,268	0	0.00%
A8 Lincoln	221	\$19,475	18,505	970	5.24%
A9 Maine	238	\$20,973	21,061	-88	-0.42%
A10 Rib Mountain	204	\$17,976	18,329	-353	-1.93%
A11 Riverview	423	\$37,275	37,892	-617	-1.63%
A12 Stettin	312	\$27,493	29,168	-1,675	-5.74%
A13 South Mountain	228	\$20,091	20,620	-529	-2.57%
A14 WSD 4K & Early Childhood Programs	284	\$25,008	25,273	-265	-1.05%
A15 Montessori (K-5)	90	\$14,639	14,462	177	1.22%
A16 Wausau Area Virtual Education (K-5)	29	\$2,555	2,027	528	26.05%
A17 Red Granite	72	\$13,053	0	13,053	N/A
A SCHOOLS	3,535	\$313,849	\$317,904	\$8,997	2.83%
B1 Library		\$425,000	\$365,000	\$60,000	16.44%
B2 Music, Elementary		14,685	14,685	0	0.00%
B3 Art, Elementary		22,673	22,673	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		1,245	1,215	30	2.47%
B PROGRAMS		\$817,172	\$757,142	\$60,030	7.93%
TOTAL ELEMENTARY		\$1,131,021	\$1,075,046	\$69,027	6.42%

SECONDARY SCHOOLS

	FTE				
C1 John Muir	984	\$109,126	\$111,787	-\$2,661	-2.38%
C2 Athletics, John Muir R		41,978	43,766	-1,788	-4.09%
C3 Art Middle Schools		15,215	15,215	0	0.00%
C4 Horace Mann	664	73,638	75,523	-1,885	-2.50%
C5 Athletics, Horace Mann R		37,617	38,528	-911	-2.36%
C6 EEA Learning Academy Middle School (6-8)	8	7,595	7,928	-333	-4.20%
C7 Montessori (6-8)	11	1,220	776	444	57.19%
C8 Wausau Area Virtual Education (6-8)	32	3,549	3,216	333	10.35%
C MIDDLE SCHOOLS		\$289,937	\$296,739	-\$6,801	-2.29%

2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024

LOCATION		FUND 10		INCREASE DECREASE (-)	PERCENT	
		2024-25 BUDGET	2023-24 BUDGET			
D1	East High	890	\$124,360	\$126,036	-\$1,677	-1.33%
D2	West High	1,440	201,211	201,351	-139	-0.07%
D3	Art, East		11,100	11,100	0	0.00%
D4	Art, West		11,077	11,077	0	0.00%
D5	Athletics, East R		154,863	148,682	6,181	4.16%
D6	Athletics, West R		186,907	177,281	9,626	5.43%
D7	Athletics, State Competitions		44,586	44,586	0	0.00%
D8	Music, Secondary R		90,426	90,426	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)	33	4,611	6,567	-1,956	-29.79%
D12	Wausau Area Virtual Education (9-12)	128	17,885	12,576	5,310	42.22%
D13	Wausau Area Virtual Education		117,461	117,461	0	0.00%
D	HIGH SCHOOLS		\$1,005,129	\$987,785	\$17,344	1.76%
	TOTAL SECONDARY		\$1,295,066	\$1,284,524	\$10,543	0.82%
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%
E5	School-Based Mental Health		263,241	0	263,241	N/A
E	TOTAL PUPIL SERVICES		\$1,003,771	\$740,530	\$263,241	35.55%
STATE GRANTS						
S1	Wisconsin Educator Effectiveness		\$58,640	\$55,760	2,880	5.16%
S2	CTE Incentive		185,011	56,543	128,468	227.20%
S3	Assessments of Reading Readiness		0	14,808	-14,808	-100.00%
S4	State Aid Transmitted from Intermediate Sources		35,000	35,000	0	0.00%
S	TOTAL STATE GRANTS		\$278,651	\$162,111	\$116,540	71.89%
FEDERAL GRANTS						
F1	Carl Perkins		\$73,778	\$50,989	\$22,789	44.69%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		31,554	176,414	-144,860	-82.11%
F3	Title ID - Neglected and Delinquent		68,961	81,175	-12,214	-15.05%
F4	Title IIA - Teacher and Principal Training and Recruiting Fund		101,325	161,737	-60,412	-37.35%
F5	Title III - English Language Acquisition		120,711	194,513	-73,802	-37.94%
F6	Title IV A - Student Support and Academic Enrichment		\$106,494	\$237,580	-131,086	-55.18%
F7	Flow Through - Comprehensive Coordinated Early Intervening Services		\$201,460	\$508,050	-306,590	-60.35%
F8	Elementary and Secondary School Emergency Relief Fund 2		\$0	\$884,483	-884,483	-100.00%
F9	Elementary and Secondary School Emergency Relief Fund 3		\$760,910	\$2,197,373	-1,436,463	-65.37%
F10	ARP Homeless Children and Youth		\$0	\$47,259	-47,259	-100.00%
F11	ARPA Evidence After School		\$74,011	\$528,100	-454,089	-85.99%
F12	Education For Homeless Children and Youth Innovation		\$14,500	\$0	14,500	N/A
F13	Red Granite Charter School		\$491,465	\$0	491,465	N/A
F	TOTAL FEDERAL GRANTS		\$2,045,169	\$5,067,673	-\$3,022,504	-59.64%

2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024

		FUND 10		INCREASE	
LOCATION		2024-25	2023-24	DECREASE	PERCENT
		BUDGET	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	15,180	15,044	136	0.90%
G5	Instructional Services	17,277	16,062	1,215	7.56%
G6	Technology R	2,084,145	2,273,081	-188,936	-8.31%
G7	AmeriCorps Workers	86,052	86,052	0	0.00%
G	TOTAL CURRICULUM / INST.	\$3,058,888	\$3,246,473	-\$187,585	-5.78%
OPERATIONS / BUILDINGS & GROUNDS					
H1	Pupil Transportation	\$2,492,134	\$2,431,351	\$60,784	2.50%
H2	Pupil Transportation - Summer Learning	\$69,849	68,146	1,704	2.50%
H3	Buildings & Grounds Operations R	2,953,339	3,140,839	-187,500	-5.97%
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	2,439,829	0	0.00%
H7	Business/Central Office R	344,565	419,565	-75,000	-17.88%
H8	Private School Voucher Program	3,072,169	2,387,884	684,285	28.66%
H9	District Insurances	937,703	937,703	0	0.00%
H	TOTAL OPER. / B&G	\$13,333,283	\$12,849,011	\$484,272	3.77%
DISTRICT-WIDE					
J1	Instructional Equipment	\$70,725	\$70,725	\$0	0.00%
J2	Board of Ed/Supt's Office	147,900	147,900	0	0.00%
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	4,202,066	0	0.00%
J7	Employment Services	18,748	18,748	0	0.00%
J	TOTAL DISTRICT-WIDE	\$4,609,643	\$4,609,643	\$0	0.00%
TOTAL NON-SALARY/BENEFIT		\$26,755,492	\$29,035,011	-\$2,266,464	-7.81%
PERCENT OF TOTAL BUDGET		22.55%	24.58%		

2024-25 DETAILED EXPENDITURE BUDGET September 23, 2024

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT	
	2024-25 BUDGET	2023-24 BUDGET			
K1 SALARIES					
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%	
161 Administrators	511,906	496,996	14,910	3.00%	
164 Other Professional	1,645,126	1,553,157	91,970	5.92%	
166 Principals	2,349,781	2,281,340	68,440	3.00%	
167 Assistant Principals	807,894	784,363	23,531	3.00%	
171 Instructional Subs	100,000	53,642	46,358	86.42%	
172 Other Certified Teachers R	2,683,338	2,607,477	75,862	2.91%	
173 Contracted Subs	675,000	625,000	50,000	8.00%	
174 Professional Health	218,305	212,115	6,191	2.92%	
175 Teachers E	34,960,332	34,500,799	459,533	1.33%	
176 Long Term Subs	420,000	400,000	20,000	5.00%	
178 Coaching	941,424	921,479	19,946	2.16%	
180 Administrative Assistants	124,328	120,784	3,544	2.93%	
181 Custodial	4,727,216	4,392,957	334,259	7.61%	
182 Teacher Aides E	3,221,016	3,125,169	95,847	3.07%	
184 Attendance	61,813	60,013	1,800	3.00%	
185 Technical Staff	1,290,844	1,326,286	-35,441	-2.67%	
186 Secretarial/Clerical	2,069,088	2,039,817	29,271	1.43%	
187 Maintenance	152,047	147,428	4,619	3.13%	
188 Enrollment Aides	65,000	65,474	-474	-0.72%	
194 Other Supervisors	280,764	272,700	8,064	2.96%	
195 Misc. Payrolls	125,000	100,000	25,000	25.00%	
K TOTAL SALARIES	-\$2,080,421	\$57,458,123	\$56,114,894	\$1,343,229	2.39%
L1 BENEFITS					
212 Retirement Employer	\$3,784,003	\$3,690,850	\$93,153	2.52%	
218 Retiree Health	1,339,695	1,340,041	-347	-0.03%	
219 Other Employee Benefits	20,000	20,000	0	0.00%	
221 Medicare Portion/Social Security	802,782	791,459	11,323	1.43%	
222 Social Security	3,430,366	3,381,595	48,771	1.44%	
230 Group Life Insurance	124,843	133,796	-8,953	-6.99%	
243 Dental Insurance	748,040	775,838	-27,798	-3.58%	
248 Health Insurance	12,303,504	11,760,702	542,802	4.62%	
251 Disability Insurance	144,687	136,262	8,425	6.18%	
291 College Credit Reimbursement	40,000	40,000	0	0.00%	
293 Post 2011 Retiree Benefit	170,000	170,000	0	0.00%	
299 Membership Reimbursement	8,000	8,000	0	0.00%	
L TOTAL BENEFITS		\$22,915,920	\$22,248,543	\$667,377	3.00%
TOTAL SALARY & BENEFITS		\$80,374,043	\$78,363,438	\$2,010,605	2.57%
PERCENT OF TOTAL FUND 10 BUDGET		67.75%	66.33%		
TRANSFER TO FUND 27	\$ 11,407,536	\$ 10,660,743	\$ 746,793	7.01%	
TRANSFER TO FUND 38	88,545	85,140	3,405	4.00%	
A TOTAL FUND 10 BUDGET		\$118,625,616	\$118,144,332	\$481,285	0.41%



2024-25 Fund 27
Budget Detail

August 26, 2024
Committee of the Whole
Draft

2024-25 DETAILED REVENUE BUDGET September 23, 2024

SOURCE	FUND 27		INCREASE	PERCENT
	2024-25 BUDGET	2023-24 BUDGET	DECREASE (-)	
OTHER SCHOOL DISTRICT				
Non-Open Enrollment Tuition	\$35,000	\$35,000	\$0	0.00%
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$35,000	\$0	0.00%
STATE AIDS				
Exceptional Educational Needs Aid	\$5,479,540	\$5,141,811	\$337,729	6.57%
High Cost EEN Aid	135,000	100,000	35,000	35.00%
Special Education Transition Incentive	35,000	25,000	10,000	40.00%
TOTAL STATE AIDS	\$5,649,540	\$5,266,811	\$382,729	7.27%
FEDERAL GRANTS				
F12 Flow Through	\$1,933,972	\$2,023,240	-\$89,268	-4.41%
F13 Preschool Flow Through	112,103	167,173	-55,070	-32.94%
F17 Early Childhood Social Emotional Learning	27,261	0	27,261	N/A
F9 Elementary and Secondary School Emergency Relief Fund 3	0	948,822	-948,822	-100.00%
TOTAL FEDERAL GRANTS	\$2,073,336	\$3,139,235	-\$1,065,899	-33.95%
FEDERAL AID				
Medicaid	\$515,000	\$500,000	\$15,000	3.00%
TOTAL FEDERAL AID	\$515,000	\$500,000	\$15,000	3.00%
TRANSFER FROM FUND 10				
Transfer in	\$11,407,536	\$10,660,743	\$746,793	7.01%
GRAND TOTAL	\$19,680,412	\$19,601,789	\$78,623	0.40%

2024-25 DETAILED EXPENDITURE BUDGET - September 23, 2024

LOCATION	FUND 27		INCREASE	
	2024-25 BUDGET	2023-24 BUDGET	DECREASE (-)	PERCENT
SPECIAL EDUCATION				
E6 Medicaid School Based Services	\$135,000	\$115,922	\$19,078	16.46%
H1 Pupil Transportation	1,050,000	932,164	117,836	12.64%
H10 Transit of State Aid	20,000	38,500	-18,500	-48.05%
E-J SPECIAL EDUCATION	\$1,205,000	\$1,086,586	\$118,414	10.90%
FEDERAL GRANTS				
F14 Flow Through	\$720,056	\$646,731	\$73,325	11.34%
F15 Preschool Flow Through	22,596	114,453	-91,857	-80.26%
F TOTAL FEDERAL GRANTS	\$742,652	\$761,184	-\$18,532	-2.43%
SALARIES				
164 Other Professional	\$278,631	\$398,583	-\$119,952	-30.09%
171 Instructional Subs	15,000	15,000	0	0.00%
172 Other Certified Teachers	1,348,842	1,309,555	39,287	3.00%
173 Contracted Subs	45,000	45,000	0	0.00%
174 Professional Health	83,688	97,019	-13,330	-13.74%
175 Teachers E	7,965,539	8,003,335	-37,796	-0.47%
176 Long Term Subs	76,500	76,500	0	0.00%
182 Teacher Aides E	2,483,644	2,411,305	72,339	3.00%
185 Technical Staff	238,438	231,635	6,803	2.94%
186 Secretarial/Clerical	108,355	105,142	3,213	3.06%
K TOTAL SALARIES	\$12,643,637	\$12,693,074	-\$49,437	-0.39%
BENEFITS				
212 Retirement Employer	\$840,741	\$834,719	\$6,022	0.72%
218 Retiree Health	253,757	256,778	-3,021	-1.18%
221 Medicare Portion/Social Security	174,372	175,763	-1,391	-0.79%
222 Social Security	748,992	758,365	-9,372	-1.24%
230 Group Life Insurance	23,361	24,844	-1,483	-5.97%
243 Dental Insurance	171,206	171,695	-489	-0.28%
248 Health Insurance	2,843,901	2,808,278	35,622	1.27%
251 Disability Insurance	32,794	30,505	2,289	7.50%
L TOTAL BENEFITS	\$5,089,123	\$5,060,946	\$28,178	0.56%
TOTAL SALARY & BENEFITS	\$17,732,760	\$17,754,019	-\$21,259	-0.12%
PERCENT OF TOTAL FUND 27 BUDGET	90.10%	90.57%		
A TOTAL FUND 27 BUDGET	\$19,680,412	\$19,601,789	\$78,623	0.40%



2024-25 Other Fund 20 Budget Detail

August 26, 2024
Committee of the Whole
Draft

2024-25 DETAILED REVENUE AND EXPENDITURE BUDGET - September 23, 2024

	OTHER FUND 20 2024-25 BUDGET	AMENDED 2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
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OTHER FUND 20 EXPENSES				
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Activity Funds	\$2,200,000	\$2,200,000	\$0	0.00%
Local Grants	75,000	57,500	17,500	30.43%
Donations	25,000	17,500	7,500	42.86%
Total Expenses	<u>\$2,300,000</u>	<u>\$2,275,000</u>	<u>\$25,000</u>	<u>1.10%</u>

OTHER FUND 20 REVENUES				
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Activity Funds	\$2,200,000	\$2,200,000	\$0	0.00%
Local Grants	75,000	57,500	17,500	30.43%
Donations	25,000	17,500	7,500	42.86%
Total Revenues	<u>\$2,300,000</u>	<u>\$2,275,000</u>	<u>\$25,000</u>	<u>1.10%</u>

August 26, 2024
Committee of the Whole
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	<h2 style="color: blue;">2024-25 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			8.8
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2024	\$1,040,675
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$984,494
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$56,181
Sum of reported Utility Savings to be applied to Debt			\$58,428
	Savings Reported for 2024		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$ 7,075	\$ 141,956
Controls Improvements - Elementary Schools	\$ 731,567	\$ 7,344	\$ 26,949
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 20,852	\$ 423,022
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,848	\$ 59,145
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 4,415	\$ 36,201
Controls Improvements - Maintenance Building	\$ 73,306	\$ 392	\$ 17,175
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 9,645	\$ 125,456
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,857	\$ 546,546
Entire Energy Efficiency Project Totals	\$ 11,512,434	\$ 58,428	\$ 1,376,448

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	2024	\$1,146,935
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$1,117,975
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$28,960
Sum of reported Utility Savings to be applied to Debt			\$30,118
	Savings Reported for 2024		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	\$ 1,526,742	\$ 3,303	\$ 88,048
Heating System Upgrades	\$ 801,304	\$ 10,538	\$ 36,174
Technology and Controls Upgrades	\$ 3,785,895	\$ 8,898	\$ 490,409
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 7,379	\$ 302,665
Entire Energy Efficiency Project Totals	\$ 11,677,838	\$ 30,118	\$ 917,297

2024-25 DEBT SERVICE LEVY FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2025	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 1,025,000.00	\$ 15,375.00	\$ 1,040,375.00
3/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,090,000.00	\$ 33,917.50	\$ 1,123,917.50
9/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 23,017.50	\$ 23,017.50
2024-25	Energy Efficiency Savings	\$ (88,545.00)	\$ -	\$ (88,545.00)
TOTALS		\$ 2,026,455.00	\$ 72,310.00	\$ 2,098,765.00

2024-25 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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
3/1/2025	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 1,025,000.00	\$ 15,375.00	\$ 1,040,375.00
3/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,090,000.00	\$ 33,917.50	\$ 1,123,917.50
TOTALS		\$ 2,115,000.00	\$ 98,585.00	\$ 2,213,585.00

WAUSAU SCHOOL DISTRICT

Debt Service Schedule FUND 38 03-01-24 TO 03-01-27

		\$10,000,000 G.O. Promissory Notes Dated August 4, 2015 Matures March 1, 2025		
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	3.00%	\$995,000	\$45,675	\$1,040,675
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
TOTAL		\$2,020,000	\$61,050	\$2,081,050

[] Callable

		\$9,990,000 G.O. Promissory Notes Dated July 6, 2017 Matures March 1, 2027		
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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		\$4,405,000	\$182,323	\$4,587,323

[] 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, 2024 through June 30, 2025, and the debt service levy is for payments made between January 1, 2025 and December 31, 2025.

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2024-25 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,975,000.00	\$ 86,600.00	\$ 2,061,600.00
3/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2025	2022 REFERENDUM 99.99M	\$ 16,266,225.50	\$ 1,829,831.00	\$ 18,096,056.50
9/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 37,225.00	\$ 37,225.00
9/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2025	2022 REFERENDUM 99.99M	\$ -	\$ 1,809,206.00	\$ 1,809,206.00
	TOTALS	\$ 18,241,225.50	\$ 4,033,774.50	\$ 22,275,000.00

2024-25 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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
3/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 1,975,000.00	\$ 86,600.00	\$ 2,061,600.00
3/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2025	2022 REFERENDUM 99.99M	\$ 16,266,225.50	\$ 1,829,831.00	\$ 18,096,056.50
3/1/2025	2023 REFERENDUM 19.81M (Estimated)	\$ -	\$ -	\$ -
TOTALS		\$ 18,241,225.50	\$ 4,103,774.50	\$ 22,345,000.00



2024-25 Fund 39 Debt Service Detail

August 26, 2024
Committee of the Whole
Draft

**Wausau School District
2024-25 Fund 39
Debt Service Description
03-01-24 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:	\$481,600	\$2,767,094
Total Remaining:	\$6,571,600	\$12,767,094
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:	\$85,865,000	\$19,810,000
Remaining Interest:	\$42,146,869	\$591,044
Total Remaining:	\$128,011,869	\$20,401,044
Schools/Purpose:	2022 Building Referendum	2022 Building Referendum
	Issue:	Total (Rounded)
	Amount:	\$149,395,000
	Remaining Principal:	\$121,765,000
	Remaining Interest:	\$45,986,607
	Total Remaining:	\$167,751,606

WAUSAU SCHOOL DISTRICT

Projected Debt Service Schedule

Issues 1-4

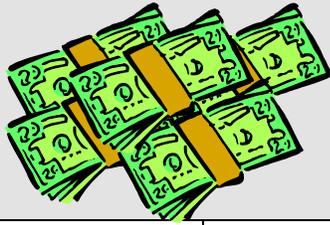
03-01-24 TO 03-01-42

 Issue 1 \$19,565,000 G.O. Refunding Bonds Dated August 4, 2015 Matures March 1, 2032 				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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	\$481,600	\$6,571,600

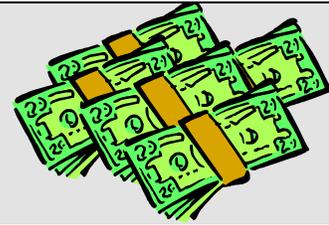
Callable

 Issue 2 \$10,000,000 G.O. Refunding Bonds Dated March 1, 2016 Matures March 1, 2035				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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	\$2,767,094	\$12,767,094

Callable



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



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	5.00%	\$2,250,000	\$3,715,912	\$5,965,912
2025	5.00%	\$16,266,226	\$3,639,037	\$19,905,263
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%	\$0	\$2,622,287	\$2,622,287
2032	5.00%	\$0	\$2,406,912	\$2,406,912
2033	5.00%	\$0	\$2,247,912	\$2,247,912
2034	4.00%	\$0	\$2,121,762	\$2,121,762
2035	4.00%	\$1,783,774	\$2,004,562	\$3,788,336
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		\$85,865,000	\$42,146,869	\$128,011,869

Callable



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



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024	3.80%	\$19,810,000	\$591,044	\$20,401,044
TOTAL		\$19,810,000	\$591,044	\$20,401,044

Total Debt Service Requirements

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2024		\$23,940,000	\$4,798,069	\$28,738,069
2025		\$18,241,226	\$4,033,775	\$22,275,000
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		\$0	\$2,893,200	\$2,893,200
2032		\$1,635,000	\$2,657,387	\$4,292,387
2033		\$2,710,000	\$2,440,687	\$5,150,687
2034		\$2,790,000	\$2,238,912	\$5,028,912
2035		\$4,648,774	\$2,043,956	\$6,692,730
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 2024-2042		\$121,765,000	\$45,986,607	\$167,751,606

August 2024
Committee of the Whole
Draft

WAUSAU SCHOOL DISTRICT

LONG TERM DEBT

OUTSTANDING PRINCIPAL & INTEREST

CALENDAR & LEVY YEAR	TOTAL PRINCIPAL PER YEAR	OUTSTANDING PRINCIPAL PER YEAR	TOTAL INTEREST PER YEAR	TOTAL LEVY PER YEAR	OUTSTANDING PRINCIPAL & INTEREST
2024	\$ 23,940,000	\$ 107,640,000	\$ 4,798,069	\$ 28,738,069	\$ 153,626,606
2025	\$ 18,241,226	\$ 83,700,000	\$ 4,033,775	\$ 22,275,000	\$ 124,888,538
2026	\$ 2,945,000	\$ 65,458,774	\$ 3,890,150	\$ 6,835,150	\$ 102,613,538
2027	\$ 3,090,000	\$ 62,513,774	\$ 3,743,125	\$ 6,833,125	\$ 95,778,388
2028	\$ 4,325,000	\$ 59,423,774	\$ 3,576,400	\$ 7,901,400	\$ 88,945,264
2029	\$ 4,530,000	\$ 55,098,774	\$ 3,369,825	\$ 7,899,825	\$ 81,043,864
2030	\$ 4,765,000	\$ 50,568,774	\$ 3,137,450	\$ 7,902,450	\$ 73,144,040
2031	\$ -	\$ 45,803,774	\$ 2,893,200	\$ 2,893,200	\$ 65,241,590
2032	\$ 1,635,000	\$ 45,803,774	\$ 2,657,387	\$ 4,292,387	\$ 62,348,391
2033	\$ 2,710,000	\$ 44,168,774	\$ 2,440,687	\$ 5,150,687	\$ 58,056,004
2034	\$ 2,790,000	\$ 41,458,774	\$ 2,238,912	\$ 5,028,912	\$ 52,905,317
2035	\$ 4,648,774	\$ 38,668,774	\$ 2,043,956	\$ 6,692,730	\$ 47,876,405
2036	\$ 6,080,000	\$ 34,020,000	\$ 1,823,162	\$ 7,903,162	\$ 41,183,675
2037	\$ 6,325,000	\$ 27,940,000	\$ 1,575,062	\$ 7,900,062	\$ 33,280,513
2038	\$ 6,585,000	\$ 21,615,000	\$ 1,316,862	\$ 7,901,862	\$ 25,380,451
2039	\$ 6,855,000	\$ 15,030,000	\$ 1,048,062	\$ 7,903,062	\$ 17,478,589
2040	\$ 7,130,000	\$ 8,175,000	\$ 768,362	\$ 7,898,362	\$ 9,575,527
2041	\$ 7,430,000	\$ 1,045,000	\$ 472,519	\$ 7,902,519	\$ 1,677,165
2042	\$ 7,740,000	\$ (6,385,000)	\$ 159,646	\$ 7,899,646	\$ (6,225,354)
TOTAL	\$ 121,765,000		\$ 45,986,607	\$ 167,751,606	

	<p style="text-align: center;">2024-25 Fund 46 Long Term Capital Improvement Trust Fund</p>
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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 2024-25.

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	<h2 style="color: blue;">2024-25 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.

2024-25 Capital Projects includes Energy Efficiency Phase III projects.

2024-25 Budget

Revenues - \$ 1,500,000

Expenditures - \$66,756,925

	<h2>2024-25 Fund 50 Budget Detail</h2>
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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.

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2023-24 DETAILED REVENUE BUDGET September 25, 2023

SOURCE	FUND 50 2024-25 BUDGET	2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
LOCAL SOURCES				
Student Meals - Ala Carte	\$1,215,000	\$1,200,000	\$15,000	1.25%
Adult Meals - Ala Carte	31,000	31,000	0	0.00%
Other Food Service Sales	125,000	85,000	40,000	47.06%
Sale of Obsolete Equipment	5,000	5,000	0	0.00%
Interest on Investments	15,000	8,500	6,500	76.47%
TOTAL LOCAL SOURCES	\$1,391,000	\$1,329,500	\$61,500	4.63%
STATE AIDS				
Food Service Aid	\$65,000	\$70,000	-\$5,000	-7.14%
TOTAL STATE AIDS	\$65,000	\$70,000	-\$5,000	-7.14%
FEDERAL AID				
USDA Commodities	\$403,500	\$485,000	-\$81,500	-16.80%
Food Service Aid	3,250,000	3,225,000	25,000	0.78%
F16 Fresh Fruit and Vegetable Program	30,000	30,000	0	0.00%
TOTAL FEDERAL AID	\$3,683,500	\$3,740,000	-\$56,500	-1.51%
GRAND TOTAL	\$5,139,500	\$5,139,500	\$0	0.00%

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2023-24 DETAILED EXPENDITURE BUDGET - September 25, 2023

		FUND 50		INCREASE	
		2024-25	2023-24	DECREASE	
		BUDGET	BUDGET	(-)	PERCENT
FOOD SERVICE					
Purchased Services		\$65,000	\$65,000	\$0	0.00%
Food		2,625,000	2,604,019	20,981	0.81%
Other Supplies		200,000	212,019	-12,019	-5.67%
Fixed Assets		0	50,000	-50,000	-100.00%
District Dues and Fees		6,500	6,500	0	0.00%
F10 Fresh Fruit and Vegetable Program		25,000	25,000	0	0.00%
FOOD SERVICE		\$2,921,500	\$2,962,538	-\$41,038	-1.39%
SALARIES					
181 Custodial		\$63,040	\$61,204	\$1,836	3.00%
183 Cooks		1,272,259	1,195,849	76,410	6.39%
183 Cooks - Subs		40,000	40,000	0	0.00%
185 Other Municipal		65,578	63,668	1,910	3.00%
186 Secretarial/Clerical		72,728	70,610	2,118	3.00%
191 Food Service Supervisors		93,376	90,656	2,720	3.00%
TOTAL SALARIES		\$1,606,981	\$1,521,987	\$84,994	5.58%
BENEFITS					
212 Retirement Employer		\$100,172	\$94,975	\$5,197	5.47%
218 Retiree Health		7,003	6,799	204	3.00%
221 Medicare Portion/Social Security		23,075	21,855	1,220	5.58%
222 Social Security		93,534	93,451	83	0.09%
230 Group Life Insurance		3,343	3,084	259	8.41%
243 Dental Insurance		24,260	23,852	408	1.71%
248 Health Insurance		422,747	407,435	15,312	3.76%
251 Disability Insurance		3,721	3,524	197	5.58%
TOTAL BENEFITS		\$677,856	\$654,975	\$22,881	3.49%
TOTAL SALARY & BENEFITS		\$2,284,837	\$2,176,962	\$107,875	4.96%
PERCENT OF TOTAL FUND 50 BUDGET		43.89%	42.36%		
TOTAL FUND 50 BUDGET					
TOTAL FUND 50 BUDGET		\$5,206,337	\$5,139,500	\$66,837	1.30%

	<h2>2024-25 Fund 73 Budget Detail</h2>
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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.

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

	FUND 73 2024-25 BUDGET	AMENDED 2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
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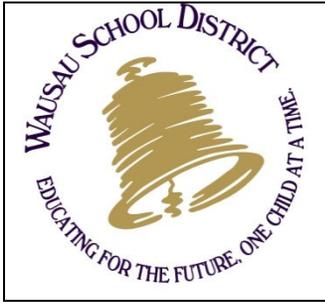
EMPLOYEE BENEFIT TRUST FUND EXPENDITURES				
---	--	--	--	--

Retiree Insurance Claims	-\$2,269,997	-\$2,269,997	-\$1	0.00%
Expenses	-\$2,269,997	-\$2,269,997	-\$1	0.00%
Transferred to Other Funds	2,269,997	2,269,997	1	0.00%
TOTAL FUND 73 EXPENSES	\$0	\$0	\$0	N/A

EMPLOYEE BENEFIT TRUST FUND REVENUES				
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Employer Contributions	\$1,940,577	\$1,920,195	\$20,382	1.06%
Retiree Contributions	448,894	469,275	-20,381	-4.34%
Revenues	\$2,389,471	\$2,389,470	\$1	0.00%
Transferred to Other Funds	-2,269,997	-2,269,997	-1	0.00%
TOTAL FUND 73 REVENUES	\$119,474	\$119,474	\$0	0.00%

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2024-25 Fund 80 Budget Detail

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

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

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

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

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

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

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

	FUND 80 2024-25 BUDGET	AMENDED 2023-24 BUDGET	INCREASE DECREASE (-)	PERCENT
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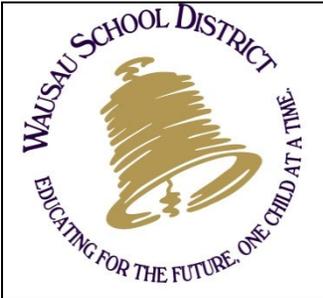
COMMUNITY SERVICE EXPENSES

Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	270,000	140,000	130,000	92.86%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Carry Over	487,619	538,874	-51,255	-9.51%
TOTAL FUND 80 EXPENSES	\$1,279,819	\$1,201,074	\$78,745	6.56%

COMMUNITY SERVICE REVENUES

Tax Levy	\$792,200	\$662,200	\$130,000	19.63%
Carry Over	487,619	542,602	-54,983	-10.13%
TOTAL FUND 80 REVENUES	\$1,279,819	\$1,204,802	\$75,017	6.23%

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2024-25 Tax Levy - Tax Related Information

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PROPOSED 2023-2024 TAX LEVY

Wausau School District

Fund	Estimated 2024-25 LEVY	FINAL 2023-24 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 20,597,589	\$ 24,550,622	\$ (3,953,033)	-16.10%	3.33
DEBT SERVICE FUND 38	2,098,765	2,104,070	(5,305)	-0.25%	0.34
DEBT SERVICE FUND 39	22,275,000	22,275,000	-	0.00%	3.61
COMMUNITY SERVICE Fund 80	792,200	662,200	130,000	19.63%	0.13
TOTAL	\$ 45,763,554	\$ 49,591,892	\$ (3,828,338)	-7.72%	7.41

** 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 (23-24)	\$ 5,617,078,411	8.83
New Valuation (24-25)	\$ 6,177,521,343	7.41
Percent Increase/Decrease from Current to New	9.98%	-16.08%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (142)	

Explanation of Mill Rate Decrease

\$	8.83	2023-24 Mill Rate
\$	0.32	Increase to the Revenue Limit with Recurring Exemptions
\$	0.13	Non-Reoccurring Exemptions
\$	(1.11)	Increase Equalization Aid
\$	(0.76)	Increase in Equalized Property Value District-Wide
\$	7.41	2024-25 Proposed Mill Rate

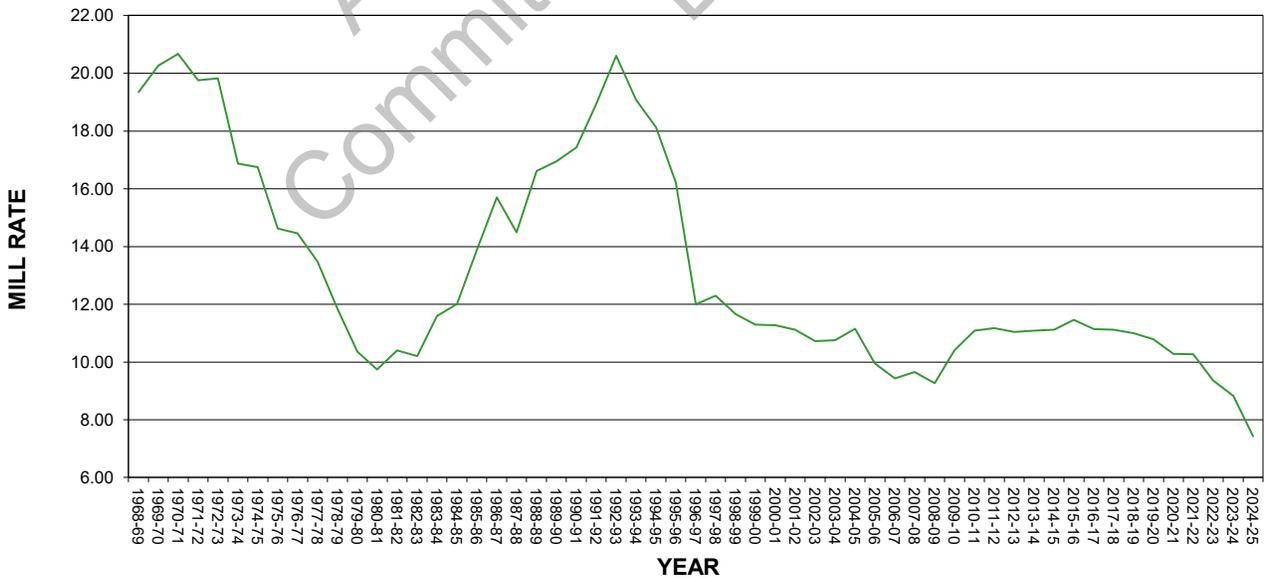
EQUALIZED TAX RATE HISTORY

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	-0.53	-5.66%
2024-25 ***	7.41	-1.42	-15.17%

*** Estimates 9.98 percent growth in equalized value.

GRAPH OF EQUALIZED MILL RATES

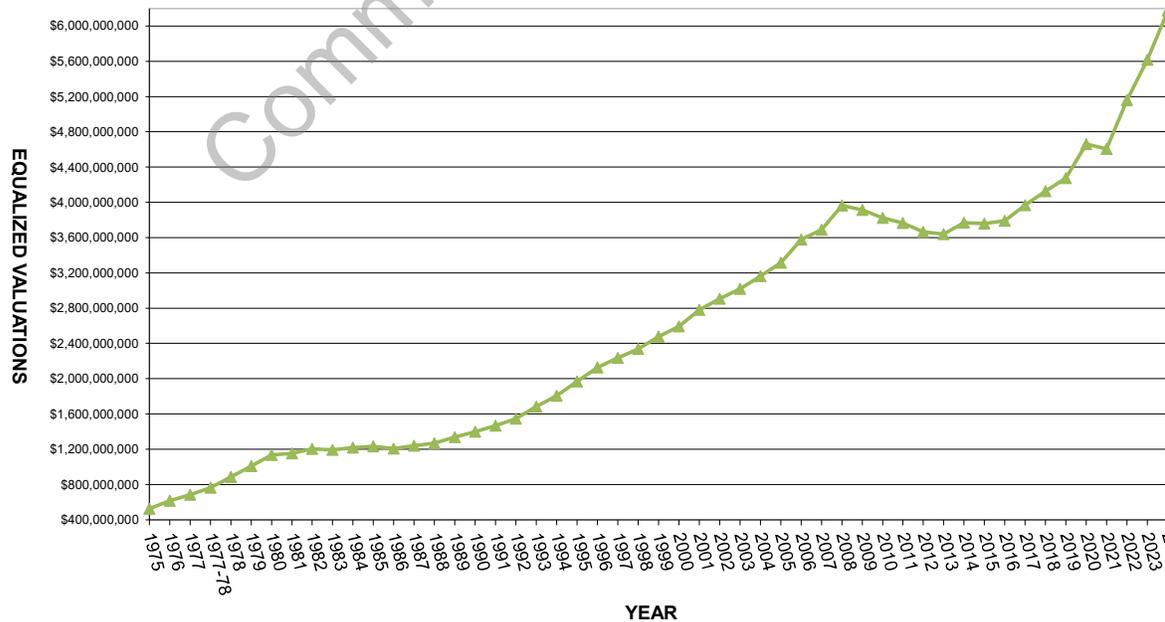


HISTORY OF EQUALIZED VALUATION

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	5,617,078,411	456,545,703	8.85%
2024	6,177,521,343	560,442,932	9.98%

GROWTH OF EQUALIZED VALUATIONS



2024-2025 Wausau School District Calendar

Board Approved 2-12-2024

July 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			

August 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	30	

September 2024						
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					

Aug 26-29: Professional Learning
Aug 30: No Classes & Non-Work Day

Sept 2: No Classes - Labor Day
Sept 3: First Day of School
Sept 27: No Classes - Prof Learning

October 2024						
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		

November 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	

December 2024						
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				

Oct 23: No Elementary Classes-Recordkeeping
No PM Secondary
No AM/PM Pre-K Classes
Afternoon Conferences
Oct 24: No Classes - Prof Learning
Oct 25: No Classes / Non Work Day

Nov 1: End of 1st Quarter
Nov 27: No Classes - Non-Contract Day
Nov 28-29: No Classes - Thanksgiving Break

Dec 23-31: No Classes - Winter Break

January 2025						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30	31	

February 2025						
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	

March 2025						
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					

Jan 1: No Classes - Winter Break
Jan 17: No PM Elementary Classes-Recordkeeping
No AM/PM Pre-K Classes
Jan. 17: End of 2nd Quarter
Jan 20: No Classes - Prof Learning

Feb 17: No Classes - Prof Learning

Mar 21: No PM Elementary Classes-Recordkeeping
No AM/PM Pre-K Classes
End of 3rd Quarter
Mar 24-28: No Classes - Spring Break

April 2025						
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			

May 2025						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	31

June 2025						
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					

April 18: No Classes - Non-Contract Day
April 21: No Classes - Prof Learning

May 23: No Classes - Prof Learning
May 21: WAVE Graduation
May 22: EEA Graduation
May 26: No Classes - Memorial Day
May 31: East High Graduation
May 31: West High Graduation

June 5: Students' Last Day (No PM Classes)
No AM/PM Pre-K Classes
End of 4th Quarter
June 6: Teachers' Last Day

- No Classes
- Students' first and last days of school
- No Classes - Professional Learning (PL)
- No Pre-K or Elementary Classes / No PM Secondary Classes / Recordkeeping AM (Elem) and Parent/Teacher Conferences PM
- 2025 High School Graduation: May 22 - EEA; May 31 - East; May 21 - WAVE; May 31 - West
- Quarter Ends (1st - 41) (2nd - 44) (3rd - 43) (4th - 45) = 173
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes

Initial 2024-25 District Budget to be used for the 2024 Annual Meeting

Education/Operations Committee of the Whole
August 26, 2024



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

Separate Agenda Items for the Initial 2024-25 District Budget

- [Set Annual Meeting date \(Item VI in agenda, ACTION\)](#)
 - Board action is necessary to establish the time, date, and place for the Annual Meeting and Budget Hearing.
 - **Motion to approve Monday, September 23, 2024, as the date for the 2024-2025 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**
- [Share equalized value estimates \(Item VII in agenda, NO ACTION NEEDED\)](#)
 - Equalized property values for tax purposes represent statewide property values measured on a consistent basis w/o regard for local assessment or valuation practices.
 - School District equalized values are revealed in the middle of October, but estimates are needed for equalized mill rate estimates offered in the District budget booklet.
 - Last year property value in the District increased by 9.08%. This year the property valuation is expected to increase by 9.98%.
- [Recommendation for 2024-2025 budget \(Item VIII in agenda, ACTION\)](#)
 - Board approval is needed to give proper notices and develop all necessary documents, including the District budget book, for presentation at the Annual Meeting and available prior to that event. Following the Sept. 9 Board meeting, the budget book will be available on our website. A draft version of the budget book is available in BoardBook documents.
 - Work will continue on the budget as priorities continue to develop and as the Wisconsin Dept. of Public Instruction and the Wisconsin Dept. of Revenue reveal more data regarding available revenue.



Separate Agenda Items for the Initial 2024-25 District Budget (cont.)

- [Recommendation for 2024-25 budget \(Item IX in agenda, ACTION\) \(continued\)](#)
 - Funding made available through ESSER (Federal Elementary and Secondary Schools Emergency Relief) will sunset during the 24-25 budget cycle.
 - Salary increases included in this budget are 3% per employee group.
 - Nutritional Services group: 3%
 - Administrative and Educational Support group: 3%
 - Maintenance and Custodial group: 3%
 - Teacher group: 3%
 - Municipal group: 3%
 - Administration group: 3%
 - Health insurance premiums are projected to increase by 4%.
 - The budget presented here is a deficit budget.
 - **Motion to recommend to the Board of Education a preliminary 2024-2025 General Fund budget of \$118,625,616 for expenses and \$117,141,590 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 23rd, 2024**



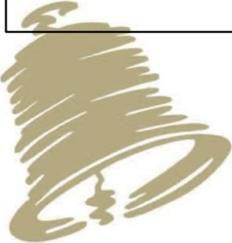
Separate Agenda Items for the Initial 2024-25 District Budget (cont.)

- [Recommendation for 2024-2025 tax levy \(Item XIII in agenda, ACTION\)](#)
 - The mill rate has steadily decreased over time and is projected to decrease by \$1.42, to \$7.41 per \$1,000 of equalized value for this budget cycle.
 - The unusually large increase in property values significantly contributes to this decrease in mill rate while the full tax levy is projected to **decrease** by 7.72%.
 - The budget includes continuation of the defeasance and debt prepayment strategy that has been successful in stabilizing the mill rate and saving taxpayers millions of dollars over the last several years.
 - **Motion to recommend to the Board of Education a projected tax levy of \$45,763,554 for presentation at the Annual Meeting and Budget Hearing on September 23, 2024.**



2024-2025 Budget Calendar

- May 20, Committee of the Whole
 - Committee approval of the initial 2024-2025 budget
- June 10, Board of Education
 - BOE approval of the initial 2024-2025 budget
- **August 26, Committee of the Whole**
 - **Share equalized value**
 - **Set Annual Meeting date**
 - **Recommendation for 2024-2025 budget and tax levy**
- September 9, Board of Education
 - Approve the 2024-2025 budget and tax levy for publication and presentation at Annual Meeting
- September 23, Board of Education and Committee of the Whole
 - Regularly scheduled Ed/Ops Committee meeting
 - Annual Meeting and Budget Hearing
- October 14, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 28, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



Motion to approve Monday, September 23, 2024, as the date for the 2024-2025 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.

Share Equalized Value Estimates

- Property Values Assumed to Increase
 - Equalized value represents true property value on a consistent state-wide basis
 - District estimated equalized values are **up 9.98%** over last year, meaning there is considerably more property value to share in the tax burden of the District.
 - The District levies a tax to all eight municipalities in the District based on total equalized value of the District portion of each municipality.
 - Each municipality passes this levy on to individual property owners based on their respective assessment practices.
 - It is beyond the control of the District, whether individual taxpayers have increases or decreases in their tax bill; District control lies only in the total school tax levy.
 - For mill rate estimate purposes, the equalized value of property is assumed to **increase evenly by 9.98%** across the District for 2024-25.



Share Equalized Value Estimates

Estimate of 2024 Equalized Valuation for Tax Apportionment				
Wausau School District				
August 1, 2024				
Municipality	2023 Equalized Value Reduced by TID Value (WSD)	Percent in District Reduced by TID Value	2024 Equalized Value Reduced by TID Value (WSD)	Projected % Increase
City of Wausau	\$ 3,232,209,581	94.45%	\$ 3,574,956,898	10.60%
Town of Berlin	\$ 102,273,588	93.41%	\$ 109,555,958	7.12%
Town of Hewitt	\$ 71,615,800	100.00%	\$ 84,689,900	18.26%
Village of Maine	\$ 341,990,200	100.00%	\$ 370,024,900	8.20%
Town of Rib Mountain	\$ 1,141,630,800	100.00%	\$ 1,264,540,100	10.77%
Town of Stettin	\$ 343,132,599	82.50%	\$ 358,224,027	4.40%
Town of Texas	\$ 179,071,200	100.00%	\$ 208,103,600	16.21%
Town of Wausau	\$ 205,154,643	71.45%	\$ 207,425,961	1.11%
Totals	\$ 5,617,078,411		\$ 6,177,521,343	9.98%



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

From the Wisconsin Dept. of Revenue

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2024-25							
	<u>CERTIFIED FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>COMMUNITY SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>% INCR Prior YR</u>
C. Wausau	\$3,574,956,898	57.87042%	\$ 11,919,911.27	\$ 14,105,200.18	\$ 458,449.46	\$ 26,483,560.91	-7.27%
T. Berlin	\$109,555,958	1.77346%	\$ 365,290.00	\$ 432,258.97	\$ 14,049.35	\$ 811,598.32	-10.58%
T. Hewitt	\$84,689,900	1.37094%	\$ 282,380.59	\$ 334,149.69	\$ 10,860.59	\$ 627,390.87	-0.82%
V. Maine	\$370,024,900	5.98986%	\$ 1,233,766.74	\$ 1,459,954.40	\$ 47,451.67	\$ 2,741,172.81	-9.54%
T. Rib Mountain	\$1,264,540,100	20.47002%	\$ 4,216,330.59	\$ 4,989,314.57	\$ 162,163.50	\$ 9,367,808.66	-7.06%
T. Stettin	\$358,224,027	5.79883%	\$ 1,194,419.17	\$ 1,413,393.20	\$ 45,938.33	\$ 2,653,750.70	-14.10%
T. Texas	\$208,103,600	3.36872%	\$ 693,875.10	\$ 821,083.90	\$ 26,687.00	\$ 1,541,646.00	-2.86%
T. Wausau	\$207,425,961	3.35775%	\$ 691,615.54	\$ 818,410.09	\$ 26,600.10	\$ 1,536,625.73	-18.09%
ALLOCATION	\$6,177,521,343	100.0000%	\$ 20,597,589.00	\$ 24,373,765.00	\$ 792,200.00	\$ 45,763,554.00	-7.72%
Property Value Change	9.98%						

From the WSD Levy Adoption near the end of October*

Recommendation for 2024-2025 budget (some challenges)

- Higher health insurance costs led to a premium increase for the 2nd year in a row
- The rate of inflation continues to be greater than funding adjustments. The CPI for salary negotiations was just over 4%.
- Limited one-time ESSER III funding is available for a small window during the upcoming budget cycle for certain operational expenses. It will be difficult to balance the Federal expectation that these funds be used strictly for pandemic recovery and preparedness, with the State expectation that we use these funds to mitigate the damage of a weak previous biennial State budget.
- ESSER funding runs out during the 2024-25 budget and careful planning must include a combination of eliminating expenses funded with ESSER funds and determining alternative funding sources.
- Deficit budget of approximately \$1.5 million dollars



Recommendation for 2024-2025 budget (some opportunities)

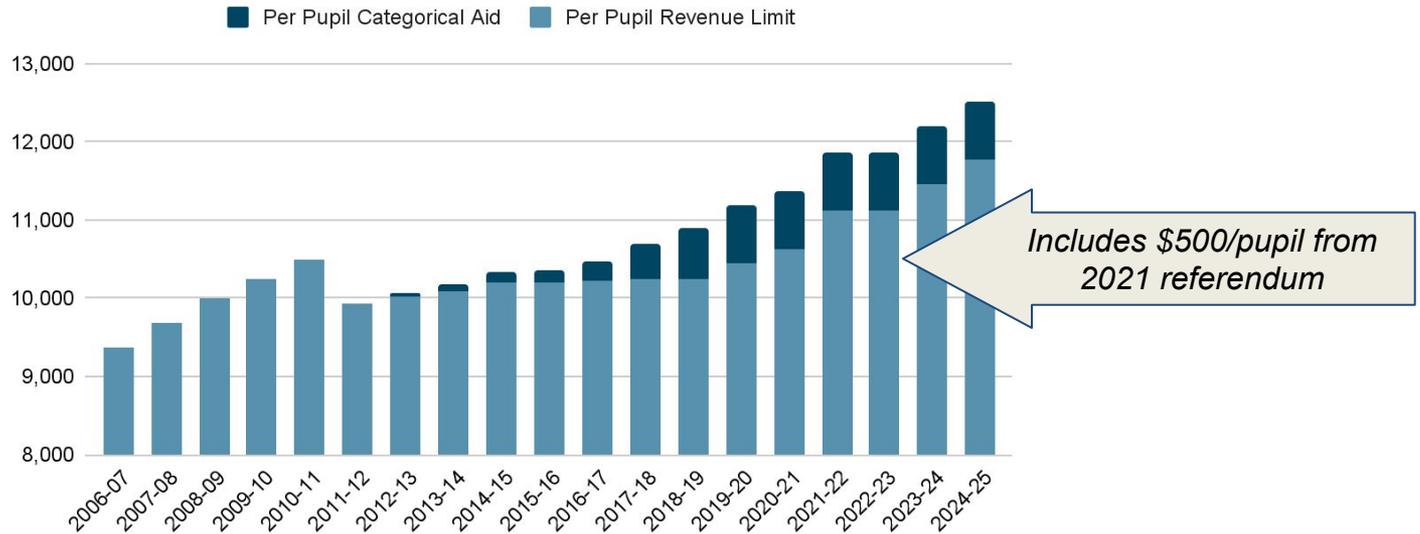
- \$325 annual revenue limit increase included in state biennial budget
- The recent success of a pair of referendum questions over the last two years offers some opportunity inside the general fund budget.
 - 2021 question allowing for an additional \$4MM in revenue limit capacity
 - 2022 question allowing for borrowing \$119.8MM for facility improvements
- A strong fund balance offers a temporary level of comfort in considering a deficit budget for 2024-25, while simultaneously avoiding the need for short term borrowing.



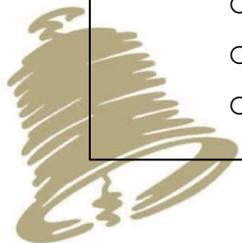
Recommendation for 2024-2025 budget

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

Sources of Operational Revenue



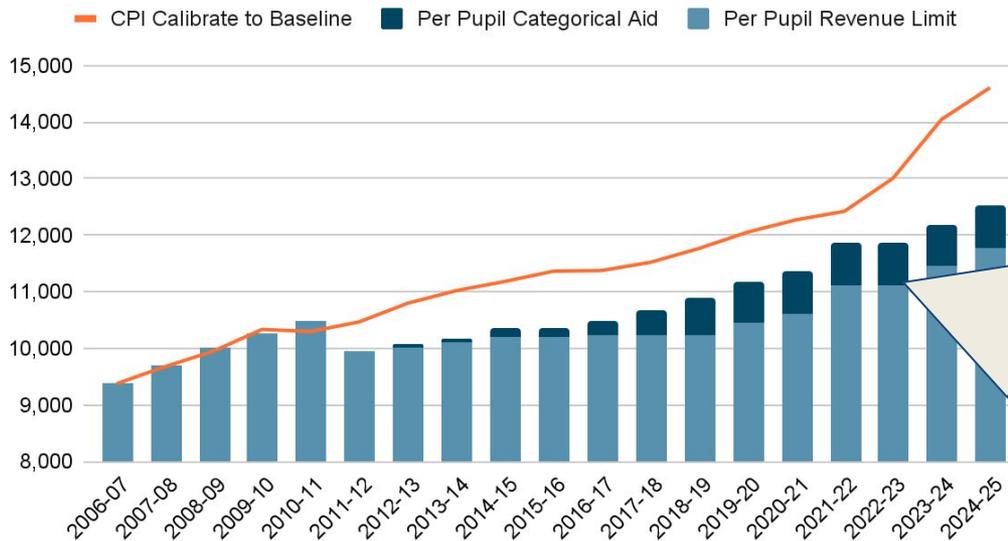
- During the next two months the following factors impacting the final budget will be revealed.
 - Final Staffing
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



Recommendation for 2024-2025 budget

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

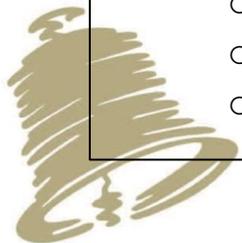
Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Inflation has significantly outpaced revenue

Includes \$500/pupil from 2021 referendum

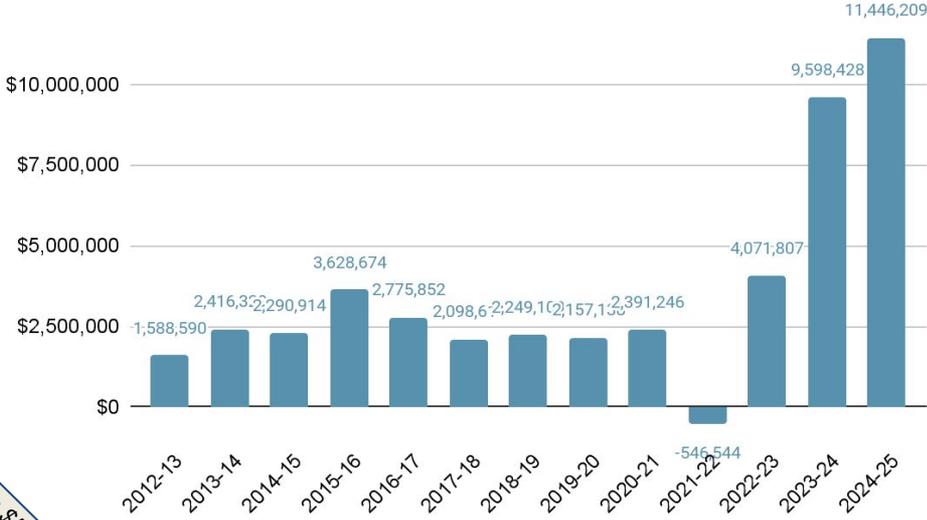
- During the next two months the following factors impacting the final budget will be revealed.
 - Final District staffing plan
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



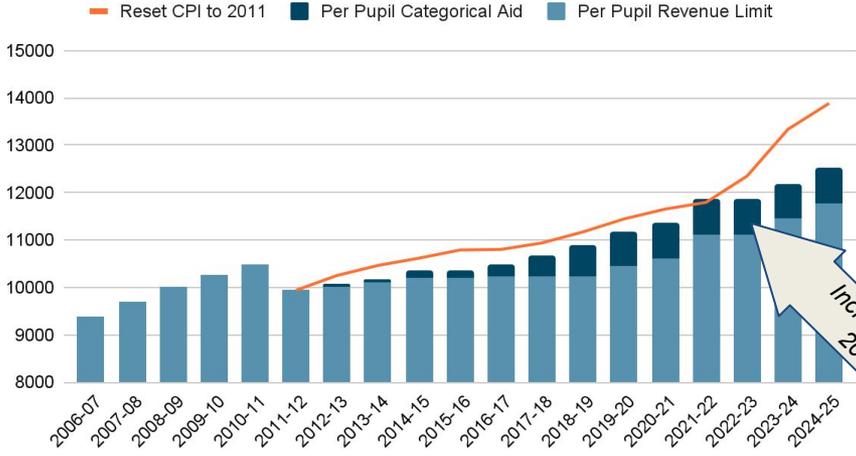
(Not shown) Recommendation for 2022-2023 budget (Revenue fails to keep pace with inflation)

- 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 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.

Annual Revenue Deficit Compared to CPI



Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Includes \$500/pupil from 2021 referendum



Recommendation for 2024-2025 budget

General Fund Levy Amount

General State Aid Amount

Full Revenue Limit—Operational Budget Dollars Available

- Total General Fund Budget

	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>	<u>% Change</u>
EXPENSES	\$118,144,332	\$118,625,616	\$481,284	0.41%
REVENUE	\$117,428,274	\$117,141,590	-\$286,684	-0.24%

- Total Revenue Limit

	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>	<u>% Change</u>
	\$96,810,185	\$99,600,153	\$2,789,968	2.88%

- State General Aid

	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>	<u>% Change</u>
	\$69,309,221	\$76,057,528	\$6,748,307	9.74%



Motion to recommend to the Board of Education a preliminary 2024-2025 General Fund budget of \$118,625,616 for expenses and \$117,141,590 for revenue, for presentation at the Annual Meeting and Budget Hearing on September 23rd, 2024

Recommendation for 2024-2025 tax levy (history of levy and mill rate)

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

Tax Levy and Mill Rate



Recommendation for 2024-2025 tax levy

(Continuation of Defeasance and Debt Prepayment Strategy)

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
- This strategy has been used over the past six budget cycles and is recommended once again.
- During this six-year period over \$54 million of future debt has been retired.
- Also during this time period, taxpayers have saved over \$7 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	“
○ 2024-25	\$7.41	“



Recommendation for 2024-2025 tax levy

- Components of recommended tax levy

	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>	<u>% Change</u>
GENERAL FUND LEVY	\$24,550,662	\$20,597,589	-\$3,953,033	-16.10%
DEBT SERVICE LEVY*	\$24,379,070	\$24,373,765	-\$5,305	-.02%
COMMUNITY SERVICE LEVY	\$662,200	\$792,200	\$130,000	19.63%
TOTAL LEVY	\$49,591,892	\$45,763,554	-\$3,688,388	-7.72%
CORRESPONDING MILL RATE**	\$8.83	\$7.41	-\$1.42	-16.08%

- *2024-25 Debt Service Levy includes \$2,098,765 in energy efficiency exemption taxing authority for debt service
- *2024-25 Debt Service Levy includes \$15 million to pay future debt obligations.
- **Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$45,763,554 for presentation at the Annual Meeting and Budget Hearing on September 23, 2024.**

**Wausau School District
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Capital Referendum

CONSTRUCTION UPDATE

SCHOOL BOARD MEETING

AUGUST 26, 2024



JOHN MUIR MIDDLE SCHOOL

- Music Wing Addition is complete and handed over for school use
- Office Addition is complete and handed over for school use
- Interior renovations (Phase II) are 98% complete and handed over for school use
- Locker Room renovation final finishes are underway this week
- Building Roof replacement is 95% complete
- Interior LED lighting upgrades are complete
- Exterior paving, concrete, and landscaping is complete in the areas where addition construction has been completed
- Fitness Addition is in progress
- Multi-Purpose Addition is in progress



EAST HIGH SCHOOL

- Site Work is 90% complete
- Front Office Renovation is 95% complete and handed over for school use
- EEA Renovation is 98% complete and handed over for school use
- Theatrical storage is 40% complete

WEST HIGH SCHOOL

- Front Entrance and Auditorium Addition are 98% complete, handed over for school use
- Auditorium remodel is complete and handed over for school use
- First Floor (Summer 2024) renovation is complete and handed over for school use
- Third Floor renovation is complete and handed over for school use
- West Parking Lot handed over for school use
- Loading dock handed over for school use
- Fitness Addition is in progress
- Main Office remodel phase is in progress

WEST HIGH SCHOOL

Multi-Purpose Field

- Site removals and demolition are complete
- Storm piping is 75% complete
- Light pole bases are set

THOMAS JEFFERSON ELEMENTARY SCHOOL

- Front Office renovation is 95% complete and handed over for school use
- Exterior site work is 60% complete

MAINE ELEMENTARY SCHOOL

- Front Office Renovation is 90% complete and handed over for school use
- Exterior site work to take place next summer

GD JONES ELEMENTARY SCHOOL

- Front Office Renovation is 80% complete