

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 **Special Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:45 PM** on **Monday, October 28, 2024**.

- I. CALL TO ORDER
- II. APPROVE CONSENT AGENDA (**Action Requested**)
 - II.A. Appointments (Additional Staff, Replacement Staff, Contract Increases)
 - II.B. Separations (Resignations, Contract Decreases, Terminations)
 - II.C. Leaves of Absence
 - II.D. Retirements
- III. ADOPT FINAL 2024-25 BUDGET (**ACTION REQUESTED**)
- IV. ADOPT FINAL 2024-25 DISTRICT LEVY (**ACTION REQUESTED**)
- V. ADJOURN

NOTICE POSTED: Thursday, October 24, 2024, at 12:45 pm

By: _____

NOTICE SENT TO:

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The Wausau School District does not discriminate on the basis of race, age, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes")

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
 FROM: Tabatha Gundrum
 MEETING: October 28, 2024
 SUBJECT: Staffing Consent Agenda

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

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Samantha Singleton	Horace Mann MS	1.0 FTE, EL Teacher	10/23/24

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Lucas Barth	Wausau East HS	1.0 FTE, Principal	11/1/24

SEPARATIONS (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Kristine O’Flyng	Red Granite Charter School	1.0 FTE, Grades 2 & 3 Teacher	10/7/24

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LIMITED TERM CONTRACTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Anne Young	South Mountain Elementary	1.0 FTE, 5th Grade Teacher	1/20/25-6/6/25

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LEAVES OF ABSENCE:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

RETIREMENTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Sandra Knoll	Thomas Jefferson Elementary	1.0 FTE, 3rd Grade Teacher	6/6/25

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE



MEMO

TO: Board of Education
 FROM: Josh Viegut, Assistant Superintendent of Operations
 DATE: October 28, 2024

RE: Final 2024-25 Budget Approval

As indicated at the Annual Meeting and Budget Hearing, every year there are several changes in the District budget that must be formalized before final adoption can take place. Attached you will find spreadsheets for the expenditure budget presented in function format and the revenue budget presented in source format capturing the most recent budget data (Pages 1-9). This format is required per Wisconsin State Statutes.

The Fund 10 (General Fund) budget reflects final revenue limit and state aid calculations that have been revealed since the Annual Meeting. Compared to values shared at the Annual Meeting, the revenue limit increased by 542,000. This includes an increase of 468,479 for private school vouchers along with a number of smaller adjustments. A detailed summary of changes can be found on page 10.

The Fund 39 (Referendum Debt Service Fund) budget and corresponding levy reflects additional pre-payments of referendum debt in the amount of \$15,441,225.50. This additional debt service levy still allows the overall mill rate to decrease by 1.65 (\$165 on a \$100,000 home).

Compared to last year’s revenue limit enrollment numbers, the full time equivalency (FTE) membership count decreased by 40 students. This one-year decline obviously keeps the District in declining membership as the current three-year average is 66 FTE lower than the base three-year average as the table below reveals.

	Sept 2021	Sept 2022	Sept 2023	Sept 2024	3-year ave.
Base Years	8079	8003	7922		8,001
Current Years		8003	7922	7,882	7936
			Decrease of 40		Down 65

This 65 FTE decrease in rolling membership entitles the District to a non-recurring declining enrollment exemption of \$765,298. This exemption is built into the revenue limit formula to protect districts against declining enrollment.

Motion to approve final 2024-25 budgets as presented below:

- **Fund 10:** Expense \$119,272,788 (\$107,769,479 plus transfers to Funds 27 and 38), Revenue \$118,497,789
- **Fund 27:** \$19,687,640 (\$8,272,876 plus transfer from Fund 10)
- **Other Fund 20:** \$2,300,000
- **Fund 30:** Expense \$24,558,585, Revenue \$24,462,310
- **Fund 40:** Expense \$66,756,925 Revenue \$2,005,000

- **Fund 50**: Expense \$5,242,029, Revenue \$5,139,500
- **Fund 80**: \$1,279,819 (levy, fees, and carryover)

2024-2025 Tax Levy Approval

Motion to adopt a final tax levy of \$44,385,271 representing \$19,219,507 for the General Fund, \$24,373,764 for the Debt Service Funds, and \$792,000 for the Community Service Fund.



MEMO

TO: Board of Education

FROM: Josh Viegut

DATE: October 28, 2024

RE: Final 2024-25 Levy Approval

Administration recommends a final tax levy of \$44,385,271, which is \$1,378,082 less than approved at the Annual Meeting and \$5,206,621 less than last year. This difference is due to several variables that are not revealed until after the Annual Meeting including Wisconsin Private Voucher impact which increased 25.7% over last year. Equalized aid to the district increased by \$1,920,082 since the annual meeting. The result is a final gross mill rate of \$7.18 per thousand dollars of equalized valuation which is .23 less than the proposed mill rate from the Annual Meeting. The Final 2024-25 tax levy information can be found on the attached document.

Subsequent to the Annual Meeting the levy was adjusted to reflect an decrease in the private school voucher exemption, an increase in the declining enrollment exemption and a variety of other smaller adjustments for recently revealed student counts, and property value, along with a choice to pre-pay less referendum debt. The result is a final gross mill rate of \$8.83 per thousand dollars of equalized valuation, which is .23 less than the proposed mill rate from the Annual Meeting and \$1.65 less than a year ago.

The gross school tax on a \$100,000 home will decrease \$165 to \$718.

Recommendation for 2024-2025 Final Tax Levy

Action Required: Yes

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

2024-2025 Tax Levy Approval

Motion to adopt a final tax levy of \$44,385,271 representing \$19,219,507 for the General Fund, \$24,373,764 for the Debt Service Funds, and \$792,000 for the Community Service Fund.



Wausau School District Board of Education – Business & Finance

Josh Viegut – Assistant Superintendent of Operations

October 28, 2024

Adopt Final 2024-2025 Final Budget

Action Required: Yes

Board Book attachments include spreadsheets for the expenditure budget presented in function format and the revenue budget presented in source format as required per Wisconsin State Statutes. A presentation is also included to show many of the highlights of the final budget.

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

Motion to approve final 2024-25 budgets as presented below:

- **Fund 10: Expense \$119,272,788 (\$107,769,479 plus transfers to Funds 27 and 38), Revenue \$118,497,789**
- **Fund 27: \$19,687,640 (\$8,272,876 plus transfer from Fund 10)**
- **Other Fund 20: \$2,300,000**
- **Fund 30: Expense \$24,558,585, Revenue \$24,462,310**
- **Fund 40: Expense \$66,756,925 Revenue \$2,005,000**
- **Fund 50: Expense \$5,242,029, Revenue \$5,139,500**
- **Fund 80: \$1,279,819 (levy, fees, and carryover)**

Adopt Final 2024-25 District Levy

Action Required: Yes

Administration recommends a final tax levy of \$44,385,271; which is \$1,378,082 less than approved at the Annual Meeting and \$5,206,621 less than last year. This difference is due to several variables that are not revealed until after the Annual Meeting including Wisconsin Private Voucher impact which increased 25.7% over last year. Equalized aid to the district increased by \$1,920,082 since the annual meeting. The result is a final gross mill rate of \$7.18 per thousand dollars of equalized valuation which is .23 less than the proposed mill rate from the Annual Meeting.

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

Motion to adopt a final tax levy of \$44,385,271 representing \$19,219,507 for the General Fund, \$24,373,764 for the Debt Service Funds, and \$792,000 for the Community Service Fund.

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated 110000	12,757,605	4,238,484	1,144,201	1,092,206					1,434	19,233,930
Regular 120000	19,361,562	8,740,976	401,206	1,022,282	20,917				11,175	29,558,118
Vocational 130000	1,960,410	694,359	12,554	178,341					12,335	2,857,999
Physical 140000	1,822,972	653,774	3,280	60,858					400	2,541,284
Co-Curricular 160000	1,244,555	76,849	136,086	133,895	4,000				70,935	1,666,320
Special Needs 170000	466,918	175,837	5,902	23,632					756	673,045
										0
Sub-Total Instruction	37,614,022	14,580,279	1,703,229	2,511,214	24,917	0	0	0	97,035	56,530,696
Pupil Services	4,222,777	1,627,413	355,214	150,797						6,356,201
Instr. Services	3,342,937	1,420,365	608,560	525,870						5,897,732
General Adm.	271,121	112,514	143,345	3,300					32,500	562,780
School Bldg. Adm.	4,956,558	1,941,389	4,040	18,812	727				1,700	6,923,226
Business Adm.	5,791,197	2,529,931	7,741,149	1,108,730	350,503				19,627	17,541,137
Central Services	519,808	203,925	376,822	77,776					2,912	1,181,243
Insur. & Judgment.							937,703			937,703
Debt Services						245,840				245,840
Other Support Serv.	732,603	497,653	922,641	721,944	934					2,875,775
Sub-Total Support	19,837,001	8,333,190	10,151,771	2,607,229	352,164	245,840	937,703	0	56,739	42,521,637
General Tuition			8,706,792							8,706,792
Non-Prog. Trans.								11,414,764	10,354	11,425,118
Fund 38 Trans.								88,545		88,545
										0
Sub-Total	0	0	8,706,792	0	0	0	0	11,503,309	10,354	20,220,455
Fund 10 Budget 2019-20	57,451,023	22,913,469	20,561,792	5,118,443	377,081	245,840	937,703	11,503,309	164,128	119,272,788

2024-25 DETAILED REVENUE BUDGET - October 28, 2024

	FUND 10	
SOURCE	2024-25 BUDGET	2023-24 Actual

LOCAL SOURCES

Property Tax Levy	\$19,210,507	\$24,541,622
Property Tax Chargebacks	9,000	9,000
Mobile Home Tax	30,000	44,704
Other Payments for Services	25,000	24,900
Admissions Athletics	55,000	57,873
Athletic User Fees	105,000	102,366
Student Fees	500	0
Interest on Investments	475,000	510,637
Rentals	25,000	23,883
Parking Lot Fees	30,000	28,872
Miscellaneous Local Sources	175,000	102,705
Sale of Obsolete Equipment	50,000	32,537
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	375,000	426,824
Refund of Indirect Grant Costs	10,000	0
Student Technology Device Insurance	75,000	71,255

TOTAL LOCAL SOURCES	\$20,650,007	\$25,977,178
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OTHER SCHOOL DISTRICT

Open Enrollment Tuition	\$2,209,407	\$2,209,407
Non-Open Enrollment Tuition	\$5,000	\$1,351

TOTAL OTHER SCHOOL DISTRICT	\$2,214,407	\$2,210,758
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STATE GRANTS

S1 Wisconsin Educator Effectiveness	\$58,640	\$58,640
S2 CTE Incentive	198,937	71,371
S3 Assessments of Reading Readiness	0	2,091
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000

TOTAL STATE GRANTS	\$292,577	\$167,102
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2024-25 DETAILED REVENUE BUDGET - October 28, 2024

	FUND 10	
SOURCE	2024-25 BUDGET	2023-24 Actual

STATE AIDS

Equalization Aid	\$77,977,610	\$69,309,221
ELL Aid	376,834	459,100
State Aid for Exempt Computers	564,122	564,122
State Aid for Exempt Personal Property	291,149	291,149
Other State Aid for Exempt Personal Property	814,199	0
Other State Categorical Aid	285,269	0
Juvenile Detention Center	206,006	124,644
Transportation Aid	183,885	183,885
Library Aid	425,000	548,322
Per Pupil Adjustment Aid	5,936,742	5,936,742
In Lieu of Tax	35,000	34,587
AGR - Achievement Gap Reduction Program	1,598,066	1,624,208
School Mental Health Program	0	285,269

TOTAL STATE AIDS

\$88,693,882 **\$79,361,249**

FEDERAL GRANTS

F1 Carl Perkins (Vocational)	\$94,587	\$73,987
F2 Title I - Improving The Academic Achievement of The Disadvantaged	\$1,577,706	1,459,381
F3 Title ID - Neglected and Delinquent	\$68,961	6,622
F4 Title II A - Teacher and Principal Training and Recruiting Fund	\$379,585	192,823
F5 Title III - English Language Acquisition	\$215,555	124,973
F6 Title IV A	\$140,124	160,906
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	\$516,564	449,910
F8 Elementary and Secondary School Emergency Relief Fund 2	\$0	840,204
F9 Elementary and Secondary School Emergency Relief Fund 3	\$2,019,485	2,466,452
F10 ARP Homeless Children and Youth	\$21,089	26,170
F11 ARPA Evidence After School	\$74,011	705,989
Education For Homeless Children and Youth Innovation	\$74,984	5,016
Red Granite Charter School	\$564,265	245,367

TOTAL FEDERAL GRANTS

\$5,746,916 **\$6,757,800**

FEDERAL AID

Governor's Stimulus Money, Other Federal Funds, Grants	\$900,000	\$1,069,632
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TOTAL FEDERAL AID

\$900,000 **\$1,069,632**

GRAND TOTAL

\$118,497,789 **\$115,543,719**

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education Special Needs	10,444,509	4,304,391	161,941	10,200				11,123	14,932,164 0
Sub-Total Instruction	10,444,509	4,304,391	161,941	10,201	0	0	0	11,123	14,932,165
Pupil Services	1,921,900	753,368	50,757						2,726,025
Instr. Services	225,344	90,476	322,036						637,856
Business Adm.			1,183,113						1,183,113
Central Services	0	0	5,168						5,168
Other Support Services			52,078						52,078
Sub-Total Support	2,147,244	843,844	1,613,152	0	0	0	0	0	4,604,240
General Tuition Non-Prog. Trans.			131,235					20,000	131,235 20,000 0
Sub-Total	0	0	131,235	0	0	0	0	20,000	151,235
Fund 27 Budget 2019-20	12,591,753	5,148,235	1,906,328	10,201	0	0	0	31,123	19,687,640

2024-25 DETAILED REVENUE BUDGET - October 28, 2024

SOURCE	FUND 27 2024-25 BUDGET	2023-24 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	\$35,000	\$8,959
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$8,959
STATE AIDS		
Exceptional Educational Needs Aid	\$5,479,540	\$5,169,377
High Cost EEN Aid	135,000	134,933
Special Education Transition Incentive	35,000	38,642
S8 Transitional Readiness	0	0
TOTAL STATE AIDS	\$5,649,540	\$5,342,952
FEDERAL GRANTS		
F12 Flow Through	\$1,933,972	\$1,508,092
F13 Preschool Flow Through	112,103	61,476
F17 Early Childhood Social Emotional Learning	27,261	4,739
F9 Elementary and Secondary School Emergency Relief Fund 2	0	44,262
F9 Elementary and Secondary School Emergency Relief Fund 3	0	1,153,572
TOTAL FEDERAL GRANTS	\$2,073,336	\$2,772,141
FEDERAL AID		
Medicaid	\$515,000	\$515,783
High Cost EEN Aid	0	\$0
TOTAL FEDERAL AID	\$515,000	\$515,783
TRANSFERS		
Transfer From Fund 10	\$11,414,764	\$11,407,536
GRAND TOTAL	\$19,687,640	\$20,047,371

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated				231,061				231,061
Regular				2,008,426				2,008,426
Vocational				44,000				44,000
Co-Curricular								0
Support Services								0
Instr. Services				9,787				9,787
Business Adm.			6,513					6,513
Central Services			213					213
Interfund Transfers								0
Total Expenses	-	-	6,726	2,293,274	-	-	-	2,300,000

Source	2024-25 BUDGET	2023-24 ACTUAL
Activity Accounts	2,200,000	2,286,347
Local Grants/Donations	100,000	92,416
Total Revenues	\$2,300,000	\$2,378,763

Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$2,213,585	\$2,213,585
Debt Service Fund 39	22,345,000	22,345,000
Total Expenses	\$24,558,585	\$0

Source	2024-25 BUDGET	2023-24 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 88,545	\$ 81,865
Current Property Tax Fund 38	2,098,765	2,102,619
Current Property Tax Fund 39	22,275,000	22,275,000
Total Revenues	\$24,462,310	\$24,459,484

Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	TOTAL
Business Adm.	5,473,263	61,283,662	\$0	\$66,756,925
Total Expenses	\$0	\$0	\$5,473,263	\$61,283,662

Source	2024-25 BUDGET	2023-24 ACTUAL
Interest Fund 46	\$ 5,000	\$ 67,235
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ 100,000
Interest Fund 49	\$ 2,000,000	\$ 3,344,024
Unrealized Gains	\$ -	\$ 104,578
Total Expenses	\$2,005,000	\$3,615,838

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm. Central Services	1,634,470	686,059	65,000	2,850,000	0	6,500	5,242,029 0
Total Expenses	1,634,470	686,059	65,000	2,850,000	-	6,500	5,242,029

Source	2024-25 BUDGET	2023-24 ACTUAL
LOCAL SOURCES		
Student Meals - Ala Carte	\$1,215,000	\$1,218,601
Adult Meals - Ala Carte	31,000	31,171
Other Food Service Sales	125,000	133,551
Sale of Obsolete Equipment	5,000	6,039
Interest on Investments	15,000	15,793
Total Local Sources	\$1,391,000	\$1,405,154
STATE AIDS		
Food Service Aid	\$65,000	\$61,799
FEDERAL AID		
USDA Commodities	\$403,500	\$355,247
Food Service Aid	3,250,000	3,250,211
F10 Fresh Fruit and Vegetable Program	30,000	34,221
Total Federal Aid	\$3,683,500	\$3,639,679
GRAND TOTAL	\$5,139,500	\$ 5,106,632

2024-25 Budget Expenditures by Function/Object

October 28, 2024

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	168,340	51,167	248,129	54,564		522,200
Business Adm.			270,000			270,000
Central Services						0
Total Expenses	168,340	51,167	518,129	54,564	-	792,200

Source	2024-25 BUDGET	2023-24 ACTUAL
Current Property Tax	\$792,200	\$662,200
Fees	\$0	\$0
Carryover	487,619	542,602
Total Revenues	\$1,279,819	\$1,204,802

FINAL 2024-2025 TAX LEVY - OCTOBER 28, 2024

Wausau School District

Fund	FINAL 2024-25 LEVY	FINAL 2023-24 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 19,219,507	\$ 24,550,622	\$ (5,331,115)	-21.71%	3.11
DEBT SERVICE FUND 38	2,098,764	2,104,070	(5,306)	-0.25%	0.34
DEBT SERVICE FUND 39	22,275,000	22,275,000	-	0.00%	3.60
COMMUNITY SERVICE Fund 80	792,000	662,200	129,800	19.60%	0.13
TOTAL	\$ 44,385,271	\$ 49,591,892	\$ (5,206,621)	-10.50%	7.18

** 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)	\$ 6,185,345,156	7.18
Percent Increase/Decrease from Current to New	10.12%	-18.69%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (165)	

Explanation of Mill Rate Decrease

\$	8.83	2023-24 Mill Rate
\$	0.32	Increase to the Revenue Limit with Recurring Exemptions
\$	0.13	Non-Recurring Exemptions
\$	(1.11)	Increase Equalization Aid
\$	(0.76)	Increase in Equalized Property Value District-Wide
\$	7.41	2024-25 Proposed Mill Rate
\$	-	Increase to the Revenue Limit with Non-recurring Exemptions
\$	0.01	Non-Recurring Exemptions
\$	-	Decrease Referendum Debt Defeasance Levy
\$	0.07	Increase Voucher Levy
\$	(0.31)	Increase in Equalization Aid
\$	-	Increase in Equalized Property Value District-Wide
\$	-	Increase in Fund 80 Levy
\$	7.18	2024-25 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10		Expenses Fund 39	
Expenses Fund 10		Total Expense Increase	<u><u>\$ -</u></u>
Private School Vouchers	\$ (1)	Expenses Old Budget	\$ 22,345,000
Other (Object 300 and up)	\$ 649,496	Expenses New Budget	\$ 22,345,000
Budget Roll (Salary)	\$ (7,100)	Decrease	<u><u>\$ -</u></u>
Budget Roll (Benefits)	\$ (2,451)		
Transfer to Fund 27	<u>\$ 7,228</u>	Revenues Fund 40	
Total Expense Increase	<u><u>\$ 647,172</u></u>	Interest Fund 49	\$ 500,000
		Total Revenue Decrease	<u><u>\$ 500,000</u></u>
Expenses Old Budget	\$ 118,625,616	Revenues Old Budget	\$ 1,505,000
Expenses New Budget	<u>\$ 119,272,788</u>	Revenues New Budget	\$ 2,005,000
Increase	<u><u>\$ 647,172</u></u>	Decrease	<u><u>\$ 500,000</u></u>
Revenue Fund 10		Expenses Fund 50	
Property Tax Levy	\$ (1,378,082)	Non-Capital Objects (Food)	\$ -
Equalization Aid	\$ 1,920,082	Salary decrease	\$ -
Other State Aid for Exempt Personal Property	\$ 814,199	Benefit decrease	\$ -
Total Revenue Increase	<u><u>\$ 1,356,199</u></u>		
		Revenue Limit	
Revenues Old Budget	\$ 117,141,590	Revenue Limit	<u><u>\$ 542,000</u></u>
Revenues New Budget	<u>\$ 118,497,789</u>	Decrease in Transfer of Service	\$ -
Increase	<u><u>\$ 1,356,199</u></u>	Increase in Declining Enrollment Exemption	\$ -
		Decrease in Prior Year Open Enrollment	\$ -
		Decrease in Private School Vouchers	\$ (1)
		Increase in Recinded Taxes	\$ -
		Decrease in Revenue Limit Before Exemptions	\$ -
Fund 27		Revenues related to Revenue Limit	
Expenses Fund 27		Property Tax Levy	\$ (1,378,082)
Grants (Object 300 and up)	\$ -	Equalization Aid	\$ 1,920,082
Budget Roll (Benefits)	\$ 59,112	Total Related Revenues	<u><u>\$ 542,000</u></u>
Budget Roll (Salary)	<u>\$ (51,884)</u>		
Total Expense Increase	<u><u>\$ 7,228</u></u>	Tax Levy	
		General Fund	\$ -
Expenses Old Budget	\$ 19,680,412	Fund 39	\$ -
Expenses New Budget	<u>\$ 19,687,640</u>	Total Increase in Tax Levy	<u><u>\$ -</u></u>
Increase	<u><u>\$ 7,228</u></u>		
		Equalized Value	\$ -
		Mill Rate Increase	0.23
Revenue Fund 27			
Transfer from Fund 10	\$ 7,228		
Increase in Exceptional Education Needs Aids	\$ -		
Increase	<u><u>\$ 7,228</u></u>		
Revenues Old Budget	\$ 19,680,412		
Revenues New Budget	<u>\$ 19,687,640</u>		
Increase	<u><u>\$ 19,687,640</u></u>		

Funds 39,50, and 80 - No Change in Revenues from the Annual Meeting.

Wausau School District
Special Board Meeting
October 28, 2024

ESTABLISH TAX LEVY AND BUDGET



2024-25 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**

Components of Mill Rate Change

(Since Last Year, Shared at the Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
2023-24 Final Mill Rate		8.83
Increase in Revenue Limit with Recurring Exemptions	.32	
Increase in Non-Recurring Exemptions	.13	
Increase in Equalization Aid	(1.11)	
Increase in Property Values, District-Wide	(.76)	
2024-25 Proposed Mill Rate		7.41

Components of Mill Rate Change (Since The Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
2024-25 Annual Meeting Mill Rate		7.41
Increase to the Revenue Limit with Non-recurring Exemptions	0.01	
Increase in Private School Vouchers	0.07	
Increase in Equalization Aid	(0.31)	
2024-25 FINAL Mill Rate		7.18

Budget Deficit

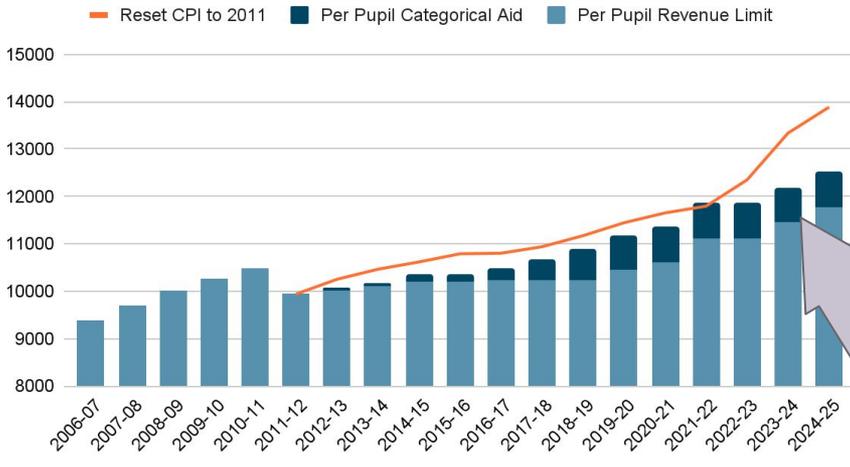
Annual Meeting: \$1.484 Million

Current: \$774,999

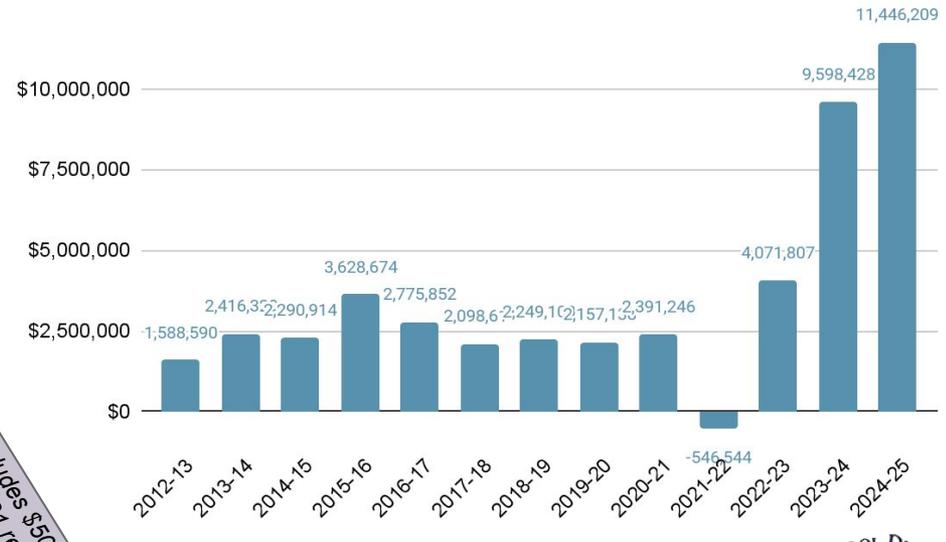
Revenue Fails to Keep Pace with Inflation

- With the baseline for inflation established in 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$11,000,000 behind the inflationary pace.
- The aggregate of these eleven years represents a deficit of over \$46,000,000.

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Annual Revenue Deficit Compared to CPI



Includes \$500/pupil from 2021 referendum



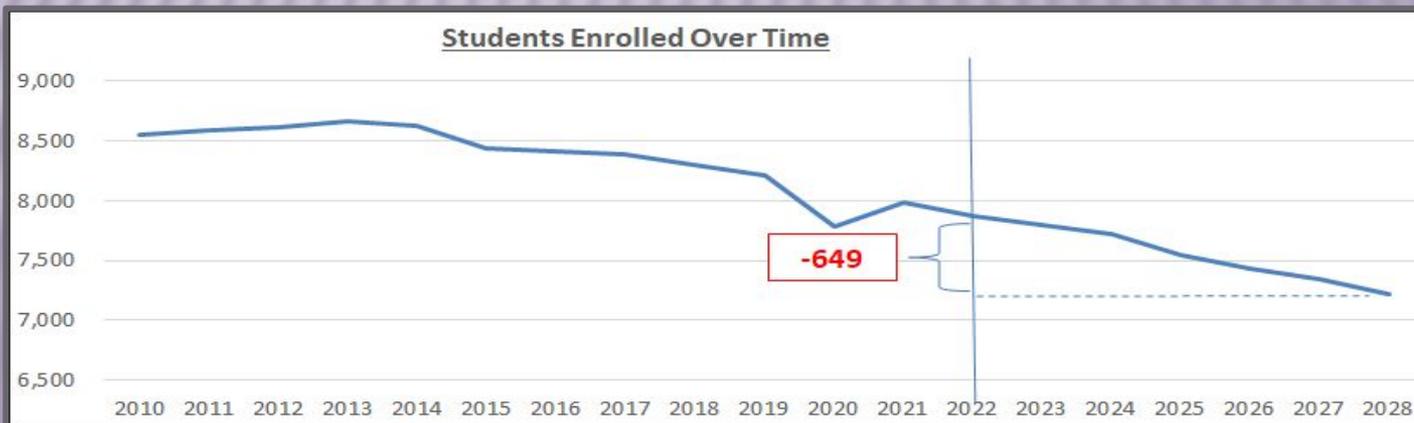
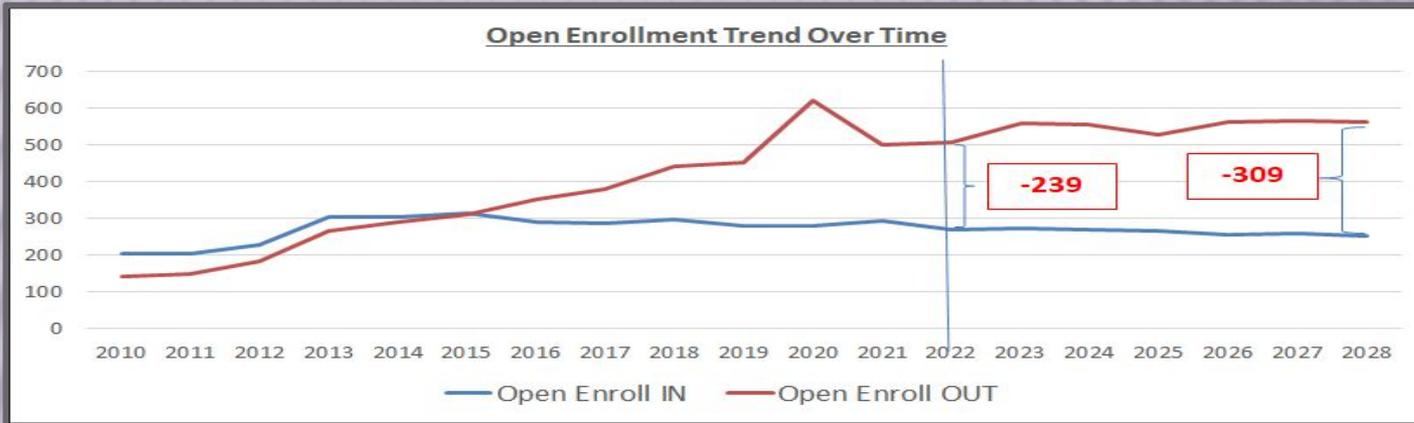
Changes in FTE Membership

Counting Students For Revenue Limit

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

	<u>Sept 2021</u>	<u>Sept 2022</u>	<u>Sept 2023</u>	<u>Sept 2024</u>	<u>3-year ave.</u>
<u>Base Years</u>	8079	8003	7922		8001
<u>Current Years</u>		8003	7922	7882	7936
			Decrease of 40		Down 65

Various Enrollment/Membership Data



Levy Changes Since Annual Meeting

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

ANNUAL MEETING

General State Aid Amount

General Fund Levy Amount

Debt Levy
w/ Defeasance
\$24,373,764

Full Revenue Limit—Operational Budget Dollars Available

State Aid

Increased by: \$1,920,082

Revenue Limit

Increased by: \$542,000

General State Aid Amount

General Fund Levy Amount

Debt Levy
w/ Defeasance
\$24,373,764

Full Revenue Limit—Operational Budget Dollars Available

RESULT:

General Fund Levy
Decreased by: 1,378,082

FINAL LEVY

Total Levy:

**\$1,378,082 Less
than annual meeting and
\$5,206,621 Less than last year**



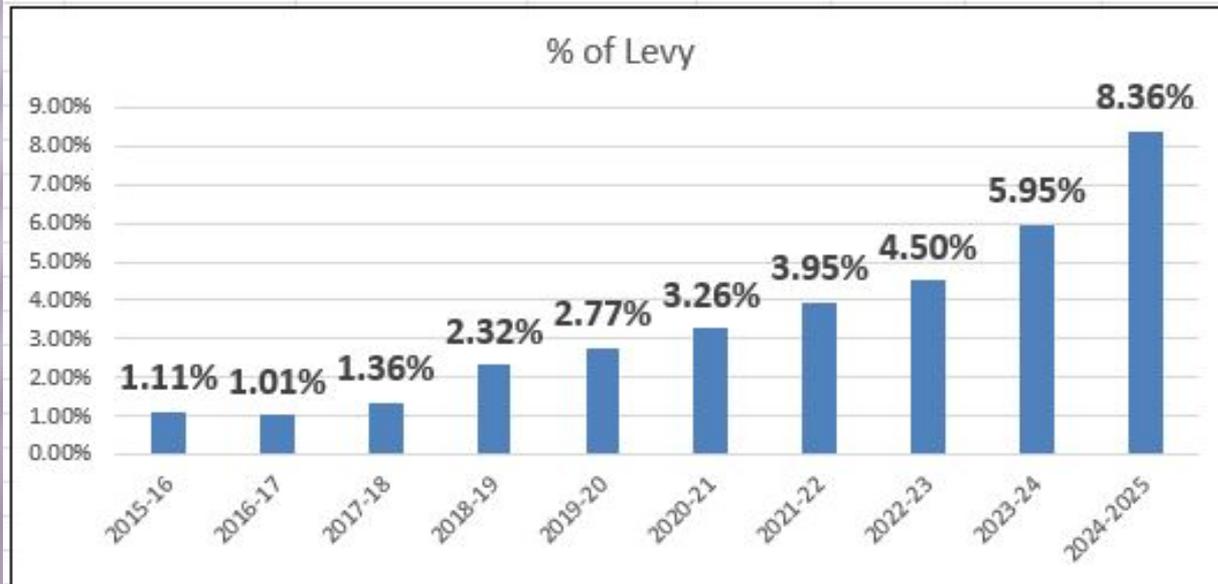
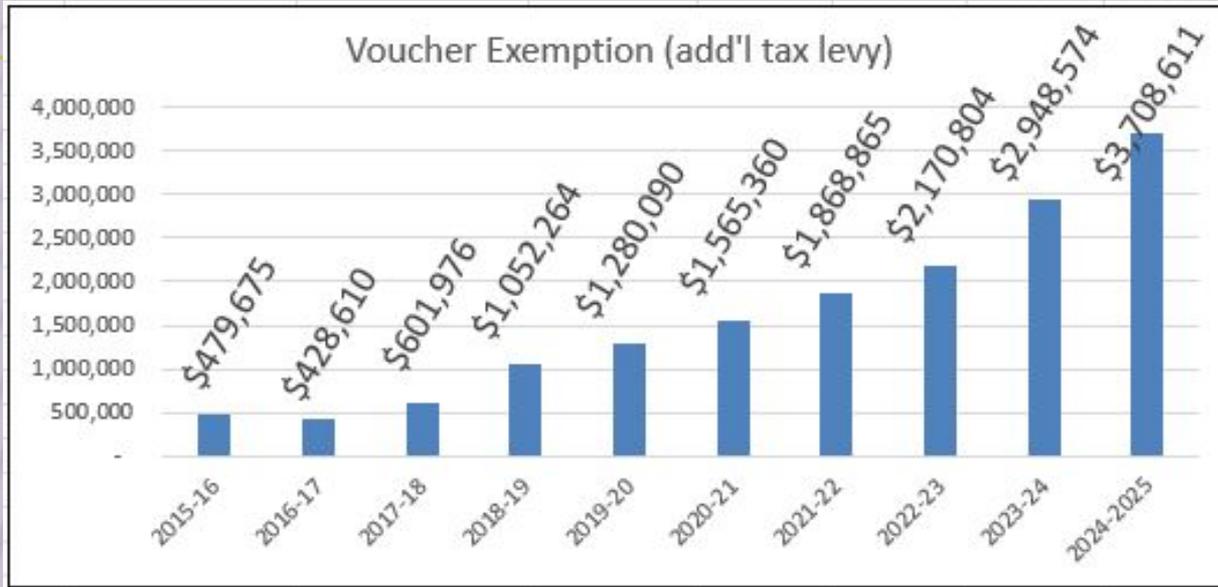
Tax Impact of Private Voucher Program

WPCP and RPCP Private School Voucher Aid Deduction	3,454,508
SNSP Private School Voucher Aid Deduction	254,103

- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$3,708,611
 - The tax levied for this expense is **\$3,708,611**
 - The corresponding mill rate for this levy is **0.60 (\$60 for a \$100,000 home), up from .52 last year.**



Tax Impact of Private Voucher Program



Benefits From Defeasance Strategy

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
 - This strategy has been used over the past six budget cycles and is recommended once again.
 - During this six year period **over \$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 \$7.18 “**

School Tax Allocation For 2024-25

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	\$3,581,790,140	57.90770%	\$ 11,129,574.46	\$ 14,114,286.13	\$ 458,628.99	\$ 25,702,489.58	-9.93%
T. Berlin	\$109,226,261	1.76589%	\$ 339,395.35	\$ 430,413.86	\$ 13,985.85	\$ 783,795.06	-13.20%
T. Hewitt	\$84,689,900	1.36920%	\$ 263,153.49	\$ 333,725.58	\$ 10,844.06	\$ 607,723.13	-3.88%
V. Maine	\$370,024,900	5.98228%	\$ 1,149,764.72	\$ 1,458,106.81	\$ 47,379.66	\$ 2,655,251.19	-12.06%
T. Rib Mountain	\$1,264,540,100	20.44413%	\$ 3,929,261.00	\$ 4,983,004.00	\$ 161,917.51	\$ 9,074,182.51	-9.97%
T. Stettin	\$358,708,175	5.79932%	\$ 1,114,600.71	\$ 1,413,512.57	\$ 45,930.61	\$ 2,574,043.89	-15.03%
T. Texas	\$208,103,600	3.36446%	\$ 646,632.63	\$ 820,045.54	\$ 26,646.52	\$ 1,493,324.69	-5.54%
T. Wausau	\$208,262,080	3.36702%	\$ 647,124.64	\$ 820,669.51	\$ 26,666.80	\$ 1,494,460.95	-17.49%
ALLOCATION	\$6,185,345,155	100.0000%	\$ 19,219,507.00	\$ 24,373,764.00	\$ 792,000.00	\$ 44,385,271.00	-10.50%
Property Value Change	10.12%						



Year over Year Levy Change by Fund

FINAL 2024-2025 TAX LEVY - OCTOBER 28, 2024

Wausau School District

Fund	FINAL 2024-25 LEVY	FINAL 2023-24 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 19,219,507	\$ 24,550,622	\$ (5,331,115)	-21.71%	3.11
DEBT SERVICE FUND 38	2,098,764	2,104,070	(5,306)	-0.25%	0.34
DEBT SERVICE FUND 39	22,275,000	22,275,000	-	0.00%	3.60
COMMUNITY SERVICE Fund 80	792,000	662,200	129,800	19.60%	0.13
TOTAL	\$ 44,385,271	\$ 49,591,892	\$ (5,206,621)	-10.50%	7.18



Year over Year Expense Change by Fund

Total Expenses by Fund

Fund	Category	24-25 Budget	23-24 Budget	Change	%Change
10	TOTAL EXPENSE - (Less Transfers to 27 & 38)	\$ 107,769,479	\$ 107,668,449	\$ 101,030	0.09%
20	TOTAL EXPENSE	\$ 2,300,000	\$ 2,275,000	\$ 25,000	1.10%
27	TOTAL EXPENSE	\$ 19,687,640	\$ 19,601,789	\$ 85,851	0.44%
38	TOTAL EXPENSE	\$ 2,213,585	\$ 2,214,835	\$ (1,250)	-0.06%
39	TOTAL EXPENSE	\$ 22,345,000	\$ 22,662,665	\$ (317,665)	-1.40%
50	TOTAL EXPENSE	\$ 5,242,029	\$ 5,139,500	\$ 102,529	1.99%
80	TOTAL EXPENSE	\$ 1,279,819	\$ 1,201,074	\$ 78,745	6.56%
	GRAND TOTAL	\$ 160,837,552	\$ 160,763,312	\$ 74,240	0.05%

*Does not include fund 40

Two Necessary Motions

2024 - 2025 final budget approval

Motion to approve final 2024-25 budgets as presented below:

- **Fund 10: Expense \$119,272,788 (\$107,769,479 plus transfers to Funds 27 and 38), Revenue \$118,497,789**
- **Fund 27: \$19,687,640 (\$8,272,876 plus transfer from Fund 10)**
- **Other Fund 20: \$2,300,000**
- **Fund 30: Expense \$24,558,585, Revenue \$24,462,310**
- **Fund 40: Expense \$66,756,925, Revenue \$2,005,000**
- **Fund 50: Expense \$5,242,029, Revenue \$5,139,500**
- **Fund 80: \$1,279,819 (levy, fees, and carryover)**

2024-25 final tax levy approval

Motion to adopt a final tax levy of \$44,385,271 representing \$19,219,507 for the General Fund, \$24,373,764 for the Debt Service Funds, and \$792,000 for the Community Service Fund.