

**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
Cory Sillars, Clerk

A **Regular 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, June 9, 2025.**

- I. CALL TO ORDER
- II. ROLL CALL
- III. PLEDGE OF ALLEGIANCE: Jim Bouché, President
- IV. READING OF THE MISSION STATEMENT
- V. RESOLUTION OF COMMENDATION: Odelia Holdhusen (**Action Requested**)
- VI. EXCELLENCE IN ACTION: Grant Elementary School
- VII. PUBLIC AND STUDENT COMMENT
- VIII. APPROVE CONSENT AGENDA (**Action Requested**)
 - VIII.A. Appointments (Additional Staff, Replacement Staff, Contract Increases)
 - VIII.B. Separations (Resignations, Contract Decreases, Terminations)
 - VIII.C. Leaves of Absence
 - VIII.D. Retirements
 - VIII.E. Minutes: Regular Session of May 12, 2025; and Special Session of May 19, 2025.
 - VIII.F. Payment of Bills/Budget Status and Investment Report
 - VIII.G. Donations to the District
- IX. OLD/RECURRING BUSINESS
 - IX.A. Education/Operations Committee Meeting
 - IX.A.1. Legal Expense Summary for 3rd Quarter
 - IX.A.2. Recommendation for Preliminary 2025-26 Budget (**Action Requested**)
 - IX.A.3. Activities & Athletics Code (**Action Requested**)
- X. NEW BUSINESS
 - X.A. Summer Learning Preview
 - X.B. TID Discussion (**Action Requested**)
 - X.C. Education/Operations Committee Meeting
 - X.C.1. Employee Handbook Updates for 2025-26 (**Action Requested**)
 - X.C.2. Various Group Wage/Salary Increase (**Action Requested**)
 - X.C.3. Neola Update (**Action Requested**)
- XI. OPEN FORUM
 - XI.A. Board Member Professional Growth & Development Report
 - XI.B. Legislative Liaison
 - XI.C. Superintendent Commentary
 - XI.D. Presiding Officer Commentary
- XII. ADJOURN

NOTICE POSTED: Thursday, June 5, 2025, at 9:15 am

By: _____

NOTICE SENT TO:

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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
Cory Sillars, Clerk

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

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")



Resolution of Commendation

June 9, 2025

The Resolution of Commendation Committee recommends the following individual for recognition:

Odelia Holdhusen

Odelia is a sophomore at Wausau West High School and was nominated for the Resolution of Commendation by West High Athletics & Activities Director Jason Foster for her outstanding work as a student representative on the Wausau School District Activities Code Review Committee.

Mr. Foster states, "Odelia offered great insight throughout the process through the lens of students who are currently involved in various activities at their schools".

Congratulations Odelia!

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
 FROM: Tabatha Gundrum
 MEETING: June 9, 2025
 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
Paige Ravet	Riverview	1.0 FTE, Grade 02 Teacher	08/25/2025
Joshua Steinagel	GD Jones	1.0 FTE, Grade 02 Teacher	08/25/2025
Perry Scott	Horace Mann	1.0 FTE, Choral & General Music Teacher	08/25/2025
Rachel Vogel	Stettin	1.0 FTE, Grade 05 Teacher	08/25/2025
Morgan Durst	Rib Mountain	1.0 FTE, Grade 04 Teacher	08/25/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

SEPARATIONS (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Susan Elliot	John Muir	1.0 FTE, Math Teacher	06/09/2025
Austin Bradley	Lincoln & Hawthorn Hills	1.0 FTE, Music Teacher	06/09/2025
Brandi Fox	Franklin	1.0 FTE, Grade 04 Teacher	06/09/2025
Cassidy Ferguson	Hewitt-Texas	1.0 FTE, Grade 03 Teacher	06/09/2025
Tessa Pellman	Wausau West	1.0 FTE, ML Teacher	06/09/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LIMITED TERM CONTRACTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		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

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
 FROM: Tabatha Gundrum
 MEETING: June 9, 2025
 SUBJECT: Staffing Consent Agenda – ADDENDUM

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

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Natasha Potrykus	Riverview	1.0 FTE, Grade 05 Teacher	08/25/2025
Terrie Lang	John Muir	0.55 FTE, Reading Intervention Teacher (Terrie was on 5/19 consent agenda as 0.66 FTE, updating to 0.55 FTE)	8/25/2025
Hailey Krueger	GD Jones	1.0 FTE, Grade 02 Teacher	08/25/2025
Fanny Duran Morantes	John Muir	1.0 FTE, ML Teacher	08/25/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Jason Foster	Wausau West HS	1.0 FTE, Assistant Principal	07/01/2025

SEPARATIONS (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Cortney Sears	Rib Mountain & Maine	1.0 FTE, School Social Worker	06/09/2025
Holly Stanley	Wausau West	1.0 FTE, Special Ed Teacher	06/09/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

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LIMITED TERM CONTRACTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LEAVES OF ABSENCE:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Lea Carroll	Wausau East	0.6 FTE LOA, Chemistry Teacher (Remaining on as 0.4 FTE)	08/25/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

RETIREMENTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Regular Meeting of the Board of Education of the Wausau School District was held Monday, May 12, 2025, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock; Jon Creisher; Nick Crochiere; Pat McKee; Jennifer Paoli arrived at 5:02 pm; Jane Rusch; Cory Sillars; Lance Trollop.

I. CALL TO ORDER

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

II. ROLL CALL

Ms. Peck read the roll call.

III. PLEDGE OF ALLEGIANCE: Jim Bouché, President

President Bouche led everyone in the Pledge of Allegiance.

IV. READING OF THE MISSION STATEMENT

President Bouche read the mission statement.

V. RESOLUTION OF COMMENDATION: Mathias Clements (**Action Requested**)

VI. RESOLUTION OF COMMENDATION: Emily Jahns (**Action Requested**)

Sarah Brock moved to approve Mathias Clements and Emily Jahns to receive the Resolution of Commendation, seconded by Jon Creisher. The motion carried 9-0.

VII. EXCELLENCE IN ACTION: GD Jones

GD Jones Principal, Kyle Sackett, and representatives from GD Jones shared a brief presentation on the exciting things happening in their school.

VIII. EXCELLENCE IN ACTION: Montessori Area Charter School

Montessori Charter Principal, Elizabeth Channel and members of the Montessori Parliament shared information on school activities and their recent trip to New York City for the Mock United Nations.

IX. PUBLIC AND STUDENT COMMENT

There was none.

X. APPROVE CONSENT AGENDA (Action Requested)

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

Lauren David (Special Ed Teacher/East) 1.0 FTE, effective 8/25/25;

B. Separations (Resignations, Contract Decreases, Terminations)

Heidi Imhoff (Math & At Risk Teacher/Mann) 1.0 FTE, effective 6/9/25; Sally Check (Speech & Language Pathologist/Grant & Parochial) 1.0 FTE, effective 7/18/25; Ashley Corvino (Grade 3 Teacher/Stettin) 1.0 FTE, effective 6/9/25.

C. Leaves of Absence

D. Retirements

E. Minutes: Regular Session of April 14, 2025; Closed Session of April 14, 2025; Special Session of April 23, 2025; and Special Session of April 28, 2025.

F. Payment of Bills/Budget Status and Investment Report

G. Donations to the District

\$92 from the American Online Giving Foundation to Wausau Area Montessori; \$100 worth of small prizes from the Salvation Army to Grant Elementary, \$504 from O'Reilly Auto Parts, and \$252 from Rooted in Recovery to Maine Elementary; \$2,125 worth of materials, labor, and equipment from Dan Sillars General Contractor to Wausau West High School.

Lance Trollop moved to approve the consent agenda with great gratitude for donations made to the District, seconded by Pat McKee. The motion carried 8-0 with Cory Sillars abstaining.

XI. OLD/RECURRING BUSINESS

A. Education/Operations Committee Meeting

1. 2025-26 Budget Reconciliation Plan (Action Requested)

Sarah Brock moved to approve the budget reconciliation plan as presented for budget development purposes only, seconded by Pat McKee. The motion carried 8-0 with Lance Trollop abstaining.

XII. NEW BUSINESS

A. 2025-26 Teacher Contract Approvals (Action Requested)

Cory Sillars moved to approve the list of teacher contracts for 2025-26 as presented, seconded by Sarah Brock. The motion carried 8-0 with Lance Trollop abstaining.

B. CESA 10 Secondary Assessment

CESA 10 presented the findings from their secondary building assessment and answered Board member questions.

C. Education/Operations Committee Meeting

1. UHT Zone Review (Action Requested)

Pat McKee moved to approve of the Elementary and Secondary UHT Zone plans as presented, seconded by Lance Trollop. The motion carried 9-0.

2. RESOLUTION AUTHORIZING THE TRANSFER OF FUNDS, THE ESTABLISHMENT OF AN ESCROW ACCOUNT WITH RESPECT TO AND THE DEFEASANCE OF CERTAIN OF THE GENERAL OBLIGATION SCHOOL BUILDING AND FACILITY IMPROVEMENT BONDS, SERIES 2022, DATED JULY 6, 2022 (Action Requested)

Lance Trollop moved to approve the Resolution authorizing the transfer of funds, the establishment of an Escrow Account with respect to and the defeasance of certain of the general obligation school building and facility improvement bonds, series 2022, dated July 6, 2022, seconded by Jim Bouche. The motion carried 9-0.

3. Health Insurance Changes (Possible Action Requested)

Jon Creisher moved to accept the plan, premium, and third-party administrator changes as presented, seconded by Jennifer Paoli. The motion carried 7-0 with Lance Trollop and Pat McKee abstaining.

4. Direct Primary Care

At the April Education/Operations Committee Meeting, Josh Viegut and John Preuss from M3 presented information on the potential for a Direct Primary Clinic.

5. Fund 80 - Middle School Athletics (Action Requested)

Sarah Brock moved to approve to fund middle school athletics through the use of Fund 80, seconded by Cory Sillars. The motion carried 9-0.

6. Neola Update (Action Requested)

Lance Trollop moved to approve the recommended changes to the attached policies, seconded by Jennifer Paoli. The motion carried 9-0.

XIII. OPEN FORUM

A. Board Member Professional Growth & Development Report

There was none.

B. Legislative Liaison

Mr. Sillars shared that he attended the finance hearing at NTC with Josh Viegut recently. He also shared that the Joint Finance Committee has moved into small group discussions about the budget.

C. Superintendent Commentary

Mr. Bushman shared that over the weekend, our District has lost a student at Wausau East and that our thoughts and prayers are with the family. He also shared that the 25 Year Club & Retirement banquet was held the same evening as the Wausau East Scholarship night. Both events were very successful and Wausau East handed out over \$300,000 in scholarships.

D. Presiding Officer Commentary

The Board Liaison report for the month of May is as follows: Sarah Brock attended the Rib Mountain Genius Hour, the John Marshall Family Morning, the Red Granite Transition Team meeting, the Community Intervention Training session, and the Wausau East referendum listening session; Lance Trollop attended the 25 Year Club and Retirement Celebration.

XIV. ADJOURN

Pat McKee moved to adjourn, seconded by Jon Creisher. The motion carried at 5:54 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Special Meeting of the Board of Education of the Wausau School District was held Monday, May 19, 2025, beginning at 5:30 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock; Jon Creisher; Nick Crochiere; Jane Rusch; Cory Sillars; and Lance Trollop.

Absent: Pat McKee; Jennifer Paoli;

I. Call to Order

The meeting was called to order at 7:00 pm.

II. APPROVE CONSENT AGENDA (Action Requested)

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

Jadyn Pickett (4K & KDG Teacher/Montessori) 1.0 FTE, effective 8/25/25; Carmen Holewinski (Math Teacher/West) 1.0 FTE, effective 8/25/25; Taylor Kachel (Grade 1 Teacher/John Marshall) 1.0 FTE, effective 8/25/25; Anna Lewandowski (Grade 5 Teacher/Rib Mountain) 1.0 FTE, effective 8/25/25; Terrie Lang (Reading Intervention Teacher/Muir) .66 FTE, effective 8/25/25; Alexandra Libby (Interim Assistant Principal/West) 1.0 FTE, effective 7/1/25; and Jonathan Tomski (Director of Secondary Education/Longfellow) 1.0 FTE, effective 7/1/25.

B. Separations (Resignations, Contract Decreases, Terminations)

Amanda Pendergrass (Art Teacher/Muir) .7 FTE, effective 6/9/25; Taylor Breyer (Grade 4-6 Teacher/Montessori) 1.0 FTE, effective 6/9/25; Kayla Differt (Grade 2 Teacher/Riverview) 1.0 FTE, effective 6/9/25; Lauryn Weller (Grade 2 Teacher/Lincoln) 1.0 FTE, effective 6/9/25; and Amanda Lewig (KDG-Grade 1 Teacher/WAVE) .5 FTE, effective 6/9/25.

C. Leaves of Absence

D. Retirements

Lori Kuszewski (Early Childhood Special Ed Teacher/GD Jones) 1.0 FTE, effective 6/9/25.

Lance Trollop moved to approve the consent agenda, seconded by Cory Sillars. The motion carried 7-0.

III. iPad Refresh (Action Requested)

Sarah Brock moved to approve to enter into a 4-year lease agreement with Apple for the refresh of 4000 district iPad funding from allocated technology budget money or funds designated for technology from 2022 referendum and the approval to use up to \$400,000 from the 2022 IT Referendum money for the purchase of 4000 iPad protective cases, seconded by Jon Creisher. The motion carried 7-0.

IV. Adjourn

Cory Sillars moved to adjourn, seconded by Jon Creisher. The motion carried at 7:01 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

WAUSAU SCHOOL DISTRICT
APPROVAL OF BILLS

Education/Operations Committee of the Whole - May 19, 2025
Board Meeting - June 9, 2025

24-25 Budgets
April 22, 2025 to May 12, 2025

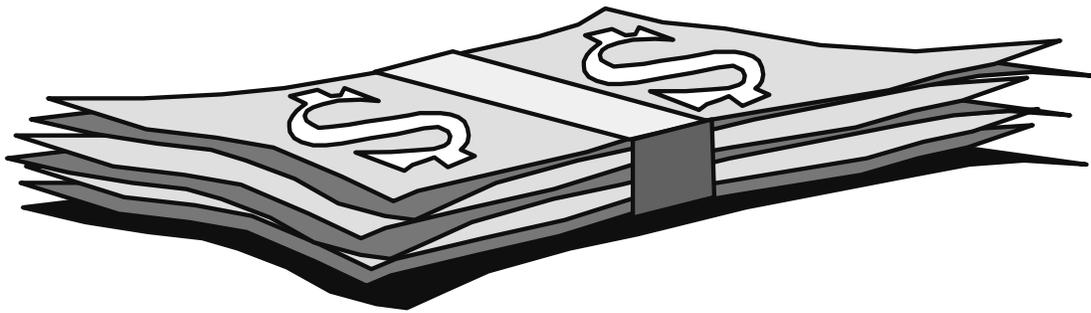
Vouchers 1065855-1065966, 242504344-242504669, 5001241-5001244

General Fund - Fund 10	\$776,131.21
Grants - Fund 11	\$77,024.42
Federal Projects Fund - Fund 20	\$777.37
Special Education - 27	\$124,618.42
Food Service Fund - Fund 50	\$233,447.74
Trust Funds - Fund 72	\$0.00
Community Service Fund - Fund 80	\$1,721.96
Total	\$1,213,721.12

Vouchers 1065946, 242504352, 242504529-30. 242504534-36, 242504668-69, 242504672

Capital Projects - Fund 49	\$4,794,680.41
Total	\$4,794,680.41

WAUSAU SCHOOL DISTRICT



BUDGET STATUS REPORT

Month Ending

May 31, 2025

INVESTMENT PORTFOLIO
May 31, 2025

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	23,577,209.36	0 to 3.2%/variable
BMO Financial Group	3,745,673.80	variable
CoVantage Credit Union	7,036.22	.65% to .745%
State of Wisconsin Investment Pool	6,781.82	4.39%
Wisconsin Investment Series Cooperative	35,560,521.98	4.173-4.296%

BALANCE SHEET SUMMARY

May 31, 2025

ASSETS

General Fund	\$7,586,186.09
Special Projects Fund	\$155.00
Community Services Fund	\$829,513.02
Special Education	(\$10,698,028.61)
Food Service Fund	\$1,698,229.17
Scholarships/Donations/Activity Accounts	\$2,263,466.82
HRA Account	(\$748.75)
Trust Funds - OPEB	\$3,745,673.80
Petty Cash Fund	\$249.00
Investments	
General Fund	\$19,321,601.39
Debt Service Fund	\$8,436,142.45
Long Term Capital Improvement Trust Fund	\$2,465,614.95
Capital Projects Fund	<u>\$30,208,846.93</u>
Interest Receivable	\$543.63
Taxes Receivable	\$10,825,237.98
Accounts Receivable	\$260,262.94
Prepaid	\$0.00
<u>TOTAL ASSETS</u>	<u><u>\$76,942,945.81</u></u>

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$1,951,091.01
Accrued Interest Payable	\$0.00
Accounts Payable	\$7,134.25
<u>TOTAL LIABILITIES</u>	<u><u>\$1,958,225.26</u></u>

EQUITY - FUND BALANCE

General Fund Balance	\$29,639,635.21
Federal Programs Balance	\$0.00
Special Education	(\$10,718,045.81)
Debt Service Balance	\$8,436,297.45
Food Service Balance	\$1,695,644.64
Scholarships/Donations/Activity Accounts	\$2,270,553.56
Trust Fund Balance - OPEB	\$3,929,686.70
Community Service Balance	\$828,640.98
<u>TOTAL FUND BALANCE</u>	<u><u>\$36,082,412.73</u></u>
Restricted for Insurance Claims	\$6,227,845.94
Restricted for Long Term Capital Improvement Trust Fund	\$2,465,614.95
Restricted for Construction	\$30,208,846.93
<u>TOTAL EQUITY - FUND BALANCE</u>	<u><u>\$74,984,720.55</u></u>
<u>TOTAL EQUITY AND LIABILITIES</u>	<u><u>\$76,942,945.81</u></u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
10	R	---	211	-----	---	CURRENT PROPERTY TAX	19,210,507.00	0.00	19,210,507.00	0.00
10	R	---	212	-----	---	PROPERTY TAX CHARGEBACKS	9,000.00	0.00	9,000.00	0.00
10	R	---	213	-----	---	MOBILE HOME TAX	30,000.00	0.00	46,247.84	-16,247.84
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	25,000.00	3,608.00	17,683.34	7,316.66
10	R	---	271	-----	---	ADMISSIONS ATHL/SPRT	55,000.00	0.00	47,593.75	7,406.25
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	105,000.00	3,628.00	122,474.55	-17,474.55
10	R	---	280	-----	---	INT ON INVESTMENTS	475,000.00	47,764.23	384,597.21	90,402.79
10	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	27,500.00	-27,500.00
10	R	---	292	-----	---	STUDENT FEES	75,000.00	2,163.52	64,130.65	10,869.35
10	R	---	293	-----	---	RENTALS	55,000.00	7,101.00	52,842.85	2,157.15
10	R	---	297	-----	---	STUDENT FINES	500.00	0.00	1,213.19	-713.19
10	R	---	341	-----	---	NON-OPEN ENROLL GENERAL TUIT	5,000.00	0.00	0.00	5,000.00
10	R	---	345	-----	---	OPEN ENROLLMENT GEN. TUITION	2,209,407.00	0.00	0.00	2,209,407.00
10	R	---	515	-----	---	STATE AID TRANSIT/INT. SOURC	35,000.00	0.00	25,832.00	9,168.00
10	R	---	612	-----	---	TRANSPORTATION AID	183,885.00	0.00	141,900.00	41,985.00
10	R	---	613	-----	---	LIBRARY AID	425,000.00	0.00	595,628.00	-170,628.00
10	R	---	618	-----	---	BILINGUAL STATE AID	376,834.00	0.00	313,685.61	63,148.39
10	R	---	619	-----	---	OTHER STATE CATEGORICAL AID	22,028.00	0.00	1,249.38	20,778.62
10	R	---	621	-----	---	EQUALIZATION AID	77,977,610.00	0.00	50,685,447.00	27,292,163.00
10	R	---	630	-----	---	SPECIAL PROJECT GRNT	462,178.00	0.00	0.00	462,178.00
10	R	---	641	-----	---	STATE TUITION PAYMENTS	206,006.00	0.00	0.00	206,006.00
10	R	---	650	-----	---	STATE SAGE AID	1,598,063.00	4,705.27	1,127,457.27	470,605.73
10	R	---	660	-----	---	STATE REV. THROUGH LOCAL GOV	35,000.00	0.00	19.49	34,980.51
10	R	---	691	-----	---	STATE TAX EXEMPT AID	1,669,470.00	1,105,348.54	1,105,348.54	564,121.46
10	R	---	695	-----	---	PER PUPIL AID	5,936,742.00	0.00	5,888,512.00	48,230.00
10	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	900,000.00	720,560.00	720,560.00	179,440.00
10	R	---	861	-----	---	EQUIPMENT SALES	50,000.00	534.95	37,955.74	12,044.26
10	R	---	869	-----	---	OTHER PROPERTY SALES	0.00	0.00	328.67	-328.67
10	R	---	964	-----	---	INSURANCE CLAIMS	0.00	1,115.48	30,906.60	-30,906.60
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	375,000.00	27,415.34	299,558.41	75,441.59
10	R	---	972	-----	---	REFUND PROPERTY TAX & EQUALI	0.00	-4,196.51	4,176.86	-4,176.86
10	R	---	990	-----	---	MISCELLANEOUS	175,000.00	783.00	107,474.42	67,525.58
10	-	---	---	-----	---	GENERAL FUND	112,682,230.00	1,920,530.82	81,069,830.37	31,612,399.63

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
10	E	---	131	-----	---	STRAIGHT TIME	27,900.00	0.00	28,348.11	448.11-
10	E	---	161	-----	---	ADMIN SALARY	507,862.50	39,566.36	474,546.32	33,316.18
10	E	---	164	-----	---	OTHER PROF SALARIES	1,307,774.54	121,695.54	1,409,559.89	101,785.35-
10	E	---	166	-----	---	PRINCIPALS SALARY	1,565,039.14	175,332.06	1,505,036.95	60,002.19
10	E	---	167	-----	---	ASSIST PRINC SALARY	413,124.09	62,025.74	527,218.79	114,094.70-
10	E	---	171	-----	---	INSTR SUB TEACHERS	87,638.00	14,542.86	81,250.71	6,387.29
10	E	---	172	-----	---	OTHER CERT SALARIES	2,616,963.95	198,335.82	2,015,743.84	601,220.11
10	E	---	173	-----	---	SUB TEACHER SALARIES	659,407.50	66,118.71	512,497.49	146,910.01
10	E	---	174	-----	---	PROF HEALTH SALARIES	209,171.12	16,741.30	194,016.13	15,154.99
10	E	---	175	-----	---	TEACHERS SALARIES	33,575,431.09	2,433,153.61	25,083,530.07	8,491,901.02
10	E	---	176	-----	---	L-TERM SUB TCHRS	420,000.00	65,935.74	361,252.87	58,747.13
10	E	---	178	-----	---	COACHING SALARIES	948,691.66	123,002.37	904,459.91	44,231.75
10	E	---	180	-----	---	SUPPORT SALARIES	124,058.52	9,633.86	111,529.92	12,528.60
10	E	---	181	-----	---	CUSTODIAL SALARIES	4,730,610.99	353,043.21	4,094,830.13	635,780.86
10	E	---	182	-----	---	TEACHR AIDE SALARIES	3,175,041.85	273,109.57	2,531,756.58	643,285.27
10	E	---	184	-----	---	ATTENDANCE OFFICE	61,161.01	7,292.88	58,772.17	2,388.84
10	E	---	185	-----	---	OTHER MUNIC SALARIES	1,182,172.71	91,158.13	1,078,831.93	103,340.78
10	E	---	186	-----	---	SECR-CLER SALARIES	2,010,160.84	164,688.94	1,747,319.50	262,841.34
10	E	---	187	-----	---	MAINT WORKER SALARY	136,089.84	10,574.39	125,279.06	10,810.78
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	65,000.00	9,088.25	54,596.62	10,403.38
10	E	---	194	-----	---	OTHER SUPV SALARIES	278,968.56	26,780.80	253,130.48	25,838.08
10	E	---	195	-----	---	MISC PAYROLLS	125,000.00	5,311.52	104,578.70	20,421.30
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	3,757,938.94	282,962.27	2,898,291.33	859,647.61
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	1,249,741.36	93,040.93	932,331.05	317,410.31
10	E	---	219	-----	---	OTHER EMPLOYEE BENEFITS	20,000.00	0.00	20,000.00	0.00
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	798,215.14	58,753.94	597,993.70	200,221.44
10	E	---	222	-----	---	S S EEMPLR CON	3,403,705.30	251,216.22	2,558,008.78	845,696.52
10	E	---	230	-----	---	GROUP LIFE INS	101,811.25	9,130.80	85,162.30	16,648.95
10	E	---	243	-----	---	DENTAL INSURANCE	695,003.23	59,820.92	555,000.50	140,002.73
10	E	---	248	-----	---	HOSPITAL SURGICL INS	12,035,810.47	950,184.17	8,837,081.67	3,198,728.80
10	E	---	251	-----	---	DISABILITY INSURANCE	155,247.89	11,433.37	109,600.19	45,647.70
10	E	---	291	-----	---	COLLEGE CREDIT REIMB	40,000.00	0.00	11,661.75	28,338.25
10	E	---	293	-----	---	MISC BENEFITS	170,000.00	0.00	161,658.11	8,341.89
10	E	---	299	-----	---	MISC BENEFITS	8,000.00	0.00	16,127.98	8,127.98-
10	E	---	310	-----	---	PERSONAL SERVICES	965,571.22	57,494.58	924,308.99	41,262.23
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	63,800.00	19,733.98	79,680.59	15,880.59-
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,277,458.00	84,303.32	1,473,055.73	195,597.73-
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	12,700.00	0.00	21,963.28	9,263.28-
10	E	---	327	-----	---	CONSTRUCTION SERVICE	925,882.00	93,329.00	720,015.99	205,866.01
10	E	---	328	-----	---	BUILDING RENTAL	29,493.00	32,321.10	62,460.30	32,967.30-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
10	E	---	329	-----	---	CLEANING SERVICES	148,000.00	20,265.00	131,091.00	16,909.00
10	E	---	331	-----	---	GAS FOR HEAT	502,186.00	51,294.15	474,118.43	28,067.57
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,471,712.00	117,017.92	1,299,656.70	172,055.30
10	E	---	337	-----	---	WATER	114,910.00	2,966.16	136,559.85	21,649.85-
10	E	---	338	-----	---	SEWER	79,189.00	4,038.36	132,732.37	53,543.37-
10	E	---	339	-----	---	OTHER UTILITIES	100,585.00	832.62	18,096.49	82,488.51
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,596,419.67	49,887.09	1,227,582.32	1,368,837.35
10	E	---	342	-----	---	EMPLOYEE TRAVEL	175,756.65	2,246.21	98,167.63	77,589.02
10	E	---	345	-----	---	PUPIL LODGING & MEALS	28,190.00	-51.45	9,480.06	18,709.94
10	E	---	348	-----	---	VEHICLE FUEL	364,800.00	2,992.84	143,663.84	221,136.16
10	E	---	351	-----	---	ADVERTISING	622.00	0.00	4,351.87	3,729.87-
10	E	---	352	-----	---	PHOTOGRAPHY	12,322.00	0.00	0.00	12,322.00
10	E	---	353	-----	---	POSTAGE	72,679.00	14,729.70	86,357.11	13,678.11-
10	E	---	354	-----	---	PRINTING & BINDING	239,268.00	31,226.32	308,061.66	68,793.66-
10	E	---	355	-----	---	TELEPHONE	114,301.00	499.38	81,620.65	32,680.35
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	216,864.00	-10,734.94	78,482.15	138,381.85
10	E	---	359	-----	---	OTHER COMMUNICATIONS	26,995.00	0.00	0.00	26,995.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	771,591.00	105,078.79	1,347,183.77	575,592.77-
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	125,200.00	0.00	94,059.89	31,140.11
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	4,202,066.00	0.00	0.00	4,202,066.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	169,713.00	24,983.75	121,987.32	47,725.68
10	E	---	387	-----	---	PAYMENTS TO STATE	3,730,956.67	0.00	6,690.63	3,724,266.04
10	E	---	389	-----	---	PAYMENT TO WTCS	719,762.60	30.00	404,605.35	315,157.25
10	E	---	411	-----	---	GENERAL SUPPLIES	1,213,498.30	64,889.05	684,915.10	528,583.20
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,787.00	0.00	0.00	1,787.00
10	E	---	415	-----	---	FOOD	49,425.63	10,926.91	75,479.12	26,053.49-
10	E	---	416	-----	---	MEDICAL SUPPLIES	17,666.00	530.34	10,670.05	6,995.95
10	E	---	417	-----	---	PAPER	63,810.00	-12,943.08	-95,733.43	159,543.43
10	E	---	420	-----	---	APPAREL	23,929.12	182.82	29,368.46	5,439.34-
10	E	---	426	-----	---		0.00	772.80	772.80	772.80-
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	4,878.00	0.00	3,793.40	1,084.60
10	E	---	432	-----	---	LIBRARY BOOKS	220,675.00	20,565.37	310,840.52	90,165.52-
10	E	---	433	-----	---	NEWSPAPERS	553.00	0.00	274.27	278.73
10	E	---	434	-----	---	PERIODICALS	18,715.00	0.00	7,136.36	11,578.64
10	E	---	435	-----	---	COMPUTER SOFTWARE PROGRAMS	0.00	0.00	49.33	49.33-
10	E	---	439	-----	---	OTHER MEDIA	190,575.00	804.85	38,841.40	151,733.60
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	938,401.04	44,717.67	706,763.91	231,637.13
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	712.00	0.00	0.00	712.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	4,968.00	0.00	805.16	4,162.84
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	427,760.23	44.74	226,869.27	200,890.96

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
10	E	---	471	-----	---	TEXTBOOKS	0.00	0.00	728,761.05	728,761.05-
10	E	---	472	-----	---	WORKBOOKS	500.00	0.00	0.00	500.00
10	E	---	473	-----	---	SHEET MUSIC	15,840.00	55.67	15,042.72	797.28
10	E	---	479	-----	---	OTHER INSTRUCTIONAL BOOKS	200.00	0.00	223.48	23.48-
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	242,535.00	0.00	24,726.77	217,808.23
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	6,000.00	50.87	4,630.15	1,369.85
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	848,724.87	19,834.07	1,049,568.28	200,843.41-
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	25,580.00	26.89	23,457.15	2,122.85
10	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	700.00	0.00	2,358.36	1,658.36-
10	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	6,523.00	6,523.00-
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	11,461.00	0.00	-2,509.61	13,970.61
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	350,503.00	53,782.50	192,666.38	157,836.62
10	E	---	561	-----	---	EQUIPMENT REPLACE	15,117.00	0.00	0.00	15,117.00
10	E	---	563	-----	---	EQUIP/VEHICLE REPLACEMENT	0.00	0.00	45,754.50	45,754.50-
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	245,840.00	4,894.20	251,884.68	6,044.68-
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	0.00	1,370.04	18,476.28	18,476.28-
10	E	---	711	-----	---	DIST LIABILITY INS	73,212.00	25.00	66,610.50	6,601.50
10	E	---	712	-----	---	DIST PROPERTY INS	182,332.00	0.00	320,816.00	138,484.00-
10	E	---	713	-----	---	WORKERS COMPENSATION	650,331.00	49,862.59	601,465.00	48,866.00
10	E	---	730	-----	---	UNEMPLOYMENT COMP	31,828.00	106.00	4,837.85	26,990.15
10	E	---	827	-----	---	SPECIAL ED FUND TRANSFERS	11,414,764.30	0.00	0.00	11,414,764.30
10	E	---	838	-----	---	NON-REFERENDUM DEBT FUND TRA	88,545.00	0.00	0.00	88,545.00
10	E	---	940	-----	---	DUES & FEES	0.00	400.00	5,233.00	5,233.00-
10	E	---	941	-----	---	DISTRICT DUES & FEES	90,837.00	8,197.51	125,433.50	34,596.50-
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	1,380.00	0.00	4,751.80	3,371.80-
10	E	---	943	-----	---	PUPIL DUES & FEES	61,557.00	-38,893.72	-10,948.59	72,505.59
10	E	---	949	-----	---	OTHER DUES & FEES	0.00	0.00	51,975.00	51,975.00-
10	E	---	961	-----	---	CASH ADJUSTMENTS	0.00	555.52	279.00	279.00-
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	10,354.00	0.00	4,072.27	6,281.73
10	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	0.00	5,907.88	5,907.88-
10	-	---	---	-----	---	GENERAL FUND	113,467,228.79	6,918,916.77	75,069,879.62	38,397,349.17

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
11	R	---	630	-----	---	SPECIAL PROJECT GRNT	58,640.00	0.00	0.00	58,640.00
11	R	---	699	-----	---	OTHER STATE REVENUE	0.00	-50,000.00	50,000.00	-50,000.00
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	94,587.00	4,753.09	55,775.15	38,811.85
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	4,015,662.00	66,872.25	2,701,930.84	1,313,731.16
11	R	---	751	-----	---	ESEA TITLE 1	1,646,670.00	0.00	874,349.19	772,320.81
11	-	---	---	-----	---	GENERAL GRANTS	5,815,559.00	21,625.34	3,682,055.18	2,133,503.82

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
11	E	---	164	-----	---	OTHER PROF SALARIES	10,222.00	0.00	10,204.28	17.72
11	E	---	166	-----	---	PRINCIPALS SALARY	801,173.72	0.00	595,560.65	205,613.07
11	E	---	167	-----	---	ASSIST PRINC SALARY	391,060.46	0.00	217,090.09	173,970.37
11	E	---	171	-----	---	INSTR SUB TEACHERS	12,362.00	6,135.80	19,231.40	6,869.40-
11	E	---	173	-----	---	SUB TEACHER SALARIES	15,592.50	0.00	445.01	15,147.49
11	E	---	175	-----	---	TEACHERS SALARIES	1,814,730.06	70,132.25	891,923.14	922,806.92
11	E	---	176	-----	---	L-TERM SUB TCHRS	0.00	0.00	5,695.02	5,695.02-
11	E	---	182	-----	---	TEACHR AIDE SALARIES	69,320.52	11,435.81	106,955.06	37,634.54-
11	E	---	185	-----	---	OTHER MUNIC SALARIES	109,293.67	7,550.54	73,316.60	35,977.07
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	80,430.39	6,237.22	127,527.87	47,097.48-
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	25,496.83	1,686.20	74,451.19	48,954.36-
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	16,908.74	1,300.77	26,521.42	9,612.68-
11	E	---	222	-----	---	S S EMLR CON	72,299.43	5,561.52	112,251.85	39,952.42-
11	E	---	230	-----	---	GROUP LIFE INS	3,308.04	298.10	4,146.43	838.39-
11	E	---	243	-----	---	DENTAL INSURANCE	16,091.69	1,451.76	21,248.87	5,157.18-
11	E	---	248	-----	---	HOSPITAL SURGICL INS	260,366.06	22,362.32	380,804.02	120,437.96-
11	E	---	251	-----	---	DISABILITY INSURANCE	3,093.89	259.41	4,668.03	1,574.14-
11	E	---	291	-----	---	COLLEGE CREDIT REIMB	0.00	0.00	39,427.68	39,427.68-
11	E	---	310	-----	---	PERSONAL SERVICES	432,398.50	21,850.00	166,251.42	266,147.08
11	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	6,673.00	0.00	0.00	6,673.00
11	E	---	341	-----	---	PUPIL TRANSPORTATION	13,841.00	156.64	5,337.19	8,503.81
11	E	---	342	-----	---	EMPLOYEE TRAVEL	31,000.00	-3,297.70	18,572.42	12,427.58
11	E	---	343	-----	---	CONTRCT SERV TRAVEL	0.00	6,904.80	7,632.52	7,632.52-
11	E	---	354	-----	---	PRINTING & BINDING	0.00	105.95	1,036.88	1,036.88-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	59,070.00	56,683.00	92,889.08	33,819.08-
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	741,510.75	0.00	601,371.01	140,139.74
11	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	16,280.00	0.00	0.00	16,280.00
11	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	2,026.00	6,184.00	16,068.00	14,042.00-
11	E	---	387	-----	---	PAYMENTS TO STATE	0.00	2,907.22	8,200.75	8,200.75-
11	E	---	410	-----	---	SUPPLIES & MATERIALS	5,560.00	0.00	0.00	5,560.00
11	E	---	411	-----	---	GENERAL SUPPLIES	156,371.94	1,339.69	88,485.77	67,886.17
11	E	---	415	-----	---	FOOD	714.98	1,935.56	6,527.49	5,812.51-
11	E	---	417	-----	---	PAPER	0.00	11.00	660.18	660.18-
11	E	---	420	-----	---	APPAREL	0.00	139.70	139.70	139.70-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	415,190.73	0.00	133,554.90	281,635.83
11	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	35,906.10	1,598.49	73,734.52	37,828.42-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	170,118.00	0.00	4,352.65	165,765.35
11	E	---	483	-----	---	NON-CAPITAL SOFTWARE	17,007.00	0.00	0.00	17,007.00
11	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	141.00	0.00	0.00	141.00
11	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	0.00	0.00	115,733.72	115,733.72-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	13,581.00	13,581.00-
11	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	0.00	-934.38	934.38
11	-	---	---	-----	---	GENERAL GRANTS	5,805,559.00	230,930.05	4,064,663.43	1,740,895.57

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	2,200,000.00	247,165.34	3,492,820.65	-1,292,820.65
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	100,000.00	4,503.52	130,161.32	-30,161.32
21	-	---	---	-----	---	DONATIONS	2,300,000.00	251,668.86	3,622,981.97	-1,322,981.97

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
21	E	---	175	-----	---	TEACHERS SALARIES	0.00	0.00	2,522.00	2,522.00-
21	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	0.00	174.03	174.03-
21	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	0.00	35.83	35.83-
21	E	---	222	-----	---	S S EMPLR CON	0.00	0.00	153.25	153.25-
21	E	---	310	-----	---	PERSONAL SERVICES	0.00	13,370.98	141,973.94	141,973.94-
21	E	---	327	-----	---	CONSTRUCTION SERVICE	0.00	0.00	3,291.83	3,291.83-
21	E	---	328	-----	---	BUILDING RENTAL	6,513.00	0.00	0.00	6,513.00
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	15,332.93	101,409.11	101,409.11-
21	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	-468.00	4,452.88	4,452.88-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	6,160.53	112,150.53	112,150.53-
21	E	---	353	-----	---	POSTAGE	0.00	-477.26	-670.27	670.27
21	E	---	354	-----	---	PRINTING & BINDING	213.00	2,099.97	8,510.84	8,297.84-
21	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	1,881.00	1,881.00-
21	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	0.00	189,560.00	189,560.00-
21	E	---	411	-----	---	GENERAL SUPPLIES	2,231,921.00	41,600.09	1,787,848.79	444,072.21
21	E	---	415	-----	---	FOOD	7,333.00	37,057.45	349,284.74	341,951.74-
21	E	---	417	-----	---	PAPER	0.00	101.31	101.31	101.31-
21	E	---	420	-----	---	APPAREL	0.00	7,857.05	219,096.54	219,096.54-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	54,020.00	2,963.03	86,345.43	32,325.43-
21	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	40,000.00	40,000.00-
21	E	---	940	-----	---	DUES & FEES	0.00	43,231.13	220,873.07	220,873.07-
21	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	6,400.76	6,400.76-
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	3,620.75	113,226.03	113,226.03-
21	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-500.00	-500.00	500.00
21	-	---	---	-----	---	DONATIONS	2,300,000.00	171,949.96	3,388,121.64	1,088,121.64-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
27	R	---	110	-----	---	GENERAL	11,414,764.00	0.00	0.00	11,414,764.00
27	R	---	346	-----	---	NON-OPEN ENROLL SP ED TUITIO	35,000.00	0.00	0.00	35,000.00
27	R	---	611	-----	---	HANDICAPPED AID	5,479,540.00	0.00	3,762,588.00	1,716,952.00
27	R	---	625	-----	---	HIGH COST SPECIAL EDUC AID	135,000.00	0.00	0.00	135,000.00
27	R	---	697	-----	---	AID FOR SPECIAL ED TRANSITIO	35,000.00	0.00	0.00	35,000.00
27	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	2,073,336.00	0.00	393,108.70	1,680,227.30
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	515,000.00	95,379.59	416,537.64	98,462.36
27	-	---	---	-----	---	SPECIAL EDUCATION	19,687,640.00	95,379.59	4,572,234.34	15,115,405.66

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	267,287.16	20,560.56	246,964.59	20,322.57
27	E	---	171	-----	---	INSTR SUB TEACHERS	15,000.00	137.20	2,462.20	12,537.80
27	E	---	172	-----	---	OTHER CERT SALARIES	1,376,128.24	103,692.39	1,047,333.90	328,794.34
27	E	---	173	-----	---	SUB TEACHER SALARIES	100,000.00	9,516.00	86,163.30	13,836.70
27	E	---	174	-----	---	PROF HEALTH SALARIES	85,436.08	6,838.02	78,374.59	7,061.49
27	E	---	175	-----	---	TEACHERS SALARIES	7,894,717.07	601,255.46	6,033,856.65	1,860,860.42
27	E	---	176	-----	---	L-TERM SUB TCHRS	76,500.00	0.00	8,360.00	68,140.00
27	E	---	182	-----	---	TEACHR AIDE SALARIES	2,452,073.70	226,746.47	2,067,714.58	384,359.12
27	E	---	185	-----	---	OTHER MUNIC SALARIES	237,716.26	31,619.37	202,982.92	34,733.34
27	E	---	186	-----	---	SECR-CLER SALARIES	86,894.72	7,846.65	95,170.73	8,276.01-
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	861,206.18	69,378.73	674,005.78	187,200.40
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	245,236.70	19,038.54	192,214.96	53,021.74
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	181,474.87	13,585.63	134,424.57	47,050.30
27	E	---	222	-----	---	S S EEMPLR CON	775,959.50	58,089.59	574,778.15	201,181.35
27	E	---	230	-----	---	GROUP LIFE INS	20,705.88	1,853.53	16,561.24	4,144.64
27	E	---	243	-----	---	DENTAL INSURANCE	181,022.74	15,459.21	133,867.17	47,155.57
27	E	---	248	-----	---	HOSPITAL SURGICL INS	2,843,893.91	252,659.08	2,169,239.59	674,654.32
27	E	---	251	-----	---	DISABILITY INSURANCE	38,734.99	2,839.99	26,710.16	12,024.83
27	E	---	310	-----	---	PERSONAL SERVICES	204,357.00	888.21	134,365.08	69,991.92
27	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	1,041.00	0.00	1,587.99	546.99-
27	E	---	324	-----	---	MAINTENANCE SERVICES	3,333.00	0.00	1,323.96	2,009.04
27	E	---	328	-----	---	BUILDING RENTAL	122,491.00	1,580.40	20,650.45	101,840.55
27	E	---	341	-----	---	PUPIL TRANSPORTATION	973,296.00	2,382.76	362,949.40	610,346.60
27	E	---	342	-----	---	EMPLOYEE TRAVEL	86,883.00	3,014.10	16,045.29	70,837.71
27	E	---	343	-----	---	CONTRCT SERV TRAVEL	417.00	0.00	0.00	417.00
27	E	---	348	-----	---	VEHICLE FUEL	82,952.00	0.00	36,912.43	46,039.57
27	E	---	353	-----	---	POSTAGE	5,685.00	120.90	1,368.78	4,316.22
27	E	---	354	-----	---	PRINTING & BINDING	135,098.00	1,460.35	12,573.70	122,524.30
27	E	---	355	-----	---	TELEPHONE	5,208.00	108.56	1,474.82	3,733.18
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	8,871.68	8,871.68-
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	63,743.00	55.32	93,493.44	29,750.44-
27	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	0.00	117,089.86	208,729.97	208,729.97-
27	E	---	373	-----	---	INSTR PAYMENTS-PRIV SCHOOLS	0.00	0.00	156,975.00	156,975.00-
27	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	0.00	0.00	19,831.70	19,831.70-
27	E	---	383	-----	---	PAYMENT TO CCDEB	42,008.00	0.00	0.00	42,008.00
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	46,622.00	71,769.00	216,596.00	169,974.00-
27	E	---	387	-----	---	PAYMENTS TO STATE	1,958.00	0.00	0.00	1,958.00
27	E	---	389	-----	---	PAYMENT TO WTCS	131,236.00	0.00	89,300.50	41,935.50
27	E	---	411	-----	---	GENERAL SUPPLIES	6,401.00	671.96	17,025.12	10,624.12-
27	E	---	415	-----	---	FOOD	0.00	702.98	3,794.27	3,794.27-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
27	E	---	416	-----	---	MEDICAL SUPPLIES	0.00	0.00	31.02	31.02-
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	0.00	24,265.24	24,265.24-
27	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	89.40	21,263.34	21,263.34-
27	E	---	471	-----	---	TEXTBOOKS	0.00	85.87	6,123.40	6,123.40-
27	E	---	472	-----	---	WORKBOOKS	0.00	0.00	373.96	373.96-
27	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	0.00	8,054.78	8,054.78-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	626.00	7,194.36	7,194.36-
27	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	3,800.00	0.00	15,294.72	11,494.72-
27	E	---	936	-----	---	SP EDUC AID TRANSITED TO OTH	20,000.00	0.00	0.00	20,000.00
27	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	1,579.75	1,579.75-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	2,916.00	0.00	3,396.00	480.00-
27	E	---	943	-----	---	PUPIL DUES & FEES	1,854.00	0.00	0.00	1,854.00
27	E	---	949	-----	---	OTHER DUES & FEES	6,353.00	100.00	6,172.75	180.25
27	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	0.00	1,476.50	1,476.50-
27	-	---	---	-----	---	SPECIAL EDUCATION	19,687,640.00	1,641,862.09	15,290,280.48	4,397,359.52

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
38	R	---	110	-----	---	GENERAL	88,545.00	0.00	0.00	88,545.00
38	R	---	211	-----	---	CURRENT PROPERTY TAX	2,098,765.00	0.00	2,098,764.00	1.00
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	3,675.44	12,775.41	-12,775.41
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,187,310.00	3,675.44	2,111,539.41	75,770.59

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
38	E	---	673	-----	---	PRINC L-TERM LOANS	2,115,000.00	0.00	2,115,000.00	0.00
38	E	---	683	-----	---	INT L-TERM LOANS	98,585.00	0.00	98,585.00	0.00
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	2,213,585.00	0.00	2,213,585.00	0.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
39	R	---	211	-----	---	CURRENT PROPERTY TAX	22,275,000.00	0.00	22,275,000.00	0.00
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	62,079.65	371,263.81	-371,263.81
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	22,275,000.00	62,079.65	22,646,263.81	-371,263.81

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
39	E	---	675	-----	---	PRINC L-TERM BONDS	18,241,225.50	15,758,786.16	18,558,786.16	317,560.66-
39	E	---	685	-----	---	INT L-TERM BONDS	4,103,774.50	0.00	4,103,775.00	0.50-
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	22,345,000.00	15,758,786.16	22,662,561.16	317,561.16-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
46	R	---	280	-----	---	INT ON INVESTMENTS	5,000.00	8,631.95	93,868.21	-88,868.21
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	5,000.00	8,631.95	93,868.21	-88,868.21

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
49	R	---	280	-----	---	INT ON INVESTMENTS	2,000,000.00	80,709.43	2,726,007.64	-726,007.64
49	R	---	957	-----	---	UNREALIZED GAINS ON INVESTME	0.00	0.00	135,564.58	-135,564.58
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	2,000,000.00	80,709.43	2,861,572.22	-861,572.22

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
49	E	---	327	-----	---	CONSTRUCTION SERVICE	66,756,925.00	4,793,128.17	37,767,980.39	28,988,944.61
49	E	---	712	-----	---	DIST PROPERTY INS	0.00	0.00	35,500.00	35,500.00-
49	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	2,720.93	25,930.90	25,930.90-
49	E	---	964	-----	---	REALIZED LOSSES ON INVESTMEN	0.00	0.00	20,316.98	20,316.98-
49	E	---	998	-----	---	UNREALIZED LOSSES ON INVESTM	0.00	4,388.63	59,921.52	59,921.52-
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	66,756,925.00	4,800,237.73	37,909,649.79	28,847,275.21

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
50	R	---	251	-----	---	PUPILS	1,215,000.00	0.00	935,937.42	279,062.58
50	R	---	252	-----	---	ADULTS	31,000.00	0.00	21,708.25	9,291.75
50	R	---	259	-----	---	OTH FOOD SERV SALES	125,000.00	3,390.86	133,992.68	-8,992.68
50	R	---	280	-----	---	INT ON INVESTMENTS	15,000.00	0.00	0.00	15,000.00
50	R	---	617	-----	---	FOOD SERVICE AID	65,000.00	20,202.31	20,202.31	44,797.69
50	R	---	714	-----	---	USDA COMMODITIES	403,500.00	0.00	0.00	403,500.00
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	3,250,000.00	345,364.17	2,591,693.77	658,306.23
50	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	30,000.00	15,165.80	69,916.53	-39,916.53
50	R	---	861	-----	---	EQUIPMENT SALES	5,000.00	0.00	250.00	4,750.00
50	-	---	---	-----	---	FOOD SERVICE FUND	5,139,500.00	384,123.14	3,773,700.96	1,365,799.04

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	63,276.84	4,883.65	56,112.27	7,164.57
50	E	---	183	-----	---	COOKS SALARIES	1,339,240.51	127,537.99	1,233,454.45	105,786.06
50	E	---	185	-----	---	OTHER MUNIC SALARIES	65,577.83	5,044.44	57,506.62	8,071.21
50	E	---	186	-----	---	SECR-CLER SALARIES	72,999.09	5,624.16	64,204.15	8,794.94
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	93,375.92	7,182.76	86,193.12	7,182.80
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	100,447.22	9,562.87	93,357.59	7,089.63
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	7,003.20	538.70	6,464.40	538.80
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	23,416.31	2,034.95	20,450.11	2,966.20
50	E	---	222	-----	---	S S EEMPLR CON	100,125.02	8,701.15	87,441.96	12,683.06
50	E	---	230	-----	---	GROUP LIFE INS	3,753.25	331.87	3,131.14	622.11
50	E	---	243	-----	---	DENTAL INSURANCE	23,929.44	2,467.46	21,283.35	2,646.09
50	E	---	248	-----	---	HOSPITAL SURGICL INS	422,746.64	37,500.08	332,042.78	90,703.86
50	E	---	251	-----	---	DISABILITY INSURANCE	4,638.03	364.40	3,498.68	1,139.35
50	E	---	310	-----	---	PERSONAL SERVICES	19,791.00	5,060.00	4,780.89	15,010.11
50	E	---	324	-----	---	MAINTENANCE SERVICES	33,956.00	1,080.51	30,128.27	3,827.73
50	E	---	342	-----	---	EMPLOYEE TRAVEL	1,989.00	423.30	2,263.73	274.73-
50	E	---	348	-----	---	VEHICLE FUEL	582.00	0.00	0.00	582.00
50	E	---	353	-----	---	POSTAGE	0.00	36.58	2,480.92	2,480.92-
50	E	---	354	-----	---	PRINTING & BINDING	6,015.00	352.06	4,033.43	1,981.57
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	28,165.50	28,165.50-
50	E	---	387	-----	---	PAYMENTS TO STATE	2,667.00	0.00	2,286.83	380.17
50	E	---	411	-----	---	GENERAL SUPPLIES	113,831.00	14,389.57	134,716.73	20,885.73-
50	E	---	415	-----	---	FOOD	2,649,906.00	267,771.55	2,105,488.18	544,417.82
50	E	---	417	-----	---	PAPER	0.00	0.00	220.50	220.50-
50	E	---	420	-----	---	APPAREL	2,155.00	0.00	2,036.85	118.15
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	65,241.00	8,444.15	48,863.32	16,377.68
50	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	18,867.00	0.00	425.00	18,442.00
50	E	---	551	-----	---	EQUIP PURCHASE ADDN	0.00	0.00	11,248.86	11,248.86-
50	E	---	561	-----	---	EQUIPMENT REPLACE	0.00	0.00	114,798.00	114,798.00-
50	E	---	941	-----	---	DISTRICT DUES & FEES	6,500.00	1,098.00	6,666.00	166.00-
50	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	0.00	475.00	475.00-
50	-	---	---	-----	---	FOOD SERVICE FUND	5,242,029.30	510,430.20	4,564,218.63	677,810.67

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	13,389.05	13,389.05	-13,389.05
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	25,077.79	-25,077.79
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	13,389.05	38,466.84	-38,466.84

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
72	E	---	991	-----	---	TRUST FUND EXPENDITURES	0.00	0.00	29,200.00	29,200.00-
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	29,200.00	29,200.00-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
80	R	---	211	-----	---	CURRENT PROPERTY TAX	792,200.00	0.00	792,000.00	200.00
80	-	---	---	-----	---	COMMUNITY SERVICES	792,200.00	0.00	792,000.00	200.00

Number of Accounts: 481

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
80	E	---	175	-----	---	TEACHERS SALARIES	33,933.60	2,610.28	26,102.80	7,830.80
80	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	4,541.85	57,617.46	57,617.46-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	122,801.37	23,840.09	188,818.88	66,017.51-
80	E	---	186	-----	---	SECR-CLER SALARIES	11,605.11	1,182.14	10,915.10	690.01
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	10,221.18	1,984.16	17,582.89	7,361.71-
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	848.34	65.26	652.60	195.74
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	2,424.59	450.03	3,997.39	1,572.80-
80	E	---	222	-----	---	S S EMLPR CON	10,367.24	1,924.19	17,091.87	6,724.63-
80	E	---	230	-----	---	GROUP LIFE INS	420.20	35.38	324.99	95.21
80	E	---	243	-----	---	DENTAL INSURANCE	1,980.19	63.90	1,003.67	976.52
80	E	---	248	-----	---	HOSPITAL SURGICL INS	24,425.48	377.76	10,777.12	13,648.36
80	E	---	251	-----	---	DISABILITY INSURANCE	480.14	47.75	448.58	31.56
80	E	---	310	-----	---	PERSONAL SERVICES	248,128.56	3,772.00	66,396.49	181,732.07
80	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	28.50	3,215.22	3,215.22-
80	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	0.00	1,563.85	1,563.85-
80	E	---	353	-----	---	POSTAGE	0.00	0.00	4.52	4.52-
80	E	---	354	-----	---	PRINTING & BINDING	0.00	174.87	3,502.61	3,502.61-
80	E	---	355	-----	---	TELEPHONE	0.00	301.99	3,757.25	3,757.25-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	270,000.00	0.00	11,095.57	258,904.43
80	E	---	411	-----	---	GENERAL SUPPLIES	54,564.00	2,319.72	4,743.66	49,820.34
80	E	---	415	-----	---	FOOD	0.00	90.20	1,558.07	1,558.07-
80	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	0.00	5,387.09	5,387.09-
80	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	14,519.90	14,519.90-
80	E	---	942	-----	---	EMPLOYEE DUES & FEES	0.00	0.00	100.00	100.00-
80	-	---	---	-----	---	COMMUNITY SERVICES	792,200.00	43,810.07	451,177.58	341,022.42

Number of Accounts: 12763

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

BALANCE SHEET SUMMARY

May 31, 2025

ASSETS

General Fund	\$7,586,186.09
Special Education	(\$10,698,028.61)
HRA Account	(\$748.75)
Petty Cash Fund	\$249.00
	<hr/>
Investments	
General Fund	\$19,313,853.57
Interest Receivable	\$543.63
Taxes Receivable	\$10,825,237.98
Accounts Receivable	\$76,249.98
	<hr/>
<u>TOTAL ASSETS</u>	<u>\$27,103,542.89</u>

LIABILITIES

Salaries and Benefits Payable	\$1,947,634.38
Accounts Payable	\$6,473.17
	<hr/>
<u>TOTAL LIABILITIES</u>	<u>\$1,954,107.55</u>

EQUITY - FUND BALANCE

General Fund Balance	\$29,639,635.21
Special Education	(\$10,718,045.81)
	<hr/>
TOTAL FUND BALANCE	<u>\$18,921,589.40</u>
Restricted for Insurance Claims	\$6,227,845.94
	<hr/>
TOTAL EQUITY - FUND BALANCE	<u>\$25,149,435.34</u>
TOTAL EQUITY AND LIABILITIES	<u>\$27,103,542.89</u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	20,040,007.00	64,264.75	19,983,790.38	56,216.62
10	R	---	3--	-----	---	INTER DISTRICT PAYMENTS	2,214,407.00	0.00	0.00	2,214,407.00
10	R	---	5--	-----	---	REVENUE FROM INTER. SOURCES	35,000.00	0.00	25,832.00	9,168.00
10	R	---	6--	-----	---	REVENUE FROM STATE	88,892,816.00	1,110,053.81	59,859,247.29	29,033,568.71
10	R	---	7--	-----	---	REVENUE FROM FEDERAL	900,000.00	720,560.00	720,560.00	179,440.00
10	R	---	8--	-----	---	OTHER FINANCING	50,000.00	534.95	38,284.41	11,715.59
10	R	---	9--	-----	---	OTHER REVENUE	550,000.00	25,117.31	442,116.29	107,883.71
10	-	---	---	-----	---	GENERAL FUND	112,682,230.00	1,920,530.82	81,069,830.37	31,612,399.63

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
10	E	---	1--	-----	---	SALARIES	54,227,267.91	4,267,131.66	43,258,086.17	10,969,181.74
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	22,435,473.58	1,716,542.62	16,782,917.36	5,652,556.22
10	E	---	3--	-----	---	PURCHASED SERVICES	19,258,992.81	704,483.88	9,486,033.97	9,772,958.84
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	4,317,433.19	150,458.97	3,849,613.68	467,819.51
10	E	---	5--	-----	---	CAPITAL OBJECTS	377,081.00	53,782.50	242,434.27	134,646.73
10	E	---	6--	-----	---	DEBT RETIREMENT	245,840.00	6,264.24	270,360.96	24,520.96-
10	E	---	7--	-----	---	INSURANCE & JUDGEMENTS	937,703.00	49,993.59	993,729.35	56,026.35-
10	E	---	8--	-----	---	OPERATING TRANSFERS - OUT	11,503,309.30	0.00	0.00	11,503,309.30
10	E	---	9--	-----	---	OTHER OBJECTS	164,128.00	-29,740.69	186,703.86	22,575.86-
10	-	---	---	-----	---	GENERAL FUND	113,467,228.79	6,918,916.77	75,069,879.62	38,397,349.17

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
11	R	---	6--	-----	---	REVENUE FROM STATE	58,640.00	-50,000.00	50,000.00	8,640.00
11	R	---	7--	-----	---	REVENUE FROM FEDERAL	5,756,919.00	71,625.34	3,632,055.18	2,124,863.82
11	-	---	---	-----	---	GENERAL GRANTS	5,815,559.00	21,625.34	3,682,055.18	2,133,503.82

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
11	E	---	1--	-----	---	SALARIES	3,223,754.93	95,254.40	1,920,421.25	1,303,333.68
11	E	---	2--	-----	---	EMPLOYEE BENEFITS	477,995.07	39,157.30	791,047.36	313,052.29-
11	E	---	3--	-----	---	PURCHASED SERVICES	1,302,799.25	91,493.91	917,359.27	385,439.98
11	E	---	4--	-----	---	NON-CAPITAL OBJECTS	801,009.75	5,024.44	307,455.21	493,554.54
11	E	---	5--	-----	---	CAPITAL OBJECTS	0.00	0.00	115,733.72	115,733.72-
11	E	---	9--	-----	---	OTHER OBJECTS	0.00	0.00	12,646.62	12,646.62-
11	-	---	---	-----	---	GENERAL GRANTS	5,805,559.00	230,930.05	4,064,663.43	1,740,895.57

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
27	R	---	1--	-----	---		11,414,764.00	0.00	0.00	11,414,764.00
27	R	---	3--	-----	---	INTER DISTRICT PAYMENTS	35,000.00	0.00	0.00	35,000.00
27	R	---	6--	-----	---	REVENUE FROM STATE	5,649,540.00	0.00	3,762,588.00	1,886,952.00
27	R	---	7--	-----	---	REVENUE FROM FEDERAL	2,588,336.00	95,379.59	809,646.34	1,778,689.66
27	-	---	---	-----	---	SPECIAL EDUCATION	19,687,640.00	95,379.59	4,572,234.34	15,115,405.66

Number of Accounts: 78

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2024-25 Revised Budget	May 2024-25 Monthly Activity	2024-25 FYTD Activity	Unexpended Balance
27	E	---	1--	-----	---	SALARIES	12,591,753.23	1,008,212.12	9,869,383.46	2,722,369.77
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	5,148,234.77	432,904.30	3,921,801.62	1,226,433.15
27	E	---	3--	-----	---	PURCHASED SERVICES	1,906,328.00	198,469.46	1,383,050.19	523,277.81
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	10,201.00	2,176.21	103,420.21	93,219.21-
27	E	---	9--	-----	---	OTHER OBJECTS	31,123.00	100.00	12,625.00	18,498.00
27	-	---	---	-----	---	SPECIAL EDUCATION	19,687,640.00	1,641,862.09	15,290,280.48	4,397,359.52

Number of Accounts: 11418

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



District Donation Form Gifts, Grants, and Bequests

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

Today's Date: 5-12-25

Donor's Name: Wausau East Basketball Booster Club

Donor's Address: 309 Lakeview Drive
Wausau WI 54403

Donor's Phone: _____

Amount of Donation: 7390.09

School/Building Receiving Donation: Wausau East

Department/Program Receiving Donation: boys and girls basketball

Designation/Purpose of Donation: boys basketball buses and summer league and girls basketball summer league

The Wausau School District and Boys and Girls Basketball programs
Department/Program

of Wausau East High School gratefully acknowledge your gift of \$7390.09
School/Building Donation

to be used by the Department/Program named above for boys basketball buses and summer league and girls basketball summer league
Purpose

Building Principal Signature: Lucas Barth Digitally signed by Lucas Barth
Date: 2025.05.14 13:02:57 -05'00' Date: _____

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



District Donation Form Gifts, Grants, and Bequests

Today's Date: 5-14-25

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

Donor's Name: Diane Moberg

Donor's Address: 146175 Dalton Dr.

Mosinee, WI 54455

Donor's Phone: _____

Amount of Donation: 2 Wildlife Mounts/6 Artistic Wildlife Prints

School/Building Receiving Donation: Wausau School Forest

Department/Program Receiving Donation: School Forest

Designation/Purpose of Donation: Animal Mounts/ 6 Artistic Wildlife Prints

The Wausau School District and the Wausau School Forest
Department/Program

WSD of _____ gratefully acknowledge your gift of Wildlife Artistry
School/Building Donation

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

Building Principal Signature:  Date: 5-14-25

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



MEMO

TO: Operations Committee

FROM: Josh Viegut, Assistant Superintendent of Operations

DATE: May 19, 2025

RE: Legal Expenses for 3rd Quarter of 2024-25

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 2024-25 for which the District was billed.

1/1/25 to 3/31/25	2024 - 2025 WSD 3rd 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				2,040		240					2,280
	BUELOW VETTER BUIKEMA											-
	QUARLES AND BRADY											-
	RUDER WARE											-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS											-
	VON BRIESEN & ROPER											-
	STRANG, PATTESON, RENNING, LEWIS & LACY											-
	RENNING, LEWIS & LACY	1,093	8,183	1,025	302		105		35	255		10,997
	STRANG LAW											-
	TOTAL	1,093	8,183	1,025	2,342	-	-	345	-	35	255	13,277

7/1/24 to 3/31/25	2024 - 2025 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	-	-	-	-	-	-	-	-	-	-	-
	BOARDMAN & CLARK LLP	-	1,001	-	2,040	-	390	-	240	-	-	3,671
	BUELOW VETTER BUIKEMA	-	-	-	-	-	-	-	-	-	-	-
	QUARLES AND BRADY	-	-	-	-	-	-	-	-	-	-	-
	RUDER WARE	-	-	-	-	-	-	-	-	-	-	-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS	-	-	-	-	-	-	-	-	-	-	-
	VON BRIESEN & ROPER	-	-	-	-	-	-	-	-	-	-	-
	STRANG, PATTESON, RENNING, LEWIS & LACY	-	-	-	-	-	-	-	-	-	-	-
	RENNING, LEWIS & LACY	4,342	11,331	1,461	2,252	-	105	-	779	255	-	20,524
	STRANG LAW	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	4,342	12,332	1,461	4,292	-	495	-	1,019	255	-	24,195



Initial Wausau School District Budget 2025-2026

Board of Education

May 19, 2025

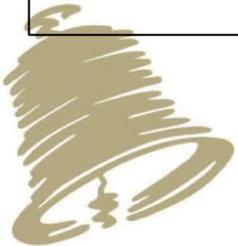
Highlights of the Initial 2025-26 District Budget

- [Budget Calendar](#): The budget process started in January, 2025 and will develop over the next few months until ultimately approved in late October, 2025
- [Basis of the Initial Budget](#): This version of the 2025-26 budget is built from the publicly presented assumptions as well as the approved budget reconciliation.
- [The Budget Will Continue to Change](#): Many significant factors that influence our budget including pupil count, private school voucher costs, final staffing plans, and final salary adjustments will reveal themselves following this version of the budget.
- [The Initial 2025-26 Budget by Fund](#): The initial District expense and revenue budgets for each fund are shown on a subsequent slide and are recommended for approval.
- **Recommended Motion:** to recommend to the full Board, approval of the preliminary budgets as presented in order to proceed with 2025-26 expenditures committed to before final budgets are approved.



2025-2026 Budget Calendar

- **May 19, Committee of the Whole**
 - Committee approval of the initial 2025-2026 budget
- June 9, Board of Education
 - BOE approval of the initial 2025-2026 budget
- August 25, Committee of the Whole
 - Share equalized value
 - Set Annual Meeting date
 - Recommendation for 2025-2026 budget and tax levy
- September 8, Board of Education
 - Approve the 2025-2026 budget and tax levy for publication and presentation at Annual Meeting
- September 22, Board of Education and Committee of the Whole
 - Regularly scheduled Ed/Ops Committee meeting
 - Annual Meeting and Budget Hearing
- October 13, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 27, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



Basis of the Initial Budget

- Budget assumptions presented in January, 2025 have been used to build the 2025-26 initial budget. The budget reconciliation plan approved by the Board in April accepts all presented assumptions in development of the initial budget.
 - **Expense:** One of the initial foundational assumptions built into the fiscal projection model was to increase all employee group wage/salaries by 1.5%.
 - **Expense:** Aggregate health insurance premiums were assumed to increase 7% for 2025-2026 and this remains to be the case in the initial budget. Third party administrator will transition from Aspirus Health to UMR. District moving to two health insurance plans from three.
 - **Expense:** Most non-personnel expenses are assumed to remain flat or increase slightly for the 2025-26. Department budgets are being reduced by 3%.
 - **Revenue:** An increase in the revenue limit of \$325 per pupil is being budgeted
 - **Revenue:** The special education reimbursement rate is budgeted to remain the same at approximately 33%



The Budget Will Continue to Change

- Annual pupil counts are conducted in September each year and determine many things including State aid and revenue limit. District fluctuations in revenue are somewhat protected from a decline in enrollment for the current year, this makes projecting enrollment less important for revenue purposes. Open enrollment revenue for incoming students and expenses for outgoing students is more sensitive, but will remain unknown until fall.
- Wisconsin Parental Choice Program (private vouchers) costs will not be known until October. Although changes in this expense do not displace other expenses in the District budget, they do change the amount of the General Fund tax levy; as vouchers are used more, the local tax support needs to increase to fund them.
- Tax levy and mill rates are not projected in this version of the budget as they would not include accurate aid amounts, District-wide property valuations, or any final referendum debt retirement amounts. Structure of debt payments will continue a strategy used in the past six years to allow the mill rate to go down from the current rate while saving interest payments.



The Initial 2025-2026 Budget by Fund

- Fund 10: \$116,817,568 (Expense including Transfers to Fund 27 and Fund 38) \$116,794,085 (Revenues)
- Fund 27: \$20,345,096 (Expense) \$20,345,096 (Revenue of \$8,550,061 plus a \$11,795,035 transfer from Fund 10)
- Fund 38: \$1,156,035 (Expense) \$1,176,257 (Revenue of \$1,144,935 plus \$31,322 transfer from Fund 10)
- Fund 39: \$22,275,000 (Expense) \$22,275,000 (Revenue)
- Fund 50: \$5,331,270 (Expense) \$5,139,500 (Revenue)
- Fund 80: \$1,092,200 (Expense) \$1,092,200 (Revenue)

Wausau School District
Education/Operations Committee of the Whole
May 19, 2025

	General Fund Fund 10	Special Education Fund 27	Non-Ref Debt Fund 38	Ref-App Debt Fund 39	Food Service Fund 50	Community Service Fund 80
Revised 2025-26 Surplus/(Deficit)	\$ (23,483.00)	\$ -	\$ 20,222.00	\$ -	\$ (191,770.00)	\$ -
Expenditure Budget	\$ 104,991,211.00	\$ 20,345,096.00	\$ 1,156,035.00	\$ 22,275,000.00	\$ 5,331,270.00	\$ 1,092,200.00
Transfer From Fund 10 to (Fund 27 and Fund 38)	\$ 11,826,357.00	\$ 11,795,035.00	\$ 31,322.00	\$ -	\$ -	\$ -
Revenue Budget	\$ 116,794,085.00	\$ 8,550,061.00	\$ 1,144,935.00	\$ 22,275,000.00	\$ 5,139,500.00	\$ 1,092,200.00



**Wausau School District
415 Seymour Street
P.O. Box 359
Wausau WI 54402-0359
715-261-0500**

www.wausauschools.org

[Facebook.com/WausauSchDist](https://www.facebook.com/WausauSchDist)

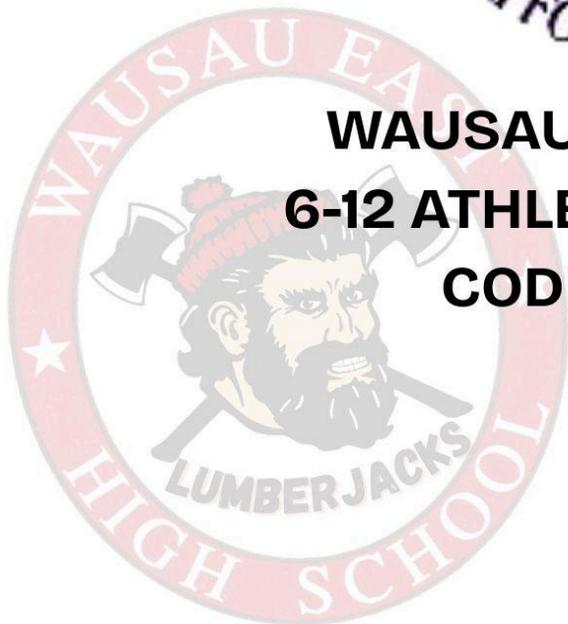
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Our Mission ... To advance student learning, achievement, and success.

HORACE MANN
MIDDLE SCHOOL



WAUSAU SCHOOL DISTRICT 6-12 ATHLETIC AND ACTIVITIES CODE OF CONDUCT

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").

1. PHILOSOPHY OF CO-CURRICULAR ACTIVITIES

The Wausau School District believes that co-curricular activities are a vital component of the District's educational program. Activities should be a positive learning experience, allowing students to achieve their greatest potential in their chosen activity. In addition, selection to a team or co-curricular activity is both an honor and privilege and, as such, carries responsibilities and the expectation that students will demonstrate leadership in that activity. As leaders, students are visible representatives of the Wausau School District and its programs. This position means they must demonstrate the highest personal standards of excellence, determination, integrity, and self-discipline.

Wausau School District students will be recognized for their achievements in co-curricular activities. Behaviors that are detrimental to themselves or those they represent will not be acceptable. Dishonesty, unsportsmanlike behavior, and use of controlled substances or conduct unbecoming of a student-athlete/activity member cannot and will not be tolerated by the Wausau School District. The Student Activities Code will be administered fairly and without exception for students participating in co-curricular activities.

2. PURPOSE OF ACTIVITIES CODE

The Activities Code of the Wausau School District is established to provide clear and consistent expectations for students **in grades 6-12** participating in District sponsored activities and as required by the Wisconsin Interscholastic Athletic Association (WIAA). Taken together with the Coach's/Advisor's Expectations, the Code is intended to define for those it governs the ideals of good citizenship, fair play, and responsibility for one's individual actions. This Handbook has been prepared for students for informational purposes only. None of the statements, policies and procedures, rules, or regulations contained herein constitute a contract, express or implied, or create any right or benefit. The District has the discretion to change its policies or practices at any time with or without notice, including as to any specific issue that may arise within the scope of this Handbook.

3. Definition of Co-Curricular Activities

Co-Curricular activities include any school related activity that is offered outside of academic class requirements. Co-Curricular activities are divided into five distinct categories. School district policies and school rules govern all student activities. In addition, each category has unique rules and expectations which regulate participation.

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").

Category 1 – Athletics

All interscholastic athletics are governed by the Wausau School District's Athletic and Activity Code of Conduct and the Wisconsin Interscholastic Athletic Association (WIAA). The WIAA is a voluntary, incorporated and non-profit organization located in Stevens Point, Wisconsin. Most private and public high schools in the State of Wisconsin Offering interscholastic athletic programs are members. All WIAA and other pertinent conference, national and state governing regulations as published will apply and are available upon request.

Girls' Sports

Cross Country
Golf (HS only)
Swimming
Tennis (HS only)
Volleyball
Basketball
Wrestling
Ice Hockey (HS only)
Lacrosse (HS only)
Softball
Soccer
Track

Boys' Sports

Cross Country
Football
Soccer
Basketball
Ice Hockey (HS only)
Swimming (HS only)
Wrestling
Baseball
Golf (HS only)
Lacrosse (HS only)
Tennis (HS only)
Track

Category 2 – Competitive Activities

Activities that are competitive in nature are governed by the same code requirements as interscholastic athletics. Activities included under Category 2, but not limited to the following are:

Cheer/Stunt	Curling	Archery Club
Skills USA	DECA	Mock Trial
FFA	Educators Rising	Robotics
Science Olympiad	HOSA	Forensics
FCCLA	ESports	Science Olympiad
Solar Olympics	Finance Quiz Bowl	Nordic Ski
Alpine Ski	Fishing Club	

Category 3 – Leadership & Public Recognition Activities

This category includes those activities that have, as their membership, representatives elected or appointed to positions of leadership and/or public recognition. There will generally be an application or nomination process established by the building administration for these activities.

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").

Students in this category are expected to be representative of the values, expectations and ideas espoused by the school and school district.

Students participating in any Category 3 activities will be expected to comply with the academic rules, attendance rules, and conduct rules listed as part of the WSD Athletic and Activities Code of Conduct. In order to be eligible to participate, students must be in good standing, exhibit proper school behavior, and have no school violations. Students who violate stated rules are subject to removal from the activity as deemed appropriate by the activity advisor and/or the building administration. All eligibility determinations will be made by the advisor in consultation with the building administration. Athletic and Activities Code of Conduct violations could affect awards and recognitions as deemed appropriate by the Activity Code Council.

Activities included under Category 3, but not limited to the following are:

National Honor Society	KEY Club (officers)	Badger Boys/Girls
Commencement Speakers	Student Council (officers)	Warrior Way
Courts (Homecoming, Prom, etc.)	Team Managers	Raise Your Voice (officers)

Category 4 – Music/Class Related Activities and Public Performance Groups

This activity area is governed by the relationship between classroom enrollment and the requirements for performance as an aspect of grading by the instructor and/or advisor. Behaviors under this category remain under the direction of the building principal and the supervision of the individual classroom instructor and/or advisor. All students participating in the respective activities will adhere to school board policies, school rules, and classroom rules. All eligibility determinations will be made by the advisor with the building administration.

Activities included under Category 4, but not limited to the following are:

Yearbook/Magazine

Musicals, Plays, One Acts

Band-all curricular

Pep Band
Jazz Band
Band Stock

Orchestra-all curricular

Silver Strings
Chamber Music
Pit Orchestra

Choir-all curricular

Prestige
Master Singers
Pop Concert
Variety Show

Solo/Ensemble----->

Travel----->

Category 5 – Intramural and Interest Clubs

Interest clubs are defined as those clubs generated by student or staff interest. Students participate on a voluntary basis and are not involved in public performance.

The WSD Athletic and Activities Code of Conduct does not affect student participation in intramurals or interest clubs. Intramurals and interest clubs will be governed by School Board policies, school rules and regulations, and the written intramural or interest club rules. In cases where disciplinary situations may arise, the advisor will confer with the building administrator to determine appropriate actions.

Activities included under Category 5, but not limited to the following are:

Raise Your Voice (members)	Drama Club	French Club
German Club	International club	Spanish Club
G2M	MS/HS Intramurals	Ski/Snowboard Club
Environmental club	Astronomy Club	Chess Club
Peyton's Promise	Math Club	Alpine Ski (MS only)
HASA	Dance United	6th Gr. Soccer
6th Gr. Volleyball	Boys Swimming (MS only)	6th Gr. Basketball
Golf (MS only)	Link Crew	KEY Club (members)
Student Council (members)		

4. PROCESS TO FOLLOW TO BECOME INVOLVED IN ACTIVITIES PROGRAMS

Before a student may participate in an activity, the student and parent(s)/legal guardian(s) must:

A. Annually attend one general High School Activities Code presentation (**not required at the middle school**) that is held three times throughout the year at which:

1. The High School Activities Code will be explained and reviewed.
2. District policies relevant to activities participation will be reviewed.
3. Co-curricular activities will be presented.
4. Annually, **complete the athletic on-line registration, which includes sign (or electronically sign) and return** the Activities Code, coaches expectations, emergency medical card, and insurance waiver.
~~. Sign and return the Coach's/Advisor's Expectations and emergency medical card.~~
5. Pay user fee before the first contest/event, if applicable.
6. Athletics:

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- Prior to the first day of practice a WIAA physical examination and permit card (signed by a licensed physician/physician assistant or advanced practice nurse practitioner **and parent/guardian**) must be submitted every other school year.
- In alternate years, the alternate year card must be signed by a **parent/guardian** and submitted.
- ~~A signed WIAA eligibility form must be submitted.~~
- Parents/guardians and students **in grades 6-12** must attend a mandatory coach's meeting prior to the first competition.

7. Activities:

- Parents/Guardians and students may be required to attend an advisor's meeting.

5. REGULATIONS OF THE **6-12 ATHLETICS AND HIGH SCHOOL** ACTIVITIES CODE

The student must be a full-time student and is required to follow the conditions set forth in the **6-12 Athletics and High School** Activities Code on a year-round (12 month) basis, and he/she must make a commitment to the following:

A. Attendance

The student must be in a full day of attendance (not including in-school suspension) to be able to participate in any **contest activity** that day. Students leaving school for illness may not participate in any activities that same day. The only exceptions to this requirement are:

1. Excused absences not to exceed one-half of the student's scheduled classes;
2. Family emergencies (such as funerals) approved by the Activities Director;
3. Absences with administrative approval;

Habitual Truancy: Students that are cited for habitual truancy shall be suspended from participation in co-curricular activities. Students may earn reinstatement by having (15) days free of unexcused absences. Further unexcused absences will cause additional suspension from co-curricular activities. **HABITUAL TRUANT** is defined under Wisconsin Statutes as "a pupil who is absent from school without an acceptable excuse under sub. (4) s.118.15 for part or all of five (5) or more days on which school is held during a school semester".

B. Academic

In order to be academically eligible, a student must have no failing quarter grades. A student not meeting this criterion will be ineligible for activities for fifteen (15) consecutive

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scheduled school days and nights. The ineligibility will begin on the fifth (5th) scheduled school day following the end of the first (1st), second (2nd), or third (3rd) quarter. Eligibility for activities that begin on or before the first (1st) quarter of the new academic year shall be based on the previous fourth (4th) quarter grades. Opportunities may exist to regain eligibility through summer school courses. Students who are ineligible due to fourth quarter grades, may restore eligibility by taking and successfully completing the same number of courses (maximum of two), which caused ineligibility over summer school.

Grade changes and removal of an incomplete grade must be completed within two weeks of the date grades are posted. Students will remain ineligible until the grade is changed or the incomplete is removed.

To regain eligibility, a student must complete a grade check with the Activities Director on the fifteenth (15th) school day after the declaration of ineligibility to ensure passing grades in all classes. To maintain eligibility, the student must complete a second grade check on the thirtieth (30th) school day after the declaration of ineligibility to ensure continued passing grades in all classes. A student who is ineligible due to failing grades, will continue to practice, may attend home games but not travel with the team to away events, and may not return to competition - until the SCHOOL DAY FOLLOWING the fifteen (15) day ineligibility period. For fall activities, the period of ineligibility is the lesser of twenty-one (21) calendar days beginning with the date of earliest allowed competition in an activity or one-third of the maximum number of games/meets allowed in an activity. Students who withdraw-fail during the first or third quarter will be academically ineligible for the fifteen (15) day period and cannot return to competition until after this 15 day period. The student will not become ineligible for the same class when 2nd or 4th quarter grades are posted.

C. Conduct Rule

The Code of Conduct is subject to and superseded by the requirements and limitations imposed on the school by Department of Education regulations promulgated under Title IX relating to how schools must respond to allegations of sexual harassment.

The following conduct rules are established in the best interest of the student and the school. Students who comply with these rules demonstrate their desire to dedicate themselves to self-improvement. These conduct rules apply year-round (12 months), in and out of school.

1. A student shall not violate Board Policy #5517.01 – Bullying, #2260 Prohibition Against Harassment and Discrimination.
2. Steal or possess stolen articles.
3. Buy, sell, use or possess illegal drugs, controlled substances, street drugs, or

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- performance enhancing substances (PES).
4. Buy, sell, use or possess tobacco products, including vapes, e-cigarettes, etc.
 5. Buy, sell, use or possess alcohol products, non-alcoholic beer, wine, or look-alikes.
 6. Violation of the law; including remaining at a gathering where illegal substances or alcohol is present and not making an effort to remove yourself from the situation immediately.
 - a. A student participating in a WIAA sponsored sport who is charged and/or convicted of a felony shall, upon the filing of felony charges, become ineligible for all further participation until the student has paid his/her debt to society and the courts consider the sentence served (including probation, community service, etc.).
 7. Any other conduct contrary to the rules of the school, conference, and the WIAA or other governing body, including, but not limited to, criminal behavior. Examples include inappropriate behavior could include but are not limited to, profanity, repeated refusal to follow school rules, insubordination to staff and coaches, fighting and skipping classes.
 8. Create or actively participate in social media posts or groups that may include, but are not limited to:
 - a. bullying
 - b. harassment
 - c. discrimination
 - d. alcohol
 - e. tobacco or drug reference or use
 - f. violence

***Note:** Except for conduct violations under felony charges, the school must provide an opportunity for the student to be heard prior to any penalty being enforced. If a student appeals a suspension, according to the school's appeal procedure, the student is ineligible during the appeal process.*

6. CONSEQUENCES OF ACTIVITIES CODE VIOLATIONS

Students who make a commitment to accept the responsibilities listed in the ~~6-12 High School~~ Activities Code will have the privilege of full participation in the co-curricular activities program. Consequences of ~~6-12 High School~~ Activities Code violations shall be cumulative beginning with and continuing throughout the student's participation during his/her ~~6th through 8th grade~~ **6th through 8th grade years and starting fresh with their 9th through 12th grade** ~~freshman, sophomore, junior, and senior~~ years.

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Activities Council

The Joint Wausau East and Wausau West Activities Council will be composed of the following: The Principals, the Activities Directors, ~~the head coach/advisor involved with the student~~, and one coach and/or one advisor from each school. If the violation being examined involves a student in athletics, the member of the Council will be an athletic coach. If the violation being examined involves a student in activities, the member of the Council will be an advisor. If the violation being examined involves a student in both athletics and activities, both members will serve. As long as a majority of the Activities Council can attend a meeting, it may take action regarding an appeal. A majority vote of those members in attendance shall be controlling on the appeal.

The Activities Council shall meet as often as necessary and will take action in a fair and impartial manner. Minutes of the meeting will be recorded and kept by an Activities Director. If the Activities Council cannot meet prior to the activity or awards night the student will be participating in, the Activities Director or Principal may suspend the student from participation or receiving any award. The student and/or parent/guardian will be notified prior to the event. Any activity suspensions that occur prior to the date the Activities Council meets will be included in the total suspension the student is required to serve.

In all cases, the student shall be provided due process to include:

1. The student and parent(s)/guardian(s) will be informed of the alleged violation and will be provided an opportunity to meet with the Activities Director to discuss the alleged violation and potential consequences. Additionally, parents may submit a written statement to be provided to all Activities Council members.
2. The Activities Council will meet to discuss the information gathered on the alleged violation and will determine appropriate action and consequences in accordance with the Activities Code.
3. In the event that conditions exist which are otherwise unpredictable and that have a district-wide impact over an extended period of time, or create a serious disruption of the athletic and/or activities schedules, the Activity Council may choose to amend a code violation consequence. The amended consequence supersedes any previous consequences and must be in alignment with WIAA rules and regulations.
4. The student and parent(s)/guardian(s) will be informed in writing of the decision of the Activities Council.

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A. Violation of Conduct Rule:

Violations of the responsibilities described in Section IV C. will be dealt with in the following manner:

1. When Administration is made aware of a possible violation, the Administration and/or Activities Director will investigate the violation. If there is evidence of a violation, the Administration will contact the student and parent(s)/guardian(s) to review the alleged violation. If the Administration determines there is sufficient proof that a violation has occurred, it will be referred to the Activities Council to determine potential consequences.

2. A “season/activity” is defined as beginning with the official starting date for the season/activity through the last day of the individual’s official competition/participation in that particular activity. A violation will result in the loss of any recognition/award for that activity if the offense occurs before the awards are presented. In-season violations will remove that individual from nomination for or receipt of any awards for that activity.

3. A first code violation will result in the loss of, or eligibility to hold, any elected or appointed leadership position (e.g. team captain/club officer) in any activity for no less than the next six (6) months of the school calendar from the date of written confirmation.

4. A second code violation will make the student ineligible to hold any elected or appointed leadership position during the remainder of his/her high school career.

5. A suspension from athletics must be served in athletics. A suspension from a non-athletic activity must be served in a non-athletic activity.

6. Per WIAA regulations, if a student transfers to a different school, the consequences for a violation of an Activities Code and academic ineligibility transfer with him/her.

Character Clause

Students who self-report a first violation of the Code of Conduct to the Activities Director within forty-eight (48) hours of the infraction and **PRIOR** to the Activities Director **beginning an investigation** for the alleged infraction, and are deemed cooperative during the investigation, will receive the consequence reduced by half of the originally specified amount by code (no less than 1 contest). No provisions are made for weekends or holiday periods in regards to the forty-eight (48) hour period. Students who wish to self-report can call:

715-261-0656 for Wausau East

715-261-0736 for Horace Mann

715-261-0874 for Wausau West

715-261-0122 for John Muir

to speak to or leave a message for the Activities Director. Students could also self report to their coach/advisor or another building administrator within the same time period.

Students who **knowingly host** gatherings in which violations of the Code of Conduct occur are **not eligible for self-report** reduction. Self-report reduction is available for use only one time in a student's middle or high school career.

7. SUSPENSIONS

For violations of conduct Rule 7, a student shall be subject to disciplinary action from the high school administration, athletic office, or from the ~~team~~ coach.

A. First Offense or Violation (other than Rule 7):

1. The violator will be suspended from athletic competition for **20%** of the regular season scheduled contests in that sport (rounded up, minimum of one competition) which will carry over into the next activity in which the student participates. A contest is defined as an interscholastic competition, played under rules, with officials (not a scrimmage). The number of game suspensions will be determined as **20%** of scheduled games at the time the schedule is published. Athletic Directors have the discretion to recommend a harsher punishment, subject to review by the Activities Council.

2. If the violation is the result of alcohol, tobacco or other drug related offenses, the student-athlete must undergo an AODA assessment performed by a community-based health organization/AODA treatment agency **or through the school district's SBRIT program**. The student must follow the recommendations made by the agency. The cost of the assessment will not be covered by the

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school and is the responsibility of the student/parent. The student will provide the athletic director written notification of progress made through the counseling process prior to any reinstatement to participate.

3. If the violation is not an alcohol or drug related offense, the student will meet with a **middle or** high school counselor. This plan will require:

- Completion of two (2) to three (3) risk management sessions with a high school counselor. If the school counselor feels the violation rises to a high-need level, recommendation will be made to a community-based counselor.
- Following the recommendations of the agency, probationary eligibility will be determined by reported progress in the program by the counseling agency. The student will be responsible for any costs associated with participation in the counseling program.

4. Students will continue to practice with the team during the suspension period but will not suit up or travel. Students are expected to attend home events. They are required to be in street clothes on the bench with their team. If less than **20%** of the contests remain on the schedule, the remaining percentage of the suspension will carry over into the postseason and/or the contests of the next sport in which the athlete participates.

If suspension carries over into the postseason, the student is ineligible to participate in all post season play per WIAA Rules. NOTE: Regardless of how many postseason games are played, only one (1) game (the first postseason game) is credited toward satisfying the violation penalty.

5. If the violation occurs at a time the student is not participating in an activity, the student will be suspended from participating in contests/performances in his/her next activity of participation. During a suspension, the student must participate for the entire activity/season and finish in good standing in order for the suspension to be satisfied.

6. If the offense occurs in-season, the student will lose any recognition/awards for that activity.

NOTE: A freshman who receives a Code Violation may have that violation erased if there are not further violations before the start of their junior year. The student will provide a written explanation to the Activities Council before such violation is removed.

B. Second Offense or Violation:

1. The student will lose eligibility for not less than 50% of the games/performances for that activity (rounded up, minimum of 1) up to one (1) calendar year for all activities, from the date the suspension begins.

2. If the violation is the result of alcohol, tobacco or other drug related offenses, the student-athlete must undergo an AODA assessment performed by a community-based health organization/AODA treatment agency **or through the school district's SBRIT program**. The student must follow the recommendations made by the agency. The cost of the assessment will not be covered by the school and is the responsibility of the student/parent. The student will provide the athletic director written notification of progress made through the counseling process prior to any reinstatement to participate.

3. If the offense occurs in-season, the student will lose any recognition/awards for that activity.

4. If the violation is not an alcohol or drug related offense, the student will meet with a high school counselor. This plan ~~will generally~~ may require:
 - a. ~~Referral~~ **Recommend** community-based counseling.
 - b. Agency Intake - signed release of records.
 - c. Following the recommendations of the agency.
 - Probationary eligibility will be determined by reported progress in the program by the counseling agency.
 - d. The family is responsible for financial responsibilities

5. The student and parent(s)/guardian(s) may opt for reduced suspension by completing the school-approved Assessment/Counseling Plan, with District counseling staff, designed for each type of violation under the following rules:
 - a. The student who chooses the counseling option will be ineligible to compete in games/performances again until completion of the plan. All counseling programs are a minimum of eight (8) sessions in length.

b. At the discretion of the head coach/advisor and Activities Director, the student may practice while completing the Plan.

c. Upon completion of the school-approved Assessment/Counseling Plan and suspension period, eligibility will be reviewed and reinstatement may be made by the Activities Director.

d. The student who begins but does not complete the entire Plan, has no opportunity to regain eligibility through early reinstatement.

e. The student will be responsible for any costs associated with participation in the Assessment/Counseling Plan.

C. Third Offense or Violation

The student is ineligible for further participation in any activity for the remainder of his/her high school career with the following exception:

A student may request an Activities Council review after one full calendar year from his/her last code violation if, during the time of suspension, the student has remained free from any additional activities code violations. The Activities Council may grant eligibility if it determines the student and situation warrants it.

D. Fourth Offense or Violation

The student is ineligible for further participation in any activity for the remainder of his/her high school career.

8. COACH'S/ADVISOR'S EXPECTATIONS

The ~~High School~~ **6-12** Activities Code states that each coach/advisor will establish in writing his/her expectations. The expectations are to include student behavior. This supplement is developed to identify unacceptable student conduct that is contrary to the ideals and standards of the District and our community. If a student's behavior is considered

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unacceptable, he/she will be disciplined as stated in the final paragraph of this supplement.

Areas of expectations are, but are not limited to:

1. Practice/Meeting Conduct and Rules
2. Locker Room/Dressing Room Conduct and Rules
3. Game/Performance Conduct
4. Use of Social Media in a manner that violates the rules of the school, the conference, the WIAA, or any other governing body
5. Transportation Conduct
6. Equipment Care
7. Unacceptable Language
8. Dress Code
9. Training Hours
10. Tardiness/Absences/Classroom Behavior
11. Attitude
12. Lettering policy
13. Other expectations as identified by the coach/advisor

Because the expectations referred to above cover a multitude of possible violations with a varying degree of severity, the consequences may also be broad. It is the intent to apply appropriate consequences to violations. These consequences may vary from a verbal reprimand to the loss of eligibility for the remainder of the current season. The coach/advisor will contact the student and parent(s)/guardian(s) if a suspension or dismissal is in order. Any coach's/advisor's decision to dismiss will be made in concert with the Activities Director. Violations of coach's/advisor's expectations are cumulative only during each season of participation.

9. OTHER PROVISIONS

In alignment with WIAA policy, victims of sexual assault and bystanders who do one or more of the following cannot be issued a code of conduct violation:

- report a sexual assault
- request emergency assistance
- cooperate with and assist law enforcement
- stay on the scene of the incident
- encounter law enforcement at a medical facility at which the victim is being treated.

The victim or bystander must meet the State Amnesty Law Requirements. The victim may not falsely claim amnesty knowing the situation that he or she reports does not exist.

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10. CHANGING SPORTS/MULTIPLE SPORTS PARTICIPATION

A. An athlete may not quit one sport and begin another during the same sport season except by agreement of the coaches involved and/or the Activities Director.

B. An athlete may participate in multiple sports (maximum two) per season with the approval of both coaches involved. However, the athlete must declare his/her primary sport prior to participation in either sport. Once the athlete has declared their primary sport, they must participate in all scheduled competitions for that declared sport unless it is mutually agreed by both coaches involved.

11. AWARDS

A. Credit for earning a letter will be established by the coach or advisor in each activity. Written copies of these criteria will be on file in the office of the Activities Director and the building principal.

B. All awards for each activity are given only on the recommendation of the coach or advisor of that activity.

C. A student must be in good standing at the end of the activity's season to receive his or her awards.

12. STUDENT ACCIDENT INSURANCE

The Wausau School District DOES NOT provide student accident insurance to cover medical costs to any of our student/athletes. However, it is recommended that all students participating in Wausau School District activities be insured by their parent/guardian.

The WIAA does provide insurance coverage for concussion treatment to all athletes participating in a WIAA sponsored sport at a member school. It does not cover open gyms, cheer, dance, or club sports. Details may be found on the WIAA website, wiaawi.org.

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SUMMER LEARNING

Dr. Rob Phelps
Mrs. Tami Cummings

Mrs. Vickie Christianson

2025



A vibrant illustration of a tropical beach. On the left, a large palm tree with green fronds stands on a sandy shore. In the foreground, a colorful beach ball (red, white, blue, and yellow) sits on the sand next to a small red crab. The ocean is blue with white-capped waves breaking on the right side. In the sky, three black birds are flying. The word 'Programs' is written in a large, red, playful font with decorative flourishes on the left and right sides.

Programs

Morning:

- Elementary
- Camp School Forest
- Middle School
- High School

Afternoon:

Combined G2M
Community Connections
and Summer Learning

Morning Programs

Includes:

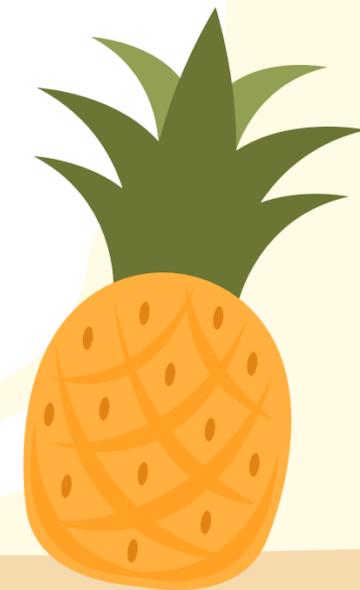
- Elementary “Transition to ___ Grade” (Math, ELA, and Encore)
- Camp School Forest for students going to middle school (2 days at middle school and 2 days at school forest)
- Middle School- combination of ELA/Math intervention and enrichment classes
- High School- credit recovery with some enrichment (music, art, and Power classes)



Morning Programs

Includes:

- 6 week program; 7th week option
- Bussing from district buildings and Thom Field
- No cost Breakfast and Lunch



Afternoon Program Change

FROM

- G2M Community Connections
- Summer Learning
- Fee for G2M
- Multiple locations
- 435 students in all afternoon programs (2024)

TO

- G2M and Summer Learning = one program
- No fee
- One location all day
- 588 students in all afternoon programs (2025)

Example

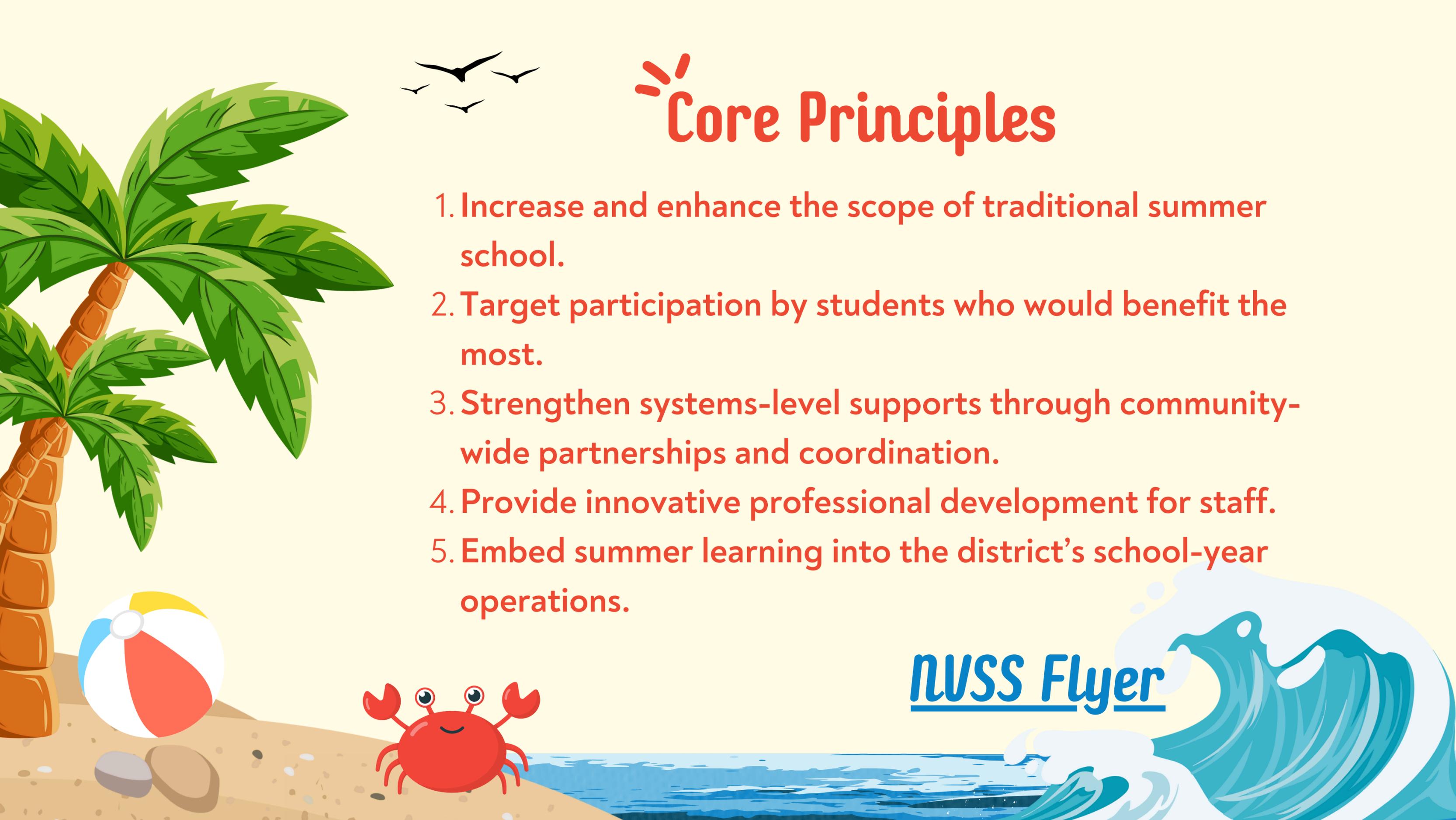
G2M and Summer Learning Experience

Weeks 1-2: Every other day field trips; every other day learning at school

Weeks 3-4: Swimming Lessons and Gym Activities

Weeks 5-6: Every other day field trips; every other day learning at school





Core Principles

1. Increase and enhance the scope of traditional summer school.
2. Target participation by students who would benefit the most.
3. Strengthen systems-level supports through community-wide partnerships and coordination.
4. Provide innovative professional development for staff.
5. Embed summer learning into the district's school-year operations.

NVSS *Flyer*

Comments and Questions

Thank You





*** All present are expected to conduct themselves in accordance with our City's Core Values ***

OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of: **JOINT REVIEW BOARD**
 Date/Time: **Monday April 28, 2025 at 7:30AM**
 Location: **City Hall, Council Chambers**
 Members: Lisa Rasmussen (Chair), Samantha Fenske, Chet Strebe, Joshua Viegut, James Tipple

AGENDA ITEMS FOR CONSIDERATION (All items listed may be acted upon)

- 1 Call to Order
- 2 Discuss the responsibilities of the Joint Review Board
- 3 Discussion regarding Tax Increment District No. 3 Project Plan Amendment #6 in Order to Add Projects and Project Costs
- 4 Discussion regarding Tax Increment No. 7 Project Plan Amendment #4 in Order to share surplus increments with Tax Increment District #12 for the year 2026
- 5 Discussion regarding Tax Incremental District No. 8 Project Plan Amendment #5 in Order to Add Projects and Project Costs

Adjournment

Chair, Lisa Rasmussen

Questions regarding this agenda may be directed to Maryanne Groat, Finance (715) 261-6645

It is possible and likely that members of, and possibly a quorum of the Council and/or members of other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting to gather information. **No action will be taken by any such groups.**

This Notice was posted at City Hall and sent to the Wausau Daily Herald on 04/17/2025 at 3:30pm.

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6590 or ADAServices@ci.wausau.wi.us to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.

3. Complete the TID Final Audit (sec. [66.1105\(6m\)\(b\)](#), Wis. Stats.)

Municipality must:

- Have a Certified Public Accountant (CPA) complete the final audit for all revenue and expenditures during the TID life
- Save a copy of the audit in its TID records and does not need to submit a copy to DOR

4. E-file the TID Final Accounting Report (PE-110) (sec. [66.1105\(8\)\(c\)](#), Wis. Stats.)

- Before the termination is final, the municipality must electronically file (e-file) the Final TID Accounting Report ([Form PE-110](#)) using [MyDORGov](#)
- TID Final Accounting Report ([Form PE-110](#)) is due to DOR based on the date agreed upon between the municipality and DOR on the Final Accounting Submission Date Agreement ([Form PE-223](#))
- TID Final Account Report ([Form PE-110](#)) includes total expenditures and revenue during the TID life based on the final audit

If a municipality does not e-file this report within the specified timeframe, it will delay the certification of future TIDs. For more details on termination reporting, review (sec. [66.1105\(8\)\(c\)](#), Wis. Stats.).

Final Accounting Report must show either:

- Increment revenue paid all project costs and the TID account has a surplus. The municipality must return the excess increments to the overlying taxing jurisdictions in proportion to the amounts that belong to each taxing jurisdiction.
- Increment revenue did not cover the project costs and the TID account has a deficit. The municipality is responsible for paying the remaining debt.

The final TID account balance must be zero either after the surplus is distributed or after the municipality pays the remaining debt.

III. Joint Review Board (JRB)

A. JRB Purpose

State law requires a JRB to oversee each Tax Incremental District (TID). State law defines its members and responsibilities. JRB members represent a taxing jurisdiction (municipality, county, school, technical college). It is the JRB's responsibility to approve or deny the creation or amendment of a TID. When the JRB approves a TID, it agrees the development needs Tax Incremental Financing (TIF) to proceed. The JRB jurisdictions agree to sacrifice some amount of tax revenue for years into the future expecting the tax base will ultimately increase.

B. JRB Members

The JRB consists of one representative from each taxation jurisdiction (school district, technical college, county, municipality), and one public member.

District representatives

- **School** – the school board president, or their designee with preference to the school district's finance director. If the TID is located in a union high school district, the school seat is shared by the union high school representative and school district representative; each having one-half vote.
- **Technical college** – the technical college district director, or their designee with preference to the district's chief financial officer
- **County** – the county executive or the county board chairperson, or this person's designee with preference to the county treasurer

- **City/village/town** – the mayor or city manager, the village board president, town board chairperson or their designee with preference to the person who administers the economic development programs, the municipal treasurer or another person with knowledge of local government finances
- **Public member** – a majority of the other members chooses the public member at the JRB's first meeting. State law has no requirements for the public member. A public member can be appointed as chairperson. For a multijurisdictional TID, each participating municipality may appoint one public member.

If more than one school, union high school, technical college or county district has the power to levy taxes on the property within the TID, the district with the greatest **value** chooses the representative to the JRB.

Examples:

- School District "A" serves 75% of the area in the TID, but only has 40% of the TID value. School District "B" serves 25% of the area in the TID but has 60% of the TID value. District "B" chooses the JRB member.
- In the case of a territory amendment, if adding property from one county to an existing TID in a different county, the county with the majority value chooses the JRB member. The calculation to determine majority value is the existing base value plus the additional parcels' current value.

C. JRB Procedures

1. Organize the JRB

- When creating a TID, the municipality must send the overlying taxing districts a letter with a copy of the public hearing notice (by first class mail before the notice is published) to request a representative serve on the JRB
- Within 14 days after the public hearing notice is published and before the public hearing, all JRB members must be appointed and the first organizational meeting held. At the organizational meeting, the members must select a public member and chairperson by majority vote. They may also review details of the TID proposal. **Note:** For any TID amendment, state law requires an initial JRB meeting before the public hearing
- Any JRB member may request additional JRB meetings or public hearings
- At all JRB meetings, one of the members must take minutes and record votes. The municipality must keep the minutes in the TID records.
- The municipality must publish a notice for any JRB meeting at least five days before the meeting, under state law (ch. [985](#) and sec. [66.1105\(4m\)\(e\)](#), Wis. Stats.). This does not apply to town TIDs created under sec. [60.85](#), Wis. Stats. or Environmental Remediation TIDs created under sec. [66.1106](#), Wis. Stats.

2. Approve or deny the resolution

- After receiving the municipal resolution, the JRB must meet again to vote on the resolution:
 - » **Within 45 days** – City/Village TIDs created under sec. [66.1105](#), Wis. Stats.
 - » **Between 10 days and 45 days** – Town TIDs created under sec. [60.85](#), Wis. Stats. or Environmental Remediation TIDs created under sec. [66.1106](#), Wis. Stats.
- The JRB adopts its own resolution to document its decision based on the three criteria required in state law

3. Respond to municipality

- JRB must respond to municipal officials within seven days of its decision
- If the JRB rejects a resolution, the JRB must explain in writing why the proposal did not meet the decision criteria

D. JRB Document Review

The municipality must provide the JRB with specific information under state law (secs. [66.1105\(4\)\(i\)](#) and [60.85\(3\)\(k\)](#), Wis. Stats.). JRB members may request missing or additional information.

1. Required information the municipality must provide

- Specific projects and costs, including the amounts expected to be paid by tax increments and the estimated tax increments over the life of the TID
- Value increment after project costs are paid and the TID terminates
- Reasons why the property owners benefitting from the improvements within the TID should not pay the project costs
- Share of the projected tax increments estimated to be paid by the property owners in each of the overlying taxing jurisdictions
- Benefits the taxpayers will receive to compensate for their share of the projected tax increments

2. Additional information the JRB must review (sec. [66.1105\(4m\)\(b\)1.](#), Wis. Stats.)

- **Public records** – copies of the public hearing minutes and notices
- **Planning documents** – copies of the project plan and signed development agreement, if applicable
- **Resolutions** – copies of the Planning Commission and municipal resolutions

3. Additional information the JRB may request

- **Economic feasibility study** – detailing the projected tax increments and estimates of increased property values
- **For multijurisdictional TIDs** – copy of the signed intergovernmental agreement created under state law (sec. [66.0301](#), Wis. Stats.). The agreement must provide the specific information listed in sec. [66.1105\(18\)\(b\)](#), Wis. Stats.

E. JRB Decision Criteria

The JRB must make a decision based on the documents and information provided by the municipality and three criteria found in state law (secs. [66.1105\(4m\)\(c\)](#), [66.1106\(3\)\(c\)](#), and [60.85\(4\)\(c\)](#), Wis. Stats.). The JRB must determine whether the:

1. Development expected in the TID would occur without the use of TIF ("but for" requirement)
2. Economic benefits of the TID, as measured by increased employment, business and personal income and property value, are sufficient to compensate for the cost of the improvements
3. Benefits of the proposal outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions

Each criterion is important to ensure the TIF project is beneficial for all taxpayers in the overlying taxing jurisdictions. Many consider the first criterion, the "but for" requirement, the most important. "But for" gets its name from the phrase, "This development would not happen but for the financial support of TIF." This means the project is not economically viable without the use of TIF to pay for the infrastructure improvements. Review [But for Requirement](#) for more information.

Questions to consider

1. Would the expected development occur without ("but for") the use of TIF? Would the development occur if the project was scaled back or the timeframe pushed out? Did similar projects proceed without the use of TIF?
2. Will the development's economic benefits measured by increased employment, business and personal income and property value, compensate for the cost of the improvements?
3. Do the benefits outweigh the taxes residents of overlying districts are expected to pay?
4. How does the planned development fit into the overall economic picture in the district? How does the development fit with other development in the district? Will the potential businesses benefit the district in the long term? How many and what type of jobs will this development create?

5. How does the TID benefit taxpayers in my district? Is the total expenditure for eligible project costs feasible?
6. Is there a better use for the development site, the tax revenue and the limited TIF capacity?
7. What is the general opinion of my district's residents on this TID?
8. How will the planned development affect the demand for services in my district? Consider items such as: increased population, traffic impact, fire and police protection, emergency medical services, water, sewer, administrative services, increased student population, demand for training or housing.
9. Is the developer receiving a subsidy, such as a cash grant, incentive or forgivable loan? If so, how was the need and benefit analyzed? Is there a written developer's agreement? Was the public informed of the developer's subsidy in the published hearing notice?
10. What guarantees are in place to ensure the development will occur as anticipated and the property value will increase as expected?

F. DOR Review Procedure

Under state law (sec. [66.1105\(4m\)\(b\)4](#), Wis. Stats.), the JRB may request DOR review the facts contained in the documents listed in [Additional information the JRB must review](#).

1. To request a DOR review

- Majority of the JRB members must support the request
- JRB must submit a written request to DOR and must specify which fact or item the members believe is inaccurate or incomplete
- Review [JRB Request for DOR Review](#) for more information

2. DOR review

- Within 10 working days of receiving a request for review that complies with the filing requirements, DOR will investigate the issues raised and send a written response to the JRB
- If DOR determines the information does not comply with state law or contains a factual inaccuracy, the JRB may request (but may not require) that the municipality correct and resubmit the proposal for review
 - » **If the municipality resubmits the proposal** – the JRB must vote to approve or reject based on the criteria in state law. The JRB must submit its decision to the municipality within 10 working days after receiving the resubmitted proposal.
 - » **If the municipality does not resubmit the proposal** – the TID is not certified
- If DOR does not identify any factual inaccuracies, the JRB must vote to approve or reject as otherwise specified in state law. The JRB must submit its decision to the municipality within 10 working days of receiving DOR's written response.

G. After the JRB approves a TID

- Municipality sends DOR a request to certify the TID and includes all the required documents. If DOR determines procedures were followed, DOR will email the municipality a certification letter.
- While the TID is active, the JRB must meet yearly to review the annual performance and status of the TID based on the annual report (secs. [60.85\(4\)\(d\)](#), [66.1105\(4m\)\(f\)](#) and [66.1106\(3\)\(e\)](#), Wis. Stats.)

CITY OF WAUSAU TAX INCREMENT DISTRICT THREE PROJECT PLAN AMENDMENT #6



Finance Committee: April 22, 2025

Joint Review Board - Initial Meeting: April 28, 2025

Plan Commission: April 29, 2025

Common Council: May 13, 2025

Joint Review Board: TBD

PLAN DATE:

4/15/2025

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TYPE AND GENERAL DESCRIPTION OF THE DISTRICT

This document is the sixth amendment to the *Tax Incremental Finance District No. 3 Project Plan*. Tax Increment District No. 3 is an existing blight district, which was approved by the Wausau Common Council on September 1, 1994.

Major components of the existing modified plan include:

- Riverfront redevelopment and renewal
- Residential blight elimination
- Parking improvements
- Commercial development and redevelopment
- Public infrastructure improvements

The district boundaries have been amended in 2000, 2007 and in 2020.

The district projects were amended in 2000, 2007, 2013 and 2023.

The district received special legislation in 2013 within Wisconsin Act 32 which enabled the district to undergo five territory amendments and extended the maximum life and expenditure period by ten years.

AMENDMENT 6 PURPOSE AND SUMMARY

This amendment furthers the original goals of the district by supporting additional riverfront redevelopment, environmental remediation riverfront industrial sites, extending the river Edge trail, supporting downtown parking capital improvements, reconstruction of downtown streets. The plan amendment adds project costs within the district and the ½ mile radius including:

Fulton Street 1st to N 7th St - water and sewer	900,000
1st Street River Drive, McIndoe St to 300' of Fulton water and sewer	130,000
Mall Grid Street construction and engineering including water, sewer, sidewalks, lighting and other related costs	4,450,000
Demolition of the water plant	1,850,000
Second Street Short Street to Dekalb Street including Water and Sewer	300,000
Parking Ramp Improvements (Penneys and Jefferson)	600,000
Onstreet Parking McIndoe Street, Franklin Street, and 4th Street	238,000

EXPECTED TERMINATION

Based upon current law, Tax Increment District Three expenditure period ends in 2027 with the termination required in 2031.

SUMMARY OF FINDINGS

As required by s.66.1105 Wisconsin Stats., and as documented in the original project plan along with this amendment and the related attachments contained and referenced herein, the following findings are made:

1. **That the “but for” amendment of the Project Plan, the development projected to occur as detailed in the Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the city.** In making this determination the city has considered the following:
 - The original findings of the Project Plan for TID #3 are all still valid and are hereby referenced and incorporated into this amendment.

- The projects contemplated by the plan amendment are necessary to fully achieve the goals of the District Project Plan including rehabilitation of the area, riverfront renewal and remediation, creation of new tax base and other economic benefits.
 - Financial support on infrastructure neutralizes cost obstacles and allows the City to continue to commit to renewal efforts.
2. **The economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the costs of the improvements.** In making this determination, the City considered the following information: As demonstrated in the Economic Feasibility Section of this Project Plan, the total tax increments projected to be collected are sufficient to pay for the proposed Project Costs. On this basis alone, the finding is supported.
 3. **The benefits for the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.** The project costs of the district relate to promoting development and redevelopment in the district. Redevelopment brings more tax base and economic activity which will support and grow existing and new businesses.
 4. **The improvements made within the district are likely to significantly enhance all other real property values.** Redevelopment of property and elimination of blight improves the marketability and demand for surrounding properties.
 5. **The project costs relate directly to the blight objective of the original district.**
 6. **The city estimates that less than 35% of the territory within the district, as amended, will be devoted to retail business at the end of the district's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b) and 66.1105(6) (am)1.**
 7. **The equalized value of taxable property of the amendment area plus the value increment of all existing tax incremental district within the City does not exceed 12% of the total equalized value of taxable property within the City.** This is not applicable as the no boundary amendment is proposed.
 8. **The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the City.**

STATEMENT OF KIND, NUMBER AND LOCATION OF THE PROPOSED PUBLIC WORKS OR IMPROVEMENTS WITHIN THE DISTRICT OR THE ½ MILE RADIUS

A list of improvements contained in the original plan include the following:

1. **STREETS.** The city will construct and or reconstruct certain streets, alleys, access drives, and parking areas. Eligible project costs include, but are not limited to, excavation; removal or placement of fill; construction of road base; asphalt, concrete or brick paving or repaving; installation of curb and gutter; installation of sidewalks and bicycle lanes; installation of culverts and catch basins; retaining walls; utility relocation and burying overhead utility lines; conventional or decorative street lighting; enhancement, construction or reconstruction of median areas; installation or replacement of traffic signals and traffic signs; pavement marking; right-of-way restoration and installation of fences, berms and landscaping.
2. **PROPERTY ACQUISITION FOR DEVELOPMENT AND/OR REDEVELOPMENT.** To promote and facilitate development or redevelopment of both residential and commercial properties and to further the objective of blight elimination, the City may contribute to the acquisition of property within the district and the half-mile radius. The cost of property acquired, and any costs associated with the transaction are eligible costs. Transactional costs include costs such as fee title, easements, appraisals, consultant, and broker fees, closing costs, surveying, and mapping. Following acquisition, other project costs may be incurred to make the project suitable for development/redevelopment. If total project costs incurred by the City to acquire and

prepare the site for development/redevelopment exceed the revenues or other consideration received from the sale or lease of the property, the deficit amount shall be considered “real property assembly costs” as defined in State Statutes Section 66.1105(2)(f)1.c., and subject to recovery as an eligible project cost. The city seeks to purchase strategic sites on the river that will allow the city to expand the river edge trail and promote redevelopment.

3. ENVIRONMENTAL AUDITS AND REMEDIATION. Any cost incurred by the City related to environmental audits, testing, and remediation is eligible project costs.
4. DEMOLITION AND SITE WORK. Development and redevelopment of the area may require site preparation such as demolition, grading, fill, construction of retaining walls and other activities related to modifying property to make it suitable for private sector development or redevelopment. This may include the demolition of the Dive Point building, Wausau Chemical and Water Plant facilities.
5. ACQUISITION OR RIGHTS-OF-WAY. The City may need to acquire property to allow for installation of street access, driveways, sidewalks, utilities, stormwater management practices, river edge development or other public infrastructure.
6. ACQUISITION OF EASEMENTS. The city may need to acquire temporary or permanent easements to allow for installation and maintenance of streets, driveways, sidewalks, utilities, stormwater management practices, river edge development or other public infrastructure.
7. WATER, SEWER, AND STORMWATER IMPROVEMENTS - to allow for development and/or redevelopment to occur the city may need to construct, alter, rebuild, or expand utility infrastructure within the district. Eligible project costs would include but are not limited to the following: distribution and collection mains; manholes clean out and valves; hydrants; service laterals; interceptor sewers; stormwater infiltration, filtration, and detention; and all related appurtenances.
8. ELECTRICAL SERVICE. To assure a site is suitable for development or redevelopment, the City may incur costs to provide, relocate or upgrade electric services. Relocation may require abandonment and removal of existing poles or towers, installation of new poles or towers, or burying of overhead electric lines.
9. GAS SERVICE. To create sites suitable for development or redevelopment, the City may incur costs to provide, relocate or upgrade gas mains and services.
10. COMMUNICATION INFRASTRUCTURE. To create sites suitable for development or redevelopment, the City may incur costs to provide, relocate or upgrade infrastructure required for voice and data communications, including, but not limited to, telephone lines, cable lines and fiber optic cable.
11. PARKING ENHANCEMENTS AND INFRASTRUCTURE. The existing plan included the construction, reconstruction, and demolition of existing infrastructure if necessary. Parking infrastructure includes surface parking lots, street parking, and parking ramps, skywalks and related parking enforcement, metering, and revenue systems.
12. STREETSCAPING AND LANDSCAPING. The city will provide landscaping and streetscape to improve the aesthetics and attract quality development.
13. RIVER EDGE TRAIL EXPANSION AND ENHANCEMENTS. The city may construct bike and pedestrian trails to the areas noted as opportunities allow and improve existing infrastructure as necessary this may include easement acquisition. Several areas are denoted for trail improvements on the map. These areas will connect existing sections to provide longer hiking opportunities. In addition, the proposed land acquisition on the north riverfront will allow for connectivity to Gilbert Park and connect sections of the trail on the westside of the river. These expenditures may occur anywhere along the trail so long as it is within the district boundaries or ½ mile radius.
14. CASH GRANTS AND DEVELOPMENT INCENTIVES. The City may enter into development agreements with property owners or developers for the purpose of sharing costs and eliminating financing to encourage the

desired kind of improvements, eliminate blight and assure sufficient tax base is generated to recover project costs. No cash grant will be provided until a development agreement is executed with the recipient of the cash grant. Funds may be provided in the form of a cash grant, forgivable loan, direct loan, loan guarantee or “Pay-As-You-Go” financing. Such funds may be provided at terms appropriate to, and as demonstrated to be required by the proposed economic development and or housing project. Specific areas that have redevelopment potential are highlighted on the map in yellow.

15. PROFESSIONAL SERVICE. Including but not limited to engineering, architectural, planning studies, legal services, financial and accounting services, and costs of informing the public with respect to plan amendment and plan implementation.
16. FINANCE COSTS – Interest, financing and debt issuance costs, financial advisor fees are included as project costs.
17. ADMINISTRATIVE COSTS. These include but are not limited to a portion of the staff salaries associated with managing the project plan through implementation and termination. Accounting and legal fees associated with the management of the plan. Engineering, surveying, inspection, planning, community development, financial and legal are a sample of staff activities involved in managing these plans.

The plan is neither meant to be a budget nor an appropriation or commitment of funds for specific projects within the TID amendment area. The plan does provide a framework for managing project expenditures and generating the revenue needed to balance those expenditures. All costs included in the plan are estimates based upon the best information currently available. The city retains its ability to implement only those projects that remain viable and affordable as the plan period proceeds.

Project costs are any expenditure made, estimated to be made of monetary obligations incurred or estimated to be incurred by the City as outlined in this plan, other plan amendments or the original Project Plan. Costs identified are preliminary estimates made prior to design considerations and are subject to change after planning is completed. Project costs will be diminished by any income including special assessment, grants, donations, or other revenues.

LIST OF ESTIMATED NON-PROJECT COSTS

There are no anticipated “non-project costs” associated with this amendment to Tax Incremental District Number Three.

PROPOSED CHANGES IN ZONING ORDINANCES

The city does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this project plan amendment.

PROPOSED CHANGES TO THE MASTER PLAN, BUILDING CODES, AND CITY ORDINANCES

It is expected that this plan will be complementary to the City’s Master Plan. The projects proposed will comply with the recently completed comprehensive update of building codes and related ordinances.

EXISTING USES AND CONDITIONS

A map depicting the existing uses and conditions of property within the district was included in the original plan and boundary amendments. Since the scope of this amendment is limited to incurring project costs no map changes are necessary. North riverfront properties are currently zoned medium industrial and urban mixed-use. These parcels may be re-zoned to be compatible as redevelopment occurs.

RELOCATION

It is not anticipated there will be a need to relocate persons or businesses in conjunction with the plan amendment. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the City will follow applicable Wisconsin Statutes Section chapter 32.

ORDERLY DEVELOPMENT OF THE CITY OF WAUSAU

This amendment contributes to the orderly development of the city by providing opportunities for continued growth in tax base, job opportunities and general positive economic development.

EQUALIZED VALUE TEST

This amendment adds project costs without boundary changes and as such the 12% equalized value test is not applicable. The current valuation test is provided as additional information only. The City Common Council has terminated Tax Increment District Six, and the 2025 values will likely show the City is below the 12% limit.

	TID Co-muni Code	TID No.	Base Year	2024 TID Current Value	2024 TID Value Increment	2024 Total Muni Equalized Value	12% Test
Wausau	37291	003	1994	166,980,900	132,436,700		
	37291	006	2005	264,719,700	189,228,100		
	37291	007	2006	111,955,000	84,429,100		
	37291	008	2012	112,614,100	73,236,200		
	37291	009	2012	2,050,100	970,600		
	37291	010	2013	77,849,300	34,437,100		
	37291	011	2017	70,599,900	69,213,500		
	37291	012	2017	28,889,100	18,349,800		
Total				835,658,100	602,301,100	4,387,427,300	13.73

ESTIMATE OF ADDITIONAL PROPERTY TO BE DEVOTED TO RETAIL BUSINESS

The city estimates that less than 35% of the territory within the district, as amended, will be devoted to retail business at the end of the district’s maximum expenditure period. This finding is made to fulfill the reporting requirement as contained in Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)(1).

ECONOMIC FEASIBILITY STUDY

The cash flow projection presents projected sources and uses of funds for the district. Uses of Funds include existing and projected debt service, contractual development agreements, and estimated public work improvements and project costs included in the amended project plan and the proposed amendment. Sources of Funds include existing increment, anticipated new increment, and any other revenue sources such as interest income and developer loan repayments. The City continually refines and updates projections to reflect current economic conditions and ensure the continued financial viability of the district. The actual cash flow will change. The cash flow supports the financial viability of the proposed amendment.

AVAILABLE FINANCING METHODS

- It is expected that the projects will be funded by general obligation promissory notes.

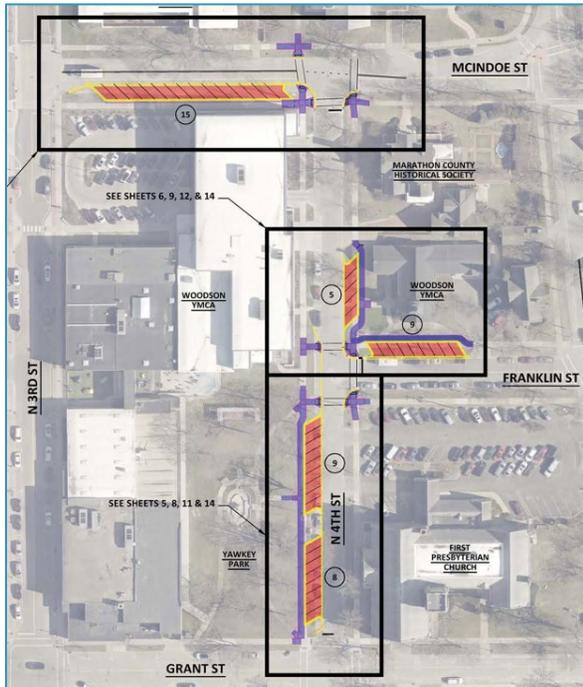
PROJECT COSTS LOCATED WITHIN 1/2MILE OF THE DISTRICT BOUNDARIES

Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1. n, the city may undertake projects within territory located within one-half mile of the boundary of the district provided that: 1) the project area is located within the City’s corporate boundaries and 2) the projects are approved by the Joint Review Board. The detailed list of project costs outlined in the next section identifies those that are located within one-half mile of the district boundaries and are considered eligible project costs.

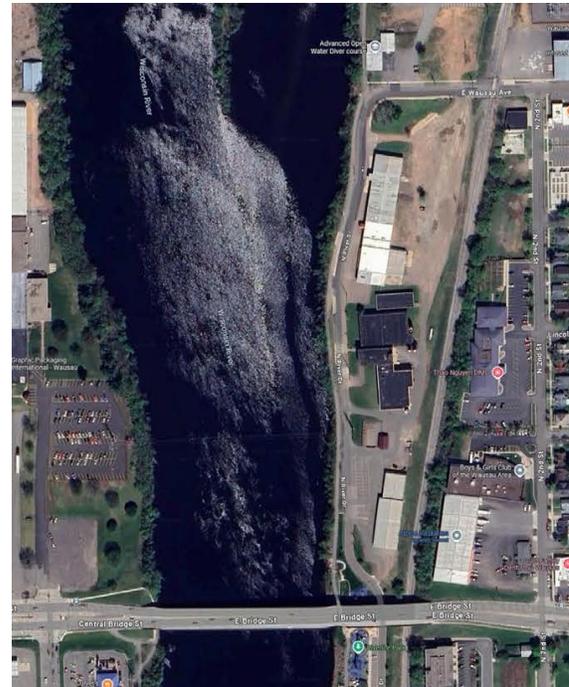
DETAILED LIST OF PROJECT COSTS

The various project costs include engineering and other related professional services.

	Inside Boundary	1/2 Mile Boundary	Total	2025	2026
Fulton Street 1st to N 7th St - water and sewer	Y	Y	900,000	900,000	
1st Street River Drive, McIndoe St to 300' of Fulton water and sewer	Y		130,000	130,000	
Mall Grid Street construction and engineering including water, sewer, sidewalks, lighting and other related costs	Y	Y	4,450,000	4,450,000	
Demolition of the water plant	Y		1,850,000	1,000,000	850,000
Second Street Short Street to Dekalb Street including Water and Sewer	Y	Y	300,000	300,000	
Parking Ramp Improvements (Penney's and Jefferson)	Y	Y	600,000		600,000
On street Parking McIndoe Street, Franklin Street, and 4th Street		Y	238,000	238,000	



ON STREET PARKING TO SUPPORT GROWING PARKING DEMANDS NORTH THIRD STREET AREA



WATER PLANT DEMOLITION STRATEGIC REDEVELOPMENT LOCATION



SEARS PARKING RAMP IMPROVEMENTS TO IMPROVE THE NORTH WALL AFTER THE MALL DEMOLITION

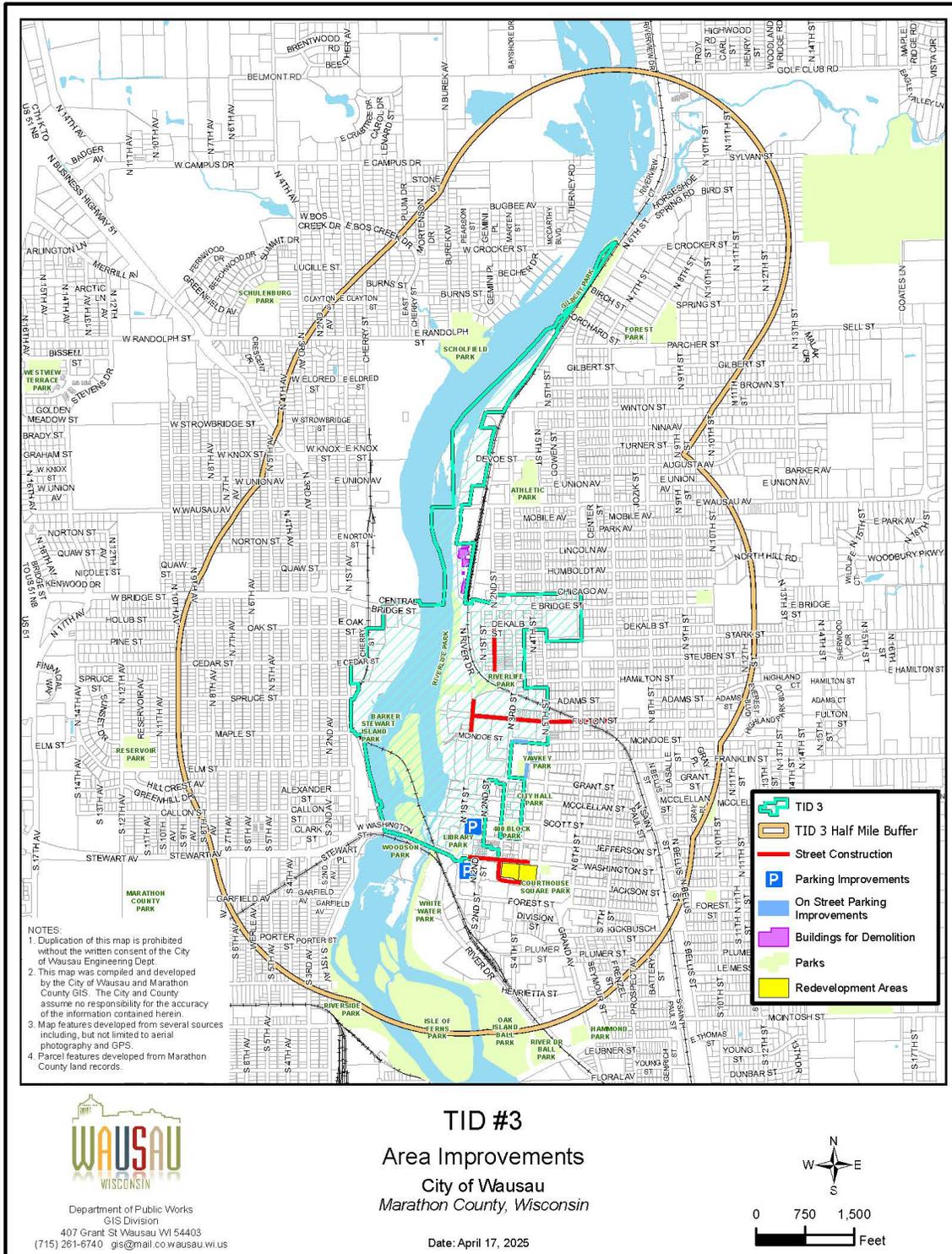
CALCULATION OF THE SHARE OF PROJECTED INCREMENT ESTIMATED TO BE PAID BY THE OWNERS OF PROPERTY IN THE OVERLYING TAXING JURISDICTIONS

	2024 Statement of Taxes		Additional Project Costs \$9,853,000	
County	\$	13,958,126	18.36%	\$ 523,669.89
Technical College		4,080,826	5.37%	153,101.20
City		32,277,020	42.46%	1,210,943.59
School District		25,702,483	33.81%	964,285.32
TOTAL	\$	76,018,455		\$ 9,853,000.00



MAP OF TAX INCREMENT DISTRICT ROPOSED IMPROVEMENTS WITHIN THE TERRITORY AND 1/2 MILE BOUNDARIES

CITY OF WAUSAU TAX INCREMENT DISTRICT THREE PROJECT PLAN AMENDMENT #6 | 4/15/2025



PROJECTED CASH FLOW

TAX INCREMENT DISTRICT 3 CASH FLOW PROJECTION

Year	USES OF FUNDS					SOURCES OF FUNDS					Annual Surplus (Deficit)	Accumulated Balance	
	Total Annual Debt Service Existing Issues	Future Debt Issues	Administrative, Consulting Services and Other Costs	Developer Incentives	Capital Expenditures	Debt Proceeds	Other Income	Advance From Other Funds	Donated Increment	Grant & Donation Income			Tax Increment
ACTUAL													
1994					\$92,361			\$92,361				\$0	\$0
1995	\$172,413				\$2,002,575	\$2,196,447		\$237,495				\$258,954	\$258,954
1996	\$2,038,966		\$13,210		\$260,893	\$757,555	\$25,705		2,000,000	\$40,926		\$511,117	\$770,071
1997	\$185,232		\$48,599		\$1,456,671	\$4,000,000	\$31,128			\$10,998		\$2,351,624	\$3,121,695
1998	\$4,047,263		\$585		\$127,328	\$856,402	\$119,437			\$13,909		(\$3,185,428)	(\$63,733)
1999	\$510,334		\$1,095				\$10,490			\$25,163		(\$475,776)	(\$539,509)
2000	\$249,696				\$73,791		\$22,339			\$40,161		(\$260,987)	(\$800,496)
2001	\$1,820,137			\$750,000	\$110,878	\$2,093,303	\$39,970	\$750,000	\$392,198	\$47,151		\$641,607	(\$158,889)
2002	\$250,875		\$157	\$791,372	\$5,278,537	\$2,415,665	\$38,331	\$2,669,163	\$690,243	791,372		\$362,436	\$203,547
2003	\$956,762		\$21,834	\$1,758,625	\$14,642,438	\$16,399,335	\$580,182	\$1,012,805	\$686,173	1,258,625	\$206,394	\$2,763,855	\$2,967,402
2004	\$1,106,609			\$2,652,480	\$950,004	\$14,088,534	\$69,500	\$1,034,594	\$679,709		\$296,392	(\$2,540,364)	\$427,038
2005	\$2,533,076			\$132,520	\$98,129	\$2,000,000	\$244,642	\$957,397	\$710,142	11,000	\$632,340	\$1,791,796	\$2,218,834
2006	\$2,975,010				\$1,301,728		\$249,334	\$1,109,287	\$696,683		\$831,571	(\$1,389,863)	\$828,971
2007	\$3,122,630		\$49,012		\$1,941,789	\$1,396,190	\$211,985	\$1,020,075	\$849,518		\$992,593	(\$643,070)	\$185,901
2008	\$2,439,384				\$932,630	\$270,000	\$224,667			\$2,481,850		\$811,686	\$997,587
2009	\$2,413,435			\$27,371	\$408,872	\$320,000	\$258,562			\$685,107	21,023	\$1,922,136	\$357,150
2010	\$2,461,237			\$48,007	\$2,016,086	\$1,580,447	\$173,737		\$693,115		122,763	\$1,913,174	(\$42,094)
2011	\$2,614,684			\$54,560	\$174,000	\$4,694,503	\$186,335			1,247,316	\$1,962,727	(\$4,141,369)	(\$2,828,726)
2012	\$8,485,562			\$46,258	\$275,000	\$771,262	\$9,005,000	\$235,408		113,927	\$1,919,739	\$1,695,992	(\$1,132,734)
2013	\$2,815,752			\$54,239	\$1,000	\$1,291,332	\$1,108,000	\$150,646		166,538	\$1,764,433	(\$972,706)	(\$2,105,440)
2014	\$2,627,195			\$71,919		\$2,267,481	\$1,595,000	\$92,960		383,456	\$1,752,528	(\$1,142,651)	(\$3,248,091)
2015	\$2,224,813			\$132,683		\$4,476,374	\$4,075,000	\$167,081		1,428,463	\$1,868,669	\$705,343	(\$2,542,748)
2016	\$2,123,431			\$219,116	\$1,420,079	\$6,968,324	\$8,414,779	\$88,236		\$1,434,277		\$2,467,112	(\$75,636)
2017	\$3,052,086			\$571,498	82,384	2,915,824	\$6,405,000	\$806,414		\$1,321,470	1,666,750	\$2,214,368	\$5,792,210
2018	\$3,435,523			\$122,044	\$499,999	3,671,051		\$241,020		\$1,300,537	1,154,650	\$2,324,996	(\$2,707,414)
2019	\$3,253,789			\$92,553	2,190,767	2,303,850		\$285,414		\$1,119,579	36,200	\$2,771,677	(\$3,628,089)
2020	\$3,589,286			\$1,036,777		\$3,182,065	\$1,235,573	\$432,586		\$1,222,708	626,257	\$2,646,873	(\$1,644,131)
2021	\$2,680,994			\$13,287		\$10,773		\$698,927		182,728	\$2,580,791	\$757,392	(\$1,505,668)
2022	\$2,977,785			\$10,208		\$5,134		\$471,827			\$2,926,879	\$405,579	(\$1,100,089)
2023	\$1,891,519			\$176,092	\$41,783	\$1,213,835	\$1,250,000	\$418,993		147,680	\$3,159,210	\$1,652,654	\$552,565
2024	\$2,101,399			\$123,722	\$79,187	\$1,791,577		\$479,208			\$3,618,197	\$1,520	\$554,085
ESTIMATED													
2025	\$2,128,848			\$71,150		\$8,403,000	\$7,300,000	\$669,428		369,000	\$2,710,841	\$446,271	\$1,000,356
2026	\$3,532,857			\$35,000		\$1,450,000	\$1,450,000	\$659,428			\$2,775,000	(\$133,429)	\$866,927
2027	\$1,832,407	\$1,920,000	\$35,000					\$656,928			\$2,775,000	(\$355,479)	\$511,448
2028	\$1,837,210	\$1,920,000	\$35,000					\$655,428			\$2,775,000	(\$361,782)	\$149,666
2029	\$1,536,970	\$1,920,000	\$35,000					\$654,428			\$2,775,000	(\$62,542)	\$87,124
2030	\$1,423,601	\$1,920,000	\$35,000					\$653,928			\$2,775,000	\$50,327	\$137,451
2031	\$923,650	\$1,920,000	\$35,000					\$652,928			\$2,775,000	\$549,278	\$686,729
\$ 98,372,420 \$ 9,600,000 \$ 3,215,976 \$ 10,849,196 \$ 77,111,095 \$ 90,212,230 \$ 11,657,560 \$ 8,883,177 \$ 14,963,309 \$ 12,880,085 \$ 61,239,055													

CITY OF WAUSAU TAX INCREMENT DISTRICT THREE PROJECT PLAN AMENDMENT #6 | 4/15/2025

Amendment	Description	Inside Boundary	1/2 Mile Boundary	Total	2025	2026
Amendment 6	Fulton Street 1st to N 7th St - water and sewer	Y	Y	900,000	900,000	
Amendment 6	1st Street River Drive, McIndoe St to 300' of Fulton water and sewer	Y		130,000	130,000	
Amendment 6	Mall Grid Street construction and engineering including water, sewer, sidewalks, lighting and other related costs	Y	Y	4,450,000	4,450,000	
Amendment 6	Demolition of the water plant	Y		1,850,000	1,000,000	850,000
Amendment 6	Second Street Short Street to Dekalb Street including Water and Sewer	Y	Y	300,000	300,000	
Amendment 6	Parking Ramp Improvements (Penney's and Jefferson)	Y	Y	600,000		600,000
Amendment 6	On street Parking McIndoe Street, Franklin Street, and 4th Street	Y	Y	238,000	238,000	
Amendment 5	Fulton Street 1st to N 7th St - street reconstruction	Y	Y	875,000	875,000	
Amendment 5	1st Street River Drive, McIndoe St to 300' of Fulton St reconstruction	Y		260,000	260,000	
Amendment 5	Trail expansion	Y		250,000	250,000	
				9,853,000	8,403,000	1,450,000

FINANCING PROJECTION

Year	2025 Issue	2026 Issue	Total
	\$7,300,000	\$1,700,000	
	3.4% Interest	3.4% Interest	
2026			
2027	\$ 1,599,000	\$ 321,000	\$ 1,920,000
2028	1,599,000	321,000	1,920,000
2029	1,599,000	321,000	1,920,000
2030	1,599,000	321,000	1,920,000
2031	1,599,000	321,000	1,920,000
Total	\$ 7,995,000	\$ 1,605,000	\$ 9,600,000

RESOLUTION OF THE COMMON COUNCIL

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE PLAN COMMISSION, AND FINANCE COMMITTEE	
Approving the Project Plan Amendment #6 Tax Incremental Financing District Number 3, City of Wausau (TID # 3)	
Committee Action:	Plan Commission Finance Committee
Fiscal Impact:	The project plan will add project costs
File Number:	94-0907
Date Introduced:	May 13, 2025

FISCAL IMPACT SUMMARY			
COSTS	Budget Neutral	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	Included in Budget:	Yes <input type="checkbox"/>	No <input type="checkbox"/> Budget Source:
	One-time Costs:	Yes <input type="checkbox"/>	No <input type="checkbox"/> Amount:
	Recurring Costs:	Yes <input type="checkbox"/>	No <input type="checkbox"/> Amount:
SOURCE	Fee Financed:	Yes <input type="checkbox"/>	No <input type="checkbox"/> Amount:
	Grant Financed:	Yes <input type="checkbox"/>	No <input type="checkbox"/> Amount:
	Debt Financed:	Yes <input type="checkbox"/>	No <input type="checkbox"/> Amount Annual Retirement
	TID Financed:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/> Amount:
	TID Source: Increment Revenue <input checked="" type="checkbox"/> Debt <input checked="" type="checkbox"/> Funds on Hand <input type="checkbox"/> Interfund Loan <input type="checkbox"/>		

WHEREAS, the City of Wausau has followed a policy of promoting business, community amenities, and development activities and improving infrastructure within the city; and

WHEREAS, the city’s economic development strategy focuses on the attraction, retention and sustainability of business, community amenities, and development activities and improving infrastructure to increase the property tax base and add new jobs; and

WHEREAS, Tax Increment District Number Three was created by the city in 1994 as a revitalization effort for the central business district and riverfront; and

WHEREAS, the city now desires to amend the project plan of the district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the Tax Increment Law); and

WHEREAS, this amendment does not modify the district boundaries; and

WHEREAS, this amendment will modify the categories, locations or costs of the projects to be undertaken; and

WHEREAS, such amendment will allow for the district to incur project costs outside of, but within the one half-mile of the radius of the district as permitted under Wisconsin Statutes; and

WHEREAS, an amended project plan for the district has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the district, or to the extent provided in Wisconsin Statutes Section 66.1105(2)(f)1.n., outside of the district;

- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing proposed improvements and uses in the district;
- f. Proposed changes of zoning ordinances, master plan, map, building codes and city ordinances;
- g. A list of estimated non-project costs;
- h. A statement of the proposed plan for relocation of any persons to be displaced;
- i. A statement indicating how the amendment of the district promotes the orderly development of the city;
- j. An opinion of the City Attorney or an attorney retained by the city advising that the plan amendment is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

WHEREAS, prior to publication of the public hearing notice, a copy of said notice was sent to the Superintendent of the Wausau School District, the President of Northcentral Technical College, and the Marathon County Administrator; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on April 29, 2025, held a public hearing concerning the proposed amendment to the project plan, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Plan Commission, adopted the project plan amendment, and recommended to the Common Council that it amend the Project Plan for the district.

WHEREAS, the Finance Committee of the City of Wausau have recommended, and determined that the Wisconsin Tax Increment Law provides a desirable and feasible means of locally financing projects within the ½ mile boundaries of TID #3; and

WHEREAS, the Finance Committee have reviewed the plan and concur with the summary of findings as required by Wisconsin Statute 66.1105(4m)(c) including:

- That development or projects would not occur or would not occur in the manner, at the values, or within the timeframe desired by the city without the plan amendment,
- That the economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are insufficient to compensate for the cost of the improvements,
- That the benefits of the plan outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wausau, under the powers granted by the authority of the Tax Increment Law adopts the project plan amendment #5 of Tax Increment District Three and makes the following assertions:

1. That the Project Plan Amendment is consistent with the original classification of the district.
2. That improvements of the area are likely to significantly enhance the value of other real property in the district.
3. That the project costs directly serve to promote to eliminate blight and rehabilitate properties of the area which is consistent with the purpose for which the district was created.
4. That the project plan is feasible and in conformity with the City's master plan.
5. That the amended project plan for Tax Incremental District Number Three is adopted and that the plan is feasible and in conformity with the City's community and economic development objectives.

6. That the City estimates that less than 35% of the territory within the district, will be devoted to retail business at the end of the district's maximum expenditure period pursuant to Wisconsin Statutes Section 66.1105(5)(b) and 66.1105(6)(am)1.
7. The amendment does not modify the district boundaries.
8. That the appropriate City officials shall provide the Joint Review Board with the information needed to prepare findings relative to approving the project plan amendment; and
9. That the City Clerk, City Treasurer, and City Assessor shall complete and submit the necessary forms to the Wisconsin Department of Revenue as may be required by that agency to formally approve the Tax Incremental District Number Three project plan amendment #6.

Approved:

Doug Diny Mayor

RESOLUTION OF THE JOINT REVIEW BOARD

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE JOINT REVIEW BOARD	
Approving the Project Plan Amendment Tax Incremental Financing District Number 3, City of Wausau (TID #3)	
File Number:	Date Introduced:

WHEREAS, the City of Wausau, Marathon County, Wisconsin seeks authorization to amend the project plan for Tax Increment District Number Three, (the "District"); and

WHEREAS, this plan has received the necessary approvals by the Wausau Plan Commission and Common Council; and

WHEREAS, Wisconsin Statutes, Section 66.1105 requires that a Joint Review Board, (the "Board") shall convene no later than 45 days after receipt of the council approval to consider the proposed plan amendments; and

WHEREAS, the Board has reviewed the Project Plan amendment presented by the City of Wausau attached to this resolution; and

WHEREAS, the Board has evaluated the Project Plan amendment based upon the criteria established in Wisconsin Statutes, Section 66.1105(4m)(c)1. and found the following to be true:

- The development projected to occur would not occur or would not occur in the manner, at the values, or within the timeframe desired by the City without the plan amendment,
- The economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements,
- The benefits of the plan outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions.

NOW, THEREFORE, BE IT RESOLVED by the Joint Review Board of the City of Wausau that the Project Plan Amendment #6 for the City of Wausau Tax Increment District Number Three be approved,

BE IT FURTHER RESOLVED, that this executed resolution be signed by at least three members of the Board and submitted to the City of Wausau no later than seven days after Board action.

Passed and Approved
Joint Review Board Members

Representing

City of Wausau

Citizen Member

Marathon County

Northcentral Technical College

Wausau School District

OPINION OF THE CITY ATTORNEY

CITY OF WAUSAU TAX INCREMENT DISTRICT THREE PROJECT PLAN AMENDMENT #6 | 4/15/2025

CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #4



Finance Committee: April 22, 2025

Joint Review Board - Initial Meeting: April 28, 2025

Plan Commission: April 29, 2025

Common Council: May 13, 2025

Joint Review Board: TBD

PLAN DRAFT DATE:

4/11/2025

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TYPE AND GENERAL DESCRIPTION OF THE DISTRICT

Tax Increment District No. 7 was created January 11, 2006, as a “Mixed Use” Tax Increment District to promote industry, job creation and tax base enhancements. The original project plan listed the following objectives:

- Promote retention, expansion, and attraction through the development of a commercial corridor, thereby facilitating the creation of new jobs and increased tax base.
- Provide appropriate financial incentives to encourage business attraction and expansion.

The project plan provided for the infrastructure improvements necessary to support district development.

The district expenditure period ended on January 10, 2021

PREVIOUS AMENDMENTS

The first amendment authorized spending within the 1/2mile boundary to create two roadways immediately outside the boundaries. Major components of the amendment facilitated:

- Development incentives to offset challenges caused by the DOT Interchange expansion project.
- Construction of Menards, Kwik Trip and ENT & Allergy Associates and Surgical Associates.
- Stewart Avenue improvements.
- Parking Improvements.

The second amendment authorized the addition and removal of district parcels to facilitate parcel combinations requested by property owners and developers. It also removed parcels that would remain tax-exempt, such as the new fire station parcel. In addition, the plan authorized additional spending including:

- Street improvements of \$1,100,000 including improvements within the ½ mile boundaries.
- Parking improvements \$100,000
- Correction of streetscape improvements of \$250,000. The 1st Amendment should have identified the streetscape improvements on Highway 52 Parkway rather than on Stewart Avenue.

The third amendment authorized the district to donate increment for a three-year period ending 12/31/2025.

PURPOSE OF THIS AMENDMENT

The purpose of this amendment is to allow Tax Increment District Number Seven to share surplus increment with Tax Increment District Number Twelve under the provisions of Wisconsin Statutes Section 66.1105(6)(f) for one year, 2026. This contribution will assist Tax Increment District Twelve with the financial costs related to the redevelopment of the mall properties.

EXPECTED TERMINATION

Based on current law, Tax Increment District Seven's expenditure period ended in 2021 with the mandated termination required in 2026. Under this amendment, the district would contribute the increment to Tax Increment District Twelve in 2026.

ECONOMIC DEVELOPMENT

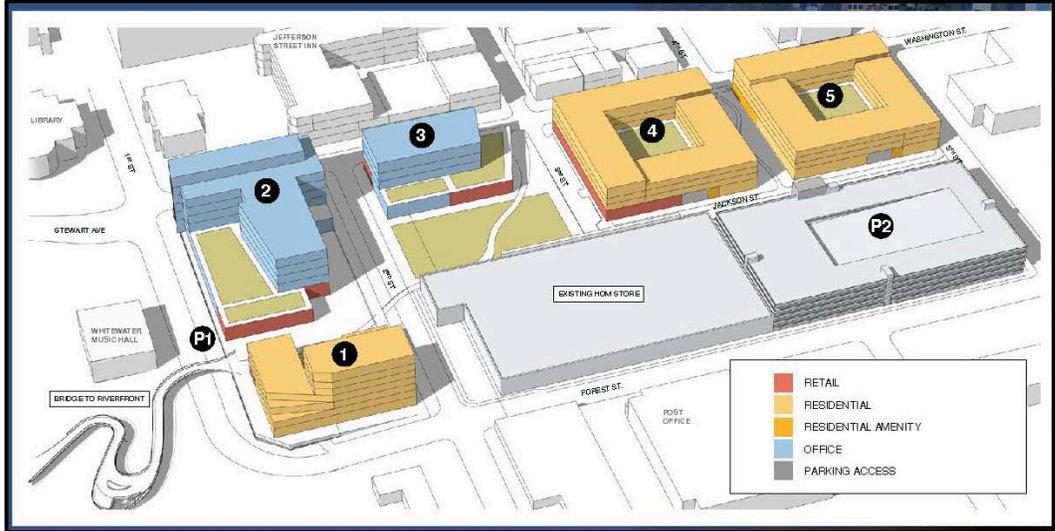
Authorizing the sharing of increment with Tax Increment District 12 will provide resources to meet the financial challenges of redeveloping the eight-block Wausau Center Mall site. The redevelopment project razed the mall and the vacant Sears store. In 2024, underground utilities and a temporary street were constructed. In 2025, new streets, sidewalks, and utilities to 2nd Street, 3rd Street, Jackson Street, and Washington Street will be constructed. The

The TWall project is underway and will open in 2026. The Home Furniture and Children’s Museum storefronts are complete. Future projects include the demolition of the Penney’s building and restoration of the north side of the Sear’s Ramp.

The donated increment will support the district until redevelopment and private investment occur. The application of the donor district’s surplus increment contributes to the overall economic development of the city which benefits all overlapping taxing jurisdictions.

SUMMARY OF FINDINGS

As required by s.66.1105 Wisconsin Stats., and as documented in this project plan amendment and the related attachments contained and referenced herein, the following findings are made:



1. That “but for”

amendment of the Tax Increment District Seven (the donor district) Project Plan, the development projected to occur as detailed in this Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the City. In making this determination the City has considered the following:

- Current tax increment collections for the recipient district 12 are and will be insufficient to pay for the project costs related to the demolition of the Wausau Center and anchor stores and the other streets and utilities within the site.
 - That without allocated increment the accumulated TID 12 deficits during the redevelopment period would be unmanageable and unaffordable for the City.
 - Given the lack of increment during the site preparation period and the inability to manage the deficits, the City contends that “but for the revenue sharing” the redevelopment of the mall will not occur within the time frame and in the manner proposed.
 - All taxing jurisdictions will ultimately share in the benefit of the redevelopment project and the increased tax base that will come when new development occurs, so it is appropriate for all taxing jurisdictions to continue to share in the costs of implementation.
2. **The economic benefits of amending the Donor District, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the costs of the improvements.**
- As demonstrated in the Economic Feasibility Section of this Project Plan amendment, Tax Increment District Seven will generate more than sufficient increment to pay its remaining annual debt service and accumulated deficits. On this basis alone the finding is supported.

- Approval of increment sharing with the recipient District 12 is necessary to enable the City to redevelop the functionally obsolete Wausau Center Mall and thus realize the economic benefits outlined in the recipient district project plan.

3. The benefits for the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.

Since it is likely that the recipient district will not achieve the objectives of its Project Plan without the ability to share in the surplus increments of the Donor District (Finding #1) and since the District is expected to generate additional economic benefits that are more than sufficient to compensate for the additional cost of the improvements (Finding #2) it is reasonable to conclude that the overall additional benefits of the district’s objectives and benefits outweigh the anticipated tax increment to be paid by owners of the property in the overlying taxing jurisdictions. It is further concluded that since the “but for” test is satisfied, there would be no increase in property values without the mall redevelopment. The dramatic real estate value declines of 64% as originally published in the 2020 amendment also supports this finding.

			2020	2015	2010
			Assessed Value	Assessed Value	Assessed Value
Mall	301 Washington St	29129073620260	6,923,700	\$10,000,000	\$21,719,500
Sears	411 Washington St	29129073620270*	2,056,700	\$4,000,000	\$5,891,100
JC Penneys	101 Washington St	29129073620280	2,056,700	\$2,000,000	\$6,389,900
Younkers	300 Forest St	29129073620250	3,958,300	\$5,025,800	\$7,088,700
TOTAL			14,995,400	\$21,025,800	\$41,089,200

- 4. The project costs will not change because of this amendment and no additional improvements to TID 7 will be added.**
- 5. The number of retail businesses within Tax Increment District Seven will not change because of this amendment.**
- 6. The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the City.**
- 7. Tax Increment District Seven does not have any newly platted residential parcels within the boundaries.**
- 8. Based upon the findings as stated above, and the original findings as stated in the creation resolution and in subsequent resolutions amending the district, the district remains a mixed-use district based on the identification and classification of the property included within the district.**

STATEMENT OF KIND, NUMBER AND LOCATION OF THE PROPOSED PUBLIC WORKS OR IMPROVEMENTS WITHIN THE DISTRICT

This amendment provides the authority for the Donor District to allocate one year of surplus increments with the Recipient District 12. No other additional project costs are involved and the statement of kind, number and location of proposed public works and other projects documented in the original and amended project plan remain in effect.

PROPOSED CHANGES IN ZONING ORDINANCES

The City does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this project plan amendment.

PROPOSED CHANGES TO THE MASTER PLAN, BUILDING CODES, AND THE CITY ORDINANCES

It is expected that this plan will be complementary to the City’s Master Plan. There are no proposed changes to the master plan, map, building codes or other city ordinances for the implementation of this project plan.

MAP SHOWING EXISTING USES AND CONDITIONS

There will be no change to district boundaries or any changes to existing uses and conditions within the district because of this amendment. A copy of this map can be found in the original or amendment plan documents.

ORDERLY DEVELOPMENT OF THE CITY OF WAUSAU

This amendment contributes to the orderly development of the City by providing opportunities for continued growth in tax base, job opportunities and general positive economic development.

EQUALIZED VALUE TEST

No additional territory will be added to the district and as a result no equalized value test is required.

ECONOMIC FEASIBILITY STUDY

This project plan amendment allows TID 7, the donor district, to allocate positive tax increments to Tax Increment District 12, the recipient district pursuant to Wisconsin State Statutes Section 66.1105(6)(f) which provides for the allocation of increments providing that the following are true:

- The donor district and the recipient district have the same overlying taxing jurisdictions.
- The allocation of tax increments is approved by the Joint Review Board.
- That the recipient district must be classified as a blight or rehabilitation/conservation district.
- The donor district is able to demonstrate that it has sufficient revenues to pay the current year debt service and project costs and surplus increments remain that can be allocated to pay project costs of the recipient district.

The donor and recipient districts meet the criteria established above and the cash flow exhibit shows that the district will generate \$1,728,175 of excess increment.

CALCULATION OF THE SHARE OF PROJECTED INCREMENT ESTIMATED TO BE PAID BY THE OWNERS OF PROPERTY IN THE OVERLYING TAXING JURISDICTIONS DUE TO DONOR AMENDMENT

	2024 Statement of Taxes		Additional Project Costs \$1,728,175
County	\$ 13,958,126	18.36%	\$ 317,318.80
Technical College	4,080,826	5.37%	92,771.98
City	32,277,020	42.46%	733,773.65
School District	<u>25,702,483</u>	33.81%	<u>584,310.58</u>
TOTAL	\$ 76,018,455		\$ 1,728,175.00

CASH FLOW TAX INCREMENT DISTRICT SEVEN DONOR DISTRICT

CITY OF WAUSAU TID 7 CASH FLOW PROJECTION

Year	USES OF FUNDS				SOURCES OF FUNDS				Annual Surplus (Deficit)	Increment Donation to TID#12	Cumulative Balance
	Existing Annual Debt Service	Administrative, Organization, & Discretionary Costs	Developer Incentives	Other Project Costs	Other Income	Special Assessment Income	Debt Proceeds	Tax Increment			
ACTUAL											
1 2006	\$2,454	\$8,963		\$341,235			\$350,000			(\$2,652)	(\$2,652)
2 2007	\$62,953	\$43,501		\$629,179	\$4,418		\$469,962			(\$261,253)	(\$263,905)
3 2008	\$153,820	\$7,223		\$3,404,359	\$6,523	\$142,006	\$3,655,000	\$100,046		\$338,173	\$74,268
4 2009	\$607,955	\$5,006		\$980,731	\$7,849	\$73,225	\$680,000	\$389,929		(\$442,689)	(\$368,421)
5 2010	\$663,182	\$16,716		\$173,275	\$10,541	\$46,848	\$78,000	\$349,929		(\$367,855)	(\$736,276)
6 2011	\$647,328	\$17,500		\$51,357	\$13,500	\$47,650		\$392,106		(\$262,929)	(\$999,205)
7 2012	\$735,028	\$11,718		\$852	\$10,871	\$35,776	\$110,105	\$367,717		(\$223,129)	(\$1,222,334)
8 2013	\$631,824	\$12,589	\$438,484	\$17,697	\$24,203	\$6,664	\$445,000	\$322,877		(\$301,850)	(\$1,524,184)
9 2014	\$671,117	\$7,002		\$2,595	\$11,136			\$416,819		(\$252,759)	(\$1,776,943)
10 2015	\$631,954	\$9,619	\$75,000	\$41,432	\$8,039			\$532,544		(\$217,422)	(\$1,994,365)
11 2016	\$613,851	\$5,850		\$440	\$40,442			\$574,301		(\$5,398)	(\$1,999,763)
12 2017	\$562,113	\$2,807		\$117,240	\$9,493			\$525,634		(\$147,033)	(\$2,146,796)
13 2018	\$505,835	\$3,903			\$9,632			\$954,823		\$454,717	(\$1,692,079)
14 2019	\$130,545	\$5,051	\$435,942		\$19,796			\$774,874		\$223,132	(\$1,468,947)
15 2020	\$51,350	\$23,544	\$260,884	\$1,070,556	\$26,267			\$1,024,683		(\$355,384)	(\$1,824,331)
16 2021	\$42,400	\$14,575	\$264,116	\$79,630	\$32,737			\$1,017,217		\$637,893	(\$1,186,438)
17 2022	\$41,600	\$4,150			\$26,267			\$1,496,305	\$1,464,852	\$278,414	\$0
18 2023	\$40,600	\$150			\$26,266			\$1,727,940	\$1,713,456	\$1,713,456	\$0
19 2024		\$150			\$26,267			\$2,136,717	\$2,162,834	\$2,162,834	\$0
20 2025		\$150			\$161,829			\$1,728,175	\$1,889,854	\$1,889,854	\$0
21 2026		\$12,150			\$161,829			\$1,728,175	\$1,877,854	\$1,887,854	\$0
TOTAL	\$6,795,909	\$212,317	\$1,474,426	\$6,910,578	\$637,905	\$352,169	\$5,788,067	\$16,560,812		\$7,932,412	

CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #4 | 4/11/2025

CASHFLOW TAX INCREMENT DISTRICT TWELVE RECIPIENT

CITY OF WAUSAU
 TAX INCREMENTAL DISTRICT NUMBER TWELVE
 CASH FLOW PROJECTION 2026 INCREMENT DONATION

Year	USES OF FUNDS				SOURCE OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Existing Debt	Developer Grant	Admin Costs	Capital Expenditures	Debt Proceeds	Other Revenue	Tid 7 Increment	Tax Increment	Net TWall Increment		
2017	\$0		\$96,490	\$125,860						(\$222,350)	(\$222,350)
2018	38,681		17,793	88,015	4,005,000	11,768				3,872,279	3,649,929
2019	113,992	3,974,984	38,106	684,322		366,239				(4,445,165)	(795,236)
2020	143,553	12,974	29,945	455,051	320,000	57,819				(263,704)	(1,058,940)
2021	4,205,089	1,279,303	92,268	115,409	5,650,000	673				(41,396)	(1,100,336)
2022	121,265	115,537	127,246	670,451		45,577	278,414	323,071		(387,437)	(1,487,773)
2023	774,375	1,927,075	212,019	2,724,232	2,699,275	65,883	1,713,456	377,090		(781,997)	(2,269,770)
2024	902,343	174,407	131,555	1,068,466			2,162,834	454,658		340,721	(1,929,049)
ESTIMATED											
2025	884,105	160,172	70,150				1,889,854	454,658		1,230,085	(698,964)
2026	1,145,600	12,000	11,150				1,887,854	454,658	27,413	1,201,175	502,211
2027	745,950	11,967	11,150					454,658	91,745	(222,664)	279,547
2028	747,015		11,150					454,658	124,391	(179,116)	100,431
2029	741,968		11,150					454,658	125,937	(172,523)	(72,092)
2030	736,060		11,150					454,658	127,197	(165,355)	(237,447)
2031	689,675		11,150					454,658	128,469	(117,698)	(355,145)
2032	689,405		11,150					454,658	129,754	(116,143)	(471,288)
2033	689,853		11,150					454,658	131,051	(115,294)	(586,582)
2034	326,755		11,150					454,658	132,362	249,115	(337,467)
2035	325,348		11,150					454,658	133,685	251,845	(85,622)
2036	323,520		11,150					454,658	135,022	255,010	169,388
2037			11,150					454,658	136,372	579,880	749,268
TOTAL	\$14,344,552	\$7,668,419	\$949,372	\$5,931,806	\$12,674,275	\$547,959	\$7,932,412	\$7,065,373	\$1,423,398		

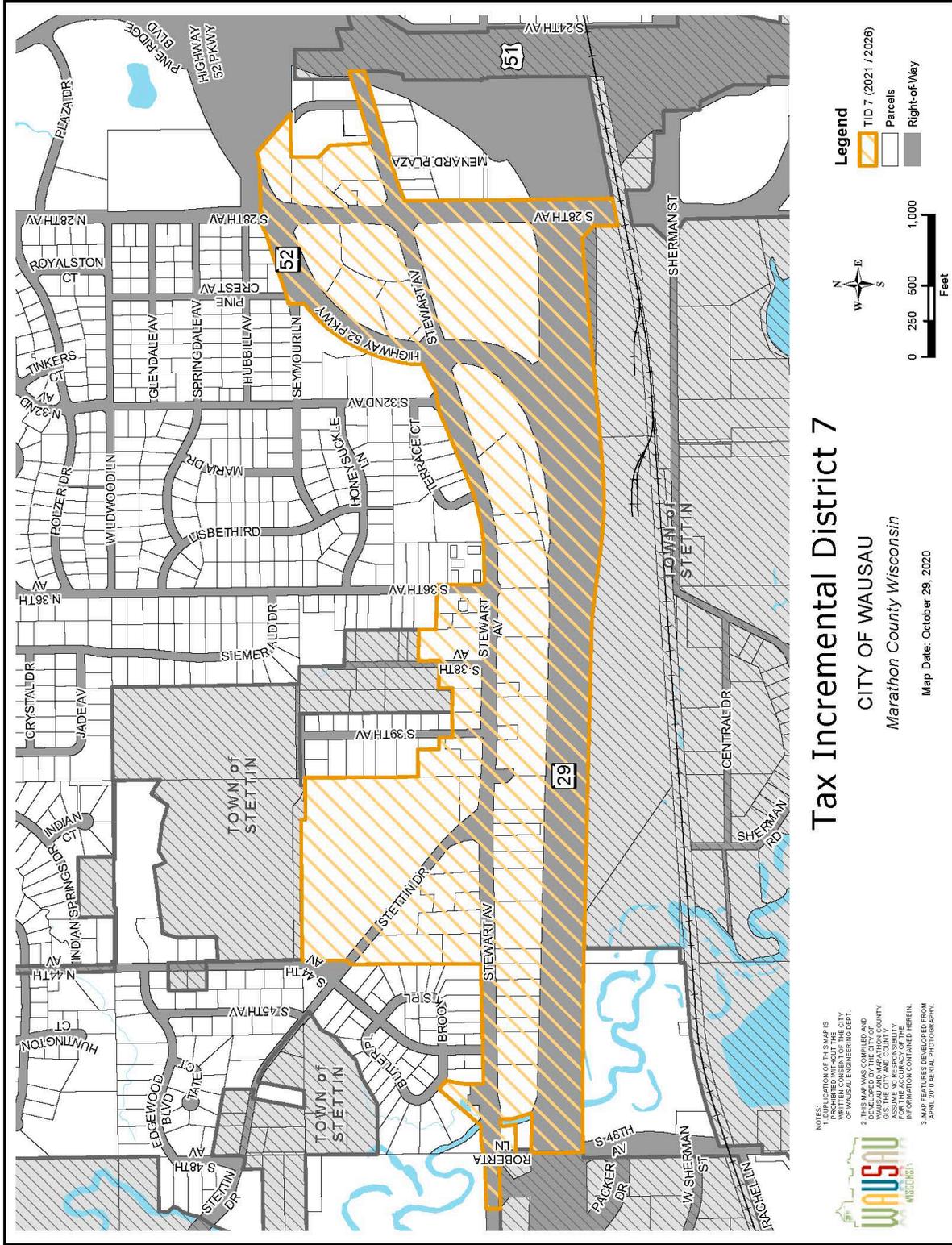
CITY OF WAUSAU
 TAX INCREMENTAL DISTRICT NUMBER TWELVE
 CASH FLOW PROJECTION NO INCREMENT DONATION

Year	USES OF FUNDS				SOURCE OF FUNDS					Annual Surplus (Deficit)	Cumulative Balance
	Existing Debt	Developer Grant	Admin Costs	Capital Expenditures	Debt Proceeds	Other Revenue	Tid 7 Increment	Tax Increment	Net TWall Increment		
2017	\$0		\$96,490	\$125,860						(\$222,350)	(\$222,350)
2018	38,681		17,793	88,015	4,005,000	11,768				3,872,279	3,649,929
2019	113,992	3,974,984	38,106	684,322		366,239				(4,445,165)	(795,236)
2020	143,553	12,974	29,945	455,051	320,000	57,819				(263,704)	(1,058,940)
2021	4,205,089	1,279,303	92,268	115,409	5,650,000	673				(41,396)	(1,100,336)
2022	121,265	115,537	127,246	670,451		45,577	278,414	323,071		(387,437)	(1,487,773)
2023	774,375	1,927,075	212,019	2,724,232	2,699,275	65,883	1,713,456	377,090		(781,997)	(2,269,770)
2024	902,343	174,407	131,555	1,068,466			2,162,834	454,658		340,721	(1,929,049)
ESTIMATED											
2025	884,105	160,172	70,150				1,889,854	454,658		1,230,085	(698,964)
2026	1,145,600	12,000	11,150					454,658	27,413	(686,679)	(1,385,643)
2027	745,950	11,967	11,150					454,658	91,745	(222,664)	(1,608,307)
2028	747,015		11,150					454,658	124,391	(179,116)	(1,787,423)
2029	741,968		11,150					454,658	125,937	(172,523)	(1,959,946)
2030	736,060		11,150					454,658	127,197	(165,355)	(2,125,301)
2031	689,675		11,150					454,658	128,469	(117,698)	(2,242,999)
2032	689,405		11,150					454,658	129,754	(116,143)	(2,359,142)
2033	689,853		11,150					454,658	131,051	(115,294)	(2,474,436)
2034	326,755		11,150					454,658	132,362	249,115	(2,225,321)
2035	325,348		11,150					454,658	133,685	251,845	(1,973,476)
2036	323,520		11,150					454,658	135,022	255,010	(1,718,466)
2037			11,150					454,658	136,372	579,880	(1,138,586)
TOTAL	\$14,344,552	\$7,668,419	\$949,372	\$5,931,806	\$12,674,275	\$547,959	\$6,044,558	\$7,065,373	\$1,423,398		

CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #4 | 4/11/2025

MAP OF DISTRICT

CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #4 | 4/11/2025



Legend

- TID 7 (2021 / 2026)
- Parcels
- Right-of-Way

0 250 500 1,000 Feet

W E
N S

Tax Incremental District 7

CITY OF WAUSAU
Marathon County Wisconsin

Map Date: October 28, 2020

NOTES:

1. THIS MAP IS FOR INFORMATIONAL PURPOSES ONLY. IT IS NOT TO BE USED FOR ANY OTHER PURPOSE WITHOUT THE WRITTEN CONSENT OF THE CITY OF WAUSAU.
2. THIS MAP IS BASED ON THE MOST RECENT AERIAL PHOTOGRAPHY AVAILABLE AND DEVELOPED BY THE CITY OF WAUSAU. THE CITY OF WAUSAU AND MARATHON COUNTY ASSUME NO RESPONSIBILITY FOR THE ACCURACY OF THE INFORMATION CONTAINED HEREIN.
3. MAP FEATURES DEVELOPED FROM APRIL 2010 AERIAL PHOTOGRAPHY.



RESOLUTION OF THE COMMON COUNCIL

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

JOINT RESOLUTION OF THE FINANCE COMMITTEE AND PLAN COMMISSION	
Approving an Amendment to the Project Plan of Tax Incremental District No. Seven, City of Wausau, Wisconsin to share Increment with Tax Increment District Number Twelve for 2026	
Committee Action: Fin: Approved Plan: Approved	
Fiscal Impact: Revenue Sharing Projected at \$1,887,854	
File Number: 97-0404	Date Introduced: May 13, 2025

FISCAL IMPACT SUMMARY			
COSTS	<i>Budget Neutral</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	<i>Included in Budget:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Budget Source No new spending authorized</i>
	<i>One-time Costs:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Amount:</i>
	<i>Recurring Costs:</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<i>Amount:</i>
SOURCE	<i>Fee Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>Grant Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>Debt Financed:</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<i>Amount Annual Retirement</i>
	<i>TID Financed:</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Amount:</i>
	<i>TID Source: Increment Revenue <input checked="" type="checkbox"/> Debt <input type="checkbox"/> Funds on Hand <input type="checkbox"/> Interfund Loan <input type="checkbox"/></i>		

WHEREAS, the City of Wausau (the "City") has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the City; and,

WHEREAS, Tax Incremental District No. 7 (the "District") was created by the City on January 11, 2006 as a mixed use district; and,

WHEREAS, Tax Increment District No. 7 project plan was amended November 24, 2020 to allow the district to share increment through 2025; and,

WHEREAS, the City now desires to amend the Project Plan of the District in accordance with the provisions of Wisconsin Statutes Section 66.1105, (the "Tax Increment Law"); and,

WHEREAS, such amendment will allow for the District to share surplus increments with Tax Incremental District No. 12 under the provisions of Wisconsin Statutes Section 66.1105(6)(f) for the year 2026; and,

WHEREAS, the amendment will not change Tax Increment District Seven boundaries; and

WHEREAS, improvements of the Tax Increment District Seven has and is likely to significantly enhance all the other real property's value; and

WHEREAS, the project plan is feasible and in conformity with the City’s master plan; and

WHEREAS, the percentage of the territory within the TID devoted to retail business at the end of the expenditure period is expected to be less than 35%; and

WHEREAS, the recipient district, Tax Increment District Number Twelve is classified as a rehabilitation/conservation district was outlined in 66.1105(6)(f)2 Wis. Stats.; and

WHEREAS, donor Tax Increment District Seven and recipient Tax Increment District Twelve have the same overlying taxing jurisdictions;

WHEREAS, the donor District Seven plan amendment demonstrates that the district has sufficient annual revenue to pay current project costs and that a surplus will be generated to pay eligible costs of the recipient Tax Increment District Twelve; and

WHEREAS, that it is expected that donor District Seven will allocate \$1,887,854 to recipient District Twelve in 2026; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of Marathon County, the Wausau School District, and the Northcentral Technical College District, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and,

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on April 29, 2025 held a public hearing concerning the proposed amendment to the Project Plan, providing interested parties a reasonable opportunity to express their views thereon; and,

WHEREAS, after said public hearing, the Plan Commission adopted the Plan amendment, and recommended to the Common Council that it amend the Project Plan for the District;

WHEREAS, Project Plan Amendment Four is attached to this resolution;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wausau that:

1. The boundaries of the Tax Incremental District No. 7, City of Wausau", remain unchanged as specified in the project plan amendment 3.
2. That this Project Plan Amendment shall become effective as of the date of a adoption of this resolution provided that it is further approved by the Joint Review Board.
3. The Common Council finds and declares that:
 - Improvements within Tax Increment District Seven have and are likely to significantly enhance all the other real property’s value;
 - The Project Plan is feasible and in conformity with the master plan of the City;
 - There are no additional improvements as a result of this amendment and project costs will not change as a result of this amendment;
 - That at least 50% of the area of the real property within the district is suitable for mixed use development pursuant to Wis. Stats. Sec. 66.1105(2)(cm).

The City estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b);

The City estimates that the district does not contain any land proposed for newly platted residential development;

The recipient district, Tax Increment District Number 12 is classified as a rehabilitation/conservation district as outlined in 66.1105(6)(f)2 Wis. Stats;

The donor District 7 and the recipient district 12 have the same overlying taxing jurisdictions;

The donor District 7 plan amendment demonstrates that the district has sufficient annual revenue to pay current project costs and that a surplus will be generated to pay eligible costs of the recipient District 12; and

It is expected that donor District 7 will allocate \$1,887,854 of increment to recipient District 12; and

BE IT FURTHER RESOLVED THAT Project Plan Amendment Four of Tax Incremental District Number Seven of the City of Wausau is approved and adopted,

BE IT FURTHER RESOLVED THAT the City Clerk is hereby authorized and directed to notify the Wisconsin Department of Revenue, within 60 days of adoption of the amendment, that this amendment has taken place pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(cm).

BE IT FURTHER RESOLVED THAT the appropriate City officials shall provide the Joint Review Board with the information needed to prepare findings relative to approving the project plan amendment; and

BE IT FURTHER RESOLVED THAT the City Clerk, City Treasurer, and City Assessor shall complete and submit the necessary forms to the Wisconsin Department of Revenue as may be required by that agency to formally approve Amendment Four to Tax Incremental District Number Seven.

Approved:

Doug Diny, Mayor

OPINION OF THE CITY ATTORNEY

CITY OF WAUSAU TAX INCREMENT DISTRICT SEVEN PROJECT PLAN AMENDMENT #4 | 4/11/2025

RESOLUTION OF THE JOINT REVIEW BOARD

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE JOINT REVIEW BOARD	
Approving the Project Plan Amendment Four of Tax Incremental Financing District Number 7, City of Wausau (TID # 7)	
File Number:	Date Introduced:

WHEREAS, the City of Wausau, Marathon County, Wisconsin seeks authorization to amend the project plan for Tax Increment District Number Seven, (the “District”); and

WHEREAS, this plan has received the necessary approvals by the Wausau Plan Commission and Common Council; and

WHEREAS, Wisconsin Statutes, Section 66.1105 requires that a Joint Review Board, (the “Board”) shall convene no later than 45 days after receipt of the council approval to consider the proposed plan amendments; and

WHEREAS, the Board has reviewed the Project Plan amendment presented by the City of Wausau attached to this resolution; and

WHEREAS, the Board has evaluated the Project Plan amendment based upon the criteria established in Wisconsin Statutes, Section 66.1105(4m)(c)1. and found the following to be true

- The development projected to occur would not occur or would not occur in the manner, at the values, or within the timeframe desired by the City without the plan amendment,
- The economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements,
- The benefits of the plan outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions.

NOW, THEREFORE, BE IT RESOLVED by the Joint Review Board of the City of Wausau that the Project Plan Amendment Number Four for the City of Wausau Tax Increment District Number Seven be approved,

BE IT FURTHER RESOLVED, that this executed resolution be signed by at least three members of the Board and submitted to the City of Wausau no later than seven days after Board action.

Passed and Approved

Joint Review Board Members

Representing

City of Wausau

Citizen Member

Marathon County

Northcentral Technical College

Wausau School District

CITY OF WAUSAU TAX INCREMENT DISTRICT EIGHT PROJECT PLAN AMENDMENT #4



Finance Committee: April 22, 2025

Joint Review Board - Initial Meeting: April 28, 2025

Plan Commission: April 29, 2025

Common Council: May 13, 2025

Joint Review Board: TBD

PLAN DATE:

4/14/2025

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TYPE AND GENERAL DESCRIPTION OF THE DISTRICT

This document is the FOURTH amendment to the *Tax Incremental Finance District No. 8 Project Plan*. Tax Increment District No. 8 is an existing conservation/rehabilitation district, which was approved by the Wausau Common Council on April 10, 2012. The plan facilitated infrastructure and development in the Near West Side planning area. Amendment one added projects to the plan in 2018. Amendment two modified the boundaries and added projects to the plan in 2020.

Major components of the existing modified plan include:

- 2nd Avenue Reconstruction
- Stewart Avenue bicycle and pedestrian accommodations
- Parking study
- Developer incentives for the Schierl project which included the redevelopment of the vacant “Stahmer Clinic” into apartments.
- 1st Avenue Reconstruction
- \$1,000,000 forgivable loan to WOZ for the purchase of the Wausau Center Mall.
- Purchase of LS Printing and Westside Battery; redevelopment pending
- 17th Avenue multi-family and hotel redevelopment
- Reconstruction of 18th Avenue

Amendment 3 added project costs including:

- Reconstruction of 17th Avenue from Stewart to Elm St
- Washington Street Siphon Project and retaining wall.
- N 8th Avenue Reconstruction

AMENDMENT 4 PURPOSE AND SUMMARY

The purpose of the third amendment is to add project costs within the ½ boundaries. These projects include:

- Purchase MBX riverfront property for redevelopment with a budget of \$2,500,000. The city intends to redevelop the property and extend the River Edge Parkway. This section of the trail system was envisioned in the [2020 River Edge Parkway](#).

EXPECTED TERMINATION

Based upon current law, Tax Increment District Eight expenditure period ends in 2034 with the termination required in 2039. Based upon existing obligations and future projects including the land purchase proposed in this amendment; termination is expected in 2031. This may change as other redevelopment opportunities emerge and are undertaken.

SUMMARY OF FINDINGS

As required by s.66.1105 Wisconsin Stats., and as documented in the original project plan along with this amendment and the related attachments contained and referenced herein, the following findings are made:

1. **That the “but for” amendment of the Project Plan, the development projected to occur as detailed in the Project Plan: 1) would not occur; or 2) would not occur in the manner, at the values, or within the timeframe desired by the city.** In making this determination the City has considered the following:

- The original findings of the Project Plan for TID #8 are all still valid and are hereby referenced and incorporated into this amendment.
 - The land acquisition contemplated by the plan amendment is necessary to fully achieve the goals of the District Project Plan including rehabilitation of the area, riverfront renewal, creation of new tax base and other economic benefits.
 - Financial support allows the City to continue to commit to renewal efforts and the promotion of the riverfront.
2. **The economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the costs of the improvements.** In making this determination, the City considered the following information: As demonstrated in the Economic Feasibility Section of this Project Plan, the total tax increments projected to be collected are sufficient to pay for the proposed Project Costs. On this basis alone, the finding is supported.
 3. **The benefits for the proposal outweigh the anticipated tax increments to be paid by the owners of property in the overlying taxing jurisdictions.** The project costs of the district relate to promoting development in the District and the ½ mile boundary. They will have a direct impact on redevelopment. The infrastructure projects will support the redevelopment achieved by the original project plan.
 4. **The improvements made within the district are likely to significantly enhance all other real property values.**
 5. **The project costs relate directly to the rehabilitation objective of the original district.**
 6. **The city estimates that less than 35% of the territory within the district, as amended, will be devoted to retail business at the end of the district’s maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b) and 66.1105(6) (am)1.**
 7. **The equalized value of taxable property of the amendment area plus the value increment of all existing tax incremental district within the City does not exceed 12% of the total equalized value of taxable property within the City. This is not applicable as the no boundary amendment is proposed.**
 8. **The Project Plan for the District, as amended, is feasible, and is in conformity with the Master Plan of the City.**

STATEMENT OF KIND, NUMBER AND LOCATION OF THE PROPOSED PUBLIC WORKS OR IMPROVEMENTS WITHIN THE DISTRICT OR THE ½ MILE RADIUS

A list of improvements contained in the original plan include the following:

STREETS AND PAVEMENT IMPROVEMENTS – The City will reconstruct and or improve certain streets. These improvements may include or be limited to installation or replacement of traffic signals, construction or reconstruction of median areas, curb and gutter replacement, sidewalk, catch basins, asphalt or concrete pavement replacement or improvement, installation, or replacement of streetlights, retaining walls, signs, pavement markings, bicycle accommodations and pedestrian crossings.

RIGHT OF WAY ACQUISITION – The City may acquire right of way for installation of public infrastructure including streets, sidewalks, utilities and stormwater management. Costs incurred by the City to identify, negotiate and acquire right of way are eligible costs.

ACQUISITION OF EASEMENTS – The City may acquire easements for installation of public infrastructure including streets, sidewalks, utilities and stormwater management. Costs incurred by the City to identify, negotiate and acquire right of way are eligible costs.

REAL PROPERTY ASSEMBLY COSTS – To promote the riverfront redevelopment and River Edge Parkway expansion. The cost of the property acquired, and any costs associated with the transaction are eligible project costs. Any revenue received by the City from the sale of the land will be used to reduce total project costs. If land sale revenue falls short of acquisition costs the net cost is considered real property assembly costs.

WATER, SEWER AND STORM WATER - Water, sewer and storm water utility work including extension and/or upgrades of existing mains, laterals, hydrants and service connections. This includes the replacement of lead service lines. In addition, storm water management will be added where necessary including but not limited to construction of retention/detention basins and other storm water management facilities.

STREETSCAPING AND PEDESTRIAN IMPROVEMENTS – In order to attract development consistent with the objectives of this plan, the City may install amenities to enhance the aesthetic of the area. These improvements include but are not limited to landscaping, plantings, trees, decorative items and benches. These and any other similar amenities are eligible project costs.

ENVIRONMENTAL REMEDIATION AND INVESTIGATION – Any costs associated incurred by the City related to environmental studies, audits, testing and remediation are eligible costs.

DEMOLITION, AND SITE WORK – Development and redevelopment of the area may require site preparation such as demolition, grading, fill, utility relocation, construction of retaining walls and other activities related to modifying property to make it suitable for private sector development or redevelopment.

CASH GRANTS (DEVELOPMENT INCENTIVES) – The City may enter into development agreements with property owners or developers for the purpose of sharing costs to encourage the desired kind of improvements and assure sufficient tax base is generated to recover project costs. No cash grant will be provided until a development agreement is executed with the recipient of the cash grant.

FINANCING COSTS – Interest, financing and debt issuance costs, premiums and any other fees and costs incurred in conjunction with obtaining financing for projects undertaken under this Plan are eligible Project Costs.

ADMINISTRATIVE COSTS – The City may charge to the District as eligible Project Costs reasonable allocations of administrative costs including but not limited to employee salaries. Costs allocated will bear a direct connection to the time spent by City employees in connection with implementation of the plan.

PROFESSIONAL SERVICE AND ORGANIZATIONAL COSTS – The costs of professional services rendered and other costs incurred in relation to the creation, administration and termination of the District and the undertaking of the projects contained within this plan are eligible project costs. Professional services include, but are not limited to architectural, environmental; planning; engineering; legal audit financial and costs of informing the public with respect to the plan amendment and implementation.

PROJECTS OUTSIDE THE TAX INCREMENT DISTRICT- Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1. n, the city may undertake projects within territory located within one-half mile of the boundary of the district projected that 1) the project area is located within the City’s corporate boundaries and 2) the projects are approved by the Joint Review Board. The cost of projects completed outside the District pursuant to this section are eligible project costs and may include any project cost that would otherwise be eligible if undertaken within the District the project plan amendment

The plan is neither meant to be a budget nor an appropriation or commitment of funds for specific projects within the TID amendment area. The plan does provide a framework for managing project expenditures and generating the revenue needed to balance those expenditures. All costs included in the plan are estimates based upon the best information currently available. The City retains its ability to implement only those projects that remain viable and affordable as the plan period proceeds. In the event any of the public works project expenditures are not reimbursable out of the special tax increment finance fund under the Wisconsin Statutes 66.1105, in the written opinion of counsel retained by the City as Bond Counsel, then such project or projects shall be deleted and the remainder of the projects hereunder shall be deemed the entirety of the projects for purposes of this Project Plan Amendment.

Project costs are any expenditure made, estimated to be made of monetary obligations incurred or estimated to be incurred by the City as outlined in this plan, other plan amendments or the original Project Plan. Costs identified are preliminary estimates made prior to design considerations and are subject to change after planning is completed. Project costs will be diminished by any income, special assessments or other revenues including user fees or charges other than tax increments received or reasonably expected to be received by the city in connection with the implementation of this Plan.

LIST OF ESTIMATED NON-PROJECT COSTS

There are no anticipated “non-project costs” associated with this amendment to Tax Incremental District Number Eight.

PROPOSED CHANGES IN ZONING ORDINANCES

The City does not anticipate the need to change any of its zoning ordinances in conjunction with the implementation of this project plan amendment.

PROPOSED CHANGES TO THE MASTER PLAN, BUILDING CODES, AND CITY ORDINANCES

It is expected that this plan will be complementary to the City’s Master Plan. The projects proposed will comply with the recently completed comprehensive update of building codes and related ordinances.

EXISTING USES AND CONDITIONS

A map depicting the existing uses and conditions of property within the district was included in the original plan and boundary amendments. Since the scope of this amendment is limited to incurring project costs no map changes are necessary.

RELOCATION

It is not anticipated there will be a need to relocate persons or businesses in conjunction with the plan amendment. In the event relocation or the acquisition of property by eminent domain becomes necessary at some time during the implementation period, the City will follow applicable Wisconsin Statutes Section chapter 32.

ORDERLY DEVELOPMENT OF THE CITY OF WAUSAU

This amendment contributes to the orderly development of the city by providing opportunities for continued growth in tax base, job opportunities and general positive economic development.

EQUALIZED VALUE TEST

This amendment adds project costs without boundary changes and as such the 12% equalized value test is not applicable to this amendment. The current valuation test is provided as additional information only. The City Common Council has terminated Tax Increment District Six, and the 2025 values will likely show the City is below the 12% limit.

	TID Co-muni Code	TID No.	Base Year	2024 TID Current Value	2024 TID Value Increment	2024 Total Muni Equalized Value	12% Test
Wausau	37291	003	1994	166,980,900	132,436,700		
	37291	006	2005	264,719,700	189,228,100		
	37291	007	2006	111,955,000	84,429,100		
	37291	008	2012	112,614,100	73,236,200		
	37291	009	2012	2,050,100	970,600		
	37291	010	2013	77,849,300	34,437,100		
	37291	011	2017	70,599,900	69,213,500		
	37291	012	2017	28,889,100	18,349,800		
	Total				835,658,100	602,301,100	4,387,427,300

ESTIMATE OF ADDITIONAL PROPERTY TO BE DEVOTED TO RETAIL BUSINESS

The City estimates that less than 35% of the territory within the District, as amended, will be devoted to retail business at the end of the District’s maximum expenditure period. This finding is made to fulfill the reporting requirement as contained in Wisconsin Statutes Sections 66.1105(5)(b) and 66.1105(6)(am)(1).

ECONOMIC FEASIBILITY STUDY

The cash flow projection presents projected sources and uses of funds for the district. Uses of Funds include existing and projected debt service, contractual development agreements and estimated public improvements and project costs proposed within the existing amended plan and the land assembly costs covered in Amendment 4. Sources of Funds includes existing increment, anticipated new increment and any other revenue sources such as interest income and developer loan repayments. The City continually refines and updates projections to reflect current economic conditions and ensure the continued financial viability of the district. The actual cash flow will change. The cash flow supports the financial viability of the proposed amendment.

AVAILABLE FINANCING METHODS

- It is expected that the land assembly costs will be funded by general obligation promissory notes retired over 7 years.

PROJECT COSTS LOCATED WITHIN 1/2 MILE OF THE DISTRICT BOUNDARIES

Pursuant to Wisconsin Statutes Section 66.1105(2)(f)1. n, the city may undertake projects within territory located within one-half mile of the boundary of the district provided that: 1) the project area is located within the City’s corporate boundaries and 2) the projects are approved by the Joint Review Board. The detailed list of project costs outlined in the next section identifies those that are located within the one-half mile of the district boundaries and are considered eligible project costs.

DETAILED LIST OF PROJECT COSTS

The presentation below is limited to the new costs outlined in the project plan amendment.

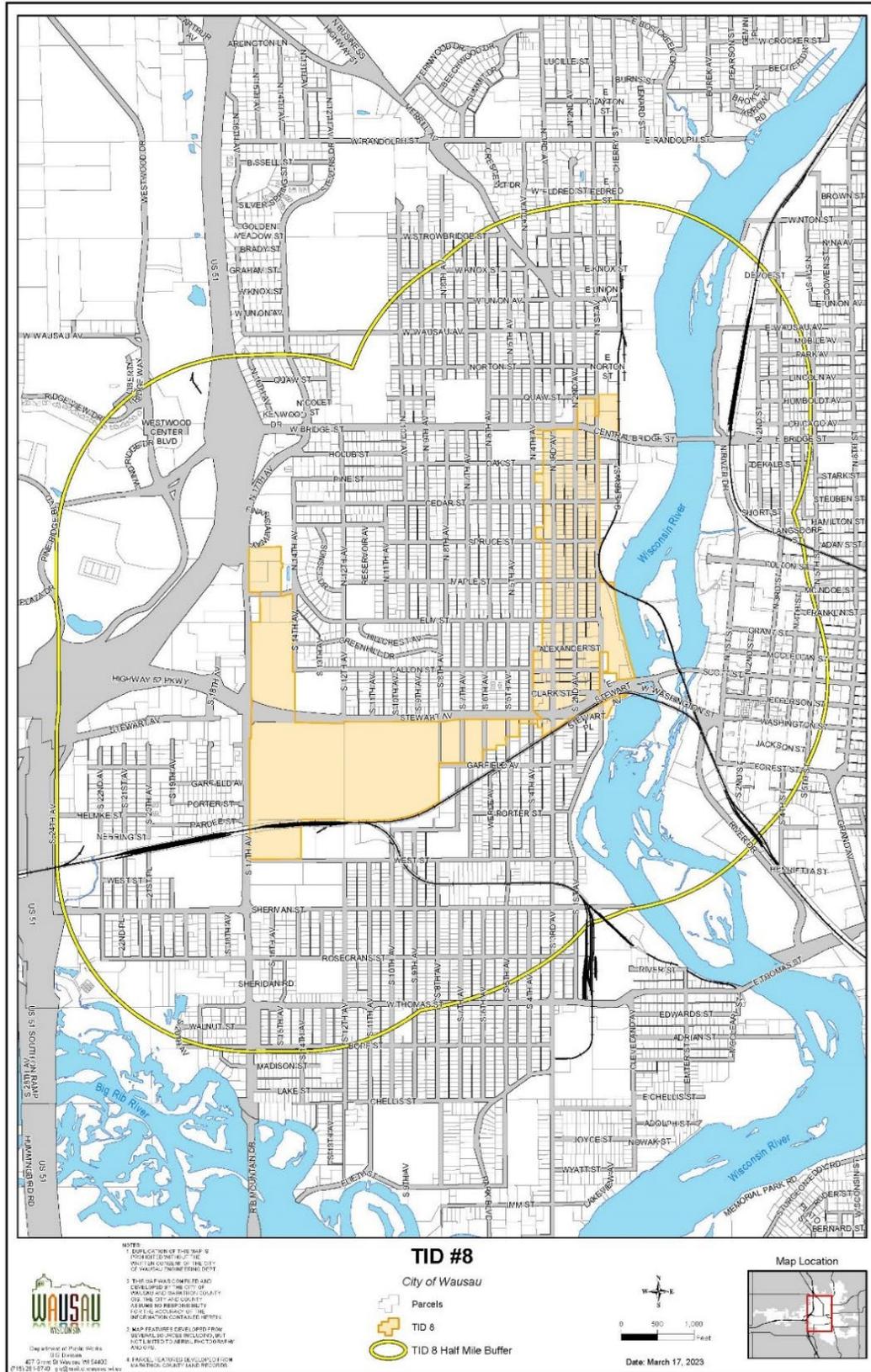
Project Cost	Discription	1/2 Mile Boundary	Capital	Financing
Land Assembly Costs	2 parcels owned by MBX 29129072340833 29129072640217	Y	2,500,000	352,000

CALCULATION OF THE SHARE OF PROJECTED INCREMENT ESTIMATED TO BE PAID BY THE OWNERS OF PROPERTY IN THE OVERLYING TAXING JURISDICTIONS

	2024 Statement of Taxes		Additional Project Costs \$2,852,000
County	\$ 13,958,126	18.36%	*\$523,669.89
Technical College	4,080,826	5.37%	153,101.20
City	32,277,020	42.46%	1,210,943.59
School District	<u>25,702,483</u>	33.81%	<u>964,285.32</u>
TOTAL	\$ 76,018,455		\$2,852,000.00

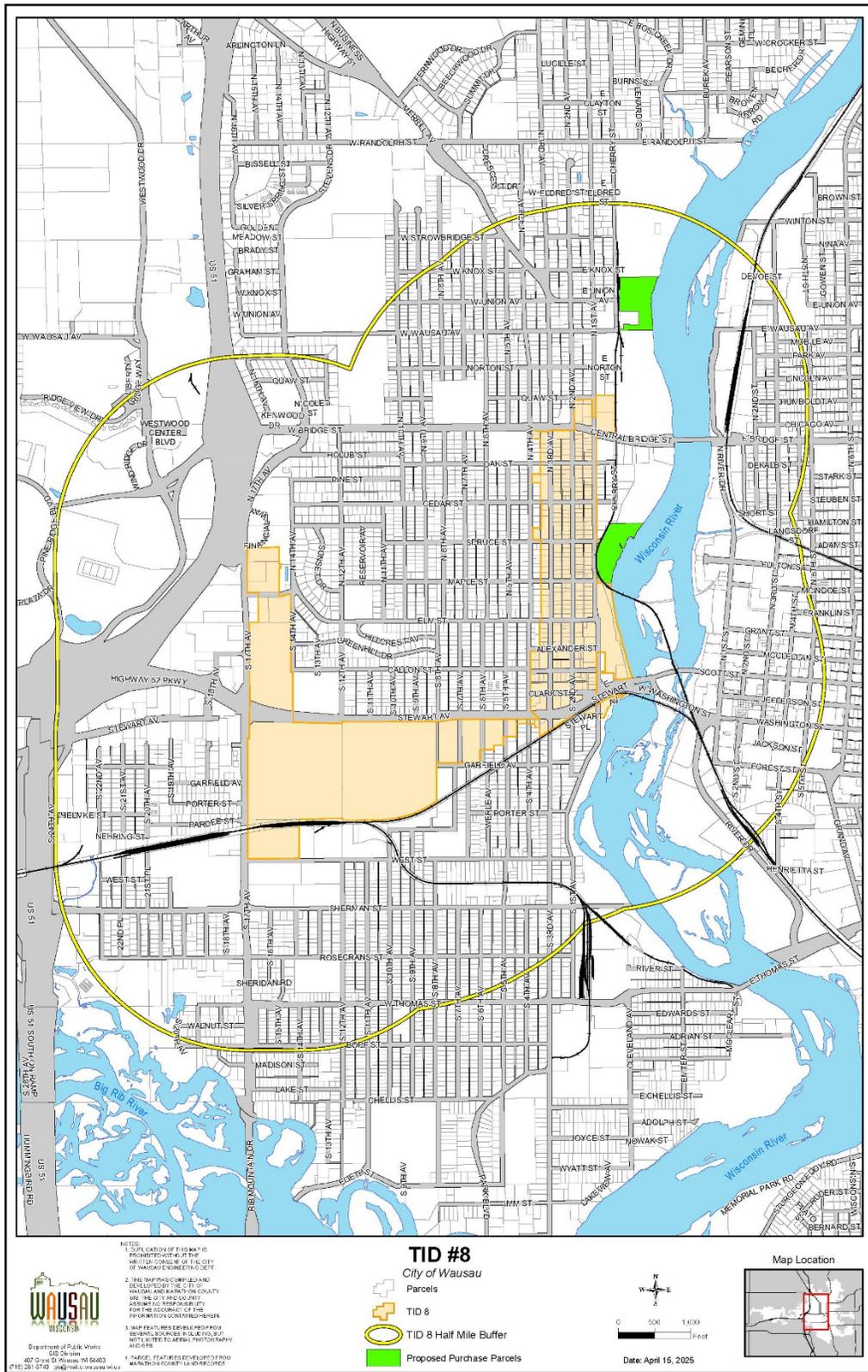
MAP OF TAX INCREMENT DISTRICT NUMBER EIGHT AND ½ MILE RADIUS

CITY OF WAUSAU TAX INCREMENT DISTRICT EIGHT PROJECT PLAN AMENDMENT #4 | 4/14/2025



MAP OF TAX INCREMENT DISTRICT NUMBER EIGHT PROPOSED IMPROVEMENTS WITHIN THE TERRITORY AND ½ MILE BOUNDARIES

CITY OF WAUSAU TAX INCREMENT DISTRICT EIGHT PROJECT PLAN AMENDMENT #4 | 4/14/2025



PROJECTED CASH FLOW

Year	USES OF FUNDS					SOURCES OF FUNDS				
	Annual Projected Debt Service	2025 and 2026 Debt Issue	Administrative, Organization & Discretionary Costs	Developer Payments	Capital Expenditures	Net Debt Proceeds	Other Income	Tax Increment	Annual Surplus (Deficit)	Cumulative Balance
ACTUAL										
1	2012			\$7,801					(\$7,801)	(\$7,801)
2	2013			10,390					(18,071)	(25,872)
3	2014	372		5,717		190,000	183,660		131,578	105,706
4	2015	8,957		21,155		1,020,000	199,366	140,328	1,253,256	1,358,962
5	2016	118,441		139,458	275,000	755,000	231,968	194,502	(1,171,151)	187,811
6	2017	154,714		19,576	57,500		198,481	111,771	52,966	240,777
7	2018	159,542		9,813	-		195,888	113,098	14,810	255,587
8	2019	350,378		32,270	45,866	2,767,210	211,879	257,077	1,451,478	1,707,065
9	2020	712,677		496,865	1,559,916	967,470	1,172,995	239,784	(1,643,855)	63,210
10	2021	750,874		31,074	390,178		254,862	194,635	(830,053)	(766,843)
11	2022	702,170		144,683	317,856		514,550	646,578	(21,112)	(787,955)
12	2023	688,254		121,755	-	\$2,681,111	372,887	776,897	721,718	(66,237)
13	2024	1,037,710		41,784	333,664	344,022	347,958	1,144,444	(61,693)	(127,930)
ESTIMATED										
14	2025	1,062,127		45,000	250,000	3,800,000	435,363	1,499,068	353,804	225,874
15	2026	782,043	620,000	60,000		900,000	436,963	1,500,000	(125,080)	100,794
16	2027	775,647	790,000	6,000			436,963	1,500,000	365,316	466,110
17	2028	768,633	790,000	6,000			436,116	1,500,000	371,483	837,593
18	2029	756,013	790,000	6,000			325,963	1,500,000	273,950	1,111,543
19	2030	505,163	790,000	6,000			325,963	1,500,000	524,800	1,636,343
20	2031	402,088	790,000	6,000			325,963	1,500,000	627,875	2,264,218
21	2032	386,250	790,000	6,000			325,963	1,500,000	643,713	2,907,931
22	2033	342,575		6,000			311,963	1,500,000	1,463,388	4,371,319
23	2034	35,525		6,000			311,963	1,500,000	1,770,438	6,141,757
24	2035			6,000			311,963	1,500,000	1,805,963	7,947,720
25	2036			6,000			311,963	1,500,000	1,805,963	9,753,683
TOTAL		10,500,153	5,360,000	\$1,247,341	\$3,229,980	\$13,333,441	\$13,424,813	\$8,181,603	\$21,818,182	

		1/2 Boundary	2025	2026	Total
Amendment 4	Land Assembly Costs	Y	2,500,000		2,500,000
Amendment 3	N 8th Avenue Reconstruction	Y		1,500,000	1,500,000
Amendment 3	Concrete Rehabilitation	Y	350,000		350,000
Amendment 3	Washington Street Siphon Project	Y	723,500		723,500
Amendment 3	Washington Street Retaining Wall	Y	450,000		450,000
			<u>4,023,500</u>	<u>1,500,000</u>	<u>5,523,500</u>
	Financing Costs		<u>540,000</u>	<u>120,000</u>	<u>660,000</u>
	Total		<u>\$4,563,500</u>	<u>\$1,620,000</u>	<u>6,183,500</u>

FINANCING PROJECTION

	2025 Issue	2026 Issue	
	\$3,800,000	\$900,000 3.4%	
	3.4% Interest	Interest	Total
2026	620,000		620,000
2027	620,000	170,000	790,000
2028	620,000	170,000	790,000
2029	620,000	170,000	790,000
2030	620,000	170,000	790,000
2031	620,000	170,000	790,000
2032	620,000	170,000	790,000
	<u>Total Payments</u>	<u>1,020,000</u>	<u>5,360,000</u>
	<u>Interest Expense</u>	<u>120,000</u>	<u>660,000</u>
	<u>Principal</u>	<u>900,000</u>	<u>4,700,000</u>

RESOLUTION OF THE COMMON COUNCIL

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE PLAN COMMISSION, AND FINANCE COMMITTEE	
Approving the Project Plan Amendment Tax Incremental Financing District Number 8 Amendment #4, City of Wausau (TID # 8)	
Committee Action:	Plan Commission Finance Committee
Fiscal Impact:	The project plan will add project costs
File Number:	12-0316
Date Introduced:	May 13, 2025

FISCAL IMPACT SUMMARY		
COSTS	Budget Neutral	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Included in Budget:	Yes <input type="checkbox"/> No <input type="checkbox"/> Budget Source:
	One-time Costs:	Yes <input type="checkbox"/> No <input type="checkbox"/> Amount:
	Recurring Costs:	Yes <input type="checkbox"/> No <input type="checkbox"/> Amount:
SOURCE	Fee Financed:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Amount:
	Grant Financed:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Amount:
	Debt Financed:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Amount: Annual Retirement
	TID Financed:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Amount:
	TID Source: Increment Revenue <input checked="" type="checkbox"/> Debt <input type="checkbox"/> Funds on Hand <input type="checkbox"/> Interfund Loan <input type="checkbox"/>	

WHEREAS, the City of Wausau has followed a policy of promoting business, community amenities, and development activities and improving infrastructure within the City; and

WHEREAS, the City's Economic Development strategy focuses on the attraction, retention and sustainability of business, community amenities, and development activities and improving infrastructure to increase the property tax base and add new jobs; and

WHEREAS, Tax Increment District Number Eight was created by the City in April 10, 2012; and

WHEREAS, the City now desires to amend the Project Plan of the District in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the Tax Increment Law); and

WHEREAS, this amendment does not modify the district boundaries; and

WHEREAS, this amendment will modify the categories, locations or costs of the projects to be undertaken; and

WHEREAS, such amendment will allow for the District to incur project costs outside of, but within the one half-mile of the boundaries of the District as permitted under Wisconsin Statutes; and

WHEREAS, an amended Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Section 66.1105(2)(f) l.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;

- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing proposed improvements and uses in the District;
- f. Proposed changes of zoning ordinances, master plan, map, building codes and City ordinances;
- g. A list of estimated non-project costs;
- h. A statement of the proposed plan for relocation of any persons to be displaced;
- i. A statement indicating how the amendment of the District promotes the orderly development of the City;
- j. An opinion of the City Attorney or of an attorney retained by the City advising that the plan amendment is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).

WHEREAS, prior to publication of the public hearing notice, a copy of said notice was sent to the Superintendent of the Wausau School District, the President of Northcentral Technical College, and the Marathon County Administrator; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on April 29, 2025 held a public hearing concerning the proposed amendment to the Project Plan, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Plan Commission, adopted the Project Plan amendment, and recommended to the Common Council that it amend the Project Plan for the District.

WHEREAS, the Finance Committee of the City of Wausau has recommended, and determined that the Wisconsin Tax Increment Law provides a desirable and feasible means of locally financing projects within the ½ mile boundaries of TID # 8; and

WHEREAS, the Finance Committee has reviewed the plan and concur with the summary of findings as required by Wisconsin Statute 66.1105(4m)(c) including:

- That development or projects would not occur or would not occur in the manner, at the values, or within the timeframe desired by the City without the plan amendment,
- That the economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are insufficient to compensate for the cost of the improvements,
- That the benefits of the plan outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wausau, under the powers granted by the authority of the Tax Increment Law adopts the project plan amendment # 4 of Tax Increment District Eight and makes the following ascertions:

1. That the Project Plan Amendment is consistent with the original rehabilitation/conservation classification of the district;
2. That improvements of the area is likely to significantly enhance the value of other real property in the district;
3. That the project costs directly serve to promote the rehabilitation of the area which is consistent with the purpose for which the district was created;
4. That the project plan is feasible and in conformity with the City’s master plan;
5. That the amended project plan for Tax Incremental District Number Eight is adopted and that the plan is feasible and in conformity with the City’s community and economic development objectives;

6. That the City estimates that less than 35% of the territory within the District, will be devoted to retail business at the end of the District's maximum expenditure period pursuant to Wisconsin Statutes Section 66.1105(5)(b) and 66.1105(6)(am)1.
7. The amendment does not modify the district boundaries.
8. That the appropriate City officials shall provide the Joint Review Board with the information needed to prepare findings relative to approving the project plan amendment; and
9. That the City Clerk, City Treasurer, and City Assessor shall complete and submit the necessary forms to the Wisconsin Department of Revenue as may be required by that agency to formally approve the Tax Incremental District Number Eight project plan amendment #4.

Approved:

Doug Diny Mayor

RESOLUTION OF THE JOINT REVIEW BOARD

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

RESOLUTION OF THE JOINT REVIEW BOARD	
Approving the Project Plan Amendment Tax Incremental Financing District Number 8, City of Wausau (TID # 8)	
File Number:	Date Introduced:

WHEREAS, the City of Wausau, Marathon County, Wisconsin seeks authorization to amend the project plan for Tax Increment District Number Eight, (the "District"); and

WHEREAS, this plan has received the necessary approvals by the Wausau Plan Commission and Common Council; and

WHEREAS, Wisconsin Statutes, Section 66.1105 requires that a Joint Review Board, (the "Board") shall convene no later than 45 days after receipt of the council approval to consider the proposed plan amendments; and

WHEREAS, the Board has reviewed the Project Plan amendment #4 presented by the City of Wausau attached to this resolution; and

WHEREAS, the Board has evaluated the Project Plan amendment based upon the criteria established in Wisconsin Statutes, Section 66.1105(4m)(c)1. and found the following to be true:

- The development projected to occur would not occur or would not occur in the manner, at the values, or within the timeframe desired by the City without the plan amendment,
- The economic benefits of amending the district, as measured by increased employment, business and personal income, and property value, are sufficient to compensate for the cost of the improvements,
- The benefits of the plan outweigh the anticipated tax increments to be paid by the property owners in the overlying taxing jurisdictions.

NOW, THEREFORE, BE IT RESOLVED by the Joint Review Board of the City of Wausau that the Project Plan Amendment for the City of Wausau Tax Increment District Number Eight be approved,

BE IT FURTHER RESOLVED, that this executed resolution be signed by at least three members of the Board and submitted to the City of Wausau no later than seven days after Board action.

Passed and Approved
Joint Review Board Members

Representing

City of Wausau

Citizen Member

Marathon County

Northcentral Technical College

Wausau School District

OPINION OF THE CITY ATTORNEY

CITY OF WAUSAU TAX INCREMENT DISTRICT EIGHT PROJECT PLAN AMENDMENT #4 | 4/14/2025

WAUSAU SCHOOL DISTRICT

20254-20265

EMPLOYEE HANDBOOK



The District does not discriminate on the basis of the Protected Classes of race, color, national origin, age, sex (including transgender status, change of sex, sexual orientation, or gender identity), pregnancy, creed or religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in 111.32, Wis. Stats.), ancestry, arrest record, conviction record, use or non-use of lawful products off the District's premises during non-working hours, declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters, or any other characteristic protected by law in its employment practices. See [Nondiscrimination Notice](#) for details of how to file complaints.

~~The District does not discriminate in the employment of staff on the basis of the Protected Classes of race, color, national origin, age, sex (including transgender status, change of sex, sexual orientation, or gender identity), pregnancy, creed or~~

~~religion, genetic information, handicap or disability, marital status, citizenship status, veteran status, military service (as defined in 111.32, Wis. Stats.), ancestry, arrest record, conviction record, use or non-use of lawful products off the District's premises during non-working hours, declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters, or any other characteristic protected by law in its employment practices.~~

WAUSAU SCHOOL DISTRICT MISSION STATEMENT

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

OUR SHARED KEY INTERESTS

- Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.
- Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.
- Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.
- Inform and engage the community in shaping educational strategy and formulating responses to change.
- Attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders.
- Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.
- Identify, integrate, and expand technology to foster adaptability and maximize learning for all.
- Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.

Joint Leadership Team Approval 8-10-11
Board of Education Approval 9-12-11

EMPLOYEE HANDBOOK ACKNOWLEDGEMENT

I hereby acknowledge notification and availability of the [Wausau School District Employee Handbook](#), that can be accessed online on the District website. My electronic signature is signified by completing this SafeSchools Training course and indicates I agree to abide by the standards, policies and procedures defined or referenced in this document.

It is also important to know that there are additional regulations, policies and laws that affect my employment, including the policies set forth in the [Wausau School District Board Policy Manual](#), job descriptions, and other state and federal laws. The Wausau School District Board Policy Manual can be located on the District's website.

I understand that this Employee Handbook includes the policies and procedures in effect at the time of publication. The information in this Employee Handbook is subject to change, which will be done consistent with the manner in which changes are made to board policy. I understand that changes in District policies may supersede, modify or eliminate the information summarized in this Employee Handbook. As the District provides updated policy information, I accept responsibility for reading and abiding by the changes.

I understand that this Employee Handbook does not constitute a guarantee of future employment, future benefits, or a binding contract with the District for employment or benefits or for any other purpose or alter my status as an at-will employee. I understand that nothing in this Employee Handbook is intended to confer a property interest in my continued employment with the District. I also accept responsibility for contacting my supervisor or Human Resources if I have any questions, concerns, or need further explanation. If any written contract between the District and an employee (or group of employees) conflicts with any provision of this Employee Handbook, the contract shall govern with respect to that issue.

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CONTACT INFORMATION

Topic of Question	Contact	Department	Phone/Location
ADA (Americans with Disabilities Act)	Tabatha Gundrum	Human Resources	715-261-0521
Change of Address	Nanlued Thao Naomi Vang	Payroll	715-261-0544
Contract - Teachers	Ali Draeger Melissa Ladika	Human Resources	715-261-0518
Contract - Administrators	Jennifer Holcomb	Human Resources	715-261-0520
Employee Handbook	Tabatha Gundrum Tammy Bents	Human Resources	715-261-0521
Insurance (Health and Dental)	Nanlued Thao	Payroll	715-261-0544
Employee Discrimination/ Sexual Harassment	Tabatha Gundrum	Human Resources	715-261-0521
Family Medical Leave (FMLA)	Tammy Bents Certified Staff - Nanlued Thao Support Staff Melanie Przybylski	Human Resources	715-261-0545 715-261-0540
Frontline - Absence Management	Jennifer Holcomb	Human Resources	715-261-0520
HIPAA	Tabatha Gundrum	Human Resources	715-261-0521
Leave Requests (personal or serious illness)	Certified Staff - Ali Draeger Support Staff - Jen Bonke Tammy Bents	Human Resources	715-261-0518 715-261-0537
Long-term Disability Insurance	Tammy Bents Nanlued Thao	Human Resources	715-261-0545
Name Change	Nanlued Thao Janet Tews	Payroll	715-261-0546
New Employee Orientation	Ali Draeger Melissa Ladika	Human Resources	715-261-0518
Pay, Direct Deposit, Withholding	Nanlued Thao Janet Tews, Naomi Vang	Payroll	715-261-0546 715-261-0544
Retirement	Janet Tews Tammy Bents	Payroll Human Resources	715-261-0546
Short-Term Disability Insurance	Tammy Bents Nanlued Thao	Human Resources	715-261-0545
Skyward Employee Access System	Randy Lewandowski	Human Resources	715-261-0519
Skyward-TrueTime	Randy Lewandowski	Human Resources	715-261-0519

Teacher Student Loan Forgiveness	Tabatha Gundrum Melissa Ladika	Human Resources	715-261-0521
Substitute Request Calendar	Jennifer Holcomb	Human Resources	715-261-0520
Support Staff - Maintenance & Custodial, AES, Nutrition Services, Municipal	Jen Bonke Ali Draeger	Human Resources	715-261-0537
Teacher Compensation	Randy Lewandowski	Human Resources	715-261-0519
Teacher Licensing	Ali Draeger Melissa Ladika	HR or DPI (Dept of Public Instruction)	715-261-0518 or http://dpi.wi.gov/tepd
Time Cards	Nanlued Thao, Naomi Vang	Payroll	715-261-0545 715-261-0544
Time Cards - In-School Substitute Teaching	Jennifer Holcomb	Human Resources	715-261-0520
Time Off Records	Randy Lewandowski Tammy Bents	Employee Access Human Resources	WSD Website 715-261-0519
Vector Solutions (formerly SafeSchools)	Randy Lewandowski	Human Resources	715-261-0519
Wellness Program	Tabatha Gundrum	Human Resources	715-261-0521
Workers' Compensation	Report to: Nurse Hotline Tammy Bents Naomi Vang	Church Mutual Human Resources	844-322-4662 715-261-0544

DISTRICT EMERGENCY PROCEDURES

When it is necessary to close or delay the opening of school, one of the plans listed below will be followed. School closing or delay information will be sent to you via School Messenger®, the District's electronic notification system, and announced over the following radio and television stations:

WSAU (AM) 550	Wausau	WOZZ (FM) 94.7	Wausau	WSPT (FM) 97.9	Wausau
WIFC (FM) 95.5	Wausau	WDEZ (FM) 101.9	Wausau	WJMT (AM) 730	Merrill
WRIG (AM) 1390	Wausau	WSAU (FM) 99.9	Wausau	WMZK (FM) 104.1	Merrill
WXCO (AM) 1230	Wausau	WSPT (AM) 1010	Stevens Point	TV Channel 7 & 9	Wausau
WHDG (FM) 97.3	Rhineland	WRLO (FM) 105.3	Northwoods	WRHN (FM) 100.1	Northwoods
WMQA (FM) 95.9	Minocqua	WOBT (AM) 1240	Northwoods	WLKD (AM) 1570	Northwoods

EMERGENCY PLANS

PLAN FOR SCHOOL CLOSING

Media Announcement - ALL WAUSAU PUBLIC SCHOOLS WILL BE CLOSED TODAY

1. Schools **WILL NOT** be open for instruction.
2. Students **ARE NOT** to report in person.
3. Teachers, secretaries/aides, and school nutrition staff (who work less than calendar year) **DO NOT** report to their respective schools in person.
4. Custodians and maintenance staff are to report to their respective work areas, or as assigned by the Director of Buildings and Grounds, as soon as safety allows.
5. Calendar year staff assigned to the following locations will report to work as soon as safety allows: Longfellow Administration Center, East and West High Schools, Horace Mann and John Muir Middle Schools, and Maintenance and Operations Building (MOB).
6. All extra-curricular and evening activities will be canceled.

PLAN FOR VIRTUAL LEARNING DAY

Media Announcement - ALL WAUSAU PUBLIC SCHOOLS WILL HAVE VIRTUAL LEARNING TODAY

1. Schools **WILL NOT** be open for instruction in person – Instruction will switch to virtual modality and will be communicated in the Media Announcement.
2. Students **ARE NOT** to report in person – Based on the virtual modality, students will connect virtually for instruction.
3. Teachers, secretaries and aides (who work less than calendar year) **MAY** report to their respective schools in person if safely able to do so. Those with instructional responsibilities will engage in virtual instruction.
4. School nutrition staff **MAY** opt to report to their respective schools in person to work on projects identified by the Nutrition Services Director for paid work time.
5. Custodians and maintenance staff are to report to their respective work areas, or as assigned by the Director of Buildings and Grounds, as soon as safety allows.
6. Calendar year staff assigned to the following locations will report to work as soon as safety allows: Longfellow Administration Center, East and West High Schools, Horace Mann and John Muir Middle Schools, and Maintenance and Operations Building (MOB).
7. All extra-curricular and evening activities will be evaluated and a determination will be announced once a final decision has been made.

8. Support staff not able to work their complete hours due to lack of work, or if they do not want to come in for work that is available for the day, may supplement their time by utilizing Personal Leave or Vacation (if allocated) in lieu of time off without pay.

PLAN FOR YELLOW BUS DELAY

Media Announcement - *WAUSAU PUBLIC SCHOOLS WILL BE OPEN AT THEIR REGULAR TIME. FIRST STUDENT (YELLOW BUSES) WILL BEGIN THEIR ROUTES ONE (1) OR TWO (2) HOURS LATE. ALL 4K AND EARLY CHILDHOOD CLASSES ARE CANCELED.*

1. All 4K and Early Childhood classes are canceled. Teachers and support staff will report.
2. **ALL STAFF WILL REPORT** to their respective schools/buildings at the regular time.
3. Metro Ride (Express) buses will run routes at their regular time.
4. Students will report to their respective schools at the regular time unless they are riding a yellow bus.
5. Breakfast and school lunches will be served at the regular time.
6. School dismissal will be at the regular time.

PLAN FOR EMERGENCY DISMISSAL

1. Weather or mechanical breakdown may sometimes call for early or emergency dismissal. Each parent should be sure that their child is instructed where to go in case it is necessary for the child to arrive home from school early.
2. District-wide emergency dismissal information will be announced via School Messenger® and on the radio and television stations listed above.
3. A mechanical breakdown in one school will not affect regular dismissal of the remaining schools in the District.

ANY ANNOUNCED SCHOOL CLOSING IS FOR THAT DAY ONLY.

DISTRICT SCHOOLS AND SITES

ELEMENTARY SCHOOLS

4K & EARLY CHILDHOOD PROGRAM

~~720 South 6th Avenue~~
~~1018 South 12th Avenue~~

Wausau, WI 54401

Kara Rakowski, Principal

Jessica Napiwocki, Admin Assistant

715-261-0265

FRANKLIN ELEMENTARY SCHOOL

1509 North 5th Street

Wausau, WI 54403

Krista Tretter, Principal

~~Winter Kostyn~~
~~Samantha Singleton,~~
Admin
Assistant

715-261-0000

G.D. JONES ELEMENTARY SCHOOL

1018 South 12th Avenue

Wausau, WI 54401

~~Jen Davidson~~
~~Kyle Sackett,~~ Principal

Phil Beck, Asst Principal

Danielle Kutil, Admin Assistant

715-261-0950

~~GRANT ¶ ELEMENTARY SCHOOL~~

~~500 North 4th Avenue~~

~~Wausau, WI 54401~~

~~Megan Koroch, Principal~~

~~Erica Taylor, Admin Assistant~~

~~715-261-0190~~

~~HAWTHORN HILLS ELEMENTARY SCHOOL~~

~~1600 Kickbusch Street~~

~~Wausau, WI 54403~~

~~Phil Beck, Principal~~

~~Olivia Sniegowski, Admin Assistant~~

~~715-261-0045~~

~~HEWITT TEXAS ELEMENTARY SCHOOL~~

~~164475 Granite Road~~

~~Wausau, WI 54403~~

~~Katelyn Landerman, Principal~~

~~Sadie Trapp, Admin Assistant~~

~~715-261-0015~~

JOHN MARSHALL ELEMENTARY SCHOOL

1918 Lamont Street

Wausau, WI 54403

Andrew Reiche, Principal

Jennifer Seliger, Admin Assistant

715-261-0060

~~LINCOLN ¶ ELEMENTARY SCHOOL~~

~~720 South 6th Avenue~~

~~Wausau, WI 54401~~

~~Jen Davidson, Principal~~

~~Rebecca Gartmann, Admin Assistant~~

~~715-261-0965~~

MAINE ELEMENTARY SCHOOL

5901 North 44th Avenue

Wausau, WI 54401

Laura Simonson, Principal

Erin Pempek, Admin Assistant

715-261-0250

RIB MOUNTAIN ELEMENTARY SCHOOL

150801 Robin Lane

Wausau, WI 54401

Rachel Jean, Principal

Denise Theiler, Admin Assistant

RIVERVIEW ELEMENTARY SCHOOL

4303 Troy Street

Wausau, WI 54403

Sarah Budny, Principal

Katelyn Landerman, Asst Principal

SOUTH MOUNTAIN ELEMENTARY SCHOOL

224700 Bittersweet Road

Wausau, WI 54401

Deb Heilmann, Principal

Kristi Stroik, Admin Assistant

Patty Knapp, Admin Assistant

715-261-0220

715-261-0030

715-261-0235

**STETTIN
ELEMENTARY SCHOOL**

**THOMAS JEFFERSON
ELEMENTARY SCHOOL**

109 North 56th Avenue

500 West Randolph Street

Wausau, WI 54401

Wausau, WI 54401

Kyle Sackett ~~Kelly Halvorsen~~, Principal Megan Koroch ~~Matt Schilling~~,
Principal

Becky Gartmann ~~Amelia Leger~~, Admin Assistant Matt Schilling, Asst Principal

Erica Taylor ~~Tammy Steckling~~, Admin
Assistant

715-261-0205

715-261-0175

SECONDARY SCHOOLS

HORACE MANN MIDDLE SCHOOL

JOHN MUIR MIDDLE SCHOOL

3101 North 13th Street

1400 West Stewart Avenue

Wausau, WI 54403

Wausau, WI 54401

Rob Phelps, PhD, Principal

Angela Rodgers, Principal

~~Robbie Grzadzielewski~~ ~~Tami Cummings~~,
Assistant Principal

Hope Cameron, Assistant Principal
Angela Diener, Assistant Principal

~~Amie Olson~~ ~~Carla Wadinski~~, Administrative
Assistant

Heather Kessler, Administrative Assistant

715-261-0725

715-261-0100

EAST HIGH SCHOOL

WEST HIGH SCHOOL

2607 North 18th Street

1200 West Wausau Avenue

Wausau, WI 54403

Wausau, WI 54401

Lucas Barth, Principal

~~Curtis Richardt~~ ~~Job Steckbauer~~, Principal

Jason Sinz, Assistant Principal
Susan Holster, Assistant Principal

VACANT ~~Jon Tomski~~, Assistant Principal
Yumiko Okabe, Assistant Principal
~~Allie Libby~~ ~~Curtis Richardt~~, Assistant Principal

Kendall Misoni, Administrative Assistant

~~Amelia Kalien~~~~Jan Slaminski~~, Administrative Assistant

715-261-0650

715-261-0850

CHARTER SCHOOLS

**ENRICH, EXCEL, ACHIEVE
LEARNING ACADEMY (EEA)**

2607 North 18th Street

Wausau, WI 54403

Shannon Young, PhD, Principal

Angela Zarnke, Administrative Assistant

715-261-0636

RED GRANITE CHARTER SCHOOL

150801 Robin Lane~~164475 Granite Road~~

Wausau, WI 54401~~3~~

~~VACANT~~~~Katelyn Landerman~~, Principal

~~VACANT~~~~Sadie Trapp~~, Administrative Assistant

715-261-0220~~015~~

**WAUSAU AREA MONTESSORI
CHARTER SCHOOL**

3101 North 13th Street

Wausau, WI 54403

Elizabeth Channel, Head of School

Kris Busch, Administrative Assistant

715-261-0795

**WAUSAU AREA VIRTUAL EDUCATION
(WAVE)**

2607 North 18th Street

Wausau, WI 54403

~~Jena Treu~~~~Shannon Young, PhD~~, Principal

Kathy Lannigan, Administrative Assistant

715-261-0527

JUVENILE DETENTION CENTER

7025 Packer Drive

Wausau, WI 54401

Wendy Cartledge, Director of Pupil Services

715-261-1771

SCHOOL FOREST

218735 Highway KK

Mosinee, WI 54455

Chris Nelson, Coord of Environmental Education

715- 261-0275

SCHOOL CALENDAR

Please select the following link for the current Wausau School District calendar:

[254-265 School Calendar](#)

DISTRICT MAP

Please select the following link for the current Wausau School District map:

[District Map](#)

PART I

PROVISIONS APPLICABLE TO ALL EMPLOYEES



PREAMBLE

The Board of Education and Administration are committed to building a positive and effective working relationship with all employees. As a District, we acknowledge and celebrate our differences and diversity because they enrich our possibilities. We stand united in deeper purposes and shared beliefs. We believe that a strong and effective school district depends on the ability of everyone to work well together, and we further believe that a strong and effective system of communication and shared accountability is critical for the preservation and improvement of public education in Wisconsin.

To support the work environment and working relationships of and between all employees, and to advance the District's Mission and Shared Key Interests, this Handbook strives to promote the following:

- Respect for all employees
- Value the contributions of every employee
- Communication with respect and honesty
- Encourage employee professional growth and development
- Recognize the varying needs and interests of our employees
- Presume positive intent
- Focus on the future and embrace the opportunities it presents

ABOUT THIS HANDBOOK

Employees Covered:

This *Handbook* is provided as a reference document for the Wausau School District's (hereinafter referred to as "District") employees.

For purposes of this handbook, employee means any regular full-time and part-time clerical employees, instructional support staff, bookkeepers, administrative assistants (i.e., Administrative and Educational Support employees), Nutrition Services employees, technology department staff, and all other exempt and nonexempt employees with and without an individual contract. Employee excludes all seasonal, temporary, limited-term, or casual employees.

Disclaimer: The contents of this *Handbook* are presented as a matter of information only. The provisions described are not conditions of employment. The District reserves the right to modify, revoke, suspend, terminate, or change any or all such provisions in this Handbook, in whole or in part, at any time, which will be done consistent with the manner in which changes are made to Board policy. The language which appears in this *Handbook* is not intended to create, nor is it to be construed to constitute, a contract between the District and any one or all of its employees or a guarantee of continued employment. Subject to any applicable employment contract, Board policy, or Handbook provision, employment is at will and may be terminated at any time for any reason, with or without cause.

DEFINITIONS

- A. Administrative Employees: “Administrative Employee” is defined as a person who is required to have a contract under §118.24, Wis. Stats. and other supervisory administrative personnel designated by the District.
- B. Casual Employees: “Casual Employee” is defined as a person who is not scheduled to work on a regular basis and/or a student employee whose employment will terminate with the loss of his/her student status.
- C. Regular Employees: “Regular Employee” is defined as employees whom the District considers continuously employed, working either a fiscal or school year, until the district, at its discretion, changes the status of the employee.
1. 12-month Full-time Employees – “12-month Full-time Employee” is defined as an employee who is regularly scheduled to work at least 35 hours per week on a twelve-month (12-month) basis.
 2. School Year Full-time Employee – “School year Full-time Employee” is defined as an employee who is regularly scheduled to work at least 35 hours per week for less than twelve (12) months per year.
 3. Regular, Part-time Employee – “Regular, Part-time Employee” is defined as an employee who is regularly scheduled to work for at least nine (9) months per year and is regularly scheduled to work less than 35 hours per week.
- E. Seasonal/Summer School Employees: “Seasonal Employee” is an employee who is hired for a specific period of time usually related to the seasonal needs of the District. A “summer school employee” is defined as an employee who is hired to work for the District as part of the summer school session. Summer school session is defined as the supplemental educational program offered for District students pursuant to Department of Public Instruction rules and regulations.
1. If seasonal/summer school session employment is available, the District may offer seasonal/summer school employment to the applicable qualified regular school year employees. The District is free to use outside providers to perform such work.
 2. The terms and conditions of employment for seasonal/summer school session shall be established by the District at the time of hire. Unless specifically set forth by the District at the time of hire, work performed by a regular employee during a seasonal or summer school session shall not be used to determine eligibility or contribution for any benefits, length of service or wage/salary levels.
- F. Substitute Employees: “Substitute Employee” is defined as a person hired to replace a regular employee during the regular employee's absence.
- G. Supervisor: The District will identify the individual employee’s supervisor on the employee’s job description. Supervisors include administrators and other managers designated by the District who have responsibility for the supervision and evaluation of assigned employees.
- H. Teachers: “Teacher” is defined as a person hired under a contract under § 118.21, Wis. Stats.
- I. Temporary Employees: “Temporary Employee” is defined as a person hired for a specific project or position for a specific length of time. A temporary employee has no expectation of benefits and continued employment.

Employee Conduct, Ethics and Work Guidelines

Employees of the Wausau School District are expected to follow the guidelines of conduct and ethics that protect the interests and safety of all students and employees. Employees are also expected to maintain an attitude and a personal appearance that strengthens public respect for the District. Examples of expected ethical conduct are listed below:

- Use of the school properties and equipment for officially authorized activities only.
- Refrain from accepting gifts, free services or anything of value for or because of any act performed or withheld that is within the range of services expected of the person as an employee of the District.
- Refrain from using his/her position to promote partisan politics, sectarian religious views, or selfish propaganda of any kind, or for personal, or non-monetary gain.
- Shall not use his/her office or position in a way that produces or assists in the production of a substantial benefit, direct or indirect, for the employee, members of his/her immediate family or an organization with which the employee is associated.
- Adhere to all ethical standards for public employees and officials required by state law.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace, but the following are examples of unacceptable workplace conduct that may result in disciplinary action:

- Discourteous conduct or poor service to students, staff, or the public.
- Theft or inappropriate, unauthorized removal or possession of District or coworker's property; use of District equipment or supplies for personal projects.
- Excessive or unauthorized absenteeism or tardiness, giving false reasons for absences from work, or for failing to report absences. ([Ref. Attendance in this Handbook](#))
- Falsification of timekeeping records. ([Ref. Skyward True Time and Time Card Procedure for Hourly Employees in this Handbook](#))
- Unauthorized disclosure of District, staff, or student confidential information.
- Unauthorized overtime or failure to record overtime worked.
- Possession, manufacture, distribution, dispensing, or use of alcohol, hazardous inhalants, or any controlled substance (including all illegal drugs), or substances represented as such while on duty, or while operating District owned or leased vehicles or equipment. Ref. [Board Policy 3122.01](#) or [Board Policy 4122.01](#), *Drug-Free Workplace*.
- Fighting, intimidation or threatening violence in the workplace.
- Boisterous or disruptive activity in the workplace.
- Insubordination or other disrespectful conduct.
- Deliberate statements or actions detrimental to the District; knowingly spreading false reports intended to disrupt relationships among employees and/or between employees and the District.
- Improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles.
- Violation of safety or health rules; habitual carelessness.
- Possession of dangerous or unauthorized materials, such as explosives, weapons, or firearms in the workplace or on the premises.
- Sexual or other forms of harassment. Ref. [Board Policy 0145 \(Board Member Anti-Harassment\)](#), [3362 \(Employee Anti-Harassment\)](#), or [4362 \(Employee Anti-Harassment\)](#).
- Transmitting, retrieving or storing any documents or communications of a discriminatory, harassing, or pornographic nature.

- Disparaging, abusive, profane, or offensive language.
- Illegal activities including piracy, cracking, extortion, blackmail, or copyright infringement.
- Unauthorized use of the telephone/computers/email/internet. *Ref. [Board Policy 7540.04 Staff Technology Acceptable Use and Safety](#).*
- Unsatisfactory work performance or conduct; deliberate or excessive waste of materials; poor workmanship or low productivity.

EQUAL OPPORTUNITY EMPLOYMENT NOTICE

Pursuant to applicable state and federal law, the Wausau School District does not discriminate in employment opportunities or practices on the basis of race, color, religion, national origin, creed, ancestry, age, sex, sexual orientation, pregnancy, marital or parental status, arrest or conviction record, military status, use or non-use of lawful products off the employer’s premises during non-working hours, physical, mental, emotional, or learning disability, or other basis protected by law.

The Wausau School District will make reasonable accommodations for qualified individuals with known disabilities unless making the reasonable accommodation would result in an undue hardship to the Wausau School District, in accordance with the Americans with Disabilities Act and the Wisconsin Fair Employment Act.

This policy covers all employment practices including but not limited to: selection, job assignment, compensation, discipline, termination, and access to benefits and training. Anyone who believes that the Wausau School District has inadequately applied the principles and/or regulations of any state or federal law pertaining to employment practices may file a complaint with the Director of Human Resources or the Superintendent of Schools at the Longfellow Administration Center, 415 Seymour Street, Wausau, Wisconsin 54402-0359, or by telephone at (715) 261-0500.

Ref. [Board Policy 1422 Nondiscrimination and Equal Employment Opportunity](#), The same policy can be found in [Board Policy 3122 for Professional Staff](#) and [4122 for Support Staff](#).

EQUAL OPPORTUNITY COMPLAINTS

The District encourages informal resolution of complaints under this policy. A formal complaint resolution procedure is available, however, to address allegations of violations of the policy in the District.

Ref. [Board Policy 1422 Nondiscrimination and Equal Employment Opportunity](#), The same policy can be found in [Board Policy 3122 for Professional Staff](#) and [4122 for Support Staff](#).

FAMILY AND MEDICAL LEAVE ACT

The District provides leave in compliance with state and federal Family and Medical Leave laws. In addition, specific information about the federal law is included below. Any other leaves of absence provided under District policies run concurrently with any leaves taken under state or federal Family and Medical Leave Laws.

The following link to the State of Wisconsin Department of Workforce Development Employee Rights Division website gives a comparison of federal and state Family and Medical Leave Act (FMLA) provisions, including a list of commonly asked questions and answers.

Ref. https://dwd.wisconsin.gov/er/civil_rights/fmla/default.htm

- A. **Notification of Benefits and Leave Rights:** The District posts the text of a required federal notice regarding federal FMLA employee entitlements and obligations in conspicuous places where notices to employees and applicants are customarily placed. A copy of the notice can be accessed at the following link: <http://www.dol.gov/whd/regs/compliance/posters/fmlaen.pdf>. See 29 U.S.C. § 2619(a); 29 C.F.R. § 825.300(a)(1). This notice is posted on bulletin boards at all District sites.
- B. **Eligibility Notice.** When an employee requests FMLA leave, or when the District acquires knowledge that an employee's leave may be for an FMLA-qualifying reason, the District must notify the employee of the employee's eligibility to take FMLA leave within five business days, absent extenuating circumstances. 29 C.F.R. § 825.300(b).
- C. **Rights and Responsibilities Notice.** The District shall provide written notice outlining specific obligations of the employee eligible for federal FMLA that explains any consequences of not meeting those obligations. 29 C.F.R. § 825.300(c). The District uses a form entitled *Notice of Eligibility and Rights and Responsibilities* (FMLA) to provide this information.
- D. **Designation Notice.** The form the District uses to inform employees in writing whether leave requested under the FMLA has been determined to be covered under the FMLA is the *Designation Notice (Family and Medical Leave Act)*.

Any questions pertaining to FMLA should be directed to:

Nan Thao (certified staff) or Melanie Przybylski (non-certified staff). ~~the Human Resources Department.~~

HARASSMENT AND BULLYING

The District is committed to providing fair and equal employment opportunities and to providing a professional work environment free of all forms of harassment and bullying. The District shall not tolerate harassment based on any personal characteristic, as described in [Board Policy 1422 Nondiscrimination and Equal Employment Opportunity](#). The same policy can be found in [Board Policy 3122 for Professional Staff](#) and [4122 for Support Staff](#). Harassment and other unacceptable activities that could alter conditions of employment, or form a basis for personnel decisions, or interfere with an employee's work performance are specifically prohibited. Sexual harassment, whether committed by supervisory or non-supervisory personnel, is unlawful and also specifically prohibited. In addition, the District shall not tolerate acts of non-employees (volunteers, vendors, visitors, etc.) that have the effect of harassing District employees in the workplace. Harassment can occur as a result of a single incident or a pattern of behavior where the purpose or effect of such behavior is to create an intimidating, hostile or offensive working environment. Harassment encompasses a broad range of physical and verbal behavior that can include, but is not limited to, the following:

- A. Unwelcome sexual advances, comments or innuendos;

- B. Physical or verbal abuse;
- C. Jokes, insults or slurs based on any personal characteristic as described in Board Policy 4300 Unlawful Harassment/Sexual Harassment – Employment. (Such comments are unacceptable whether or not the individual within the protected class is present in the workplace to overhear them and whether or not a member of a class professes to tolerate such remarks);
- D. Taunting based on any personal characteristic as described in [Board Policy 0145 Board Member Anti-Harassment](#).
- E. Requests for sexual favors used as a condition of employment or affecting any personnel decisions such as hiring, promotion, compensation, etc.

All employees are responsible for ensuring that harassment and bullying do not occur. It is the intent of the District to comply with both the letter and spirit of the law in making certain that harassment and bullying do not exist in its policies, regulations and operations. Anyone who believes that he or she has been the subject of harassment or bullying or has knowledge of violations of this policy shall report the matter in accordance with established complaint procedures found in [Board Policy 3362 Employee Anti-Harassment - Professional Staff](#) and [Board Policy 4362 Employee Anti-Harassment - Support Staff](#).

All reports regarding employee harassment or bullying shall be taken seriously, treated fairly and promptly and thoroughly investigated. Individual privacy shall be protected to the extent possible. There shall be no retaliation against any person who files a complaint under this policy. The District shall take appropriate and necessary action to eliminate employee harassment and bullying. Actions that are determined to be harassment or bullying shall be subject to disciplinary action, up to and including dismissal.

All employees have a duty to report incidents of alleged harassment or bullying to their immediate supervisor or designated equal employment officer. Employees who fail to report incidents of alleged harassment or bullying may be subject to disciplinary action, up to and including dismissal. In addition, supervisory employees who fail to respond to harassment or bullying complaints or to act on their knowledge of violation of this policy will likewise be subject to disciplinary action, up to and including dismissal.

Uniformed Services Leave

Uniformed Services Leave of Absence:

Staff members will be afforded protected leave from employment to perform their obligations to the United States Armed Forces, whether for reserve duty or a call to active duty, and potential deployment. Leave shall be provided in accordance with the law. Absences due to military leave covered by the Uniformed Services Employment and Reemployment Act (USERRA) shall be unpaid unless the employee elects to use other paid leave available to the employee. Notice as far in advance as possible so the employer can adequately plan for the absence is appreciated. Whenever possible, the request should be accompanied by a copy of the reservist's military orders and submitted to the Director of Human Resources.

Ref. [Board Policy 1630.01 Family & Medical Leave of Absence \(FMLA\)](#)

WISCONSIN RETIREMENT SYSTEM (WRS) CONTRIBUTIONS

The Board will contribute the employer's share to the Wisconsin Retirement System for all eligible employees. The employee will pay the employee's contribution to the Wisconsin Retirement System as required by the state retirement benefit plan.

WORKERS' COMPENSATION COVERAGE AND REPORTING RESPONSIBILITIES

All employees shall be covered by Workers' Compensation Insurance. If an employee sustains a work-related injury or illness, the employee must **immediately** report the accident or illness to their supervisor. After first aid or medical attention, if necessary, the employee must contact the Workplace Injury Reporting Nurse Hotline at 844-322-4662 to provide the necessary information for a claim form to be completed. The claim form is required to be completed for all injuries or accidents even if medical attention is not necessary. Employees are expected to provide their supervisor with additional information about any changes in their work related injury or illness as they occur.

MANDATORY REPORTING OF CHILD ABUSE OR NEGLECT

State statutes mandate that any employee of a school district who has reasonable cause to suspect that a child, seen by the person in the course of his/her employment with the District, has been abused or neglected or who has reason to believe that a child, seen by the person in the course of his/her employment with the District, has been threatened with abuse or neglect, or that abuse or neglect of the child will occur, shall immediately inform, by telephone or personally, the applicable District administrative personnel and Marathon County Child Protective Services or local law enforcement. Abuse or neglect of a child may include physical abuse, emotional abuse, sexual abuse, or failure to provide for the basic needs of a child.

The law prohibits anyone who makes a report in good faith from being fired, disciplined, or discriminated against, and the reporter is protected from civil or criminal liability. In addition, the report is to be kept confidential with no identifying information provided regarding the school employee who makes a report.

Any questions about this mandatory reporting requirement may be directed to a school principal or the Director of Pupil Services.

ALCOHOL AND DRUG-FREE WORKPLACE

In order to protect the health, welfare, and safety of students and employees, no employee shall engage in any of the following conduct in any school building or on school premises*, in any school-owned vehicle, or off-premises at any school-approved activity, event or function where students are under the jurisdiction of the District: possess, manufacture, distribute, dispense, use, or be under the influence of alcohol, hazardous inhalants, any controlled substance (including all illegal drugs), or substances represented as such. The sole exceptions to these prohibitions involve (1) medication prescribed to an employee and used by the employee in accordance with the instructions of the employee's health care provider, and (2) lawful products/ substances that, if misused, are potential intoxicants, but that are possessed and used solely for a lawful and authorized purpose and in accordance with any appropriate safety precautions and manufacturer directions. In addition, the District does not condone the involvement of any employee with illegal controlled substances, even when the employee is not on District premises.

The District may refer employees to law enforcement authorities for prosecution of suspected illegal behavior related to the use, possession, or distribution of drugs or alcohol on school grounds or as a part of any school sponsored activity. Any employee engaged in the performance of a federal grant is required to notify the Superintendent of Schools or his/her designee of any criminal drug statute conviction occurring in the workplace within five days of such conviction.

Ref: [Board Policy 3122.01](#) and [4122.01](#) Drug-Free Workplace

TOBACCO USE

It shall be a violation of this policy for any professional staff of the District to use, consume, display, promote, or sell any tobacco products, tobacco industry brand, tobacco-related devices, imitation tobacco products, or electronic smoking or vaping devices, regardless of content at any time on school property or at off-campus, school-sponsored events. The Board authorizes the District Administrator to take reasonable measures related to the Board's expectation that the promotion and display of tobacco and related products on school property or at off-campus, school-sponsored events is prohibited.

Ref: [Board Policy 3215](#) and [4215](#) Use of Tobacco and Nicotine

PERSONAL APPEARANCE/STAFF DRESS CODE

The District believes that its mission to advance student learning, achievement, and success is positively affected by the professional appearance of the District's staff. The professional appearance of employees – which includes dress, accessories and other body adornments, and grooming – not only reinforces their own shared vision of the District and their identity as highly motivated professionals working toward a common mission, but also strengthens their morale, sense of professionalism, dignity and self-worth; the community's attitude toward the District, public schools and the teaching profession in general; and, directly and indirectly, the conduct, morale, and performance of the District's students.

The District expects that all employees are neat, clean, and wear appropriate attire for work that is in good taste and suitable for the job at hand. All employees must exercise good judgment in their choice of professional appearance for work and work-related activities by always appearing in a way that is appropriate to the situation and that will:

- invoke a positive impression from the community,
- provide appropriate role modeling for students,
- promote a working and learning environment that is free from unnecessary disruption,
- be conducive to high student and staff performance.

Examples of appropriate professional attire include but are not limited to: collared shirts, dress slacks, suits, khaki pants, denim pants, sweaters, jackets, skirts, professional dresses, and dress coordinates. School t-shirts are appropriate on designated spirit days. Staff may wear blue jeans that are clean and in good condition.

During the work day and anytime employees attend work-related activities or functions, including activities or functions to which the public or District employees or students are invited or in which the public or District employees or students participate (for example, meetings/conferences with parents, PTO meetings, open houses, school plays and concerts, student competitions, educational or other professional conferences, TV/media appearances, etc.), employees shall appear in a professionally appropriate manner.

Employees are not permitted to wear any clothing, paraphernalia, grooming, jewelry, accessories, or body adornments that are disruptive or potentially disruptive to the educational environment as determined by the Principal. Employees must also comply with the requirements and restrictions specified in Policy 5700 Student Dress Code.

State and Federal Health Codes require all Nutrition Services employees involved with food preparation and serving to wear an effective hair restraint such as a hairnet and/or baseball cap and clean clothing and shoes. Shoes should have a non-skid sole. Maintenance/Custodial and Nutrition Services employees shall not wear open-toed or slip-on shoes during work hours. The District may require Maintenance/Custodial and Nutrition Services employees to wear uniforms provided by the District. Appropriate personal protective equipment shall also be worn at all times, as deemed necessary.

Maintenance/Custodial and Nutrition Services employees should ask their immediate supervisor for additional information pertaining to dress code and personal protective equipment requirements for their respective departments.

Principals and other supervisors are delegated the authority and bear the responsibility for ensuring compliance with this policy and are expected to counsel and/or discipline employees whom they supervise on professional appearance in conformance with this policy. Each principal or supervisor will be given the authority to establish stricter appearance requirements than are required by this Employee Handbook on a temporary or permanent basis as necessitated by the health, safety, discipline, morale, educational, public relations, or other needs of that school/work site, as determined by the principal or supervisor. In addition, a principal or supervisor may deviate from this Employee Handbook temporarily to meet the needs of specific school/work sites for an appropriately specified purpose. The principal or supervisor must approve temporary deviations. The Superintendent or his/her designee must approve long-term or non-temporary deviations.

SCHOOL SAFETY – IF YOU SEE SOMETHING, SAY SOMETHING

The safety of our students and staff is our first and greatest priority -- and a responsibility shared by all employees. Teaching and learning cannot occur in an environment where staff and students do not feel safe and secure. In order to help ensure a safe environment and prevent acts of harm or violence from occurring in our schools it is imperative that every employee be vigilant to signs of potential threats and respond appropriately.

If an employee sees or hears something that does not feel or sound right, he/she has a duty to immediately report the concern to his/her supervisor or any administrator. For example, if an employee finds a note in school with a direct or implied threat of violence, the employee needs to immediately notify his/her supervisor or an administrator. If an employee overhears students, another employee, or anyone else talking about committing a violent act or doing harm to others, the employee must report it immediately. The same applies to information acquired through social media -- if the message or post suggests a threat to our schools, students, or staff the employee must report it to an administrator and/or law enforcement immediately.

Additionally, all of our schools have safety procedures, such as locking classroom and exterior doors, and emergency response procedures, such as hard and soft lockdowns. It is every employee's responsibility to know and follow these procedures. An employee with questions about safety and safety-related procedures should direct them to his/her supervisor.

Using the phrase from the Department of Homeland Security -- If You See Something, Say Something®.

EXPECTATION TO MAINTAIN CONFIDENTIALITY

Through normal job-related activities most employees work with or are exposed to information pertaining to students and/or other staff members that is considered (private, protected, or) **confidential information**. All employees are expected to maintain the appropriate level of confidentiality pertaining to student and staff information.

Confidential information should only be used by or shared with those employees, or other individuals or entities outside of the District, who have a legitimate need for such information in order to perform their official job duties or have a legal right to the information.

Examples of confidential information pertaining to students include but are not limited to: grades, academic performance, behavior, disability, IEP information, health information, family information, attendance, and/or eligibility for free/reduced lunch. Examples of confidential information pertaining to employees include but are

not limited to: performance evaluations, disciplinary action, compensation level, health information, disability, participation in insurance benefit plans, and/or utilization of insurance benefits.

Any questions regarding the expectation of confidentiality, or whether certain information is considered confidential, should be directed to the employee's school principal or immediate supervisor. Failure to comply with this expectation may result in disciplinary action.

Sending information home with students

The District recognizes that students provide the strongest communication link between the school and parents. Accordingly, the use of letters, bulletins, newsletters, etc., carried by students to their parents is encouraged. Sending printed information (e.g., newsletters, bulletins, etc.) home with students is limited to information pertaining to the District, or a particular school, or school-sponsored activities. Prior to sending information home with students, teachers should obtain approval from the building principal, the Superintendent of Schools, or designee. Classroom-related information may also be sent home through the teacher's assigned students, with prior approval of the building principal.

Grievance Procedure

Purpose:

The purpose of this Section is to provide for the exclusive internal method for resolving grievances concerning discipline, termination and workplace safety. A determined effort shall be made to settle any grievance at the lowest possible level in the grievance procedure.

Ref. [Board Policy 3340](#) Grievance Procedure for Professional Staff and Ref. [Board Policy 4340](#) Grievance Procedure for Support Staff;

ATTENDANCE

The District expects employees to be present for work. Employees are expected to adhere to their assigned schedule. In order for the schools to operate effectively, employees are expected to perform all assigned duties and work all scheduled hours during each designated workday unless the employee has received approved leave. Breaks and meal periods may only be taken during times designated by the employee's supervisor/building administrator and as further specified in other parts of this *Handbook*. Any deviation from assigned hours must have prior approval from the employee's supervisor/building administrator.

Employees who are unable to report to work shall follow the applicable procedures (immediately following) for reporting his/her absence. Any time spent not working during an employee's scheduled day must be accounted for in Frontline Absence Management and/or Skyward Employee Access using the appropriate reasons. The District will monitor attendance and absence patterns. Theft of time and/or improper modification of time worked records will be investigated and will result in disciplinary action up to and including termination. Failure to notify the District of an absence and failure to report to work on such day could result in disciplinary action up to and including termination.

Absence Reporting Procedures:

Absence reporting is the responsibility of the employee and must be reported according to District guidelines. Absences must be reported using Frontline Absence Management and/or Skyward Employee Access using the following guidelines:

CERTIFIED STAFF MEMBERS:

For Unplanned Absences such as Sick and Bereavement Leave:

1. Report your absence to your building Principal or Administrative Assistant as per your building protocol.
2. Immediately report your absence into the Frontline Absence Management system either by phone, website, or Frontline mobile app. Preferably the evening prior to the absence, or by 6:00 a.m. the day of the unplanned absence if sooner is not feasible. Early posting provides the best opportunity to secure a substitute when one is needed.
3. DO NOT enter the absence into Skyward Employee Access; a report will be run through Frontline Absence Management and the leave time will populate into Skyward from that report.

For Pre-arranged Absences such as scheduled Sick and Personal Leave:

1. Report your absence to your building Principal or Administrative Assistant as per your building protocol.
2. Enter the absence details into Frontline Absence Management. If you have pre-arranged a substitute, work with your building Administrative Assistant to ensure that substitute can be assigned to your absence.
3. DO NOT enter the absence into Skyward Employee Access; a report will be run through Frontline Absence Management and the leave time will populate into Skyward from that report.

For Professional Development/Other - absence reasons that do not impact your paid time off including professional development, coaching, field trips, IEP meetings, etc.:

1. Request approval for your absence from your building Principal in advance through a C-66 Form when required.
2. Report your absence to your building Administrative Assistant as soon as possible prior to the absence date.
3. Work with your building Administrative Assistant as needed to post the absence in Frontline Absence Management.

For Extended Absences - absences that require a duration more than ~~five~~three days:

1. Notify the Human Resources Department of your leave request.
2. Report your anticipated absence to the building Administrative Assistant as soon as possible prior to the absence date.
3. Building Administrative Assistant or Frontline Administrator will enter the absence details into Frontline, unless you have otherwise been advised.
4. DO NOT enter the absence into Skyward Employee Access; a report will be run through Frontline Absence Management and the leave time will populate into Skyward from that report.

SUPPORT STAFF MEMBERS:

For Unplanned Absences such as Sick and Bereavement Leave:

1. Report your absence to your building Principal or Administrative Assistant as per your building protocol.
2. Immediately report your absence into the Frontline Absence Management system either by phone, website, or Frontline mobile app. Preferably the evening prior to the absence, or by 6:00 a.m. the day of the unplanned absence if sooner is not feasible. Early posting provides the best opportunity to secure a substitute when one is needed.
3. Enter the absence into Skyward Employee Access upon your return to work.

For Pre-arranged Absences such as scheduled Sick and Personal Leave:

1. Report your absence to your building Principal or Administrative Assistant as per your building protocol.
2. Enter the absence details into Frontline Absence Management. If you have pre-arranged a substitute, work with your building Administrative Assistant to ensure that substitute can be assigned to your absence.
3. Enter the absence into Skyward Employee Access upon your return to work.

For Professional Development/Other - absence reasons that do not impact your paid time off including professional development, coaching, field trips, IEP meetings, etc.:

1. Request approval for your absence from your building Principal in advance through a C-66 Form when required.
2. Report your absence to your building Administrative Assistant as soon as possible prior to the absence date.
3. Work with your building Administrative Assistant as needed to post the absence in Frontline Absence Management.

For Extended Absences - absences that require a duration more than ~~five~~three days:

1. Notify the Human Resources Department of your leave request.
2. Report your anticipated absence to your building Administrative Assistant as soon as possible prior to the absence date.
3. Building Administrative Assistant or Frontline Administrator will enter the absence details into Frontline unless you have been otherwise advised.
4. Enter your absence into Skyward Employee Access as directed.

Important Notes:

- Paid time off, including sick leave, bereavement, personal leave, and time off without pay, may be used in increments of no less than 15 minutes.
- After an absence request has been entered into Skyward, the employee will receive an email from his/her supervisor or Human Resources informing the employee that the time off request has been either approved or denied.
- To cancel a leave request in Skyward that has already been approved, the employee must enter a new request with a negative amount (e.g. -8.0 hours) for the same date that was previously approved. To cancel multiple days, each day must be entered individually.
- Any questions about absence reporting procedures should be directed to the employee's supervisor prior to the occurrence of an absence.

JURY DUTY

The District shall pay employees their regular salary when required to serve on jury duty. However, upon receipt of pay from the court system, the employee must reimburse the Wausau School District the amount received for jury pay (excluding mileage). Employees shall report to school each day as soon as possible following their release from jury duty. Employees shall notify their administrator as soon as possible each day they are called for jury duty.

- Certified Staff - Immediately report your absence into Frontline Absence Management system either by phone or computer (preferably the evening prior to the time of the absence, or before 6:00 a.m. the same day of the unplanned absence), using Jury Duty as the absence reason.
- Support staff - Immediately report your absence into Frontline Absence Management system either by phone or computer (preferably the evening prior to the time of the absence, or before 6:00 a.m. the same day of the unplanned absence.) Also enter the absence details in Skyward Employee Access the day you return from your absence, using Jury Duty as the Time Off Code.

CHILDREN AND FAMILY MEMBERS AT WORK

Employees may not bring their children or other family members into the workplace during their regularly scheduled work time without explicit advance permission from their principal and/or immediate supervisor. If permission is granted, the visiting child(ren) and/or family member(s) must follow the building's established visitor sign-in procedure.

EMPLOYEE ASSISTANCE PROGRAM

The Wausau School District provides the services of an Employee Assistance Program (EAP) for help with a variety of needs such as relationship conflicts, stress management, alcohol or controlled substance abuse, or depression/anxiety treatment. This confidential service is available to all employees of the District and their dependents and provides up to three visits from September 1 through August 31 each year without charge to the employee. Information regarding how to contact the provider of the EAP for assistance is available on our [website link](#).

REPRESENTATION

In the event any represented employee is called to a meeting with representatives of the District for the purpose of investigating circumstances which may lead to discipline or discharge, the District recognizes the employee's right to representation at the meeting if the employee is a represented employee. In the event the employee requests to be represented by a Union representative at the meeting, the meeting may be delayed, at the discretion of the District, until a Union representative may be obtained. Nothing in this provision shall prevent the District from removing an employee from the work place if immediate action is required.

DISCIPLINARY MATERIALS

Copies of any disciplinary material(s) shall be provided to the employee before such material is placed in an employee's personnel file. The employee shall have the opportunity to reply to such materials and affix his/her reply to said material.

TERMINATION OF EMPLOYMENT

The employment relationship between the District and any employee is terminated:

- A. If the employee is discharged. [Reference [Discipline, Termination, Nonrenewal](#) section].
- B. If the employee quits his/her employment.
- C. If the employee fails to return to work on the work day following the expiration of an authorized leave of absence unless unable to notify because of illness or other reasonable basis.
- D. If the employee retires.

INFORMATION TECHNOLOGY

Acceptable Use of Technology

The District supports access by employees to a wide range of information and communication technologies. It is anticipated that this access will enrich the educational environment. District employees are expected to abide by its policies and rules when using information technology and communication resources.

All district employees will be required to use Multi-Factor Authentication (MFA) for access to district provided devices.

Ref. [Board Policy 7540.04](#) Staff Technology Acceptable Use and Safety

Acceptable Use of Web Tools and Social Media

The District encourages the use of Web tools and applications (e.g., social networks, blogs, wikis, internet-based multimedia applications, collaboration tools, and advanced learning management applications) for the purposes of (1) engaging in professional development and professional collaboration activities; and (2) enhancing student learning and instruction. District employees are expected to abide by its policies and rules when using Web tools and Social Media.

Ref: [Board Policy 7540.04](#) Staff Technology Acceptable Use and Safety

Ref: [Board Policy 7544](#) Use of Social Media

Maintenance of Data on District Owned Physical Drives

The Wausau School District maintains a robust network for the explicit purpose of storing and providing access to data necessary to the job functions of its employees and to support the educational needs of students. The data residing on the District's servers is the property of the District, and as such, subject to periodic maintenance checks by District Technology Department personnel. District employees have the ability to save/retrieve data to/from physical drives owned and maintained by the District. Storage of data on the District network is for the sole purpose of supporting work related to an employee's role within the District. Under no circumstances should personal or non-work related data be stored on the District network. Storage of personal data increases the risk of security breaches and consumes valuable storage space, which is a direct cost to the District.

District employees will be allocated up to a maximum of 10 Gigabytes of storage on the District Network. This is the sum total of all physical network drives an employee has access to for the storage/retrieval of data related to the employee's job. When an employee utilizes a total of 8 Gigabytes of storage s/he will receive notification of possible suspension of network storage privileges. If the 10 Gigabyte limit is reached, the ability to save data to the District network will be suspended until the employee removes a minimum of 2 Gigabytes of data. The employee will still have the ability to utilize his/her Google Drive to store/retrieve data.

Maintenance of Data of Google Drives Under the wausauschools.org Domain

All regular District employees are provided a District owned Google Account with access to District approved Google Apps in the G-Suite. This account also provides the employee unlimited cloud-based storage for data related to the function of his/her employment. Under no circumstances should an employee's Google Account be used for the storage/retrieval of personal data.

Classification of Teacher Saved Data

All files and data saved by Wausau School District employees and stored on the District Servers and District owned devices and within Google under the domain [wausauschools.org](#) are considered "*Records maintained for personal use by a teacher and others required to hold license under Wis. Stat. sec 115.28(7) are not pupil records, if the records are not available to others.*" Data/files shared with others and considered to be "Pupil Records" must be stored in the appropriate location and not within an employee's District allocated storage locations. District allocated storage locations will be deleted upon the cessation of employment.

Care and Return of District Issued Equipment

Employees are responsible for the reasonable care and protection of District property and equipment issued to them in the course of their employment. This includes but is not limited to technology related equipment (e.g., devices and peripherals), keys, fobs, uniforms, instructional materials, classroom/office items, etc. Employees shall return all District property upon request or upon termination of employment or retirement. Each employee is responsible for the value of any District property not returned at the end of his/her employment or damaged due to abuse or misuse. The District will determine the value of the unreturned or damaged property, which may not exceed actual replacement cost. The employee may reimburse the District for the value of the unreturned or damaged property or the District may withhold such amount from the employee's remaining pay. In order to mitigate an employee's financial responsibility, any lost, stolen, or damaged property should be immediately reported to the employee's supervisor.

Termination of Access Upon End of Employment

In order to maintain the security and integrity of Wausau School District data, systems, and networks, it is necessary to limit access to these systems to only authorized District staff. Accordingly, when an employee ends his/her employment with the District, authorization and access to these systems will cease on the last work day or the last contracted work day. This includes access to all networks, databases, email, and building security. Therefore, prior to the last day of employment, staff members are advised to remove personal data/files which they may have saved on the District's system/equipment. **IMPORTANT** – any data or files considered to be *Educational Records* or containing *Student Personally Identifiable Information* **MUST NOT BE** transferred or saved to a personal storage location. Only active employees with a 'need-to-know' have legal authorization to view or maintain this information. Please be aware that the last day of employment, which is the date access will be terminated, does not coincide with the employee's last paycheck date. Any exceptions to this rule will be addressed on an individual basis. Please contact the Human Resources Office prior to your last work day if you believe an exception should be considered.

INSURANCES

Liability Insurance

The Board carries liability insurance which provides coverage for the acts of employees performed in accordance with their duties and within their scope of employment. Employees shall be covered for liability in accordance with the terms of the District's liability insurance policy. Employees may inspect the District's liability insurance policy upon request.

Life Insurance

The Board shall provide life insurance to eligible employees. The insurance carrier(s), program(s), benefits, and coverage will be selected and determined by the Board.

1. **Eligibility:**
 - a. **Minimum Hours for Any Board Contribution:** An employee who qualifies for Wisconsin Retirement System (WRS) benefits is eligible to participate in the District's life insurance plan. Employees who do not qualify for Wisconsin Retirement System (WRS) benefits are not eligible to participate in the District's life insurance plan. Employees whose hours are reduced during the term of the individual contract or letter of assignment shall have their eligibility and contributions based upon the projected hours, as determined by the District, in the first month following the month in which the reduction occurred.
2. **Commencement and Termination of Benefits.** Commencement and termination of Life Insurance coverage are determined on an individual basis. Contact the Payroll and Benefits Department for specific information regarding the commencement and termination of your benefits.
3. **Premium Contributions:** The District shall pay one-hundred (100) percent of the premium for term life insurance equal to the next highest one thousand dollars (\$1000) of each eligible employee's salary.
4. **Optional Additional Coverage:** The employee may elect to purchase additional term life coverage of up to four (4) times his/her annual salary by paying the full cost of the additional coverage. Additional coverage may be purchased as either one-times annual salary, two-times annual salary, etc., up to four-times annual salary.

Long-Term Disability Insurance

The Board shall provide long-term disability insurance to eligible employees. The insurance carrier(s), program(s), benefits, and coverage will be selected and determined by the Board. (Also see Sick Leave and Long-Term Disability)

1. Eligibility:

a. Minimum Hours for Board Contribution: An employee whose individual contract or letter of assignment has an assignment of at least six-hundred (600) hours is eligible to participate in the District's long-term disability insurance. Employees whose assignments are for less than six-hundred (600) hours are not eligible to participate in the District's long-term disability insurance plan. Employees whose hours are reduced during the term of the individual contract or letter of assignment shall have their eligibility and contributions based upon the projected hours, as determined by the District, in the first month following the month in which the reduction occurred.

2. Commencement and Termination of Coverage and Benefits. Coverage will commence on the employee's first day of employment and shall cease at the end of the month a resignation or termination becomes effective.

Benefits may begin after the ninetieth (90th) consecutive calendar day of disability. Benefits may continue until the employee is eligible to return to work or to age 65. Payments could be affected by eligibility for Social Security Disability Insurance (SSDI) or Wisconsin Retirement System benefits.

3. Premium Contributions: The District shall pay one-hundred (100) percent of the premium for long-term disability insurance. The benefits will be equal to ninety percent (90%) of the employee's monthly wages.

Optional Short-Term Disability Insurance

The Board shall provide access to short-term disability insurance to eligible employees. The insurance carrier(s), program(s), benefits, and coverage will be selected and determined by the Board.

1. Eligibility:

a. Minimum Hours for Any Board Contribution: An employee whose individual contract or letter of assignment has an assignment of at least six-hundred (600) hours is eligible to participate in the District's short-term disability insurance. Employees whose assignments are for less than six-hundred (600) hours are not eligible to participate in the District's short-term disability insurance plan. Employees whose hours are reduced during the term of the individual contract or letter of assignment shall have their eligibility and contributions based upon the projected hours, as determined by the District, in the first month following the month in which the reduction occurred.

2. Commencement and Termination of Benefits. Commencement and termination of Short-Term Disability Insurance coverage are determined on an individual basis. Contact the Payroll and Benefits Department for specific information regarding the commencement and termination of your benefits.

3. Premium Contributions: The employee shall pay the full premium. The level of benefit is determined by the employee but may not exceed sixty-six and two-thirds (66.66%) percent of the employee's weekly wages. Coverage may begin on the first day of injury or after the third consecutive calendar day of illness and continue until the employee is eligible to work or is eligible for long-term disability.

Part II

**PROVISIONS APPLICABLE TO HOURLY
(NONEXEMPT) AND SALARIED EMPLOYEES
WITHOUT INDIVIDUAL CONTRACTS
UNDER § 118.22 OR 118.24, WIS. STATS.**



WORK SCHEDULE

Breaks/Rest Periods

To the extent practicable, employees will be provided with breaks/rest periods per the following guidelines. An employee working six (6) hours or more shall receive two (2) paid ten (10) minute rest periods per shift. An employee working four (4) hours but less than six (6) hours shall receive one (1) paid fifteen (15) minute rest period per shift. An employee working less than four (4) hours shall receive one (1) paid ten (10) minute rest period per shift. All breaks shall be set up by the supervisor except as otherwise specifically agreed upon between the employee and his/her supervisor.

Duty Free Lunch

An employee scheduled for a lunch break will be provided with an unpaid duty-free lunch period of not less than thirty (30) minutes. If the employee's 30-minute lunch period is interrupted by work duties authorized by the employee's supervisor, the 30-minute break will revert from an unpaid break to a paid break. When this occurs, the supervisor may opt to make a 30-minute adjustment to the employee's work schedule within the current or following pay period. Alternatively, with the supervisor's approval, the employee may restart his/her lunch period after the work-related interruption in order to receive a 30-minute uninterrupted break.

Employees who do not have a duty-free lunch period while performing supervision on a field trip or outside activity will be paid for a full lunch period. There will be no expectation of a schedule adjustment for the paid lunch duty.

Work Schedule Revision/Exchange Days

If requested by administration, a school year employee may voluntarily accept a work schedule change requiring a start date earlier than he/she is normally scheduled to begin his/her work year. In such instances, the employee will make an equivalent exchange of work days to his/her work schedule during the school year in which he/she will take a number of work days off without pay equal to the number of days worked prior to his/her normally scheduled start date. An employee agreeing to a work schedule adjustment with exchange days would maintain the same number of actual paid work days during the fiscal/school year as his/her normal work schedule provides. All work schedule revisions will be at the discretion of administration.

Breaks/Lunch Period for Nutrition Services Employees

To the extent practicable, Nutrition Services employees will be provided with breaks/lunch periods per the following guidelines. An employee working seven (7) hours or more shall receive one (1) paid fifteen (15) minute break and one (1) paid twenty (20) minute break. An employee working at least six (6) hours but less than seven (7) hours shall receive one (1) paid ten (10) minute break and one (1) paid fifteen (15) minute break. An employee working at least five (5) hours but less than six (6) hours shall receive one (1) paid twenty (20) minute break. Employees working at least four (4) hours but less than five (5) hours shall receive one (1) paid fifteen (15) minute break.

Nutrition Services employees working less than four (4) hours may choose to eat a free lunch on their own time before or immediately following their scheduled shift. Employees working four (4) hours or more may choose to eat a free meal while on a scheduled break.

Nutrition Services Employees should ask their immediate supervisor for specific break schedules and rules and restrictions pertaining to the daily free meal available to Nutrition Services employees.

Nonexempt employees are expected to accurately clock in and clock out using the True Time Clock Readers, and submit time sheets using Skyward True Time for all regularly assigned hours.

Skyward True Time & Time Card Procedures - Hourly (Non-exempt) Employees

Time worked for nonexempt employees must be submitted immediately following the pay period for which the work was performed. Time worked will be reported using Skyward's True Time system.

REDUCTIONS IN POSITIONS OR HOURS

Overview

In the event the Board determines to reduce the number of positions or the number of hours in any position, the provisions set forth in this section shall apply.

Notice of Reduction

The District will give at least two (2) weeks' notice of any reduction. The notice of reduction shall specify the effective date and that it is the responsibility of the employee to keep the District informed in writing of any changes in the employee's address.

Selection for Reduction – Steps

The needs of the District shall be the prime consideration used in determining which employees shall be reduced. In the implementation of staff reductions under this section, individual employees shall be selected for full or partial reduction in accordance with the following steps:

- A. Step One - Attrition: Normal attrition resulting from employees retiring or resigning may be relied upon in implementing a reduction.
- B. Step Two - Volunteers: Volunteers will be considered for reduction. An employee who volunteers for layoff or reduction in hours under this section will put his/her request in writing. Volunteers will be considered by the District only if, in the District's opinion, the remaining employees in the job category are qualified to perform the remaining work. The District will provide the volunteer(s) with a written notice.
- C. Step Three - Selection for Reduction: The District will consider the factors below to select the employee in the affected job category for reduction.
 1. Job categories for the purpose of this section shall be defined as:
 - Nutrition Services
 - Administrative and Educational Support
 - Municipal
 - Maintenance & Custodial

2. The District shall utilize the following criteria in order of application for determining the employee reduction:
 - a. Educational Needs of the District: Will be those needs as identified and determined by Administration through normal channels in accord with its constituted authority.
 - b. Qualifications as established by Administration: including, but not limited to specific skills, certification (if applicable), training, District evaluations, etc.
 - c. Qualifications of the Remaining Employees in the Classification: Relevant qualifications will be those experiences and training that best relate to the position(s) to be maintained and District' needs as determined by Administration. These experiences may include but not be limited to current and past assignments and practical experience in the area of need.
 - d. Performance of the Employees Considered for Layoff or Reduction of Hours: Performance of the employees under consideration as previously and currently evaluated. Greater weight may be given to more recent evaluations.
 - e. Years of Service of the Employee: ~~The District will annually produce a list identifying the years of service for each employee.~~ The years of service shall be determined on a prorated basis, calculated on actual hours worked in continuous service to the District (excluding Summer School).

Reduction in Hours

Employees who are reduced in hours shall not lose any benefits they have accrued. Benefits are defined as length of service, sick leave, and vacation earned as an employee. Reduced-in-time employees shall be treated as part-time employees under this Handbook. Any employee who is reduced in hours (partial layoff) may choose to be fully reduced.

Reemployment Period

Reduced employees shall retain the reemployment options set forth herein for a period of twelve (12) months after the employee's last day of work with the District or from the time the employee received the notification of reduction, whichever is later.

Reemployment Procedure

All reduced employees shall have their names placed on a reemployment list. In the event a vacancy occurs or a new position in the category in which the employee was reduced is created while employees are on the reemployment list, the District shall first attempt to fill the position utilizing employees on the reemployment list based on the criteria used for determining reduction. Any position unfilled after considering employees on the reemployment list will be posted in accordance with the terms of this *Handbook*.

Termination of Reemployment Options

Reemployment options shall end if an employee refuses reemployment to a position in the job category, except as provided below. Casual or substitute work with the District during the reemployment period shall not extend the reemployment period. Employees on the reemployment list may refuse reemployment to positions with a substantially different full-time equivalency (FTE), substitute, or temporary positions without loss of the ability to apply to the next available position for which the employee is qualified. Employees on the reemployment list shall not lose reemployment options to an equivalent FTE position(s) if they accept a position with a different FTE level, a substitute appointment, or a temporary appointment with the District.

Accrued Benefits

Employees who are reduced in full shall suffer no loss of sick leave, vacation or other accrued benefits if rehired. Sick leave days, vacation, and length of service time shall not accrue while an employee is not working for the District.

Other Employment

No employee who is reduced in full shall be precluded from securing other employment.

Furloughs

The District may furlough employees for budgetary reasons. The following guidelines apply during furlough periods:

- A. Employees shall not receive their wages or salary but are permitted to use accrued vacation, compensatory time (if allowed) or personal leave to receive compensation on furlough days.
- B. Employees are prohibited from working.
- C. Sick leave, personal leave, etc., shall continue to accrue as if the employees were working.
- D. The District shall provide health insurance, dental insurance, etc., at the same level it would have if the employees were working.

ASSIGNMENTS, VACANCIES AND TRANSFERS

Determination of Assignment

Employees will be assigned or transferred by the Director of Human Resources or his/her designee.

Job Posting

When a position becomes vacant as determined by the District or when the District creates a new position, the District will post the position on the Wisconsin Education Career Access Network (WECAN) website. A link to job postings will be available on the Wausau School District website (Human Resource Department "Employment Opportunities"). To the extent practicable, an email notification will be sent to all employees when positions are posted. An employee interested in applying for a posted position may submit a written application through the Wisconsin Education Career Access Network (WECAN) website. The District may temporarily fill posted positions during the posting and selection period. The Director of Human Resources reserves the right to waive a posting for an open position in times of immediacy or due to other unique factors.

Interviews

An employee who applies for a vacant position prior to the end of the posting period may be granted an interview for the position if qualified.

District Ability to Select the Applicant

The District retains the right to select the applicant for any position based upon the needs of the District, including consideration of qualifications of the applicant, any special skills or training by the applicant, prior performance evaluations of the applicant, and references of the applicant. The term applicant refers to both internal candidates and external candidates for the position.

Involuntary Transfers

The District reserves the right to transfer an employee qualified for a position. No employee will be involuntarily transferred by the District without a conference followed by a written notice from the Director of Human Resources or his/her designee.

EMPLOYEE RESIGNATIONS AND RETIREMENTS

Hourly Employees

Hourly (non-exempt) Support Staff employees must give the District notice of intention to resign or retire. Whenever possible, the Support Staff employee must give such notice at least two (2) weeks prior to the date the employee desires to resign or retire.

Salaried Employees

Salaried (exempt) Support Staff employees must give the District notice of intention to resign or retire. Whenever possible, the Support Staff employee must give such notice at least four (4) weeks prior to the date the employee desires to resign or retire.

Reinstatement

A former Support Staff employee who resigns or retires while in good standing with sufficient notice, may be reinstated through the normal hiring process to an open position, provided that the reinstatement occurs within one (1) year of the date of separation. Upon return, any unused Sick Leave and Personal Leave will be credited to the employee's bank of leave time in Skyward.

EMPLOYEE PERFORMANCE EVALUATIONS

Evaluation

The primary purpose of an employee performance evaluation is to provide continuous improvement in the quality of service to the community/students/staff of the District.

Procedures and Instruments

The District will orient employees regarding evaluation procedures and instruments.

Frequency

The frequency of evaluations shall be established at the discretion of the District.

Receipt of Evaluation

Each employee shall receive a copy of his or her evaluation. The employee will be expected to sign his or her evaluation to acknowledge receipt of the same.

Comments, Disputes

The employee may respond in writing with his or her comments attached to the completed evaluation.

Evaluators

The District shall determine whether or not employees shall be evaluated and by which supervisory personnel.

PAID VACATION

Calendar Year Employees

Vacation will be allocated on July 1 to eligible employees who work 52 weeks annually. Vacation allocations will be prorated based on date of hire during the first year of employment. Vacation pay shall be paid at the employee's regular pay rate following the employee's scheduled work hours. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Municipal Employees

Vacation entitlement begins at the start of the first year listed in the range through the end of the second year in the range.

- A. Municipal employees with 0-5 years of service as of July 1 shall be entitled to fifteen (15) days of paid vacation each year.
- B. Municipal employees with 6-17 years of service as of July 1 shall be entitled to twenty (20) days of paid vacation each year.
- C. Municipal employees with 18-21 years of service as of July 1 shall be entitled to twenty-one (21) days of paid vacation each year.
- D. Municipal employees with 22-24 years of service as of July 1 shall be entitled to twenty-two (22) days of paid vacation each year.
- E. Municipal employees with 25 or more years of service as of July 1 shall be entitled to twenty-three (23) days of paid vacation each year.

Administrative and Educational Support and Maintenance & Custodial Employees

Vacation entitlement begins at the start of the first year listed in the range through the end of the second year in the range.

- A. Administrative and Educational Support and Maintenance & Custodial employees with 0-6 years of service as of July 1 shall be entitled to ten (10) days of paid vacation each year.
- B. Administrative and Educational Support and Maintenance & Custodial employees with 7-11 years of service as of July 1 shall be entitled to fifteen (15) days of paid vacation each year.
- C. Administrative and Educational Support and Maintenance & Custodial employees with 12-17 years of service as of July 1 shall be entitled to twenty (20) days of paid vacation each year.
- D. Administrative and Educational Support and Maintenance & Custodial employees with 18-21 years of service as of July 1 shall be entitled to twenty-one (21) days of paid vacation each year.
- E. Administrative and Educational Support and Maintenance & Custodial employees with 22-24 years of service as of July 1 shall be entitled to twenty-two (22) days of paid vacation each year.
- F. Administrative and Educational Support and Maintenance & Custodial employees with 25 years of service as of July 1 shall be entitled to twenty-three (23) days of paid vacation each year.

Scheduling of Vacation

Vacations must be taken during the fiscal year it is allocated and shall be noncumulative unless prior approval has been given by the Director of Human Resources or his/her designee. Requests for the use of vacation time are to be submitted on-line through Skyward Employee Access.

Vacation Increments

Vacation time may be taken in full blocks, or in shorter blocks not less than fifteen (15) minutes as arranged with the immediate supervisor. Requests for vacation time shall normally be made at least five (5) working days prior to taking such leave to the employee's immediate supervisor, however, vacation time requested with less than five (5) working days, notice must be made to the immediate supervisor. The employee's immediate supervisor may schedule vacations on a first-come, first-served basis, and may deny such requests as necessary to accomplish work objectives.

Vacation Carry Over

Vacation time should be used by June 30th of each calendar year. Employees will be allowed to carry over up to eight (8) days of vacation each year through December 31st. Vacation hours beyond the carryover days and not used as of June 30th will be forfeited. All vacation days carried remaining after December 31st will be added to the Support Staff Medical Hardship Donation Program.

Payment upon Retirement, Resignation/Termination, or Transfer to a Position Not Eligible for Vacation

Upon retirement, transfer to a position not eligible for vacation, or resignation/termination, an employee will receive pay for any earned but unused vacation, prorated based on the last date of vacation eligible employment. Vacation may be used after a resignation or retirement notice is submitted, but can not be paid to extend a resignation or retirement date. Compensation for any earned, but unused vacation days will be paid out at the employee's current rate of pay in a lump sum on the final paycheck.

Holidays

Holidays Defined

A paid holiday is a day off with pay for the number of hours the employee normally works. Paid holidays will be provided as follows:

Municipal, Administrative and Educational Support, and Maintenance & Custodial calendar year employees (who are regularly scheduled to work 52 weeks and at least 700 hours per year) according to the following schedule; and to school year employees (who are regularly scheduled to work less than 52 weeks and at least 500 hours per year) according to the following schedule as marked with an asterisk (*).

- *1. January 1
- *2. Good Friday
- *3. Memorial Day
4. July 4
- *5. Labor Day
- *6. Thanksgiving Day
- *7. Day following Thanksgiving Day
- *8. December 24
- *9. December 25
- *10. December 31

Nutrition Services employees who are regularly scheduled to work at least 500 hours per year shall be paid six holidays each year according to the following schedule:

1. Labor Day
2. Thanksgiving Day
3. Day following Thanksgiving Day
4. December 25
5. January 1
6. Memorial Day

Holiday Pay

Holiday pay shall be paid at the employee's regular rate and for the employee's regularly scheduled number of hours.

If a holiday falls on a day which is not a regular work day for the employee, holiday pay shall be paid or the average number of hours scheduled over a five-day period.

Holidays Falling on Weekends

If one of the above holidays falls on a weekend, the school calendar will determine the day that will be granted off in lieu of the holiday, or employees will receive regular pay for that day.

Holidays Falling on Student Contact Days

If any of the holidays listed above fall on a student contact day, the employees shall work their regular hours that day, and shall instead receive a paid holiday on a date determined by the Administration.

Work on a Holiday

An employee required to work on a holiday shall be paid time and one-half pay for all hours worked in addition to the holiday pay.

Holidays during Vacation

If any of the above holidays fall within an employee's vacation period, the employee shall not need to use a vacation day for the holiday on the calendar.

Eligibility for Holiday

In order to be eligible for holiday pay, an employee must work the employee's scheduled workdays immediately preceding and following the holiday, unless the employee is on an excused absence (for example, FMLA or paid vacation) with pay that has been approved by the Director of Human Resources or his/her designee. Employees on unpaid leave of absence shall not be eligible for holiday pay if the holiday falls during the absence period.

SICK LEAVE

Sick Leave Provided

Sick leave will be allocated on July 1 to employees who are regularly scheduled to work five hundred (500) or more hours annually. Sick leave allocations will be prorated based on date of hire during the first year of employment. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Sick Leave can be used for illness of self or an immediate family member or for medical or dental appointments that cannot be scheduled outside of the employee's regularly scheduled hours. The interpretation of immediate family shall include spouse, parent, domestic partner, adult son, son-in-law, adult daughter, daughter-in-law, brother, sister, grandparent, and grandchild of an employee, or the same relatives of the employee's spouse or domestic partner.

Summer Learning Support Staff may use one (1) Sick Leave day during Summer Learning at the rate of pay said employee receives for Summer Learning.

Sick Leave will be allocated based on the employee's regular scheduled hours per day according to the following schedule:

- A. Employees regularly scheduled to work 260 days per year, shall be entitled to twelve (12) days of sick leave per year (prorated based on date of hire) and cumulative to a maximum of one hundred forty (140) days at full pay.
- B. Employees regularly scheduled to work less than 260 days per year shall be entitled to ten (10) days of sick leave per year (prorated based on date of hire) and shall be cumulative to a maximum of one hundred thirty (130) days at full pay.

Sick Leave Increments

Sick leave may be allowed in increments of a minimum of 15 minutes.

- A. Definitions: the following definitions apply under this section:
 1. Child: means a natural, adopted, foster or treatment foster child, a stepchild or a legal ward who is less than eighteen (18) years of age or the individual is eighteen (18) years of age or older and cannot care for himself or herself because of a serious health condition.
 2. Parent: means a natural parent, foster parent, treatment foster parent, adoptive parent, stepparent or legal guardian of an employee, or the same relative of an employee's spouse or domestic partner.
 3. Spouse: means an employee's legal husband or wife.

4. **Serious Illness:** means a disabling physical or mental illness, injury, impairment or condition involving any of the following:
 - a. Inpatient care in a hospital, nursing home, or hospice.
 - b. Outpatient care that requires continuing treatment or supervision by a health care provider.
5. **Domestic Partner:** means a relationship between two (2) individuals that satisfies all of the following:
 - a. Each individual is at least eighteen (18) years old and otherwise competent to enter into a contract.
 - b. Neither individual is married to, or in a domestic partnership with another individual.
 - c. The two (2) individuals are not related by blood in any way that would prohibit marriage under § 765.03, Wis. Stats.
 - d. The two (2) individuals consider themselves to be members of each other's immediate family.
 - e. The two (2) individuals agree to be responsible for each other's basic living expenses.
 - f. The two (2) individuals share a common residence. Two individuals may share a common residence even if any of the following applies:
 - 1) Only one of the individuals has legal ownership of the residence.
 - 2) One or both of the individuals have one or more additional residences not shared with the other individual.
 - 3) One of the individuals leaves the common residence with the intent to return.

Sick Leave and Long-term Disability

In the event an employee is aware in advance that sick leave benefits of an extended nature will be needed, it shall be the duty of the employee to notify the Human Resources Office in writing as far in advance as possible of the anticipated time and duration of such leave and the reason for requesting such leave. Medical certification verifying the employee's inability to perform his/her normal work functions must be submitted as soon as practicable. At that time, it will be determined if the employee is eligible for Family Medical Leave.

An employee shall use his/her accrued sick leave, if available, until the time at which he/she may become eligible for long-term disability leave (contact the Payroll and Benefits Department for details on long-term disability coverage). The employee shall return to work at such time as his/her doctor certifies he/she is medically capable of returning to work. In the event an employee on sick leave, Long-Term Disability, or leave of absence fails to return to work when medically released to perform his/her assigned duties, he/she may be deemed to have resigned his/her position with the District.

The District may require a certificate from a physician of the District's choosing that an employee on sick leave is medically unable to perform normal duties. The District may require such medical certification from time to time until the employee returns to normal duties.

In the event an employee exhausts all accumulated sick leave and is medically unable to resume normal duties, the employee may be placed on unpaid leave of absence, either as required by law or at the discretion of the Board, for a period not to exceed twelve (12) months. Following exhaustion of an employee's eligibility for Family Medical Leave (when eligible for such leave), no fringe benefits shall be paid to or accrued by an employee on an unpaid leave of absence.

An employee on an unpaid leave of absence or long-term disability leave may continue insurance coverage, if eligible to receive coverage under the insurance plan, during such leave by paying the full cost of all premiums as they become due. However, if an employee on long-term disability has paid sick leave available, he/she may apply the per diem value of the sick leave to pay for his/her **employee portion of the District's group health insurance premium.**

At the expiration of an unpaid leave of absence or long-term disability leave the employee shall be entitled to be reinstated at the current salary to the same or equivalent position in which the employee was employed at the time the leave was granted. Applicable step movement will occur if the leave lasts less than six months.

Reporting Procedure - Doctor's Certificate

If at all possible, each employee shall be required to inform his/her supervisor prior to his/her normal daily starting time of his/her need to be absent due to illness. Whenever the supervisor deems such verification appropriate, the employee may be required to furnish the District with a certificate of illness signed by either a licensed physician or a nurse practitioner. Such certificate should include a statement releasing the employee to return to work and a statement as to whether any limitations or restrictions are placed upon the work which may be performed. Nothing in this section shall be interpreted as limiting the District's ability to discipline or discharge employees for excessive absenteeism.

Holidays during Sick Leave

In the event that a paid holiday falls within a period when an employee is on accumulated sick leave, it shall be charged as a paid holiday and not deducted from the employee's earned sick leave.

Donation of Leave for Medical Hardship

In the event an employee has exhausted all paid vacation, sick, or personal leave prior to qualification for long-term disability coverage, and/or in the event of a serious medical hardship, as determined by administration, the donation of up to two personal or vacation days from other employees in his/her employee category (e.g., Municipal, Administrative & Educational Support, Nutrition Services, Maintenance & Custodial) to be used by said employee in place of paid sick leave, may be approved by the Director of Human Resources or his/her designee. The donated Personal or Vacation leave will not exceed 30 days per employee per year due to the serious illness of an employee, and will not exceed 10 days due to the serious illness of a spouse or child. The recipient of donated leave will be paid at his/her current hourly rate. Requests for donated leave must be submitted in writing to the Director of Human Resources. Donated days will be deducted from each donor's Skyward account after receiving an authorization form.

An employee retiring at the end of the school year may donate up to two (2) days of unused personal leave or paid vacation. The donated leave will be transferred to the appropriate Medical Hardship Account (e.g., Municipal, Administrative & Educational Support, Nutrition Services, Maintenance & Custodial), and will be drawn upon for future approved requests for donated leave before asking for additional donated personal leave or vacation days from active employees. Retiring employees wishing to donate unused personal leave and/or vacation days must notify Human Resources in writing two weeks prior to their scheduled date of retirement.

Any ~~Leave days Personal Leave or Vacation~~ that would be scheduled for forfeit will be added to the appropriate Medical Hardship Account similar to the above paragraph.

Bereavement Leave

Bereavement Leave

In the event of a death, each employee is allotted five (5) Bereavement Leave days per year for regularly scheduled calendar year employees and three (3) Bereavement Leave days per year for all other employees who are regularly scheduled to work five hundred (500) or more hours annually. Bereavement Leave allocations will be prorated based on date of hire during the first year of employment. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Additional Bereavement Leave

If all allotted Bereavement Leave has been used by an employee, additional Bereavement Leave may be requested through Human Resources. Requests must be made in writing to the Director of Human Resources, or designee. If approved, additional hours will be transferred by Human Resources from the employee's accumulated sick hours into Bereavement Leave hours.

Bereavement Leave Increments

Bereavement leave may be allowed in increments of a minimum of 15 minutes.

Personal Leave

Personal Days Provided

One (1) day of Personal Leave will be allocated as of July 1 to all non-teaching employees who are regularly scheduled to work five hundred (500) or more hours annually. All Personal Leave days may be accrued without limit for non-teaching staff. The Principal/Supervisor should be given three (3) workdays notice, whenever possible, and has the right to deny Personal Leave requests based on District and student needs. Personal Leave allocations will be prorated based on date of hire during the first year of employment. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Reasons for and Timing of Personal Leave

Personal Leave is paid leave from work for reasons other than illness or vacation taken at the employee's discretion for needs that are personal. Personal Leave is provided by the District to meet the needs of each individual employee. The Wausau School District understands that an employee's reason for using Personal Leave is personal. At the same time, the Wausau School District seeks to ensure the timing of Personal Leave preserves our interest in advancing student learning, achievement, and success. Any Personal Leave that would be scheduled for forfeit will be added to the Support Staff Medical Hardship Donation Program.

Personal Leave Restrictions

Personal Leave days shall not be used to extend a holiday, vacation, or school recess period. Personal Leave will not be granted during the week prior to the start of school, the first week of school, and during the last two weeks of the school year. Exceptions may be granted solely at the discretion of the Principal.

Personal Leave Increments

Personal Leave may be allowed in increments of a minimum of 15 minutes.

Unpaid Leave of Absence

Leave of Absence

- A. **Application Procedures:** All requests for unpaid leave of absence, other than emergencies, must be submitted in writing to the District at least thirty (30) days prior to the anticipated beginning of the leave. Such application will be reviewed and processed by the Director of Human Resources or his/her designee, and shall be granted or denied at the District's discretion. The unpaid leave of absence may not exceed six (6) months. Unless provided otherwise in this Handbook, unpaid leaves of absence will be handled as set forth in this section.
- B. **Benefits During Leave:**
1. Length of service and other benefits shall not accrue during such leave.
 2. The employee may continue health and dental insurance during the leave of absence by remitting the full premium amounts to the District. The continuation of health and dental insurance at the employee's expense may be contingent upon the health insurance carrier allowing such a benefit. If the premium is not received by the first of the month, the employee's insurance coverage may be terminated.
 3. During the unpaid leave, the employee shall retain accumulated paid leave, but shall not accrue any additional paid leave.
- C. **Placement Upon Return from Leave:** An employee to whom a leave of absence has been granted shall be entitled, at the expiration of the time stated in such leave, to be reinstated to the position in which the employee was employed at the time the leave was granted at the current hourly rate. If the employee cannot return to normal duty at the expiration of such leave, he/she shall be terminated and the job opening may be posted.

Short-Term Leave of Absence

An employee may request up to five (5) workdays without pay for special circumstances with the approval of his/her supervisor/principal. An employee requesting a short-term leave of absence must exhaust all Personal Leave and paid vacation prior to the date of requested time off without pay. Short-term leave of absence will not be used in the proration of insurance benefits.

PART III

PROVISIONS FOR EMPLOYEES WITH INDIVIDUAL CONTRACTS UNDER § 118.22, WIS. STATS, AND PROFESSIONAL/ EXEMPT NON-SUPERVISORY EMPLOYEES



PROFESSIONAL WORK HOURS/WORK DAY

Normal Hours of Work

Education and teaching is a professional occupation. Although professionals' work is not limited to any specified number of hours or days per week, the "normal" hours of work for full-time employees in positions authorized as "40 hours per week" are considered to be eight (8) hours per day Monday through Friday. The actual workday for each building shall be established by the Board. Buildings will maintain an eight (8) hour schedule. If a teacher accepts a voluntary assignment during his/her duty free lunch period, he/she may include such time as part of his/her eight (8) hour work day.

Administratively-Called Meetings

Staff Meetings: Teachers may be required to attend administratively-called staff meetings. Administratively-called meetings may begin before the normal workday begins or go later than the end of the normal workday. The administration will attempt to provide reasonable notice of all such meetings and the anticipated duration of the meeting.

Other Administratively-Called Meetings

In addition to staff meetings, teachers may be required to attend other administratively called meetings, including meetings of individual educational plan teams, parent-teacher conferences, department meetings, or activities of similar nature, which are normally conducted at other times. Teachers may be required to attend such events regardless of the date, time or duration of said meetings. Teachers required to attend staff meetings or other administratively-called meetings will not receive additional remuneration above their regularly paid salaries for attending such meetings.

Attendance at School Events

Teachers may be required to attend mandatory school events. These events, though not limited by enumeration, may be an open house, music program, art show and/or other District or building events that occur after the normal workday. Whenever possible, teachers shall be given no less than thirty (30) calendar days' notice of such events. Teachers who have a co-curricular conflict or have pre-approved coursework to attend may be excused at the discretion of the building administrator or his/her designee. Such conflict should be communicated to the applicable administrator as soon as possible before the date of the school event.

Consultation with Parents

Each teacher shall consult with parents so that parents recognize the important role they play in shaping the attitudes of their children and assume greater responsibility for the performance of their children and for the excellence of our schools. Such consultation may be in the form of phone contacts, home visitations, progress reports, in-person appointments, etc., in addition to the scheduled parent/teacher conferences.

Professional Hours

- A. The concept of professional hours means that a teacher and his/her appropriate supervisor(s) will determine the teacher's hours based upon the completion of his/her duties and the needs of his/her student(s).
- B. Teachers are responsible for the completion of their duties as set forth in the teacher job description and those other duties specific to each teacher's position. Professional hours do not abrogate the teacher's duty to supervise pupils as assigned outside of these hours.
- C. Professional work hours are governed by the following:
 1. The normal work day will be eight continuous hours.

2. Teachers may be required to attend administratively-called meetings and all meetings set forth in the *Administratively-Called Meetings* section.
 3. The teacher and his/her appropriate supervisor(s) will determine the employee's hours based upon the completion of his/her duties and the needs of his/her students. Teachers will be evaluated based upon the completion of their duties rather than on adherence to a fixed time schedule. An example of this would be as follows: An employee has a preparation period from 10:35 a.m. to 11:20 a.m., Monday through Friday. The employee would be free to take professional hours for the time period between 10:35 a.m. and 11:20 a.m. unless an administratively-called meeting was designated during that time period. The employee is free to work during that forty-five (45 minute) period as regularly scheduled or he/she is free to take those forty-five (45) minutes off from employment provided he/she has completed his/her regularly assigned duties and has met the needs of his/her student(s).
- D. It is not the intent of the Professional Hours section to require more or fewer meetings and conferences, nor is it the intent to have teachers present only in the classroom during instructional time and disregard their normal teaching responsibilities.

Emergency School Closures

In the event the District is closed or an individual building(s) is closed, full or partial day closures may be made up at the discretion of the District. The District shall, at a minimum, make up all days/hours necessary to guarantee the receipt of state aid and/or necessary to meet the minimum annual school year requirements (days and hours) of the State of Wisconsin. Teachers shall not receive additional compensation in the event the District requires such day(s)/time to be made up with or without pupils.

School Calendar

The school calendar shall be determined by the Board. For the 2024-2025 school year, the calendar shall consist of one hundred and eighty-nine (189) scheduled work days. The determination of the structure of the days, e.g. instructional, in-service, workdays, etc., shall be at the discretion of the Board.

Collaboration and Instructional Planning Time

Teachers will receive regularly scheduled collaboration and instructional planning time each week without student contact and within the regularly scheduled student day. Teachers shall spend this time performing professional duties. Teachers who lose this time due to special school activities shall not receive compensation for the lost time. All other time within the regular scheduled workday may be assigned by the Administration. The 30-minute duty free lunch period shall not be counted as collaboration and instructional planning time.

REDUCTION IN FORCE, POSITIONS AND HOURS

Reduction in Force

At times it may be necessary to reduce the number of staff employed by the District. In the event that the District, in its sole discretion, determines that it is necessary to reduce the number of positions or the number of hours in any position, the provisions set forth in this section shall apply.

Notice of Reduction

The District will provide full-time teachers with a notice of nonrenewal for purposes of reduction in accordance with the timelines set forth in section [§118.22, Wis. Stats.](#) The nonrenewal notice shall specify the effective

date of the nonrenewal, the right to a private conference under section 118.22, Wis. Stats. and will refer the employee to the Reduction in Force provision in this Handbook. Part-time teachers are not subject to 118.22, and will only be provided a notice of reduction on or before May 30.

Procedure for Reduction

The needs of the District shall be the prime consideration used in determining which employees shall be reduced. In the implementation of staff reductions under this section, individual employees shall be selected for full or partial reduction in accordance with the following steps:

- A. Step One - Attrition: Normal attrition resulting from employees retiring or resigning will be relied upon to the extent that it is administratively feasible in implementing staff reductions.
- B. Step Two - Volunteers: Volunteers will be reduced next. Requests for volunteers will be sent to employees within each grade level, departmental and certification area. An employee who volunteers to be reduced under this section will put his/her request in writing. Volunteers will only be accepted by the District if in the District's opinion the remaining employees in the department/certification area are qualified to perform the remaining work. Volunteers will be treated as a District directed reduction under this section of the Handbook.
- C. Step Three - Selection for Reduction: The elimination of a position does not necessarily mean the teacher occupying the position will be dismissed. When determining who will be reduced as part of a Reduction in Force, the District will consider the following criteria:
 1. Educational Needs of the District: Will be those needs as identified and determined by administration.
 2. Qualifications: Including, but not limited to specific skills, certification [if applicable], training, etc.
 3. Qualifications of the Remaining Employees in the Grade Level, Department or Certification Area: Relevant qualifications will be those experiences and training that best relate to the position(s) to be maintained and District needs. These experiences shall include but not be limited to current and past assignment and practical experience in the area of need.
 4. Performance of the Employees: Performance of the employees under consideration as reflected in previous and current District evaluations.
 5. Length of Service of the Employee.

Although length of service in the District will be considered when reducing employees, it will not be the sole deciding factor in any decision regarding who will be reduced. Employees, who are reduced, do not have any right to displace or "bump" another employee.

Reduction in Hours

Employees who are reduced, and such reduction results in a reduction in hours, shall not lose any benefits they have accrued. Benefits are defined as length of service and sick leave earned as an employee. Reduced in time employees shall be treated as part-time employees under this Handbook and shall accrue additional benefits accordingly based on their part-time.

Reemployment

The hiring of employees shall be determined based on the need for the most qualified candidate. An employee who has been reduced by the District may apply for any open position for which he/she is qualified, but he/she does not have any right to be recalled to a position.

In calculating an employee's length of service to the District, any time allocated to a reduction will not be included.

Reduced employees shall suffer no loss of sick leave or other accrued benefits if rehired within three (3) years.

TEACHER ASSIGNMENTS, VACANCIES AND TRANSFERS

Determination of Assignment

Teachers will be assigned or transferred by the Superintendent or his/her designee.

Job Posting

When the District determines that there is a vacancy to be filled through the posting process, notice of such available position shall be posted on the District's website (through WECAN) for a minimum of five (5) days. The District may temporarily fill vacant positions at its discretion during the posting and selection period. The notice shall include the date of posting, the deadline for submitting application, the level and license/certification required, the anticipated start date, and any other qualifications required for the position. The Director of Human Resources has the ability to waive a posting period in times of urgency or when a similar position is posted or has recently been posted to facilitate hiring efficiencies.

Process for Filling Vacancies

An employee who applies for a vacant position, prior to the end of the posting period, may be granted an interview for the position. The District will attempt to select the most qualified applicant for any position based upon stated job descriptions (this does not prohibit the District from considering qualifications that are related to the position and exceed those minimum qualifications listed in the job description) and the right to determine when to consider outside applicants. The term "applicant" refers to both internal candidates and external candidates for the position.

Involuntary Transfers

When the District determines that an involuntary transfer of an employee is necessary, the District may, at its discretion, transfer any employee in the District qualified for the position. An employee who is involuntarily transferred shall suffer no loss of wages or other fringe benefit as a result of such transfer. An employee who is involuntarily transferred and chooses to resign his/her position shall not be assessed liquidated damages. The employee must submit a written resignation to the Director of Human Resources within 15 calendar days of receipt of the involuntary transfer notice.

Teacher Absence and Substitutes

When a teacher is to be absent from school, it is the responsibility of the teacher to enter the absence into Frontline Absence Management to report their absence and to secure a substitute. Please refer to the Attendance Procedures, found [HERE](#).

Summer Learning Assignments

When possible, summer learning subjects should be made known on or before May 15. All current teachers in the District may apply for summer learning positions. Employees teaching summer classes shall be given a summer learning session contract, in accordance with section [§118.22, Wis. Stats.](#)

Extended Contracts

Additional contract days may be added to the contracted school calendar for each teacher at the discretion of the District. Teachers shall be compensated for said days at their individual contracted per diem rates of pay for each of the extended contract days. Days may be scheduled in full or partial day increments.

EMPLOYEE RESIGNATIONS

A. The teacher's individual contract shall be considered binding on both parties. If for any reason a teacher asks for release from the contract, it is understood that the following conditions for release shall apply:

1. The teacher must give the District notice that he/she intends on severing his/her contract with the District. Whenever possible, the teacher must give such notice at least sixty (60) calendar days prior to the date the employee desires the severance to occur.
2. It is agreed that liquidated damages are due to the District with the sixty (60) calendar day notice of resignation as follows:
 - a. One thousand dollars (\$1,000) if the employee's resignation is effective on or before June 30th.
 - b. Two thousand dollars (\$2,000) if the employee's resignation is effective July 1 through July 31st.
 - c. Three thousand dollars (\$3,000) if the employee's resignation is effective August 1 through the final contract day of the current contract year.
3. Liquidated damages and the sixty (60) calendar day notice requirement would not apply to teachers who do not return their contracts by June 15th, or whose resignation is tendered and effective after the end of the school year, but before June 16st.
4. The employee may choose to have liquidated damages deducted from the employee's last paycheck(s) or the employee shall submit a check for the liquidated damages amount at the time of resignation.

B. The Board in its discretion may waive the liquidated damages for the following reasons:

1. Employment transfer of spouse or domestic partner;
2. Illness of employee;
3. Other reasons as determined by the Board of Education.

In the event the District chooses to waive the liquidated damages, the District shall return any damages submitted with the resignation notice to the employee.

C. An employee who is involuntarily transferred and chooses to resign his/her position shall not be assessed liquidated damages. The employee must submit a written resignation to the Director of Human Resources within 15 calendar days of receipt of the involuntary transfer notice.

D. An employee who is involuntarily called into service by the United States government for military duty shall not be assessed liquidated damages under this Article.

The Board is not precluded from seeking and recovering the actual amount of damages from a breach of individual contract.

Reinstatement

A former Certified Staff employee who resigns while in good standing with sufficient notice, may be reinstated through the normal hiring process to an open position, provided that the reinstatement occurs within one (1) year of the date of separation. Upon return, any unused Sick Leave and Personal Leave will be credited to the employee's bank of leave time in Skyward.

DISCIPLINE, TERMINATION, AND NONRENEWAL

Standard for Nonrenewal for Full-Time Teachers

Newly employed full-time teachers and other professional or certified staff will be evaluated and assessed to determine if the teacher has the skills, abilities and talents to successfully teach in the Wausau School District. Generally, this process will span an introductory period of three complete teaching years. However, all teachers and other professional or certified staff are expected to continue to demonstrate these skills, abilities and talents throughout their careers.

In the event that a full-time teacher shall be non-renewed based on performance, subject to the provisions of section [§118.22, Wis. Stats.](#), such action shall be taken only after the direct observation and evaluation of the teacher. Efforts will also be made to offer guidance to correct identified teaching deficiencies.

Standard for Discipline and Termination

A teacher may be disciplined or terminated during the term of the individual contract. Such discipline or termination shall be subject to the District's Employee Grievance Policy and Procedure.

A teacher may be disciplined or terminated if there is a factual basis for the discipline or termination. The factual basis must support a finding of employee misconduct in which the District has a disciplinary or termination interest.

Note: Refer to *Part 1 – General Employment Practices and Expectations* in this Handbook for "[Representation](#)", "[Disciplinary Materials](#)", and "[Termination of Employment](#)" sections.

TEACHER SUPERVISION AND EVALUATION

General Provisions

The Wausau School District seeks to attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders. As such, teacher supervision and evaluation is viewed as a continuing process for the

purpose of improving instruction and assessing individual performance of staff members. To support this goal a performance evaluation system will be utilized.

All formal evaluations will include direct observation of teacher performance. Evaluations will be conducted utilizing processes and instruments adopted by the District (i.e., Wisconsin Educator Effectiveness System). Copies of the formal evaluation process and instruments are available from building principals and the Education Department.

Evaluators

Every teacher in the District will be supervised and evaluated by an administrator and/or his/her designee. The administrator may be a certified building principal, assistant principal, or District administrator. The administrator may be a District employee or a non-District employee who is a certified administrator.

Intensive Support

Intensive support is the supervision and evaluation procedure applied to teachers whose performance has not met expectations as of the most recent evaluation conference. Intensive support is designed to improve the overall performance of a teacher whose overall performance has not met expectations. Teachers whose overall performance has not met expectations may, at the discretion of the District, receive intensive support or may be non-renewed pursuant to [§118.22, Wis. Stats.](#) If in the District's discretion intensive support is offered, the process shall be as follows:

1. **Goal of Intensive Support:** The goal of intensive support is for the teacher to meet expectations. The intensive support plan will be designed to meet the specific needs of the teacher and the performance expectations of the District.
2. **Content of Intensive Support:** It may include a description of the teacher's goals for improvement, a description of appropriate performance, a plan to help the teacher develop required skills, a schedule of formal and informal observations to be conducted during the school year, and a target date by which time the teacher will perform satisfactorily. The plan is not limited to, but might include the following interventions: any means of professional development, observations and/or support by experts outside the District, and/or peer coaching or mentoring.

Professional Development of New Teachers

New-to-the-District teachers may spend up to the hourly equivalent of three work days, some prior to the beginning of school, without additional compensation preparing professional and curriculum materials and lesson plans (in addition to being oriented to the District, evaluation practices and general expectations for their assignments).

Initial Educator Professional Development

The individual teacher who holds an Initial Educator License is responsible for developing a Professional Development Plan (PDP). The PDP must demonstrate increased proficiency and professional development based on the Wisconsin Educator Standards. The Initial Educator is also responsible for initiating an annual review of the PDP by the Initial Educator's Review Team (IERT) that is convened by the Initial Educator.

Mentor Program

1. An initial educator will be provided a mentor by the District. Any teacher interested in being considered for serving as a mentor must submit a letter indicating interest by June 1 of each year to the Human Resources Department. When mentors are selected by the District, volunteers will be considered first. If the District deems that a suitable match cannot be made from the list of volunteers, the District may

contact other teachers who are qualified mentors. The District reserves the right to use qualified persons who are not District employees or continuing teachers.

2. If a teacher is selected as a mentor, he/she shall be paid a stipend for the period served as a mentor for an initial educator. Mentoring responsibilities and approximate time commitment are as follows, and may be revised at the District's discretion:
 - Attendance at seven initial educator induction/training sessions (14 hours total);
 - Weekly communication with the initial educator. A minimum of three hours per month (40 minutes per week) of meeting time is required (24 hours total);
 - Six (6) hours observation in the initial educator's classroom. Post observation conference discussions may be counted toward the required monthly meeting time (noted above);
 - Documentation: Mentors must maintain a contact log which will include the date, time, and topic or purpose of the meeting/contact, e.g., observations, post conferences, meetings, etc. and submit to Human Resources in order to receive compensation. Compensation may be prorated based on total hours documented.
 - Compensation for mentoring a first year initial educator is \$900.00, and for second year initial educator, \$600.00.
3. A teacher serving as a mentor may request that the District assign him/her to a different initial educator and/or be relieved completely from mentor responsibilities. The request must be in writing to the Director of Human Resources or his/her designee. The Director of Human Resources or his/her designee will respond to the request in a timely manner. The Director of Human Resources or his/her designee will grant the request if in his/her discretion, a qualified replacement mentor is available. The teacher will serve as the mentor until such time as the suitable replacement is found. In the event a mentor is replaced, compensation will be prorated for the period served as a mentor.
4. The initial educator receiving mentoring may request the District to provide a different mentor. The request must be in writing to the Director of Human Resources or his/her designee. The Director of Human Resources or his/her designee will respond to the request in a timely manner.
5. The District will make a good faith effort to assign an individual mentor for each initial educator; however, a mentor may elect to work with more than one employee.

SICK LEAVE

Sick Leave Provided

Each teacher shall be entitled to ten (10) days of paid Sick Leave per year cumulative to a maximum of one hundred and thirty (130) days. Part-time teachers will receive prorated sick days based on the percentage of time they work.

Sick leave allocations will be prorated based on date of hire during the first year of employment. Sick Leave can also be used for medical or dental appointments that cannot be scheduled outside of the employee's regularly scheduled hours. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Summer Learning teachers may use one (1) Sick Leave day while teaching Summer Learning at the rate of pay said teacher receives for Summer Learning.

Sick Leave Increments

Sick leave may be allowed in increments of a minimum of 15 minutes.

Serious Illness of an Immediate Family Member

Sick Leave can be used for illness of self or an immediate family member or for medical or dental appointments that cannot be scheduled outside of the employee's regularly scheduled hours. The interpretation of immediate family shall include spouse, parent, domestic partner, adult son, son-in-law, adult daughter, daughter-in-law, brother, sister, grandparent, and grandchild of an employee, or the same relatives of the employee's spouse or domestic partner.

A. **Definitions:** the following definitions apply under this section:

1. **Child:** means a natural, adopted, foster or treatment foster child, a stepchild or a legal ward who is less than eighteen (18) years of age or the individual is eighteen (18) years of age or older and cannot care for himself or herself because of a serious health condition.
2. **Parent:** means a natural parent, foster parent, treatment foster parent, adoptive parent, stepparent or legal guardian of an employee, or the same relative of an employee's spouse or domestic partner.
3. **Spouse:** means an employee's legal husband or wife.
4. **Serious Illness:** means a disabling physical or mental illness, injury, impairment or condition involving any of the following:
 - a. Inpatient care in a hospital, nursing home, or hospice.
 - b. Outpatient care that requires continuing treatment or supervision by a healthcare provider.
5. **Domestic Partner:** means a relationship between two (2) individuals that satisfies all of the following:
 - a. Each individual is at least eighteen (18) years old and otherwise competent to enter into a contract.
 - b. Neither individual is married to, or in a domestic partnership with another individual.
 - c. The two (2) individuals are not related by blood in any way that would prohibit marriage under § 765.03, Wis. Stats.
 - d. The two (2) individuals consider themselves to be members of each other's immediate family.
 - e. The two (2) individuals agree to be responsible for each other's basic living expenses.
 - f. The two (2) individuals share a common residence. Two individuals may share a common residence even if any of the following applies:
 - 1) Only one of the individuals has legal ownership of the residence.
 - 2) One or both of the individuals have one or more additional residences not shared with the other individual.
 - 3) One of the individuals leaves the common residence with the intent to return.

Sick Leave and Long-term Disability

In the event an employee is aware in advance that sick leave benefits of an extended nature will be needed, the employee shall notify the Human Resources Department in writing as far in advance as possible of the anticipated time and duration of such leave and the reason for requesting such leave. Medical certification verifying the employee's inability to perform his/her normal work functions must be submitted as soon as practicable. At that time, it will be determined if the employee is eligible for Family Medical Leave.

An employee shall use his/her accrued sick leave, if available, until the time at which he/she may become eligible for long-term disability leave (contact the Payroll and Benefits Department for details on long-term disability coverage). The employee shall return to work at such time as his/her doctor certifies he/she is medically capable of returning to work. In the event an employee on sick leave, Long-Term Disability, or leave of absence fails to return to work when medically released to perform his/her assigned duties, he/she may be deemed to have resigned his/her position with the District.

The District may require a certificate from a physician of the District's choosing that an employee on sick leave is medically unable to perform normal duties. The District may require such medical certification from time to time until the employee returns to normal duties.

In the event an employee exhausts all accumulated sick leave and is medically unable to resume normal duties, the employee may be placed on unpaid leave of absence, either as required by law or at the discretion of the Board, for a period not to exceed twelve (12) months. Following exhaustion of an employee's eligibility for Family Medical Leave (when eligible for such leave), no fringe benefits shall be paid to or accrued by an employee on an unpaid leave of absence.

An employee on an unpaid leave of absence or long-term disability leave may continue insurance coverage, if eligible to receive coverage under the insurance plan, during such leave by paying the full cost of all premiums as they become due. However, if an employee on long-term disability has paid sick leave available, he/she may apply the per diem value of the sick leave to pay for his/her District's group health insurance premium.

At the expiration of an unpaid leave of absence the employee will be entitled to be reinstated to the same or equivalent position in which the employee was employed at the time the leave was granted when a position is available. Applicable step movement will occur if the leave lasts less than six months.

Reporting Procedure - Doctor's Certificate

If at all possible, each employee shall be required to inform his/her supervisor prior to his/her normal daily starting time of his/her need to be absent due to illness. (Refer to "[Absence Reporting Procedures](#)" in this Handbook). Whenever the supervisor deems such verification appropriate, the employee may be required to furnish the District with a certificate of illness signed by either a licensed physician, a nurse practitioner, or a physician assistant. Such certificate should include a statement releasing the employee to return to work and a statement as to whether any limitations or restrictions are placed upon the work which may be performed. Nothing in this section shall be interpreted as limiting the District's ability to discipline or discharge employees for excessive absenteeism.

Holidays during Sick Leave

In the event that a paid holiday falls within a period when an employee is on accumulated sick leave, it shall be charged as a paid holiday and not deducted from the employee's earned sick leave.

Donation of Leave for Medical Hardship

In the event an employee has exhausted all paid sick or personal leave prior to qualification for long-term disability coverage, and/or in the event of a serious medical hardship, as determined by administration, the donation of up to two personal days from other employees in his/her employee category (e.g., Certified Staff) to be used by said employee in place of paid sick leave, may be approved by the Director of Human Resources or his/her designee. The donated personal leave will not exceed 30 days per employee per year due to the serious illness of the employee, and will not exceed 10 days due to the serious illness of a spouse or child. The recipient of donated leave will be paid at his/her current hourly rate. Requests for donated leave must be submitted in writing to the Director of Human Resources. Donated days will be deducted from each donor's Skyward account after receiving an authorization form.

An employee retiring at the end of the school year may donate up to two (2) days of unused personal leave. The donated leave will be transferred to the Teachers and Certified Staff Medical Hardship Account and will be drawn upon for future approved requests for donated leave before asking for additional donated personal leave from active employees. Retiring employees wishing to donate unused personal leave must notify Human Resources in writing not later than June 1st.

Any Personal Leave that would be scheduled for forfeit will be added to the Teachers and Certified Staff Medical Hardship Account.

Bereavement Leave

Bereavement Leave

In the event of a death, each employee is allotted five (5) Bereavement Leave days per year for regularly scheduled calendar year employees, and three (3) Bereavement Leave days per year for all other employees who are regularly scheduled to work five hundred (500) or more hours annually. Bereavement Leave allocations will be prorated based on date of hire during the first year of employment. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Part-time teachers will receive a prorated bereavement leave based on the percentage of time they work. If a part-time teacher's schedule is such that he/she works one or more full-time days within a week and bereavement leave is taken on one of the full-time days, bereavement leave shall be used in accordance with the prorated portion of the day taken off. The part-time teacher will be expected to work the balance of that day (if applicable) or receive a payroll deduction for that portion of the day not covered by bereavement leave. (Example: A .50 FTE teacher receives 3 one-half days of bereavement leave each year. He/she is scheduled to work a full day on Tuesday and Wednesday and a half-day on Thursday. He/she is granted bereavement leave for the entire day on Tuesday and half of the day Wednesday. The three allotted bereavement days will be used. And the other half-days will be deducted as time off without pay.)

Additional Bereavement Leave

If all allotted Bereavement Leave has been used by an employee, additional Bereavement Leave may be requested through Human Resources. Requests must be made in writing to the Director of Human Resources, or designee. If approved, additional hours will be transferred from the employee's accumulated sick hours into Bereavement Leave hours.

Bereavement Leave Increments

Bereavement leave may be allowed in increments of a minimum of 15 minutes.

Personal Leave

Personal Days Provided

Teachers working at least five hundred (500) or more hours annually will be allocated two (2) days of Personal Leave each year as of July 1. Teaching staff will be limited to forty (40) hours of Personal Leave accrual each year. The Principal should be given three (3) workdays notice, whenever possible, and has the right to deny Personal Leave requests based on District and student needs. Personal Leave allocations will be prorated based on date of hire during the first year of employment. If employment terminates during a school year, the employee will reimburse the District for all days paid in excess of those earned.

Personal Leave Restrictions

Personal leave days shall not be used to extend a holiday, vacation, school recess period, or on an in-service day. Personal leave shall not be used during parent-teacher conferences, except in a stated emergency. Personal leave will not be granted during the first five days of school or after May 1, without a stated reason. Exceptions may be granted at the discretion of the Principal.

Personal Leave Increments

Personal Leave may be allowed in increments of a minimum of 15 minutes.

UNPAID LEAVE OF ABSENCE

Leave of Absence

Upon recommendation of the Director of Human Resources or his/her designee, a leave of absence may be granted by action of the Board of Education to permit a teacher who has not taken other leave for a full school year in the school year prior to the year of the requested leave of absence under this provision: (1) to be an exchange teacher; (2) to travel; (3) to explore an alternative career; or, (4) for any other reason deemed acceptable to the Board. Written request for a full year leave of absence shall be submitted to the Director of Human Resources or his/her designee no later than April 15 in the year prior to the school year for which the leave would be effective. Requests submitted after April 15 due to special circumstances will be submitted to the Board of Education at the discretion of the Director of Human Resources or his/her designee. The duration of such leaves will be for an entire school year.

Placement Following Leave of Absence

A teacher on a leave of absence will return at the same base salary as he/she would have been at the beginning of his/her leave of absence. Time spent in study or other approved educational work may, at the sole discretion of the District, be credited to the teacher in determining salary status. The District reserves the right to place a teacher in an appropriate teaching assignment upon return from a leave of absence.

Benefits During Leave

1. Length of service and other benefits shall not accrue during such leave.
2. The employee may continue health and dental insurance during the leave of absence by remitting the full premium amounts to the District. The continuation of health and dental insurance at the employee's expense may be contingent upon the health insurance carrier allowing such a benefit. If the premium is not received by the first of the month, the employee's insurance coverage may be terminated.
3. During the unpaid leave, the employee shall retain accumulated paid leave, i.e., sick leave and personal leave, but shall not accrue any additional paid leave.

Wage & Benefit Supplement



Wausau Education Association

WAGE SCHEDULE 20254-265

STEP	SALARY
101	\$48,278
102	\$49,033
103	\$49,787
104	\$50,541
105	\$51,537
106	\$53,022
107	\$54,506
108	\$55,991
109	\$57,474
110	\$58,960
111	\$60,338
112	\$61,717
113	\$63,095
114	\$64,474
115	\$65,853
116	\$67,231

STEP	SALARY
117	\$68,610
118	\$69,989
119	\$71,049
120	\$72,110
121	\$73,170
122	\$74,230
123	\$75,290
124	\$76,350
125	\$77,411
126	\$78,472
127	\$79,533
128	\$80,593
129	\$81,654
130	\$82,714
131	\$83,774
132	\$84,834

*Note: Placement on the salary schedule does not align to years of experience. Staff are unable to move beyond Step 118 without a Master’s Degree.

LONGEVITY BONUS

A longevity bonus of \$500 will be paid to each Certified Staff that reaches their Wausau School District years of service anniversary of five (5), ten (10), fifteen (15) and twenty (20). This payment shall be issued via payroll near the start of the school year after the employee reaches the designated anniversary years of service.

HEALTH AND DENTAL INSURANCE

Carrier

The Board shall determine the health and dental insurance carriers, programs, and the level of benefits.

Health

The District shall pay 85 percent of the cost of monthly medical insurance premiums for those teachers qualifying for group family or single insurance coverage, provided that the District may lower the premium contribution if it reasonably determines that such a change is necessary to avoid the imposition of any excise tax or similar costs or penalties. For purposes of this provision, teachers beginning work prior to January 1 will be considered to have completed a full year of employment for that year.

Dental

The District shall pay 90 percent of the cost of the monthly insurance premiums for those who qualify for group family or single dental insurance coverage, provided that the District may lower the premium contribution if it reasonably determines that such a change is necessary to avoid the imposition of any excise tax or similar costs or penalties.

Part-time Employees

Regular part-time employees shall receive a prorated payment of the Health and Dental insurance as described above based upon their teaching load compared to a full teaching load. (For example, a teacher teaching 60 percent of a full load shall have the Board pay 60 percent of the amount provided for the appropriate insurance program.)

Effective Date and Termination Date for Health and Dental Benefits

New employees shall be eligible to receive health and dental benefits from the first day of the month following employment. All continuing employees shall be covered from September 1 through August 31. Any employee terminating his/her employment with the District at the end of the school year who has fulfilled all contractual duties will continue to receive benefits through August 31.

Retirement

Eligibility

Applicants for voluntary retirement benefits must be regular degree-holding teachers retiring prior to the age of Medicare eligibility, at least 55 years of age and eligible to draw retirement benefits under the Wisconsin Retirement System (WRS) on or before December 31 of the school year following their retirement from the District, as well as must meet the following criteria.

1. Except as otherwise included in paragraph 2 below, teachers must have accumulated not less than the full-time equivalent of ten (10) years of service in the District to be eligible for voluntary early retirement benefits.
2. Teachers hired after December 31, 2005 must accumulate not less than the full-time equivalent of 15 (fifteen) years of continuous service to be eligible for voluntary retirement benefits.

Application

A letter of application for voluntary retirement must be filed with the District no later than December 1 of the school year in which a teacher retires. The effective date for voluntary retirement pursuant to this Article shall be the teacher's last contract day.

Personal Leave Payout

Upon retirement, teachers will receive payment for up to 5 days of personal leave available in their leave account. Payment shall be made at their base per diem rate of pay.

Retirement Benefits for Teachers Hired Prior to January 1, 2011

1. The District shall make the same health insurance premium contributions on behalf of voluntary retirees, to the health insurance plan in effect for teachers, that are made on behalf of all other unit employees in an amount not to exceed \$980 per month for family coverage or \$400 per month for single coverage, except as provided in Paragraph 5. The Board will make said contributions for a period of 120 months or until any one of the following occur:
 - a. the retiree becomes eligible for Medicare at which time he/she is no longer eligible to remain on the health insurance plan;
 - b. alternate and comparable coverage, at a comparable cost, is available to the retiree because of other employment;
 - c. the retiree drops from the group and therefore is not eligible to rejoin.
2. If the retiree is on a single plan at the time of retirement, he or she must remain on the single plan. If the retiree is on a family plan at the time of retirement, he or she may remain on the family plan until the spouse of the retiree dies or the spouse reaches the age of Medicare eligibility and/or there are no dependents. The subscriber then automatically goes to a single plan for the duration of coverage (i.e., not eligible to go back to the family plan).
 - a. In the event the spouse is younger than the retiree, the spouse, if eligible by carrier standards, shall be able to remain in the group health insurance plan until reaching the age of Medicare eligibility.
3. In the event the retiree precedes his or her spouse in death, the spouse shall be able to remain in the health insurance plan, until reaching the age of Medicare eligibility. The Board shall continue to make the same health insurance premium contributions on behalf of the retiree's spouse, to the health insurance plan in effect for teachers that are made on behalf of all other unit employees in an amount not to exceed \$980 per month for family coverage or \$400 for single coverage. The District's insurance premium contributions for the surviving spouse shall continue for the same number of months that would have been provided to the retiree. If the retiree has dependents at the time of death, the surviving spouse may continue on a family plan until there are no prior dependents of the retiree eligible to continue on the plan, at which time the surviving spouse will convert to a single plan for the duration of coverage (i.e., not eligible to go back to family plan).
4. When two (2) teachers in the District are married to each other, each spouse shall be eligible for voluntary retirement benefits pursuant to this article. In the event both teachers elect to retire (one may precede the other in retirement), each spouse will be eligible for up to 120 months continued District contributions, as defined above. Benefits may be combined or modified as follows:
 - a. if both teachers retire at the same time, they may combine their benefits each month whereby the District will pay the full monthly premium for a family plan (or two single plans if a cost/benefit analysis determines it to be mutually beneficial) up to a maximum monthly District contribution equal to the sum of the single and family caps (i.e. \$1330).

- b. if one spouse retires before the other,
 - i. the family's coverage will be transferred to the working spouse and the retiree may opt to use one month of his/her benefit to pay the working spouse's share of the monthly premium for family coverage;
 - ii. ~~The spouse retiring first may bank his/her benefit and use it to combine with the other spouse's benefit when they are both retired, as described above (the caps in effect when the first spouse retires will be in effect for the duration of the couple's retirement);~~
 - c. upon reaching Medicare eligibility, the retiree's benefits will terminate; unused months are not transferable to the other spouse.
 - d. if one spouse reaches Medicare eligibility, the remaining spouse may stay on the plan with a benefit cap of half the sum of the single (\$400) and family caps (\$980) (i.e. \$690).
5. An eligible voluntary retiree at age 54 whose 55th birth date occurs between August 31 and January 1 will be responsible for payment of his/her entire health insurance premium commencing in September until the month he/she reaches age 55. In the event the WRS increases the minimum retirement age above 55 the ages referenced in paragraph A above will be adjusted accordingly to maintain the same intent.
6. Employees who voluntarily retire, pursuant to this article, shall be able to remain in the dental group insurance coverage maintained by the District consistent with past practice.

Stipulation

In the event that an analysis of the cumulative costs/savings for this program depicts costs exceeding savings, the District shall not be obligated to approve that employee's retirement or any additional retirements.

Post-Employment Benefits for Teachers Hired after January 1, 2011

Eligibility: Teachers, inclusive of all certified staff employed under a regular individual teacher contract, hired on/after January 1, 2011 (most recent hire date shall be used) are eligible for this benefit. A regular individual teacher contract includes full and part time teaching positions, but would not include contracts for limited term employment.

Post-Employment Benefit: In July, following the completion of each school year, the District will contribute a defined amount into each eligible teacher's 403(b) account. To participate, all teachers must have an account with WEA TSA Trust. District contributions will be made only to the teacher's WEA TSA Trust account. WEA TSA Trust will serve as the investment provider and record keeper for the District Sponsored 403(b) Plan (The Plan).

Annual Enrollment/Contribution Changes: Each contract year there are three enrollment dates for which teachers can opt to enroll in this plan and begin making or change payroll contributions. These enrollment deadlines are October 1, February 1, and May 1. Annual contributions made before June 30 of each plan year are eligible for the District matching contribution. Contributions shall be based on "includible compensation" as defined in section 403(b)(3) of the Code as modified by IRS regulations and shall be subject to the limitations of section 415(c)(1) of the Code. The district reserves the right to modify the benefit at any time to remain compliant with the Code.

District Contribution: District contributions will be made annually in July after the teacher has completed the school year. Contributions will be prorated based upon the Full Time Equivalent (FTE) in that plan year. For purposes of the following contribution schedule, employment must be continuous.

For years 1- 5, the District will contribute \$250 per year

For years 6- 10, the District will contribute \$300 per year

For years 11- 15, the District will contribute \$350 per year

For years 16- 20, the District will contribute \$400 per year

For years 21- 25, the District will contribute \$450 per year

For years 26- 30, the District will contribute \$500 per year

District 50% Matching Contribution: Starting with the 2017-18 school year, District matching contributions will be made annually in July after the teacher has completed the school year. The annual teacher 403(b)/457 contribution used to determine the district match will be measured in the 12 months preceding June 30 of each year. Contributions to any tax sheltered annuity (403b) account on the district list or a 457 Plan will qualify. Contributions will be prorated in accordance with the FTE applicable to the relevant year of service. For purposes of the following amounts, years of service must be continuous.

For years 1- 5, the District will contribute 50% of the annual teacher contribution, up to \$250 per year

For years 6- 10, the District will contribute 50% of the annual teacher contribution, up to \$300 per year

For years 11- 15, the District will contribute 50% of the annual teacher contribution, up to \$350 per year

For years 16- 20, the District will contribute 50% of the annual teacher contribution, up to \$400 per year

For years 21- 25, the District will contribute 50% of the annual teacher contribution, up to \$450 per year

For years 26- 30, the District will contribute 50% of the annual teacher contribution, up to \$500 per year

Investments: The default investment with WEA TSA Trust will be a Target Date Fund, which is based upon the age and expected retirement year of the teacher. After the initial contribution, teachers may make changes to their investment portfolio with WEA TSA Trust.

Vesting: Vesting of all District contributions shall be 50% after five (5) years, 75% after ten (10) years, and 100% after fifteen (15) years. Any break in service other than a District approved leave of absence will cause the vesting schedule to reset. If a teacher does not complete a minimum of 15 years of continuous service, the unvested funds contributed by the District into the 403(b) account (including any applicable investment earnings or losses) will revert back to the District 403(b) Trust Account.

Retirement Benefits for Married Teachers Both Employed by the District When One Spouse was Hired Prior to and One Spouse was Hired on or after January 1, 2011

1. In the circumstance where both spouses retire at the same time, each retiree shall receive their benefits according to the appropriate sections above.
2. In the circumstance where the spouse employed after January 1, 2011 retires first, each retiree shall receive their benefits according to the appropriate sections above.
3. In the circumstance where the spouse employed prior to January 1, 2011 retires first, the District will allow the retiring spouse to pause the implementation of their retirement benefit until the working spouse retires provided that:
 - a. The married couple are on a family insurance plan, and
 - b. The family plan continues under the spouse that is continuing to work as the primary insured, and
 - c. The retiring spouse continues to remain an active member on the family plan without any coverage interruption.

Exclusion

Retirement benefits shall not apply to any teacher who is discharged or non-renewed.

COMPENSATION FOR COACHING ASSIGNMENTS

HIGH SCHOOL

Individuals performing coaching assignments will be compensated for such assignments according to the Coaching Schedule.

Coaches will accumulate one year of experience for each year of service, on a school year basis, in each sport that they coach.

Years of experience will be accumulated on a per-sport basis, and shall not transfer between different sports with the following exceptions: Boys and Girls Tennis, Boys and Girls Basketball, Boys and Girls Swimming, Boys and Girls Track, Baseball and Softball, Boys and Girls Lacrosse and Boys and Girls Soccer. These listed sports are considered comparable and accumulated years of experience will carry over between the Boys and Girls sports.

Additional compensation for years of experience will be paid to coaches, in addition to the coaching compensation percentages, at the following levels of experience: Five to nine years of experience, .5% of Base; Ten to fourteen years, 1.5% of Base; Fifteen to nineteen years, 2% of Base; Twenty to twenty-four years, 2.5% of Base; Twenty-five to twenty-nine years, 3% of Base; 30-plus years, 3.5% of Base.

Coaches who separate from coaching, and then seek to return to coaching in the same or comparable sport, will be placed in the salary schedule according to their previous years of district coaching experience in that sport or comparable sport.

Coaches may only hold one coaching position per sport season.

MIDDLE SCHOOL

Individuals performing coaching assignments will be compensated for such assignments according to the Coaching Schedule.

Coaches will accumulate one year of experience for each year of service, on a school year basis, in each sport that they coach.

Coaches who separate from coaching, and then seek to return to coaching in the same sport or comparable sport, will be placed in the salary schedule according to their previous years of district coaching experience in that sport or comparable sport.

NUMBER OF COACHES

The District recognizes the number of coaches, identified by sport, as the current maximum number of coaches required to field the existing number of teams in each sport. Additions or reductions of coaches in any sport will be considered under the following conditions:

- If the number of athletes in any sport increases to the point that safety and effective skill instruction is jeopardized, a request for an additional coach is warranted.
- If the number of athletes increases or decreases to cause an addition or reduction in the number of teams in any sport, consideration to add or reduce a coach is warranted.

The District determines the number of coaches to be assigned to each sport.

MANDATORY SCHOOL FOREST PROGRAM

There shall be one teacher on duty per class at all times and not less than two teachers for overnight duty (one male and one female).

Any teacher who is medically unable to participate in the overnight phase of the School Forest Program shall not be required to do so upon presentation of a doctor's statement.

All new 5th and 6th grade teachers hired into the District will be informed that the School Forest Program is a required part of the curriculum.

Teachers who remain overnight at the School Forest will receive an additional one hundred fifty dollars (\$150) per night. In the event a teacher wishes to be released from his/her School Forest assignment to perform coaching or other extracurricular duties, he/she must obtain prior approval from the principal. He/she would return to the School Forest upon completion of such duties and would receive fifty dollars (\$50) per night for his/her School Forest duty. Persons who replace teachers who have been released to perform coaching or other extracurricular duties shall be compensated with one extra duty payment in the amount of one hundred dollars (\$100) for teachers working from 3:30 pm through 9:30 pm at the School Forest after their regular contract day.

Teachers may secure another certified staff member to substitute for them on an overnight requirement with the prior approval of the principal.

Wage & Benefit Supplement



Administrative and Educational Support

20254-265 Employee Handbook Wage & Benefit Supplement

Administrative and Educational Support

CLASSIFICATION	20254-265 HIRING RATE (no experience)
Classification 1	\$19.55
Classification 2	\$18.45
Classification 3	\$16.73
Classification 4	\$15.80

POSITIONS BY CLASSIFICATION

Classification 1

Attendance Specialist
Administrative Technical Assistant

Out-of-School Enrichment Coordinator

Classification 2

Accounting Assistant
Bookkeeper
District Level Technical Assistant
Payroll Assistant
Print Clerk
Administrative Assistant-Director
Administrative Assistant -Coordinator
Administrative Assistant-Supervisor of
Financial Services
Administrative Assistant-Human Resources

Administrative Assistant – Buildings &
Grounds
Administrative Assistant-Principal
Administrative Assistant-Assistant Principal
Administrative Assistant-4K Program
Administrative Assistant–Attendance - E/W
Administrative Assistant-Guidance
Administrative Assistant-Programming
Administrative Assistant-Student Services
Student Accounting/Technical Assistant

Classification 3

EEA Paraprofessional
JDC Paraprofessional
Special Education Paraprofessional

ELL Paraprofessional
Health Paraprofessional
Building Level Technical Assistant

Classification 4

Administrative Assistant-Athletic Director
Administrative Assistant-Attendance (Mann/Muir)
Building Paraprofessional
Central Receiving Clerk
Clerical Paraprofessional
Department Secretary
Enrollment Paraprofessional

IMC/Library Paraprofessional
Physical Education Paraprofessional
Pool Paraprofessional
Prevention Activities Specialist
Receptionist
Resource Center Paraprofessional (East/West)
Student Supervisor
Title I Paraprofessional

HEALTH AND DENTAL INSURANCE

The District shall determine the health and dental insurance carriers, programs, and coverage.

The District shall contribute toward the cost of monthly health and dental insurance premiums for group family or single coverage for employees who are regularly scheduled to work at least one thousand (1,000) hours per contract year.

Eligibility ranges, based on annual work schedule, are listed below as Level 1, 2, or 3.

The District's contribution toward the premium for the health and dental plan will be as follows based on hours regularly scheduled for the employee:

1,430 to 1,950 hours—	Level 1 - 85% health/90% dental
1,330 to 1,429 hours –	Level 2 - 80% health/dental
1,000 to 1,329 hours –	Level 3 - 70% health – Single or Family Traditional Plan 70% dental – Single or Family Plan 80% health – Single High Deductible Health Plan

The District shall contribute 85 percent of the cost of the monthly health and 90 percent of the monthly dental insurance premiums for those employees participating in the health and/or dental insurance plans as of January 1, 1996, provided these employees meet the minimum hour requirement noted above. For those employees who were grandfathered as part of an accretion during the 2007-08 school year, they will continue to be grandfathered at their accreted health insurance premium contribution level as long as that contribution rate is no more than the Level 1 contribution rate above (85 percent), and as long as they remain in their original position.

District employees who have been eligible for health or dental plans, but did not enroll, and then subsequently elect to enroll in one or both plans, will qualify for the benefit based on the annual regular work scheduled for the position, as shown above.

New employees shall be eligible to receive health and dental benefits from the first day of the month following employment. All continuing employees shall be covered from September 1 through August 31. Any employee terminating his/her employment with the District at the end of the school year who has fulfilled all contractual duties will continue to receive benefits through August 31. Any employee terminating his/her employment with the District during the school year and not fulfilling all contractual duties will have benefits discontinued at the end of the month of their last employment date.

RETIREMENT

Upon eligibility, benefits will be paid to persons 57 years of age or older with 20 consecutive years of District experience. Such benefit will be based upon the average scheduled hours for the last three years of employment and will be paid in one lump sum according to the following guidelines:

1,430 to 1,950 average scheduled hours --	\$5,500
1,330 to 1,429 average scheduled hours --	\$4,500
1,000 to 1,329 average scheduled hours --	\$3,500

COMPENSATION FOR SCHOOL FOREST

Travel Time

If an employee leaves school at the end of his/her regular shift and is required to go directly to the School Forest to report for duty, the travel time is compensable and must be recorded as work time.

If the employee leaves school at the end of his/her regular shift and is not required to immediately report to the School Forest, travel time is NOT compensable. Compensable time begins at the time duties are performed upon arrival at the School Forest.

Sleep Time

If work related duties interrupt sleep time, employees performing overnight duty who do not have at least five (5) uninterrupted hours of sleep during the scheduled sleeping period will be compensated for the entire time.

If the uninterrupted sleep period is five (5) hours or more, the total uninterrupted sleep time is to be subtracted from the compensable time reported on the timecard.

Employees will receive a \$75 stipend for each overnight stay, in addition to pay for compensable hours worked at the School Forest.

Wage & Benefit Supplement



Municipal

20254-265 Employee Handbook Wage & Benefit Supplement

Municipal

EXEMPT AND NON-EXEMPT POSITIONS

Positions in the Municipal employee group are identified by the District as Exempt or Non-Exempt under the Fair Labor Standards Act, as follows:

EXEMPT	NON-EXEMPT
Audiologist	Accounting/Purchasing Specialist
Maintenance & Custodial Supervisor	Administrative Assistant - Business
Network Operations Manager	Administrative Assistant - Superintendent
Nutrition Services Supervisor	AV/Technical Assistant
Program Coordinator	BRIDGE Program Coordinator
School Nurse	Career Center Coordinator
Supervisor of Finance & Accounting	District Technician
Volunteer & Community Involvement Coordinator	Educational Interpreter
	General Ledger Specialist
	Human Resources Specialist
	Network Technician
	Payroll Manager
	Technology Services Department Assistant and Application Implementation Support Specialist

When a nonexempt employee is called back to work at a time not continuous with his/her regular schedule, the employee shall receive a minimum of two (2) hours pay at his or her regular rate. The employee must work two (2) full hours on these days before additional time may be submitted for payment.

HEALTH AND DENTAL INSURANCE

- A. The District shall contribute toward the cost of the monthly health and dental insurance premiums for those employees participating in the insurance plans at a contribution rate determined by the position and annual work schedule.
- B. The District reserves the right to modify, revoke, suspend, terminate or change procedures and practices in regard to insurance carriers, programs, benefits, or coverage at any time with or without notice.
- C. The District shall contribute 100 percent of the employee's premium of the group life and long-term disability insurance programs authorized by the Board for those whose work schedule equals 600 or more hours per year.

RETIREMENT

- A. Upon retirement, the employee shall receive payment for earned and unused vacation during the year in which the employee's retirement occurs based on the rate of pay at the time of retirement. This vacation will be prorated based on the percent of the fiscal year worked.
- B. Employees who are at or over the age of 55 and have the equivalent of 10 or more consecutive years of service will have the value of their accumulated sick leave deposited into a Health Reimbursement Arrangement (HRA) for the eligible retiree to use for health insurance premiums or for qualified eligible medical expenses. Part-time years of service will be prorated based on the full-time equivalency of 1950 hours. The HRA deposit is available for use for up to 10 years following retirement, or the account balance is zero, whichever occurs first.

Wage & Benefit Supplement



Nutrition Services

20254-265 Employee Handbook Wage & Benefit Supplement

Nutrition Services

CLASSIFICATION	20254-265 HIRING RATE (no experience)
High School Manager	\$20.26
Middle School Manager	\$18.47
Elementary Production Manager	\$16.59
Elementary Satellite Manager	\$16.24
Assistant Manager, Head Cashier	\$16.24
Technical Assistant	\$15.07

CERTIFICATION IN THE SCHOOL NUTRITION ASSOCIATION (SNA)

All employees certified by the School Nutrition Association will receive an additional twenty-five cents (\$.25) per hour for Level 1 certification. To qualify, employees must meet all requirements for certification and be approved by the Director of Nutrition Services. Upon receipt of the certification card from the SNA, employees must submit a copy of their current certification card to the Director of Nutrition Services.

High School and Middle School Nutrition Services Managers will receive an additional fifty cents (\$.50) per hour for Level 2 certification, and seventy-five (\$.75) cents per hour for Level 3 certification.

High School and Middle School Nutrition Services Managers with SNA Certification and an Associate's Degree plus 5 years or more experience in Nutrition Services administration, will receive an additional \$1.50 per hour.

High School and Middle School Nutrition Services Managers with a Bachelor's Degree plus 5 years or more experience in Nutrition Services administration will receive an additional \$2.50 per hour.

Upon re-certification, it is the responsibility of the employee to notify the Director of Nutrition Services of renewal. Employees who do not recertify shall no longer qualify for certification compensation and this amount will be deducted from their hourly rate for the next school year following certification lapse. Employees who fail to notify the District may be subject to discipline.

MANDATORY EDUCATION REQUIREMENTS

New employees are required to complete the “Certified Food Handler” sanitation and safety class within the first year of employment. The District pays the tuition and the employee’s regular rate of pay for time attending the class.

Current employees are responsible for maintaining an active sanitation certification, and are required to renew the certification upon expiration. The District pays the tuition and the employee’s regular rate of pay for time attending the class.

Upon receipt of the certification card, employees must submit a copy to the Director of School Nutrition Services.

Other Compensation

Nutrition Services Employees should ask their immediate supervisor for rules and restrictions pertaining to the daily free meal available to Nutrition Services employees.

The On-Call/Catering pay rate is \$15/hour. This rate applies to additional assignments worked outside of the regular school day in the schools or at the School Forest, (such as evenings or weekends). It is for work above and beyond the Monday – Friday regular school schedule.

Should the time worked as On-Call/Catering result in more than 40 hours worked in a one-week pay period, overtime (1.5 times) is paid for any time over 40 hours, in accordance with the Fair Labor Standards Act. The calculation of this overtime is done using a “weighted average”. This means that the salary for the regular position, along with the \$15/hour for On-Call/Catering work is blended, resulting in a “weighted” average, which is used to calculate the 1.5 overtime rate.

HEALTH AND DENTAL INSURANCE

A. The District shall determine the health and dental insurance carriers, plans, benefits, and coverage.

B. FAMILY COVERAGE - Health

The District shall contribute toward the cost of the monthly health insurance premium for those employees qualifying for group family coverage according to the following regularly scheduled hours per school day:

8 hours per day – 80% District-paid premium

7 or more, but less than 8 hours per day – 70% District-paid premium

6 or more, but less than 7 hours per day – 60% District-paid premium

C. SINGLE COVERAGE - Health

The District shall contribute toward the cost of the monthly health insurance premium for those employees qualifying for single coverage according to the following regularly scheduled hours per school day:

8 hours per day – 85% District-paid premium

7 or more, but less than 8 hours per day – 75% District-paid premium, 80% HDHP

6 or more, but less than 7 hours per day – 65% District-paid premium, 80% HDHP

D. DENTAL

The District shall contribute toward the cost of the monthly dental insurance premium for those employees qualifying for group family or single coverage according to the following regularly scheduled hours per school day:

8 hours per day – 90% District-paid premium

7 or more, but less than 8 hours per day – 80% District-paid premium

6 or more, but less than 7 hours per day – 70% District-paid premium

E. EFFECTIVE DATE AND TERMINATION DATE OF HEALTH/DENTAL

New employees shall be eligible to receive health and dental benefits from the first day of the month following employment. All continuing employees shall be covered from September 1 through August 31. Any employee terminating his/her employment with the District at the end of the school year who has fulfilled all contractual duties will continue to receive benefits through August 31. Any employee terminating his/her employment with the District during the school year and not fulfilling all contractual duties will have benefits discontinued at the end of the month of their last employment date.

EMPLOYEE JOB SUBSTITUTION

A regular employee who is required to substitute in a position in a higher classification will be paid at the higher-level position if required to work more than fifteen (15) consecutive work days in the assignment. This long-term substitute pay rate will be retroactive to the first day of this assignment.

Wage & Benefit Supplement



Maintenance & Custodial

20254-265 Employee Handbook Wage & Benefit Supplement

Maintenance & Custodial

CLASSIFICATION	20254-265 HIRING RATE (no experience)
Systems Technician	\$32.93
High School Head Custodian	\$27.68
Middle School Head Custodian	\$25.51
Elementary School Head Custodian	\$22.63
Lead Groundskeeper	\$26.13
Maintenance	\$23.32
Relief Crew	\$22.46
Custodian I, Printer, Groundskeeper, Driver	\$21.81
Custodian II	\$18.19

COMPENSATION

- A. An employee, when called back to work at a time not continuous with his/her regular schedule or when required to check school buildings on Saturdays, Sundays and holidays, shall receive a minimum of two (2) hours pay each day. An employee must work two (2) full hours on these days before additional time may be submitted for payment.
- B. Overtime is considered to be time worked over forty (40) hours per week. Authorization for overtime will be granted by the supervisor and/or building principal. Overtime pay shall be allowed only for overtime hours actually worked over forty (40) hours per week, excluding hours for which pay is received but no work performed including, but not limited to the following: sick leave, personal leave, vacation, or bereavement leave.
- C. Employees who are temporarily transferred into a position of a higher classification for operational purposes shall be paid at the new classification if required to work fifteen (15) or more consecutive workdays in the same job. The pay will be retroactive to the beginning of the assignment.
- D. An employee who is promoted to a higher classification shall be placed on the salary schedule of the employee's new classification.

HEALTH AND DENTAL INSURANCE

Carrier

The Board shall determine the health and dental insurance carriers, programs, and the level of benefits.

Full-Time Employees

The employer shall contribute toward the cost of monthly medical or dental insurance premiums for group family or single coverage for full-time employees who are scheduled to work at least two thousand eighty (2,080) hours per contract year. The District's contribution will equal an amount not less than 90% of the premium for health insurance and not less than 90% of the premium for dental insurance.

Part-Time Employees

The employer shall contribute a pro-rata share of monthly medical or dental insurance premiums for group family or single coverage for employees who are scheduled to work at least one thousand forty (1,040) but less than two thousand eighty (2,080) hours per contract year. Employees working less than one thousand forty (1,040) hours per year are not eligible for health or dental insurance.

District employees who did not participate in medical or dental insurance, although eligible, and elect to enroll in the plan(s) shall qualify for the benefit at the level which corresponds to the annual work schedule for that position.

RETIREMENT

Upon retirement from the District, benefits will be paid to persons hired prior to January 1, 2011, who are 57 years of age or older and have 20 consecutive years of District experience. Such benefit will be based upon the number of accrued sick leave days, and paid out according to the rate in the table below. This sum will be paid in one lump sum at the time of retirement.

1,720 to 2,080 regularly scheduled hours - \$45.00 / day

1,360 to 1,719 regularly scheduled hour - \$37.50 / day

1,000 to 1,359 regularly scheduled hours - \$30.00 / day

Upon retirement from the District, benefits will be paid to persons hired prior to January 1, 2011, who are 57 years of age or older and have 10 consecutive years of District experience. Such benefit will be based upon the number of accrued sick leave days, and paid out according to the rate in the table below. This sum will be paid in one lump sum at the time of retirement.

1,720 to 2,080 regularly scheduled hours - \$22.50 / day

1,360 to 1,719 regularly scheduled hours - \$18.75 / day

1,000 to 1,359 regularly scheduled hours - \$15.00 / day

Upon retirement from the District, benefits will be paid to persons hired on or following January 1, 2011, who are 57 years of age or older and have 20 consecutive years of District experience. Such benefits will include a lump sum contribution made by the Board of Education to a retirement account on behalf of the retiree at the time of their retirement. The Board will determine the amount of the annual per-employee retirement contribution that will be used for this benefit calculation. Money in the employee's account will be available upon the employee's retirement.

APPENDIX A

Revisions to the Employee Handbook and Consideration of Individual Exceptions

1. On an annual basis, or more frequently at the request of the Board, Human Resources will bring recommendations for Handbook updates and/or revisions to the Board, including updates to the Wage & Benefit Supplements. Following Board approval, such updates/changes will be incorporated into the next annual edition of the Employee Handbook.
2. Requests or recommendations for Handbook modifications or revisions may be brought to the Director of Human Resources or his/her designee. Such requests will be reviewed by the Superintendent or his/her designee and, at his/her discretion, may also be subject to review by the administrative team, prior to determining if the request will be advanced to the Board of Education as a recommendation. If so, the above procedure (2) would apply.

Individual Exceptions

Requests for individual exceptions to Handbook rules, not including exceptions to the Wage and Benefit Supplements, may be brought by the employee and/or his/her immediate supervisor to the Director of Human Resources or his/her designee. It is the intent of Administration to make decisions regarding requests for individual exceptions in an expedient manner and at the lowest level practicable.

If the request is unusual and/or has precedent-setting potential it will be reviewed by the Superintendent or his/her designee and other members of the administrative team as appropriate, for consideration.

Standard/Guideline for review of requests for individual exceptions

Recognizing that most requests for exceptions have little or no negative impact (i.e., financially or operationally) on the District and its mission, they may be reviewed and decided upon by Administration using the following general guidelines:

1. There are extenuating circumstances that are predominantly outside of the employee's control.
2. The employee could not have reasonably foreseen the need for the exception and thereby taken measures to mitigate the need for an exception.
3. The reason for the requested exception directly relates to the needs/interests of an immediate family member or the health and well-being of the employee.
4. Consistency with past practice and maintenance of a fair and equitable standard.
5. Other applicable reasons or conditions may be taken into consideration.

Book	Policy Manual
Section	Special Update - Act 20 - Feb. 2025
Title	Overview
Code	1 -
Status	From Neola

WISCONSIN OVERVIEW AND COMMENTS

Special Update - Act 20

February 2025

All production related materials and questions should be directed to the Coshocton Office at 632 Main Street, Coshocton, Ohio 43812 (phone 800-407-5815, fax 740-622-2557). Billing questions should be directed to the Stow Office at 3914 Clock Pointe Trail, Suite 103, Stow, Ohio 44224 (phone 330-926-0514, fax 330-926-0525).

Please make any revisions on the BoardDocs software using the instructions provided to you. You may direct questions related to content to your Neola Associate. Questions regarding the software should be directed to the BoardDocs help desk staff.

If a District chooses not to adopt a policy or administrative guideline, the District is still obligated to follow applicable Federal and State laws relating to that topic.

The proposed new, revised, and replacement policies, administrative guidelines and forms included in this update have been thoroughly prepared and reviewed by Neola's legal counsel for statutory compliance. If you make changes, or substitute in its entirety policies or other materials of your own drafting, those materials should be reviewed by your legal counsel to verify compliance. Neola does not review district-specific edits to update materials or District-specific policies for statutory compliance.

If a policy or guideline is marked as a revision, the changes have been marked in bold (to add material) and crossed out (to delete material). As you review a revised policy or guideline, you may choose to accept one, many or all of the changes provided. If a policy or guideline is marked as a replacement, that means there have been enough changes made that justify a complete, clean replacement copy. As you review a replacement policy or guideline, you should also check the materials you have in your current policy or guideline to see if there is some specific wording you want included in the replacement policy. If so, a copy of any wording to be added and where it should be inserted should be forwarded with the replacement policy or guideline when it is returned to the Coshocton office for processing.

If the District authors language and adds it to a policy template or deletes content that is not marked as a choice in the policy template, then these actions will constitute District-specific edits.

Policies that are to be deleted from the policy manual require Board action to rescind the policy.

Your Neola Associate will contact you in the near future to schedule an appointment to review this update and ensure you are current on this and previous updates.

If you are not an administrative guidelines client, you did not receive those materials in this packet. Contact your Associate for more information about becoming an administrative guidelines client.

Processing Update Materials

Revisions to your policies and administrative guidelines should be made on the BoardDocs software using the instructions provided to you.

District-Specific Material

If the District chooses, during any step of the Update process, to incorporate District-specific material into a new policy or guideline that has been proposed or to insert District-specific material into a current policy or guideline for which revisions have been proposed in an update issued by Neola, then the District agrees to hold Neola harmless for those District-specific edits and acknowledges that Neola's warranty for legal challenges to that District-specific language in that policy or guideline will not be in effect. In addition, Neola retains ownership of the text from the original policy template that remains in a policy to which District-specific material has been added. District-specific materials include the following:

1. Materials from the District's existing materials that the District requests be incorporated during the drafting process;
2. New materials that the District develops in their entirety and exclusive of Neola; and
3. Revisions or deletions that substantively depart from Neola's templates.

Further, Neola does not recommend the use or incorporation of District-specific materials. Neola will, at the request of the District, incorporate District-specific materials into the licensed materials, with the implicit understanding that the District bears all risks associated with the District's decision to request that such District-specific materials be incorporated. Neola reserves the right to, but is not obligated to, advise the District to seek its own legal review of District-specific materials.

Bylaws & Policies

Policy 5411 – Third Grade Promotion and Retention: At Risk Students (New)

In 2023, Wisconsin enacted Act 20 to strengthen early literacy efforts. As part of this law, school districts must implement a policy for promoting students from third to fourth grade, following the model provided by the Department of Public Instruction (DPI). Neola, with legal guidance, has developed a policy in compliance with Act 20 and the DPI model. While districts are required to adopt this policy by July 1, 2025, enforcement can be delayed until September 1, 2027.

Adopting this policy is required to maintain statutory compliance.

Book Policy Manual
 Section Special Update - Act 20 - Feb. 2025
 Title PROMOTION, PLACEMENT, AND RETENTION
 Code po5410 Neola template ok Ed. Team
 Status

5410 - PROMOTION, PLACEMENT, AND RETENTION

The Board recognizes that the personal, social, physical, and educational growth of children will vary and that they should be placed in the educational setting most appropriate to their needs at the various stages of their growth.

It shall be the policy of the Board that each student be moved forward in a continuous pattern of achievement and growth appropriate for each student's development.

Such pattern should coincide with the system of grade levels established by this Board and the instructional objectives established for each.

Definitions

Promotion: Occurs when a student is doing the quality of work that indicates the student has met the criteria established in this policy ~~() and AG 5410 — Promotion, Placement, and Retention~~ **[END OF OPTION]** and shall be moved forward to the next grade.

Placement: Occurs when a student is not doing the quality of work that indicates the student shall be promoted to the next grade, but a determination has been made that it is in the student's best interest to move forward to the next grade. A placement determination is made by the ~~() building administrator~~ Student Intervention Team ~~()~~ **[END OF OPTIONS]** with the concurrence of the building administrator. **[END OF OPTION]**

Retention: Occurs when a student is not doing the quality of work that indicates the student should move forward to the next grade, and the student should repeat the current grade. A retention decision is made by the ~~() building administrator~~ Student Intervention Team ~~()~~ **[END OF OPTION]** with the concurrence of the building administrator. **[END OF OPTION]**

A student will be promoted to the succeeding grade level when the student has:

- A. completed the course requirements at the presently assigned grade;
- B. in the opinion of the professional staff, achieved the instructional objectives set for the present grade;
- C. demonstrated sufficient proficiency to permit him/her to move ahead in the educational program of the next grade;
- D. demonstrated the degree of social, emotional, and physical maturation necessary for a successful learning experience in the next grade.

~~() Following sound principles of child guidance, the Board discourages the skipping of grades.~~

The District Administrator shall develop administrative guidelines for promotion, placement, and retention of students which:

- A. **ensure students who are falling seriously behind their peers or who may not be promoted receive the special assistance they may need to achieve the academic outcomes of the District's core curriculum;**
- B. **require the recommendation of the relevant staff members for promotion, placement, or retention;**
- C. **require that parents are informed in advance of the possibility of retention of a student at a grade level;**
- D. **assure that efforts are made to remediate the student's difficulties before the student is retained;**
- E. **assign to the principal the final responsibility for determining the promotion, placement, or retention of each student.**

Promotion from Grade 4 and Grade 8

~~**[DRAFTING NOTE: CHOOSE OPTION 1 OR OPTION 2 BELOW. STATE STATUTE REQUIRES A BOARD APPROVED POLICY SPECIFYING PROMOTION CRITERIA FOR GRADES 4 AND 8.]**~~

[x] OPTION 1

Students in grades 4 and 8 will be promoted if they score at least at the "Approaching" level on all of the subtests of the Wisconsin statewide grade 4 or grade 8 assessment, respectively.

If a student scores at the "Developing" level on one or more subtests of the Wisconsin statewide grade 4 or grade 8 assessment, or if the student was excused from taking the assessment, or if the District has not yet received individual student scores for grade 4 or grade 8 students by May 1, then the promotion decision will be based on the student's grade 4 or grade 8 academic performance. A grade 4 student who has demonstrated satisfactory grade level achievement in the subtest areas as evidenced by **(X)** a report card grade of 2 or higher in each of the subtest areas ~~() a passing grade in each of the subtest areas [END OF OPTION]~~ will be promoted to grade 5. A grade 8 student who has demonstrated satisfactory grade level achievement in the subtest areas as evidenced by **(a cumulative GPA of 2.0 in all courses taken in the 8th grade year)** a report card grade of _____ or higher in each of the subtest areas ~~(X) a passing grade in each of the subtest areas [END OF OPTION]~~ will be promoted to grade 9.

If a student has not demonstrated satisfactory grade level achievement in the subtest areas as evidenced by a report card grade as indicated above in each of the subtest areas, then the promotion decision will be based on recommendations of teachers which are based solely on the student's academic performance. The Principal will convene a meeting of the child's teacher(s), school counselor, Principal, and any others who the Principal believes may contribute to the promotion determination. The assembled promotion team will receive the teacher's recommendation which shall be based on academic indications such as prior classroom, District, and statewide assessment scores, the student's academic progress, portfolio, or any other measures of the student's ability or achievement deemed to be appropriate. After the teacher's recommendation is provided and any further analysis or discussion is considered, the team will either endorse the teacher's decision regarding promotion or make an alternate recommendation to the Principal.

If the promotion team makes an alternate recommendation to the Principal, then the Principal shall make the promotion decision based on the best interests of the child. Contingent conditions (e.g., summer school performance, tutoring, online coursework) may be part of the Principal's promotion decision.

Appeal Process

Any person appealing a decision regarding promotion to grade five or grade nine under this policy shall submit a written appeal to the District Administrator within five (5) business days of notification. The person must state in writing the portion of this policy they believe was administered in error including the reasons supporting that belief and the proposed remedy for the alleged error.

The District Administrator will meet with the parties involved and will issue a written decision within ten (10) business days. The decision of the District Administrator is final.

[END OF OPTION 1]

[] OPTION 2

[END OF OPTION 2]

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Legal References

118.33(6), Wis. Stats.

Book	Policy Manual
Section	Special Update - Act 20 - Feb. 2025
Title	New Policy - Special Update - Act 20 - Feb. 2025 - THIRD GRADE PROMOTION AND RETENTION: AT-RISK STUDENTS
Code	po5411 ok Ed Team
Status	

5411 - THIRD GRADE PROMOTION AND RETENTION: AT-RISK STUDENTS

Introduction

This policy governs the promotion of students from 3rd grade to 4th grade in accordance with 118.33, Wis. Stats. The policy applies to all students being considered for promotion from 3rd to 4th grade, effective on September 1, 2027_____ **[insert date]. [DRAFTING NOTE: This date cannot be later than September 1, 2027 for students entering 4th grade.]**

The District intends to make promotion decisions based on a thorough and equitable process that considers individual student needs in reading. For any student who has not completed their personal reading plan by the end of 3rd grade, a team will determine whether retention or promotion to 4th grade, with intensive instructional support, progress monitoring, and supports to remediate the identified areas of deficiency, is in the student's best interest. The determination process will consider relevant factors such as reading proficiency, social and emotional development, and available supports.

Definitions

"Personal Reading Plan" means a reading plan provided for five (5) year-old-kindergarten to third grade students that are identified as at risk based on a universal screening assessment or diagnostic assessment, in accordance with 118.016(5), Wis. Stats.

"Limited English-Proficient Student" means a student whose ability to use the English language is limited because of the use of a non-English language in the student's family or the student's daily, non-school surroundings, and who has difficulty in performing ordinary classwork in English as a result of such limited English proficiency.

"Completed" - means a student who has "completed" their personal reading plan if the student's parent(s) and the District agree that the student has met the goals outlined in the personal reading plan and the student scores at grade-level in reading on a summative assessment.

Promotion of Third Grade Students with Personal Reading Plans

For any student who has not completed their personal reading plan by the end of the student's third grade year, the District will engage in a process to determine whether to promote that student to the fourth grade. The District will not promote a student from third to fourth grade who has not completed their personal reading plan by the end of third grade unless the District, in consultation with the student's parent(s), believes retention is not in the best interest of the student.

~~[Drafting Note: While the statute does not require choosing any of the following, however, the statute does require that the District provide criteria in policy regarding the decision-making process.]~~

In reaching the decision to promote or retain the student, the District will carefully consider all relevant factors, including but not limited to:

- A. (**X**) Whether a team of interested individuals, including the parent(s) of the student and school representatives who have knowledge of the reading instruction, supports, and interventions provided to the student, believe promotion is in the best interest of the student;
- B. (**X**) All relevant and available data demonstrating the student's response or progress to reading instruction and intervention, and data demonstrating the student's progress towards meeting personal reading plan goals;

- C. (**x**) Why the student has not completed their personal reading plan;
- D. (**X**) Whether or which alternatives to retention can help support the student to achieve reading proficiency;
- E. (**X**) Any other factor(s) relevant in deciding whether to retain or promote a student;
- F. (**X**) Those factor(s) or conditions considered elsewhere in District policy or administrative guidelines pertaining to student promotion and retention;
- G. (**X**) Whether the student is eligible for an exception contained under this policy;
- H. (**X**) The potential long-term adverse risks of retention.

Based on the comprehensive evaluation of factors above, the District will make one of the following determinations:

- A. Promotion: Promotion to fourth grade with applicable supports and services is more appropriate than retention to third grade.
- B. Promotion: The student's non-completion of their personal reading plan was not primarily due to the student's lack of reading proficiency.
- C. Promotion: The District recommends retention with applicable supports and services but the student's parent(s) do not agree with the District's recommendation.
- D. Retention: The District determined that, in consultation with the student's parent(s), retention with applicable supports and services is more appropriate than promotion to fourth grade.

Promoting Students with Incomplete Personal Reading Plans

If the District promotes a third-grade student who has not completed their personal reading plan by the end of third grade, the District shall conduct all of the following post-promotion requirements:

- A. In the following and subsequent school year(s) provide intensive instructional services, progress monitoring, and supports to remediate the identified areas of deficiency until the student scores at grade level in reading on a summative assessment;
- B. Notify the student's parent(s), in writing, that the student did not complete their personal reading plan, including a description of the instructional services and supports that will be provided to the student to remediate the identified areas of deficiency; and
- C. Provide the student with an intensive summer reading program each summer until the student scores at grade-level in reading on a summative assessment.

Exceptions to Post-Promotion Requirements

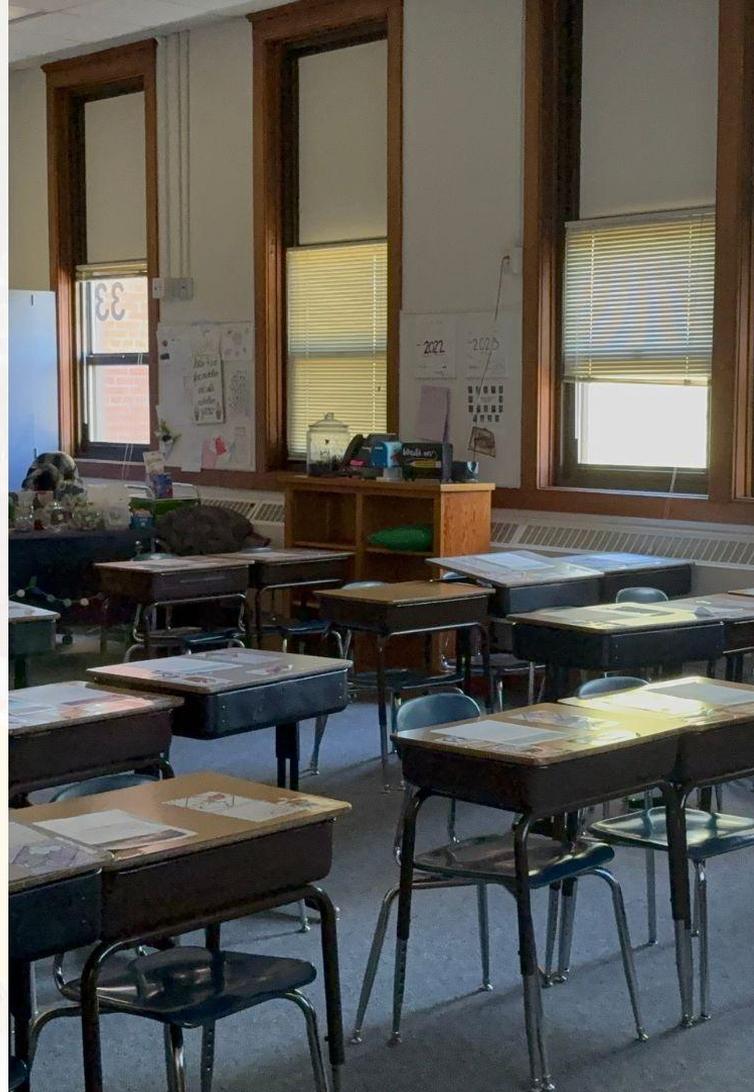
The following are good cause exceptions. Any student who meets one or more of the following good cause exceptions may be exempt from the promotion policy, the intensive summer reading program, and/or the intensive reading intervention requirements:

- A. The student is identified as a Limited-English Proficient student as per the definition included in this policy;
- B. The student has an individualized education plan (IEP) that indicates that neither taking the universal reading screener nor the State summative assessment in reading is appropriate for the student;
- C. The student scores as proficient in reading on the alternative Statewide standardized summative assessment;
- D. The student has an IEP or Section 504 plan under the Rehabilitation Act of 1973 that indicates that the student has received intensive intervention in reading for more than two (2) years if the student continues to demonstrate a deficiency in reading and was previously retained in 5K, grades one, two, or three;
- E. The student has received intensive reading interventions for two (2) or more school years, continues to demonstrate a deficiency in reading, and was previously retained in 5K, grades one, two, or three for a total of two (2) years.



POLICY 5410 & 5411

MAY 19, 2025



New Policy 5411 - Act 20

- Developed to align with ACT 20 legislation
- Policy needs to be approved by July 1, 2025 - doesn't take effect until September 2027
 - Rationale: State recognizes instructional elements of ACT 20 require time for kindergarten students to engage in high-quality science of reading instruction integrated into our DPI-approved district resources. Therefore, exit criteria for students in Grade 3 with a Personal Reading Plan (PSP) that require proficiency on the State Forward Reading Test will not go into effect until September 2027



New Policy 5411 - Act 20

- Once active in the 2027-28 school year, Intensive Summer Reading Programs, yet to be fully defined, must be available in the Summer of 2028
- We continue to support students in grades K-5
 - Current practices through eMLSS framework have been aligned to ACT 20 requirements to establish a more standardized & consistent approach to student support
 - We believe a well-aligned eMLSS process ensures resources are used effectively and efficiently to support students at the appropriate levels



Policy 5410: Promotion, Placement, Retention

- What has changed beyond the name?
 - NEOLA recommended adjustment to align with Policy 5411
 - Includes language around promotion and placement
 - Decisions aligned with eMLSS processes
 - More clearly defined timelines to proactively support and address concerns
 - More clearly defined guidance for team considerations
 - Middle/high school level requires flexibility in regards to credit acquisition and has alternative options to accrue credits to progress toward timely graduation



THANK YOU!

