

# **Annual Budget & Related Information**

2020-2021



**Budget Hearing and Annual Meeting**

**September 28, 2020**

**6:00 p.m.**

**Wausau West High School Auditorium**

**1200 West Wausau Avenue**

**Wausau, Wisconsin**

## **Mission Statement**

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

## **Shared Key Interests**

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

## **Board of Education**

**Tricia Zunker, President (2021)**

**Patrick McKee, Vice President (2021)**

**Lance Trollop, Treasurer (2023)**

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**James Bouche (2022)**

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**Theresa R. Miles (2022)**

**Jane A. Rusch (2022)**

**Lee Webster (2023)**

## **Administration**

**Dr. Keith Hilts**  
**Superintendent of Schools**

**Robert Tess**  
**Chief Finance and Business Services Officer**

## **The Department of Business Services**

**This Report Has Been Prepared**

**By**

**Robert Tess**  
**Chief Finance and Business Services Officer**

**Noel Tordsen**  
**Supervisor of Financial Services**

**Jennifer Bonke**  
**General Ledger Specialist**

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## 2020-21 Budget Overview

## **Revenue Highlights**

**The 2020-21 General and Special Education Funds have four major sources of revenues:**

- **Local Property Tax is 28.91% of the revenue budget.**
- **State Equalization, Chapter 220 Aids, and Computer Aid (General State Aids) is 56.42% of the revenue budget.** Chapter 220 Aid is intradistrict integration aid for our choice program and results in a decrease in the property tax levy.
- **Other State Aid is 6.84% of the revenue budget.** Per Pupil Adjustment Aid, ELL Aid, State Tuition, Transportation Aid, and Library Aid are included in other state aid.
- **Deductible Receipts fund the remaining 7.83% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

**The 2020-21 State Budget impacted District Revenues:**

- The District's state equalization aid is estimated to increase 1.28% over prior year.
- The 2020-21 maximum revenue limit of \$10,624 per student is more than the 2019-20 base revenue limit per student. Revenue limit exemptions are estimated to increase.
- The per pupil adjustment aid decreased to \$511/FTE for the 2020-21 fiscal year. The per pupil adjustment aid was \$742/FTE in 2019-20.

## **Tax Levy**

**The Proposed 2020-21 Tax Levy** consists of the levy for general fund operations, levy for the debt service funds, and levy for community service. The total levy is projected at \$47,930,876 for a dollar increase of \$1,797,719 and a percentage increase of 3.90% from the 2019-20 tax levy.

The gross mill rate will decrease from \$10.79 per thousand dollars to \$10.29 per thousand. The mill rate percentage decrease would be 4.63% which represents a \$50 decrease in school tax on a home valued at \$100,000.

The general fund mill rate will decrease from \$6.99 to \$6.56, largely due to increased property values and increased equalization aid. Fund 38 is used to account for debt service related to the energy efficiency phase II and III projects, this mill rate will decrease from \$.49 to \$.45. The fund 39 or referendum debt mill rate will decrease from \$3.17 to \$3.13. The community service mill rate will decrease from \$.16 to \$.14.

The mill rate is based on the District's projected equalized valuation increasing 8.99%.

## **Revenue Projection**

**The Preliminary Revenue Projection** is \$143,212,743 with \$105,233,129 in the General Fund. Final revenue numbers will be reevaluated before the final budget and levy are set in early November. Factors that would change the revenue projection along with the tax levy include:

**1. September Membership Count** - part of the revenue cap calculation.

The revenue budget is based on the revenue cap projection full-time equivalency (FTE) enrollment of 8,213 for 2020-2021. This number includes FTE's for summer school. The budget will be adjusted in September to reflect actual FTE at that time.

**2. Equalization Aid** – calculated using the 2020-22 state budget and dependent on the final 2019-20 actual expenditures. It is an estimated amount based on the July 1<sup>st</sup> Aid Eligibility Worksheet along with 2019-20 unaudited expenditures.

Equalization Aid is projected to increase approximately \$.7 million. The state equalization aid, the property tax, Chapter 220 aid, state aid for exempt computers and Fund 38 non-referendum approved debt service comprise the revenue limit which is \$91,978,934 which is a increase of approximately \$1.2 million.

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

**State Grants (S1-S7)** - decreased due to lower allocations and carryover in existing grants

**Federal Grants (F1-F11)** – increased due to an increase in the Flow Through allocation and the addition of the Elementary and Secondary School Emergency Fund.

**4. Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.

**5. Governmental Changes** - any changes made by the Joint Finance Committee, State Legislature, or the Governor to the school funding formula.

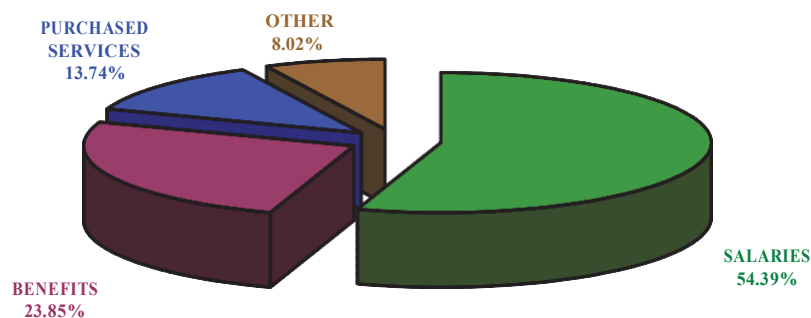
**6. AGR – Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils in participating grades and schools statewide. The AGR schools in the WSD implement instructional coaching for teachers provided by a licensed teacher; and 18:1 or 30:2 classroom ratios.

## Expenditure Highlights

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

The salary/benefit portion of the General (Fund 10) and Special Education (Fund 27) budgets, items K1 through L1, is \$87,854,850 and represents 78.24% of the budgets. Salaries increased 2.75% for all funds. The salary budgets increased \$1.6 million. All employees pay one-half of the WRS retirement contribution. The total benefits increased .21%. The non-salary/benefit portion, items A1 through J7, is \$24,440,148 and makes up the remaining 21.76%.

### EXPENDITURES BY OBJECT



### *A1 – B8 Elementary Schools*

**Elementary School Budgets (A1- A14)** - are based on January membership counts with the budget allocation of \$94.75 per student. An additional \$500 is allocated to those schools with fewer than 200 students. Changes in individual budgets generally reflect the changing number of students in each school, with no elementary school receiving less than their January memberships. WSD 4K & Early Childhood Programs are funded at .6 FTE (\$56.85).

**Montessori Charter School (1-6) (A15 and C7)** - there are 103 elementary students and 6 middle school students in the Montessori Charter School with a budget allocation of \$7,212.80 and an additional \$94.75 per elementary student and \$119.25 per middle school student.

**Elementary Specialty Budgets (B1 – B6)** – includes Library, Music, Art, Physical Education, Gifted and Talented, and School Forest. The Library budget was increased to reflect the estimated aid eligibility for 2020-21.



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

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

### ***C1 – D13 Secondary Schools***

**John Muir (C1) and Horace Mann (C4)** – budgets reflect an increase in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count. Middle schools receive an allocation of \$119.25 per student.

**Middle School Athletics (C2 and C5)** - budgets reflect an increase in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count with an allocation of \$23.98 per student. The amount of the middle school user fees from the previous year are added to the per student allocation.

**Middle School Art Budgets (C3)** – this budget remained the same as the allocation for 2019-20.

**Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11)** - there are 8 middle school students and 61 high school students in the EEA Learning Academy with a budget allocation of \$7,212.80 and an additional \$119.25 per middle school student and \$150.25 per high school student.

**East High (D1) and West High (D2)** - budgets reflect a decrease in the number of students at East High and an increase in the number of students at West High based on the January membership count. High schools receive an allocation of \$150.25 per student.

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

**Innovative Education Programs (D12 and D13)** – the Wausau International Student Program was established in 2016. It allowed enrollment of international students through paid tuition. The Innovative Education Program was created in 2017. The program currently includes the Wausau International Student Program and WAVE.

### ***E1 – E6 Pupil Services***

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

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

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

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

**Student Tuition & Travel (E5)** - represents costs for transporting Deaf and Hard of Hearing students to and from Delavan, transporting Visually Impaired students to and from Janesville, parent expenses for conferences held in Delavan and Janesville, and room and board costs for boarding homes in Wausau.

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

### ***S1 – S6 and F1 – F10 Grant Overview***

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

Another variation occurs with budget carryovers. The budget may be less or more than the previous year depending on the amount carried over into this year and from next year to the following year. The budget will be adjusted for actual carryover after the 2019-2020 audit is completed.

Some grants operate on a calendar year or an adjusted year, i.e., November through the following October. The grant may end in December 2020 or at some other time during the year. Where possible, these are noted below. In addition, budget revisions to grants may be needed to cover salaries and benefits after staff adjustments. These changes are made before the budget becomes final in November.

### ***S1 – S7 State Grant Detail***

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

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

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

**School Safety Initiative (S4)** - provides funds to further enhance the schools' safety and security measures as determined by the District's Safety Committee in consultation with the Wausau Police Department and the Marathon County Sheriff's Office. Safety and security enhancements include supplies, such as locking hardware and shatter-resistant film on glass, and staff training that augment our current safety initiatives including visitor protocols during the instructional day.

**School-Based Mental Health Grant (S5)** - a DPI Mental Health Grant to expand our social emotional screener to include all 4K-5th grade students. This grant will run through 2020-21. The social emotional screener that we use is called the b.e.s.t screener.

**State Aid Transmitted from Intermediate Sources (S6)** - funding from Northcentral Technical College comes from a combination of state and federal grants. Supports Career and Technical Education programs that transition students into NTC programs through participation in high demand dual credit courses, NTC academies or dual credit professional development.

**Transition Readiness Grant (S7)** - program established to assist districts and charter schools under Wis. Stat. §118.40(2r) and (2x) in expanding capacity to provide transition services for pupils with disabilities. S Wis. Stat. § 118. Districts and charter schools are eligible to compete for funding that supports evidence-based practices related to successful transition from high school to beyond for students with Individual Education Plans.

### ***F1 – F11 Federal Grant Detail***

**Carl D. Perkins Career and Technical Education (CTE) Act of 1998 (F1)** - provides resources to secondary and postsecondary career and technical education programs to support innovation and program improvement. States receive Basic State Grant funding that is then distributed by formula to eligible recipients, including high schools, area career and technical schools, and community and technical colleges. The Perkins Act also supports seamless pathways from high schools to postsecondary experiences through the Tech Prep program that offers articulated postsecondary credit, integrates academic and technical skills, and leads students to industry-recognized credentials, certificates, or degrees in high wage, high skill, or high demand career fields; provides funds for critical national research and dissemination of best practices; and authorizes occupational and employment information activities to guide students in education and career choices.

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

**Title II A – Teacher and Principal Training and Recruiting (F3)** - is a federally funded grant used to increase student achievement through professional development activities, increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools, and holding schools accountable for improvements in student achievement.

**Title III – English Language Acquisition (F4)** – this is federal funding to help develop programs for children and youth with limited English proficiency. These programs also encourage parental and community involvement to ensure that all students meet the same state academic standards. These funds are tied into our ACCESS for ELL’s assessment and are used to develop English and content area proficiency.

**Student Support and Academic Enrichment (SSAE) Title IV-A (F5)** - supports access to well-rounded education, improving school conditions for learning to ensure safe and healthy students, and effective use of technology to improve academic achievement and digital literacy.

**Flow Through, and IDEA Preschool Flow Through (F6, F8 and F9) Fund 27** - funds are provided to school districts on an entitlement basis for programs and services to children with disabilities ages 3-21. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

**Elementary and Secondary School Emergency Relief Fund (F7)** - Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

**Fresh Fruit and Vegetable Program (F10)** – funded by the United States Department of Agriculture (USDA). Implementation of this program helps increase student consumption of fresh produce and build lifelong healthy eating habits at Franklin Elementary.

## ***G1 – G9 Curriculum/Instruction***

**Education Department (G1)** – budget includes PK-12 texts, resources, materials, curriculum development, professional development and International Baccalaureate and Advanced Placement supports. The 2020-21 budget will help fund PK-5 mathematics resource adoption.

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

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

**Research (G4)** - is a budget covering District statistics. Expenses for such things as the school census, acquisition of birth records, and registration forms are included in this budget.

**EL – English Learners (G5)** - covers EL instructional costs not including salaries. All EL students are assessed in reading, writing, speaking, and listening every year. The budget allocation is \$18.13 per student with an English proficiency level of 1-4.

**Instructional Services (G6)** - is for instructional materials, curriculum assessment and development, and professional development.

**Technology (G7)** - this budget is used for expenses related to the operations of administrative and instructional technology systems. Examples of expenditures from this budget are: internet connection fees, workstation replacements and upgrades, tablets, networking equipment and district-wide software such as a student information system and library automation software. The budget includes \$400,000 for iPad lease.

**AmeriCorps Workers (G8)** – is used to assist the district with costs that are identified as needed to operate programming for our language learners, charter schools, and low SES students. Programming varies depending on host site placement and may include mentoring, tutoring, classroom support and small group instruction.

**District Testing (G9)** – this budget is used to support organization, implementation and administration of the Wausau School District and state mandated assessments in grades Pre-K thru twelve. This budget has been transferred into the Education Department budget.

**Contracted Substitutes (G10)** – the WSD board of education approved implementing Parallel Education Division Services for outsourcing substitute staffing effective 2019-20.

## ***H1 - H10 Operations/Buildings and Grounds***

**Pupil Transportation (H1 and H2)** - includes costs for all pupil transportation (excluding field trips). The 2020-21 contract and projected fuel prices were considered when estimating transportation costs.

**Buildings and Grounds Operations (H3)** - includes all building operating expenses other than utilities. The District cleans and maintains facilities encompassing approximately 1,895,000 square feet as well as approximately 400 acres on 24 sites. The District also owns approximately 570 acres of school forest property.

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

**Operations and Print Shop (H5)** – costs related to centralized print shop located at the maintenance and operations building. The budget was based on the amount of revenue expected in 2020-21.

**Utilities (H6)** - the 2019-20 costs, corresponding weather, and projected prices were considered when setting the 2020-21 utilities budget. The District is limiting the cost of utility increases by working with a third party to transport natural gas and leverage contract purchasing.

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



**Private School Voucher Program (H8)** – the Wisconsin Parental Choice Program allows families who qualify to receive vouchers for their children to attend participating private schools. Depending upon the number of students residing in a given district who are awarded vouchers, additional revenue limit shall be granted to allow the resident district to tax for these vouchers and apply the revenue towards the expense of the vouchers. The voucher revenue limit exemption and associated expense is projected to be approximately \$1,272,375.

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

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

### ***J1 – J7 District-Wide***

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

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

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

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

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

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

## ***K1 – L1 Salaries and Benefits for Fund 10 and 27***

**Salaries and Benefits (K1-L1)** - \$87,854,850 includes estimated salary and benefit increases less budget reductions. Salaries were increased 2.75% due to substitute pay returning to salaries, one time payments to all employees, ESSER funds and other changes reflective of staffing adjustments.


### **Benefits (L1)**

- Retirement for 2020-21 is based on the total contribution rate for qualifying salaries. The rate for 2021 is 13.5%. The rate for 2020 was 13.5%. The rate used in the budget for 2020-21 is 13.5%. All employee groups are required to pay one-half of the WRS rate (6.75% in 2020 and a projection of 6.75% in 2021).
- Health Insurance premiums did not increase July 2020 The insurance committee will monitor claims in 2020-21 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2017-18 rates. The dental rates have not been increased for ten years.

# Budget Adjustment Factors


1% of Total Levy	= \$	479,309
1% of General Fund Levy	= \$	305,722
1% of General Fund Budget	= \$	1,052,331
1% of State Equalization Aids (Includes Chapter 220 and Computer Aid)	= \$	593,685
1 Cent on the Mill Rate	= \$	46,580
1% of General Fund Salaries and Benefits	= \$	727,630
1% of Special Education Fund Salaries and Benefits	= \$	150,918



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**2020-21 REVENUES AND EXPENDITURES - ALL FUNDS**  
**September 28, 2020**

	<b>2020-21 BUDGET</b>	<b>2019-20 BUDGET</b>	<b>INCREASE DECREASE</b>	<b>PERCENT</b>
<b>FUND 10 - GENERAL FUND</b>				
REVENUE & OTHER FINANCING SOURCES	105,233,129	105,083,904	149,225	0.14%
EXPENDITURES & OTHER FINANCING USES	95,868,987	94,743,648	1,125,338	1.19%
OPERATING TRANSFER OUT	10,522,784	10,470,256	52,528	0.50%
<b>FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION</b>				
REVENUE & OTHER FINANCING SOURCES	5,978,917	6,078,018	-99,101	-1.63%
OPERATING TRANSFER IN	10,447,095	10,422,232	24,863	0.24%
EXPENDITURES & OTHER FINANCING USES	16,426,012	16,500,250	-74,238	-0.45%
<b>OTHER FUND 20 - SPECIAL PROJECTS FUND</b>				
REVENUE & OTHER FINANCING SOURCES	237,316	536,348	-299,032	-55.75%
EXPENDITURES & OTHER FINANCING USES	237,316	536,348	-299,032	-55.75%
<b>FUND 38 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	2,033,657	2,074,158	-40,501	-1.95%
OPERATING TRANSFER IN	75,689	48,024	27,665	57.61%
EXPENDITURES & OTHER FINANCING USES	2,208,435	2,137,785	70,650	3.30%
<b>FUND 39 - DEBT SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	14,587,180	12,982,057	1,605,123	12.36%
EXPENDITURES & OTHER FINANCING USES	14,813,214	13,060,357	1,752,857	13.42%
<b>FUND 49 - CAPITAL PROJECTS</b>				
REVENUE & OTHER FINANCING SOURCES	0	8,000	-8,000	-100.00%
EXPENDITURES & OTHER FINANCING USES	0	1,557,720	-1,557,720	-100.00%
<b>FUND 50 - FOOD SERVICE</b>				
REVENUE & OTHER FINANCING SOURCES	3,785,500	4,639,250	-853,750	-18.40%
EXPENDITURES & OTHER FINANCING USES	4,085,160	4,909,903	-824,743	-16.80%
<b>FUND 73 - EMPLOYEE BENEFIT TRUST FUND</b>				
NET REVENUE & OTHER FINANCING SOURCES	96,371	94,783	1,587	1.67%
NET EXPENDITURES & OTHER FINANCING USES	0	0	0	N/A
<b>FUND 80 - COMMUNITY SERVICE FUND</b>				
REVENUE & OTHER FINANCING SOURCES	662,200	627,200	35,000	5.58%
REVENUE FROM PRIOR YEARS	421,638	427,856	-6,218	-1.45%
EXPENDITURES & OTHER FINANCING USES	1,083,838	1,055,056	28,782	2.73%
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES ALL FUNDS</b>				
<b>GROSS TOTAL REVENUES</b>	<b>143,558,692</b>	<b>143,021,831</b>	<b>536,861</b>	<b>0.38%</b>
<b>INTERFUND TRANSFERS</b>	<b>10,522,784</b>	<b>10,470,256</b>	<b>52,528</b>	<b>0.50%</b>
<b>NET TOTAL REVENUES</b>	<b>133,035,908</b>	<b>132,551,575</b>	<b>484,333</b>	<b>0.37%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES ALL FUNDS</b>				
<b>GROSS TOTAL EXPENDITURES</b>	<b>145,245,746</b>	<b>144,971,323</b>	<b>274,422</b>	<b>0.19%</b>
<b>INTERFUND TRANSFERS</b>	<b>10,522,784</b>	<b>10,470,256</b>	<b>52,528</b>	<b>0.50%</b>
<b>NET TOTAL EXPENDITURES</b>	<b>134,722,962</b>	<b>134,501,067</b>	<b>221,894</b>	<b>0.16%</b>

	<p>2020-21 Fund 10 Budget Detail</p>
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## 2020-21 DETAILED REVENUE BUDGET September 28, 2020

SOURCE	FUND 10		INCREASE	
	2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)	PERCENT
<b>LOCAL SOURCES</b>				
Property Tax Levy	\$30,417,700	\$29,856,991	\$560,709	1.88%
Property Tax Chargebacks	154,450	14,273	140,177	982.11%
Mobile Home Tax	15,000	16,500	-1,500	-9.09%
Summer Learning	0	250	-250	-100.00%
Other Payments for Services	20,000	30,000	-10,000	-33.33%
Admissions Athletics	35,000	70,000	-35,000	-50.00%
Athletic User Fees	50,000	97,500	-47,500	-48.72%
Student Fees	7,500	7,500	0	0.00%
Interest on Investments	200,000	280,000	-80,000	-28.57%
Rentals	50,000	65,000	-15,000	-23.08%
Parking Lot Fees	15,000	30,000	-15,000	-50.00%
Miscellaneous Local Sources	80,000	120,000	-40,000	-33.33%
Sale of Obsolete Equipment	40,000	10,000	30,000	300.00%
Refunds: Workers Compensation, Insurance, Commerce	200,000	310,000	-110,000	-35.48%
Refund of Indirect Grant Costs	15,000	15,000	0	0.00%
Student Technology Device Insurance	65,000	65,000	0	0.00%
<b>TOTAL LOCAL SOURCES</b>	<b>\$31,364,650</b>	<b>\$30,988,014</b>	<b>\$376,636</b>	<b>1.22%</b>
<b>OTHER SCHOOL DISTRICT</b>				
Open Enrollment Tuition	\$2,168,791	\$2,110,919	\$57,872	2.74%
Non-Open Enrollment Tuition	20,000	14,500	5,500	37.93%
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$2,188,791</b>	<b>\$2,125,419</b>	<b>\$63,372</b>	<b>2.98%</b>
<b>STATE GRANTS</b>				
S1 Wisconsin Educator Effectiveness	\$51,440	\$51,440	\$0	0.00%
S2 CTE Incentive	200,097	203,503	-3,406	-1.67%
S3 Assessments of Reading Readiness	15,783	18,121	-2,338	-12.90%
S4 School Safety Initiative	432,633	516,202	-83,569	-16.19%
S5 School Based Mental Health Services	23,050	20,650	2,400	11.62%
S6 State Aid Transmitted from Intermediate Sources	73,182	25,000	48,182	192.73%
<b>TOTAL STATE GRANTS</b>	<b>\$796,185</b>	<b>\$834,916</b>	<b>-\$38,731</b>	<b>-4.64%</b>
<b>STATE AIDS</b>				
Equalization Aid	\$58,759,414	\$58,019,579	\$739,835	1.28%
ELL Aid	470,000	475,000	-5,000	-1.05%
Chapter 220 - Intradistrict Integration Aid	45,000	59,511	-14,511	-24.38%
State Aid for Exempt Computers	564,122	564,122	0	0.00%
State Aid for Exempt Personal Property	83,352	244,636	-161,284	-65.93%
Juvenile Detention Center	190,000	215,000	-25,000	-11.63%
Transportation Aid	160,000	172,286	-12,286	-7.13%
Library Aid	370,000	315,071	54,929	17.43%
Per Pupil Adjustment Aid (2020-21)	4,211,662	6,242,281	-2,030,619	-32.53%
In Lieu of Tax	35,000	35,000	0	0.00%
AGR - Achievement Gap Reduction Program	1,633,421	1,815,469	-182,048	-10.03%
School Mental Health Program	40,000	40,000	0	0.00%
<b>TOTAL STATE AIDS</b>	<b>\$66,561,971</b>	<b>\$68,197,955</b>	<b>-\$1,635,984</b>	<b>-2.40%</b>

## 2020-21 DETAILED REVENUE BUDGET September 28, 2020

SOURCE	FUND 10		INCREASE	PERCENT
	2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)	
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	\$90,211	\$82,845	\$7,367	8.89%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,632,413	1,848,841	-216,428	-11.71%
F3 Title II A - Teacher and Principal Training and Recruiting Fund	248,075	272,496	-24,421	-8.96%
F4 Title III - English Language Acquisition	260,131	244,418	15,713	6.43%
F5 Title IV A	227,244	208,771	18,473	8.85%
F6 Flow Through - Comprehensive Coordinated Early Intervening Services	510,272	280,229	230,043	82.09%
F7 Elementary and Secondary School Emergency Fund	1,353,186	0	1,353,186	N/A
TOTAL FEDERAL GRANTS	\$4,321,532	\$2,937,600	\$1,383,932	47.11%
GRAND TOTAL	\$105,233,129	\$105,083,904	\$149,225	0.14%

# 2020-21 DETAILED EXPENDITURE BUDGET September 28, 2020

LOCATION	FUND 10		INCREASE DECREASE	
	2020-21 BUDGET	2019-20 BUDGET	(-)	PERCENT

## ELEMENTARY SCHOOLS

	Jan-20 FTE				
A1 Franklin	230	\$21,793	\$27,672	-\$5,879	-21.25%
A2 Grant	222	\$21,035	22,693	-1,658	-7.31%
A3 G.D. Jones	293	\$27,762	30,640	-2,878	-9.39%
A4 Hawthorn Hills	214	\$20,277	22,501	-2,224	-9.88%
A5 Hewitt-Texas	116	\$10,491	12,852	-2,361	-18.37%
A6 Jefferson	280	\$26,530	30,353	-3,823	-12.60%
A7 John Marshall	262	\$24,825	24,416	409	1.68%
A8 Lincoln	209	\$19,803	21,065	-1,262	-5.99%
A9 Maine	231	\$21,887	22,789	-902	-3.96%
A10 Rib Mountain	226	\$21,414	22,406	-992	-4.43%
A11 Riverview	434	\$41,122	39,449	1,673	4.24%
A12 Stettin	302	\$28,615	26,044	2,571	9.87%
A13 South Mountain	240	\$22,740	23,076	-336	-1.46%
A14 WSD 4K & Early Childhood Programs	342	\$32,036	32,172	-136	-0.42%
A15 Montessori (K-5)	103	17,075	17,841	-766	-4.29%
<b>A SCHOOLS</b>	<b>3,704</b>	<b>\$357,405</b>	<b>\$375,969</b>	<b>-\$18,564</b>	<b>-4.94%</b>
B1 Library		\$419,250	\$356,921	\$62,329	17.46%
B2 Music, Elementary		12,686	12,833	-147	-1.15%
B3 Art, Elementary		20,673	20,913	-240	-1.15%
B4 Phy Ed., Elementary		12,825	12,974	-149	-1.15%
B5 Gifted & Talented		13,631	13,789	-158	-1.15%
B6 School Forest		6,710	6,710	0	0.00%
B7 Four-year-old Kindergarten		344,603	344,603	0	0.00%
B8 Elementary User Fees		1,185	1,215	-30	-2.47%
<b>B PROGRAMS</b>		<b>\$831,563</b>	<b>\$769,958</b>	<b>\$61,605</b>	<b>8.00%</b>
<b>TOTAL ELEMENTARY</b>		<b>\$1,188,968</b>	<b>\$1,145,927</b>	<b>\$43,041</b>	<b>3.76%</b>

## SECONDARY SCHOOLS

	FTE				
C1 John Muir	1,070	\$127,598	\$123,392	\$4,206	3.41%
C2 Athletics, John Muir		38,950	42,298	-3,348	-7.92%
C3 Art Middle Schools		12,217	12,358	-141	-1.14%
C4 Horace Mann	749	89,318	90,857	-1,539	-1.69%
C5 Athletics, Horace Mann		29,416	32,703	-3,287	-10.05%
C6 EEA Learning Academy Middle School	8	8,167	9,261	-1,095	-11.82%
C7 Montessori (6)	9	1,073	241	832	345.23%
C8 Wausau Area Virtual Education	8	954	1,085	-131	-12.08%
<b>C MIDDLE SCHOOLS</b>		<b>\$307,692</b>	<b>\$312,195</b>	<b>-\$4,503</b>	<b>-1.44%</b>

## 2020-21 DETAILED EXPENDITURE BUDGET September 28, 2020

LOCATION		FUND 10		INCREASE	PERCENT	
		2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)		
D1	East High	940	\$141,235	\$147,805	-\$6,570	-4.44%
D2	West High	1,345	202,086	201,524	562	0.28%
D3	Art, East		9,601	9,712	-111	-1.14%
D4	Art, West		9,577	9,688	-111	-1.15%
D5	Athletics, East		130,852	133,867	-3,015	-2.25%
D6	Athletics, West		149,299	149,619	-320	-0.21%
D7	Athletics, State Competitions		47,944	48,500	-556	-1.15%
D8	Music, Secondary		80,424	81,356	-932	-1.15%
D9	Secondary Physical Education		34,969	35,374	-405	-1.14%
D10	LVEC/Career Center		8,735	8,836	-101	-1.14%
D11	EEA Learning Academy High School	61	9,165	8,346	819	9.81%
D12	Wausau Area Virtual Education	47	7,062	9,128	-2,066	-22.64%
D13	Wausau Area Virtual Education		126,307	127,771	-1,464	-1.15%
D	HIGH SCHOOLS		\$957,256	\$971,526	-\$14,270	-1.47%
	TOTAL SECONDARY		\$1,264,949	\$1,283,721	-\$18,773	-1.46%
PUPIL SERVICES						
E1	Guidance and Juvenile Detention Center		\$19,882	\$20,113	-\$231	-1.15%
E2	District at Risk		538,028	544,265	-6,237	-1.15%
E3	Health Services		22,191	22,448	-257	-1.14%
E4	Pupil Services		9,589	9,700	-111	-1.14%
E	TOTAL PUPIL SERVICES		\$589,690	\$596,526	-\$6,836	-1.15%
STATE GRANTS						
S1	Wisconsin Educator Effectiveness		\$51,440	\$51,440	\$0	0.00%
S2	CTE Incentive		191,293	52,500	138,793	264.37%
S3	Assessments of Reading Readiness		15,783	18,121	-2,338	-12.90%
S4	School Safety Initiative		410,136	449,722	-39,586	-8.80%
S5	School Based Mental Health Services		23,050	10,410	12,640	121.42%
S6	State Aid Transmitted from Intermediate Sources		59,518	22,000	37,518	170.54%
S	TOTAL STATE GRANTS		\$751,220	\$604,193	\$147,027	24.33%
FEDERAL GRANTS						
F1	Carl Perkins		\$67,644	\$82,845	-\$15,201	-18.35%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		81,127	75,000	6,127	8.17%
F3	Title IIA - Teacher and Principal Training and Recruiting Fund		41,594	18,000	23,594	131.08%
F4	Title III - English Language Acquisition		69,615	29,000	40,615	140.05%
F5	Title IV A		\$161,296	\$160,000	1,296	0.81%
F6	Flow Through - Comprehensive Coordinated Early Intervening Services		\$133,164	\$140,000	-6,836	-4.88%
F7	Elementary and Secondary School Emergency Fund		\$556,800	\$0	556,800	N/A
F	TOTAL FEDERAL GRANTS		\$1,111,240	\$504,845	\$606,395	120.12%


## 2020-21 DETAILED EXPENDITURE BUDGET September 28, 2020

LOCATION		FUND 10		INCREASE	PERCENT
		2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)	
CURRICULUM / INSTRUCTION					
G1	Education Department	\$777,107	\$786,116	-\$9,009	-1.15%
G1	Education Department Funding From Budget	150,000	300,000	-150,000	-50.00%
G1	Education Department Other Funding	100,000	300,000	-200,000	-66.67%
G2	Summer Learning	59,609	60,300	-691	-1.15%
G3	Early College Credit Program, Start College Now Program	84,000	84,000	0	0.00%
G4	Research	1,438	1,455	-17	-1.17%
G5	English Learners	1,12320,142	19,000	1,142	6.01%
G6	Instructional Services	17,271	17,471	-200	-1.14%
G7	Technology	1,782,707	1,803,374	-20,667	-1.15%
G8	AmeriCorps Workers	92,532	93,605	-1,073	-1.15%
G9	Contracted Substitutes	0	870,163	-870,163	N/A
G	TOTAL CURRICULUM / INST.	\$3,084,806	\$4,335,484	-\$1,250,678	-28.85%
OPERATIONS / BUILDINGS & GROUNDS					
H1	Pupil Transportation	\$2,537,103	\$2,535,051	\$2,052	0.08%
H2	Pupil Transportation - Summer Learning	71,838	69,746	2,092	3.00%
H3	Buildings & Grounds Operations	2,853,053	2,888,065	-35,012	-1.21%
H4	Capital Projects	1,008,400	1,008,400	0	0.00%
H5	Operations & Print Shop	16,444	16,635	-191	-1.15%
H6	Utilities	2,356,906	2,356,906	0	0.00%
H7	Business/Central Office	241,468	244,267	-2,799	-1.15%
H8	Private School Voucher Program	1,272,375	1,052,264	220,111	20.92%
H9	District Insurances	937,703	910,391	27,312	3.00%
H	TOTAL OPER. / B&G	\$11,295,290	\$11,081,725	\$213,565	1.93%
DISTRICT-WIDE					
J1	Instructional Equipment	\$76,048	\$76,048	\$0	0.00%
J2	Board of Ed/Supt's Office	144,245	145,917	-1,672	-1.15%
J3	Communications	93,931	95,020	-1,089	-1.15%
J4	Human Resources Department	68,667	69,463	-796	-1.15%
J5	Wellness	4,500	4,500	0	0.00%
J6	Open Enrollment Tuition	3,331,072	3,306,072	25,000	0.76%
J7	Employment Services	101,340	164,340	-63,000	-38.34%
J	TOTAL DISTRICT-WIDE	\$3,819,803	\$3,861,360	-\$41,557	-1.08%
TOTAL NON-SALARY/BENEFIT		\$23,105,965	\$23,413,780	-\$307,815	-1.31%
PERCENT OF TOTAL BUDGET		21.72%	22.25%		



# 2020-21 DETAILED EXPENDITURE BUDGET September 28, 2020

LOCATION		FUND 10		INCREASE	PERCENT
		2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)	
K1	SALARIES				
131	Board Salaries	\$27,900	\$27,900	\$0	0.00%
161	Administrators	607,600	465,024	142,576	30.66%
164	Other Professional	1,213,713	1,196,255	17,458	1.46%
166	Principals	2,097,374	1,999,533	97,841	4.89%
167	Assistant Principals	727,527	787,629	-60,102	-7.63%
171	Instructional Subs	60,311	0	60,311	N/A
172	Other Certified Teachers	1,768,998	1,729,292	39,706	2.30%
173	Contracted Subs	367,500	0	367,500	N/A
174	Professional Health	144,904	144,900	4	0.00%
175	Teachers	32,387,841	32,187,077	200,764	0.62%
176	Long Term Subs	278,250	0	278,250	N/A
178	Coaching	826,931	855,994	-29,063	-3.40%
180	Administrative Assistants	211,006	210,395	611	0.29%
181	Custodial	3,924,168	3,898,396	25,772	0.66%
182	Teacher Aides	2,592,665	2,369,947	222,718	9.40%
184	Attendance	53,700	51,669	2,031	3.93%
185	Technical Staff	959,748	1,009,371	-49,623	-4.92%
186	Secretarial/Clerical	1,938,604	1,832,872	105,732	5.77%
187	Maintenance	116,855	112,194	4,661	4.15%
188	Enrollment Aides	40,000	40,000	0	0.00%
189	Seasonal Custodians	2,000	2,000	0	0.00%
194	Other Supervisors	192,379	177,783	14,596	8.21%
195	Misc. Payrolls	93,369	140,808	-47,439	-33.69%
K	TOTAL SALARIES	\$50,633,343	\$49,239,039	\$1,394,304	2.83%
L1	BENEFITS				
212	Retirement Employer	\$3,274,987	\$3,137,621	\$137,366	4.38%
218	Retiree Health	1,202,387	1,103,102	99,285	9.00%
219	Other Employee Benefits	20,000	20,000	0	0.00%
221	Medicare Portion/Social Security	716,462	695,724	20,738	2.98%
222	Social Security	3,038,001	2,954,485	83,516	2.83%
230	Group Life Insurance	109,256	102,431	6,825	6.66%
243	Dental Insurance	802,364	812,195	-9,831	-1.21%
248	Health Insurance	12,606,131	12,901,775	-295,644	-2.29%
251	Disability Insurance	167,090	170,496	-3,406	-2.00%
291	College Credit Reimbursement	40,000	40,000	0	0.00%
292	Annuity Payments	10,000	10,000	0	0.00%
293	Post 2011 Retiree Benefit	135,000	135,000	0	0.00%
299	Membership Reimbursement	8,000	8,000	0	0.00%
L	TOTAL BENEFITS	\$22,129,679	\$22,090,829	\$38,850	0.18%
TOTAL SALARY & BENEFITS		\$72,763,022	\$71,329,868	\$1,433,154	2.01%
PERCENT OF TOTAL FUND 10 BUDGET		68.39%	67.80%		
TRANSFER TO FUND 27		\$ 10,447,095	\$ 10,422,232	\$ 24,863	0.24%
TRANSFER TO FUND 38		75,689	48,024	27,665	57.61%
A	TOTAL FUND 10 BUDGET	\$106,391,771	\$105,213,904	\$1,177,866	1.12%

	<p>2020-21 Fund 27 Budget Detail</p>
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## 2020-21 DETAILED REVENUE BUDGET September 28, 2020

SOURCE	FUND 27		INCREASE	PERCENT
	2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)	
OTHER SCHOOL DISTRICT				
Non-Open Enrollment Tuition	\$145,000	\$135,000	\$10,000	7.41%
TOTAL OTHER SCHOOL DISTRICT	\$145,000	\$135,000	\$10,000	7.41%
STATE AIDS				
Exceptional Educational Needs Aid	\$3,658,788	\$3,626,057	\$32,731	0.90%
High Cost EEN Aid	50,000	30,000	20,000	66.67%
Special Education Transition Incentive	25,000	46,000	-21,000	-45.65%
S7 Transitional Readiness	62,168	43,000	19,168	44.58%
TOTAL STATE AIDS	\$3,795,956	\$3,745,057	\$50,899	1.36%
FEDERAL GRANTS				
F8 Flow Through	\$1,535,231	\$1,535,231	\$0	0.00%
F9 Preschool Flow Through	52,730	52,730	0	0.00%
TOTAL FEDERAL GRANTS	\$1,587,961	\$1,587,961	\$0	0.00%
FEDERAL AID				
Medicaid	\$450,000	\$600,000	-\$150,000	-25.00%
High Cost EEN Aid	0	10,000	-10,000	-100.00%
TOTAL FEDERAL AID	\$450,000	\$610,000	-\$160,000	-26.23%
TRANSFER FROM FUND 10				
Transfer in	\$10,447,095	\$10,422,232	\$24,863	0.24%
GRAND TOTAL	\$16,426,012	\$16,500,250	-\$74,238	-0.45%

## 2020-21 DETAILED EXPENDITURE BUDGET - September 28, 2020

LOCATION	FUND 27		INCREASE	PERCENT
	2020-21 BUDGET	2019-20 BUDGET	DECREASE (-)	

### SPECIAL EDUCATION

E6	Medicaid School Based Services	36,000	35,496	504	1.42%
H1	Pupil Transportation	801,115	1,037,042	-235,927	-22.75%
H10	Transit of State Aid	38,500	38,500	0	0.00%
G10	Contracted Substitutes	0	189,824	-189,824	-100.00%
S7	Transitional Readiness	45,000	45,000	0	0.00%

<b>E-J</b>	<b>SPECIAL EDUCATION</b>	<b>\$920,615</b>	<b>\$1,345,862</b>	<b>-\$425,247</b>	<b>-31.60%</b>
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### FEDERAL GRANTS

F6	Flow Through	\$372,500	\$261,146	\$111,354	42.64%
F8	Preschool Flow Through	16,069	15,000	1,069	7.13%
F9	State Aid Transmitted From Intermediate Sources	25,000	43,000	-18,000	-41.86%

<b>F</b>	<b>TOTAL FEDERAL GRANTS</b>	<b>\$413,569</b>	<b>\$319,146</b>	<b>\$94,423</b>	<b>29.59%</b>
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### SALARIES

164	Other Professional	\$322,117	\$324,298	-\$2,181	-0.67%
171	Instructional Subs	24,413	0	24,413	N/A
172	Other Certified Teachers	961,563	966,061	-4,498	-0.47%
173	Contracted Subs	32,130	0	32,130	N/A
174	Professional Health	58,980	58,980	0	0.00%
175	Teachers	6,833,734	6,709,245	124,489	1.86%
176	Long Term Subs	76,500	0	76,500	N/A
182	Teacher Aides	1,844,613	1,860,944	-16,331	-0.88%
185	Technical Staff	206,076	205,697	379	0.18%
186	Secretarial/Clerical	81,522	76,372	5,150	6.74%

<b>K</b>	<b>TOTAL SALARIES</b>	<b>\$10,441,648</b>	<b>\$10,201,597</b>	<b>\$240,051</b>	<b>2.35%</b>
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### BENEFITS


212	Retirement Employer	\$684,181	\$665,977	\$18,205	2.73%
218	Retiree Health	219,041	203,012	16,029	7.90%
221	Medicare Portion/Social Security	147,420	146,071	1,349	0.92%
222	Social Security	626,756	624,589	2,167	0.35%
230	Group Life Insurance	20,612	19,474	1,138	5.84%
243	Dental Insurance	177,386	179,726	-2,340	-1.30%
248	Health Insurance	2,738,824	2,759,101	-20,277	-0.73%
251	Disability Insurance	35,961	35,696	265	0.74%

<b>L</b>	<b>TOTAL BENEFITS</b>	<b>\$4,650,181</b>	<b>\$4,633,646</b>	<b>\$16,535</b>	<b>0.36%</b>
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<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$15,091,828</b>	<b>\$14,835,243</b>	<b>\$256,586</b>	<b>1.73%</b>
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<b>PERCENT OF TOTAL FUND 27 BUDGET</b>		<b>91.88%</b>	<b>89.91%</b>		
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<b>A</b>	<b>TOTAL FUND 27 BUDGET</b>	<b>\$16,426,012</b>	<b>\$16,500,250</b>	<b>-\$74,238</b>	<b>-0.45%</b>
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	<h1 data-bbox="639 527 1240 667">2020-21 Other Fund 20 Budget Detail</h1>
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**2020-21 DETAILED REVENUE AND EXPENDITURE BUDGET - September 28, 2020**


	<b>OTHER FUND 20 2020-21 BUDGET</b>	<b>AMENDED 2019-20 BUDGET</b>	<b>INCREASE DECREASE (-)</b>	<b>PERCENT</b>
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<b>OTHER FUND 20 EXPENSES</b>
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<b>F9 HABITS</b>	\$162,316	\$461,348	-\$299,032	-64.82%
<b>Local Grants</b>	57,500	57,500	0	0.00%
<b>Donations</b>	17,500	17,500	0	0.00%
<b>Total Expenses</b>	<b>\$237,316</b>	<b>\$536,348</b>	<b>-\$299,032</b>	<b>-55.75%</b>

<b>OTHER FUND 20 REVENUES</b>
-------------------------------

<b>F9 HABITS</b>	\$162,316	\$461,348	-\$299,032	-64.82%
<b>Local Grants</b>	57,500	57,500	0	0.00%
<b>Donations</b>	17,500	17,500	0	0.00%
<b>Total Revenues</b>	<b>\$237,316</b>	<b>\$536,348</b>	<b>-\$299,032</b>	<b>-55.75%</b>

	<h1>2020-21 Fund 38 Budget Detail</h1>
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## **Non-Referendum Approved Debt Service Budget and Levy**

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

**Fund 38 is used to account for repayment of debt for non-referendum approved issues. The debt levy and repayment included in Fund 38 for 2020-21 corresponds to borrowing for Phase II and III of the energy efficiency projects. Although additional revenue limit authority is accessed for this levy, it is important to understand that Fund 38 debt levy is included inside the revenue limit.**

**ENERGY EFFICIENCY EXEMPTION****§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators**

Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,512,434
Total Project Payback Period			8.8
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2020	\$1,040,675
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2020	\$992,651
Utility Savings applied in Prior Year to Debt	Fiscal Year	2020	\$48,024
Sum of reported Utility Savings to be applied to Debt			\$49,945
		<b>Savings Reported for 2020</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Controls Improvements - East High School	\$ 55,055	\$ 6,048	\$ 121,344
Controls Improvements - Elementary Schools	\$ 731,567	\$ 6,278	\$ 23,036
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 17,825	\$ 361,601
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,289	\$ 50,557
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 3,774	\$ 30,944
Controls Improvements - Maintenance Building	\$ 73,306	\$ 335	\$ 14,682
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 8,245	\$ 107,240
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,152	\$ 467,190
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,512,434</b>	<b>\$ 49,945</b>	<b>\$ 1,176,594</b>



**ENERGY EFFICIENCY EXEMPTION****§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators**

Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Planned Expense Amount	Fiscal Year	2020	\$1,084,985
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2020	\$1,084,985
Utility Savings applied in Prior Year to Debt	Fiscal Year	2020	\$0
Sum of reported Utility Savings to be applied to Debt			\$25,744
		<b>Savings Reported for 2020</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Building Envelope Improvements	\$ 1,526,742	\$ 2,823	\$ 75,264
Heating System Upgrades	\$ 801,304	\$ 9,008	\$ 30,922
Technology and Controls Upgrades	\$ 3,785,895	\$ 7,606	\$ 419,204
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 6,308	\$ 258,719
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 11,677,838</b>	<b>\$ 25,744</b>	<b>\$ 784,109</b>

## 2020-21 DEBT SERVICE LEVY FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2021	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 890,000.00	\$ 81,350.00	\$ 971,350.00
3/1/2021	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,005,000.00	\$ 75,367.50	\$ 1,080,367.50
9/1/2021	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 68,000.00	\$ 68,000.00
9/1/2021	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 65,317.50	\$ 65,317.50
2020-21	Energy Efficiency Savings	\$ (75,689.00)	\$ -	\$ (75,689.00)
<b>TOTALS</b>		<b>\$ 1,819,311.00</b>	<b>\$ 290,035.00</b>	<b>\$ 2,109,346.00</b>

## 2020-21 DEBT SERVICE BUDGET FUND 38


PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2020	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ -	\$ 81,350.00	\$ 81,350.00
9/1/2020	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 75,367.50	\$ 75,367.50
3/1/2021	BMO CAPITAL MARKETS GKST INC 2015/GO 10.0M	\$ 890,000.00	\$ 81,350.00	\$ 971,350.00
3/1/2021	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,005,000.00	\$ 75,367.50	\$ 1,080,367.50
<b>TOTALS</b>		<b>\$ 1,895,000.00</b>	<b>\$ 313,435.00</b>	<b>\$ 2,208,435.00</b>

# WAUSAU SCHOOL DISTRICT


## Debt Service Schedule

### FUND 38


03-01-20 TO 03-01-27

<div>  <div> <b>\$10,000,000</b>  <b>G.O. Promissory Notes</b>  <b>Dated August 4, 2015</b>  <b>Matures March 1, 2025</b> </div> </div>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020	3.00%	\$865,000	\$175,675	\$1,040,675
2021	3.00%	\$890,000	\$149,350	\$1,039,350
2022	4.00%	\$925,000	\$117,500	\$1,042,500
2023	4.00%	\$960,000	\$79,800	\$1,039,800
2024	3.00%	\$995,000	\$45,675	\$1,040,675
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
<b>TOTAL</b>		\$5,660,000	\$583,375	\$6,243,375

☐ Callable

<div>  <div> <b>\$9,990,000</b>  <b>G.O. Promissory Notes</b>  <b>Dated July 6, 2017</b>  <b>Matures March 1, 2027</b> </div> </div>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020	2.00%	\$925,000	\$159,985	\$1,084,985
2021	2.00%	\$1,005,000	\$140,685	\$1,145,685
2022	2.00%	\$1,025,000	\$120,385	\$1,145,385
2023	2.00%	\$1,045,000	\$99,685	\$1,144,685
2024	2.00%	\$1,070,000	\$78,535	\$1,148,535
2025	2.00%	\$1,090,000	\$56,935	\$1,146,935
2026	2.00%	\$1,110,000	\$34,935	\$1,144,935
2027	2.10%	\$1,135,000	\$11,918	\$1,146,918
<b>TOTAL</b>		\$8,405,000	\$703,063	\$9,108,063

☐ Callable

	<h1>2020-21 Fund 39 Budget Detail</h1>
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## Debt Service Budget and Levy

**The budget and levy for debt service are not equal. This is because the budget represents interest and principal payments made July 1, 2019 through June 30, 2021, and the debt service levy is for payments made between January 1, 2021 and December 31, 2021.**

## 2020-21 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2021	HUTCHINSON, SHOCKEY, ERLEY & CO. 13.53M	\$ 620,000.00	\$ 9,300.00	\$ 629,300.00
3/1/2021	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 13,216,734.00	\$ 343,484.00	\$ 13,560,218.00
3/1/2021	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.00	\$ 135,456.00
9/1/2021	HUTCHINSON, SHOCKEY, ERLEY & CO. 13.53M	\$ -	\$ -	\$ -
9/1/2021	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 126,750.00	\$ 126,750.00
9/1/2021	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.00	\$ 135,456.00
		\$ -		\$ -
	<b>TOTALS</b>	<b>\$ 13,836,734.00</b>	<b>\$ 750,446.00</b>	<b>\$ 14,587,180.00</b>

## 2020-21 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2020	HUTCHINSON, SHOCKEY, ERLEY & CO. 13.53M	\$ -	\$ 9,300.00	\$ 9,300.00
9/1/2020	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 343,484.00	\$ 343,484.00
9/1/2020	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.00	\$ 135,456.00
3/1/2021	HUTCHINSON, SHOCKEY, ERLEY & CO. 13.53M	\$ 620,000.00	\$ 9,300.00	\$ 629,300.00
3/1/2021	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 13,216,734.00	\$ 343,484.00	\$ 13,560,218.00
3/1/2021	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.00	\$ 135,456.00
<b>TOTALS</b>		<b>\$ 13,836,734.00</b>	<b>\$ 976,480.00</b>	<b>\$ 14,813,214.00</b>

	<p>2020-21 Fund 39 Debt Service Detail</p>
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**Wausau School District  
2020-21 Fund 39  
Debt Service Description  
03-01-20 TO 03-01-35**

<b>Issue:</b>	<b>Issue 1</b>	<b>Issue 2</b>
<b>Amount:</b>	\$15,170,000	\$13,535,000
<b>Type:</b>	G.O. Refunding Bonds	G.O. Refunding Bonds
<b>Dated:</b>	December 3, 2010	November 15, 2011
<b>Maturity Date:</b>	March 1, 2022	March 1, 2023
<b>Callable:</b>	21-'22 Callable 03/01/20	22-'23 Callable 03/01/21
<b>Remaining Principal:</b>	\$3,355,000	\$1,225,000
<b>Remaining Interest:</b>	\$101,200	\$161,475
<b>Total Remaining:</b>	\$3,456,200	\$1,386,475
<b>Schools/Purpose:</b>	Refund Portions of Issues 1 Defeased 2018 and 2019	East - Refund Portions of prior year debt Defeased 2018 and 2019
<b>Issue:</b>	<b>Issue 3</b>	<b>Issue 4</b>
<b>Amount:</b>	\$19,595,000	\$10,000,000
<b>Type:</b>	G.O. Refunding Bonds	G.O. Refunding Bonds
<b>Dated:</b>	August 4, 2015	March 1, 2016
<b>Maturity Date:</b>	March 1, 2032	March 1, 2035
<b>Callable:</b>	26-'32 Callable 03/01/25	
<b>Remaining Principal:</b>	\$18,936,734	\$10,000,000
<b>Remaining Interest:</b>	\$2,124,778	\$3,850,744
<b>Total Remaining:</b>	\$21,061,512	\$13,850,744
<b>Schools/Purpose:</b>	2015 Building Referendum	2015 Building Referendum Part II
	<b>Issue:</b>	<b>Total (Rounded)</b>
	<b>Amount:</b>	\$58,300,000
	<b>Remaining Principal:</b>	\$33,516,734
	<b>Remaining Interest:</b>	\$6,238,197
	<b>Total Remaining:</b>	\$39,754,931







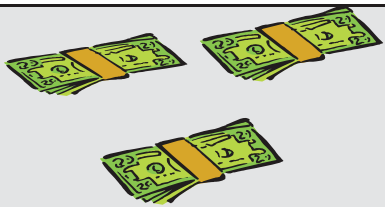
# WAUSAU SCHOOL DISTRICT

## Projected Debt Service Schedule

Issues 1-4

03-01-20 TO 03-01-35

<div>  <div> <b>Issue 1</b>  <b>\$15,170,000</b>  <b>G.O. Refunding Bonds</b>  <b>Dated December 3, 2010</b>  <b>Matures March 1, 2022</b> </div>  </div>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020	4.00%	\$3,355,000	\$101,200	\$3,456,200
2021	4.00%	\$0	\$0	\$0
2022	3.00%	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$3,355,000</b>	<b>\$101,200</b>	<b>\$3,456,200</b>
<div>            Callable         </div>				

<div>  <div> <b>Issue 2</b>  <b>\$13,535,000</b>  <b>G.O. Refunding Bonds</b>  <b>Dated November 15, 2011</b>  <b>Matures March 1, 2023</b> </div>  </div>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020	3.00%	\$605,000	\$152,175	\$757,175
2021	3.00%	\$620,000	\$9,300	\$629,300
2022	5.00%	\$0	\$0	\$0
2023	5.00%	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$1,225,000</b>	<b>\$161,475</b>	<b>\$1,386,475</b>



**Issue 3**  
**\$19,565,000**  
**G.O. Refunding Bonds**  
**Dated August 4, 2015**  
**Matures March 1, 2032**



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020	2.00%	\$0	\$710,544	\$710,544
2021	2.00%	\$13,216,734	\$470,234	\$13,686,968
2022	2.00%	\$0	\$253,500	\$253,500
2023	2.00%	\$0	\$253,500	\$253,500
2024	5.00%	\$1,880,000	\$206,500	\$2,086,500
2025	5.00%	\$1,975,000	\$110,125	\$2,085,125
2026	5.00%	\$240,000	\$54,750	\$294,750
2027	3.00%	\$250,000	\$45,000	\$295,000
2028	3.00%	\$1,375,000	\$20,625	\$1,395,625
2029	3.13%	\$0	\$0	\$0
2030	4.00%	\$0	\$0	\$0
2031	4.00%	\$0	\$0	\$0
2032	4.00%	\$0	\$0	\$0
<b>TOTAL</b>		\$18,936,734	\$2,124,778	\$21,061,512

Callable



**Issue 4**  
**\$10,000,000**  
**G.O. Refunding Bonds**  
**Dated March 1, 2016**  
**Matures March 1, 2035**

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020	2.50%	\$0	\$270,913	\$270,913
2021	2.50%	\$0	\$270,913	\$270,913
2022	2.50%	\$0	\$270,913	\$270,913
2023	2.50%	\$0	\$270,913	\$270,913
2024	2.50%	\$0	\$270,913	\$270,913
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	2.50%	\$0	\$270,913	\$270,913
2029	2.50%	\$0	\$270,913	\$270,913
2030	2.50%	\$0	\$270,913	\$270,913
2031	2.50%	\$0	\$270,913	\$270,913
2032	2.50%	\$1,635,000	\$250,475	\$1,885,475
2033	2.75%	\$2,710,000	\$192,775	\$2,902,775
2034	2.75%	\$2,790,000	\$117,150	\$2,907,150
2035	2.75%	\$2,865,000	\$39,394	\$2,904,394
<b>TOTAL</b>		\$10,000,000	\$3,850,744	\$13,850,744

Total Debt Service Requirements				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2020		\$3,960,000	\$1,234,831	\$5,194,831
2021		\$13,836,733	\$750,447	\$14,587,180
2022		\$0	\$524,413	\$524,413
2023		\$0	\$524,413	\$524,413
2024		\$1,880,000	\$477,413	\$2,357,413
2025		\$1,975,000	\$381,038	\$2,356,038
2026		\$240,000	\$325,663	\$565,663
2027		\$250,000	\$315,913	\$565,913
2028		\$1,375,000	\$291,538	\$1,666,538
2029		\$0	\$270,913	\$270,913
2030		\$0	\$270,913	\$270,913
2031		\$0	\$270,913	\$270,913
2032		\$1,635,000	\$250,475	\$1,885,475
2033		\$2,710,000	\$192,775	\$2,902,775
2034		\$2,790,000	\$117,150	\$2,907,150
2035		\$2,865,000	\$39,394	\$2,904,394
<b>TOTAL</b>		<b>\$33,516,733</b>	<b>\$6,238,197</b>	<b>\$39,754,931</b>

## WAUSAU SCHOOL DISTRICT


### LONG TERM DEBT

#### OUTSTANDING PRINCIPAL & INTEREST

CALENDAR & LEVY YEAR	TOTAL PRINCIPAL PER YEAR	OUTSTANDING PRINCIPAL PER YEAR	TOTAL INTEREST PER YEAR	TOTAL LEVY PER YEAR	OUTSTANDING PRINCIPAL & INTEREST
2020	\$ 3,960,000	\$ 33,516,733	\$ 1,234,831	\$ 5,194,831	\$ 39,754,930
2021	\$ 13,836,733	\$ 29,556,733	\$ 750,447	\$ 14,587,180	\$ 34,560,099
2022	\$ -	\$ 15,720,000	\$ 524,413	\$ 524,413	\$ 19,972,919
2023	\$ -	\$ 15,720,000	\$ 524,413	\$ 524,413	\$ 19,448,506
2024	\$ 1,880,000	\$ 15,720,000	\$ 477,413	\$ 2,357,413	\$ 18,924,094
2025	\$ 1,975,000	\$ 13,840,000	\$ 381,038	\$ 2,356,038	\$ 16,566,681
2026	\$ 240,000	\$ 11,865,000	\$ 325,663	\$ 565,663	\$ 14,210,644
2027	\$ 250,000	\$ 11,625,000	\$ 315,913	\$ 565,913	\$ 13,644,981
2028	\$ 1,375,000	\$ 11,375,000	\$ 291,538	\$ 1,666,538	\$ 13,079,069
2029	\$ -	\$ 10,000,000	\$ 270,913	\$ 270,913	\$ 11,412,531
2030	\$ -	\$ 10,000,000	\$ 270,913	\$ 270,913	\$ 11,141,619
2031	\$ -	\$ 10,000,000	\$ 270,913	\$ 270,913	\$ 10,870,706
2032	\$ 1,635,000	\$ 10,000,000	\$ 250,475	\$ 1,885,475	\$ 10,599,794
2033	\$ 2,710,000	\$ 8,365,000	\$ 192,775	\$ 2,902,775	\$ 8,714,319
2034	\$ 2,790,000	\$ 5,655,000	\$ 117,150	\$ 2,907,150	\$ 5,811,544
2035	\$ 2,865,000	\$ 2,865,000	\$ 39,394	\$ 2,904,394	\$ 2,904,394
<b>TOTAL</b>	<b>\$ 33,516,733</b>		<b>\$ 6,238,197</b>	<b>\$ 39,754,930</b>	

	<h2 style="text-align: center;">2020-21 Fund 46</h2> <h1 style="text-align: center;">Long Term Capital Improvement Trust Fund</h1>
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A Long-term Capital Improvement Trust Fund allows the District to designate funds in a dedicated account to be used towards expenditures consistent with an approved long range capital improvement plan. The District's trust fund may only be funded through transfer from the General Fund (Fund 10), with the understanding that any such transferred funds would become available five years from the creation of this fund. There is a revenue budget of \$5,000 for Interest in 2020-21.

	<h2 style="text-align: center;">2020-21 Fund 50 Budget Detail</h2>
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**Food Services** – Activities involved with the food service program of the schools. This service area includes the preparation and serving of regular and incidental meals, lunches, and snacks in connection with schools’ activities.


## 2020-21 DETAILED REVENUE BUDGET September 28, 2020

SOURCE	FUND 50 2020-21 BUDGET	2019-20 BUDGET	INCREASE DECREASE (-)	PERCENT
<b>LOCAL SOURCES</b>				
Student Meals - Ala Carte	\$1,040,000	\$1,375,000	-\$335,000	-24.36%
Adult Meals - Ala Carte	36,000	50,250	-14,250	-28.36%
Other Food Service Sales	165,000	165,000	0	0.00%
Sale of Obsolete Equipment	6,000	6,000	0	0.00%
Interest on Investments	5,000	9,500	-4,500	-47.37%
<b>TOTAL LOCAL SOURCES</b>	<b>\$1,252,000</b>	<b>\$1,605,750</b>	<b>-\$353,750</b>	<b>-22.03%</b>
<b>STATE AIDS</b>				
Food Service Aid	\$70,000	\$75,000	-\$5,000	-6.67%
<b>TOTAL STATE AIDS</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>-\$5,000</b>	<b>-6.67%</b>
<b>FEDERAL AID</b>				
USDA Commodities	\$280,000	\$275,000	\$5,000	1.82%
Food Service Aid	2,170,000	2,670,000	-500,000	-18.73%
F10 Fresh Fruit and Vegetable Program	13,500	13,500	0	0.00%
<b>TOTAL FEDERAL AID</b>	<b>\$2,463,500</b>	<b>\$2,958,500</b>	<b>-\$495,000</b>	<b>-16.73%</b>
<b>GRAND TOTAL</b>	<b>\$3,785,500</b>	<b>\$4,639,250</b>	<b>-\$853,750</b>	<b>-18.40%</b>

## 2020-21 DETAILED EXPENDITURE BUDGET - September 28, 2020

	FUND 50 2020-21 BUDGET	2019-20 BUDGET	INCREASE DECREASE (-)	PERCENT
FOOD SERVICE				
Purchased Services	\$67,000	\$67,000	\$0	0.00%
Food	1,608,704	2,298,148	-689,444	-30.00%
Other Supplies	136,500	175,000	-38,500	-22.00%
Fixed Assets	50,000	50,000	0	0.00%
District Dues and Fees	6,500	6,500	0	0.00%
<b>FOOD SERVICE</b>	<b>\$1,868,704</b>	<b>\$2,596,648</b>	<b>-\$727,944</b>	<b>-28.03%</b>
K1 SALARIES				
181 Custodial	\$59,281	\$71,106	-\$11,825	-16.63%
183 Cooks	1,170,676	1,240,792	-70,116	-5.65%
183 Cooks - Subs	40,000	40,000	0	0.00%
185 Other Municipal	48,411	55,421	-7,010	-12.65%
186 Secretarial/Clerical	63,840	61,772	2,068	3.35%
191 Food Service Supervisors	79,810	79,048	762	0.96%
<b>K TOTAL SALARIES</b>	<b>\$1,462,018</b>	<b>\$1,548,139</b>	<b>-\$86,121</b>	<b>-5.56%</b>
L1 BENEFITS				
212 Retirement Employer	\$87,021	\$84,657	\$2,364	2.79%
218 Retiree Health	5,986	5,925	61	1.02%
221 Medicare Portion/Social Security	19,939	21,113	-1,174	-5.56%
222 Social Security	85,250	90,272	-5,022	-5.56%
230 Group Life Insurance	3,666	3,485	181	5.20%
243 Dental Insurance	31,307	30,094	1,213	4.03%
248 Health Insurance	516,291	524,298	-8,007	-1.53%
251 Disability Insurance	4,979	5,272	-293	-5.56%
<b>L TOTAL BENEFITS</b>	<b>\$754,438</b>	<b>\$765,116</b>	<b>-\$10,678</b>	<b>-1.40%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$2,216,457</b>	<b>\$2,313,255</b>	<b>-\$96,798</b>	<b>-4.18%</b>
<b>PERCENT OF TOTAL FUND 50 BUDGET</b>	<b>54.26%</b>	<b>47.11%</b>		
<b>A TOTAL FUND 50 BUDGET</b>	<b>\$4,085,160</b>	<b>\$4,909,903</b>	<b>-\$824,743</b>	<b>-16.80%</b>



	<h2 style="text-align: center;">2020-21 Fund 73 Budget Detail</h2>
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**Other Post Employment Benefits (OPEB)** - A legally established irrevocable trust for post employment benefits. This fund applies to all post-employment benefit plans where the district is providing such benefits by contributions to the legally established irrevocable trust.

# 2020-21 DETAILED REVENUE AND EXPENDITURE BUDGET - September 28, 2020

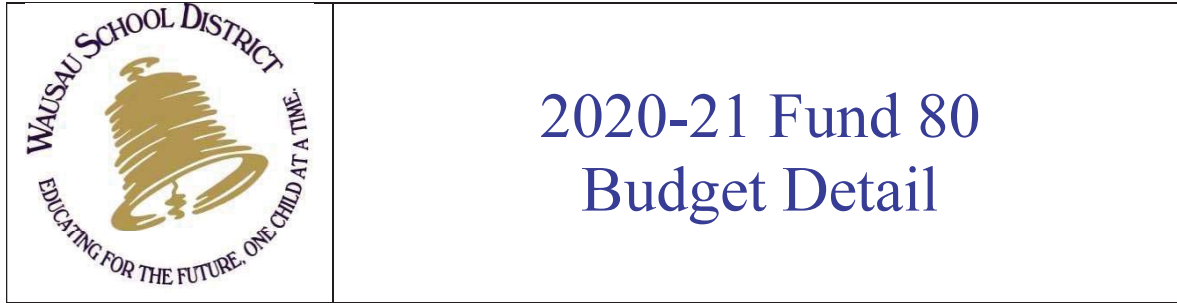
	<b>FUND 73</b>	<b>AMENDED</b>	<b>INCREASE</b>	
	<b>2020-21</b>	<b>2019-20</b>	<b>DECREASE</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>(-)</b>	<b>PERCENT</b>

## EMPLOYEE BENEFIT TRUST FUND EXPENDITURES

Retiree Insurance Claims	-\$1,831,043	-\$1,800,884	-\$30,160	1.67%
Expenses	<b>-\$1,831,043</b>	<b>-\$1,800,884</b>	<b>-\$30,160</b>	<b>1.67%</b>
Transferred to Other Funds	1,831,043	1,800,884	30,160	1.67%
<b>TOTAL FUND 73 EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

## EMPLOYEE BENEFIT TRUST FUND REVENUES

Employer Contributions	\$1,427,414	\$1,390,667	\$36,747	2.64%
Retiree Contributions	500,000	505,000	-5,000	-0.99%
Revenues	<b>\$1,927,414</b>	<b>\$1,895,667</b>	<b>\$31,747</b>	<b>1.67%</b>
Transferred to Other Funds	-1,831,043	-1,800,884	-30,160	1.67%
<b>TOTAL FUND 73 REVENUES</b>	<b>\$96,371</b>	<b>\$94,783</b>	<b>\$1,587</b>	<b>1.67%</b>



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

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

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

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

As a part of the effort to create awareness and address this divide, the Technology Services Department will develop and provide community-based training for residents of the Wausau School District in the area of Internet safety, basic computer hardware basics, computer software basics, and general technology literacy.

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

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

**2019-20 DETAILED REVENUE AND EXPENDITURE BUDGET - September 23, 2019**

	<b>FUND 80</b>	<b>AMENDED</b>	<b>INCREASE</b>	
	<b>2020-21</b>	<b>2019-20</b>	<b>DECREASE</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>(-)</b>	<b>PERCENT</b>

**COMMUNITY SERVICE EXPENSES**


Out of School Enrichment Programs	\$446,700	\$446,700	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	140,000	140,000	0	0.00%
Buildings and Grounds for Community Use	35,000	0	35,000	N/A
Carry Over- Community Technology Literacy Training	10,000	10,000	0	0.00%
Carry Over	411,638	417,856	-6,218	-1.49%

<b>TOTAL FUND 80 EXPENSES</b>	<b>\$1,083,838</b>	<b>\$1,055,056</b>	<b>\$28,782</b>	<b>2.73%</b>
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**COMMUNITY SERVICE REVENUES**

Tax Levy	\$662,200	\$627,200	\$35,000	5.58%
Carry Over	421,638	427,856	-6,218	-1.45%

<b>TOTAL FUND 80 REVENUES</b>	<b>\$1,083,838</b>	<b>\$1,055,056</b>	<b>\$28,782</b>	<b>2.73%</b>
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	<h2 data-bbox="625 531 1256 661">2020-21 Tax Levy - Tax Related Information</h2>
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## PROPOSED 2020-2021 TAX LEVY

### Wausau School District

Fund	Estimated 2020-21 LEVY	FINAL 2019-20 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 30,572,150	\$ 29,871,264	\$ 700,886	2.35%	6.56
DEBT SERVICE FUND 38	2,109,346	2,077,636	31,710	1.53%	0.45
DEBT SERVICE FUND 39	14,587,180	13,557,057	1,030,123	7.60%	3.13
COMMUNITY SERVICE Fund 80	662,200	627,200	35,000	5.58%	0.14
<b>TOTAL</b>	<b>\$ 47,930,876</b>	<b>\$ 46,133,157</b>	<b>\$ 1,797,719</b>	<b>3.90%</b>	<b>10.29</b>

\*\* Includes Property Tax Chargebacks

### Proposed School Tax Mill Rate

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

	EQUALIZED VALUATION	GROSS MILL RATE
Current Valuation (19-20)	\$ 4,274,851,521	10.79
New Valuation (20-21)	\$ 4,659,317,612	10.29
Percent Increase/Decrease from Current to New	8.99%	-4.63%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (50)	

### Explanation of Mill Rate Decrease

\$	10.79	2019-20 Mill Rate
\$	0.27	Increase in Revenue Limit with recurring exemptions
\$	0.24	Increase Referendum Debt Levy
\$	0.01	Increase Community Service Levy
\$	0.03	Increase in Property Tax Chargeback
\$	(0.17)	Increase Equalization Aid
\$	(0.92)	Increase in Equalized Property Value District-Wide
\$	0.04	Decrease in Exempt Computer/Personal Property Aid
\$	10.29	2020-21 Proposed Mill Rate

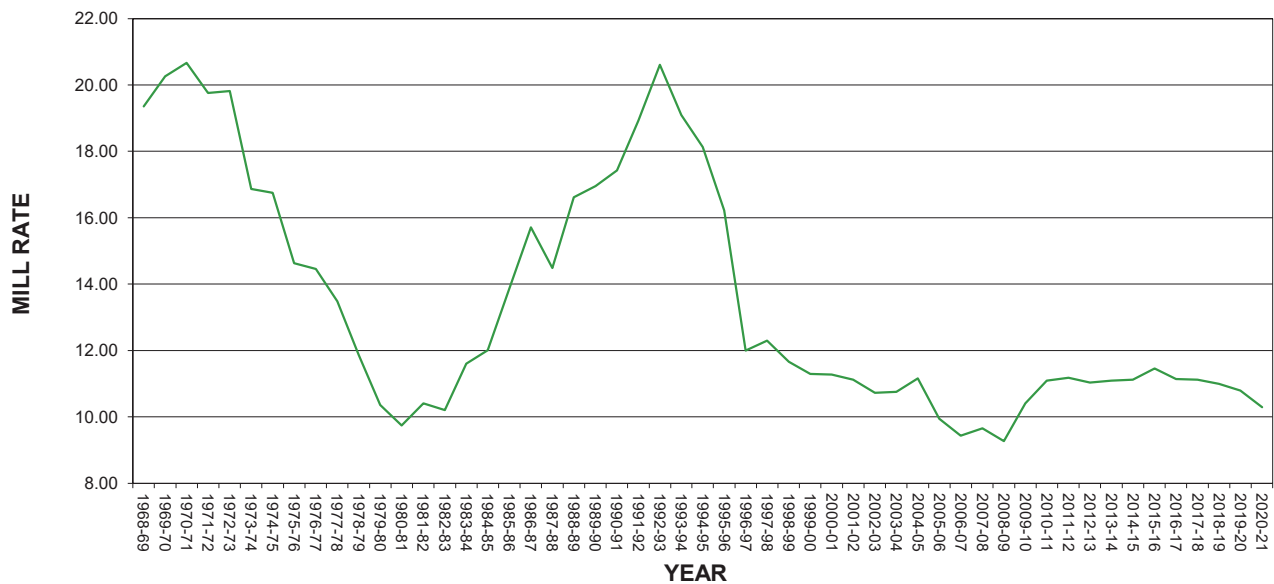
## EQUALIZED TAX RATE HISTORY

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

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1994-95	18.13	-0.96	-5.03%
1995-96	16.22	-1.91	-10.54%
1996-97	12.00	-4.22	-26.02%
1997-98	12.30	0.30	2.50%
1998-99	11.66	-0.64	-5.20%
1999-00	11.30	-0.36	-3.09%
2000-01	11.28	-0.02	-0.18%
2001-02	11.12	-0.16	-1.42%
2002-03	10.73	-0.39	-3.50%
2003-04	10.76	0.03	0.28%
2004-05	11.16	0.40	3.72%
2005-06	9.95	-1.21	-10.82%
2006-07	9.44	-0.51	-5.13%
2007-08	9.66	0.22	2.33%
2008-09	9.27	-0.39	-3.99%
2009-10	10.41	1.14	12.24%
2010-11	11.09	0.68	6.53%
2011-12	11.18	0.09	0.81%
2012-13	11.04	-0.14	-1.25%
2013-14	11.09	0.05	0.45%
2014-15	11.12	0.03	0.27%
2015-16	11.46	0.34	3.06%
2016-17	11.14	-0.32	-2.79%
2017-18	11.12	-0.02	-0.18%
2018-19	11.00	-0.12	-1.08%
2019-20	10.79	-0.21	-1.91%
2020-21 ***	10.29	-0.50	-4.63%

\*\*\* Estimates 8.99 percent growth in equalized value.

## GRAPH OF EQUALIZED MILL RATES

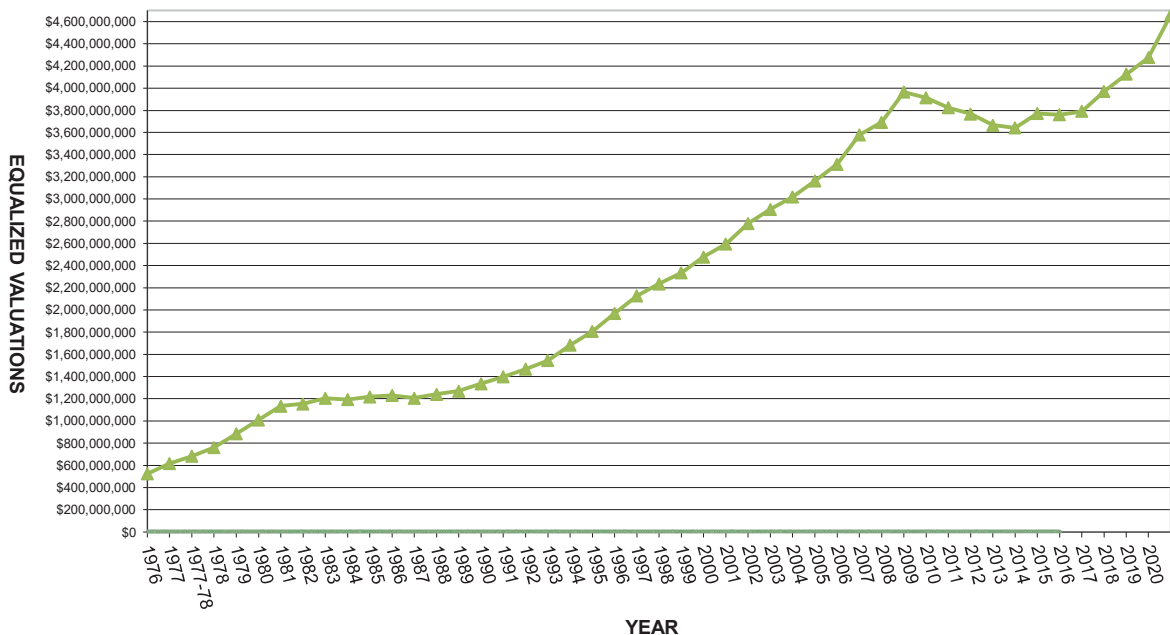


## HISTORY OF EQUALIZED VALUATION

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

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1997	2,235,250,542	108,678,389	5.11%
1998	2,335,396,622	100,146,080	4.48%
1999	2,477,798,666	142,402,044	6.10%
2000	2,594,546,174	116,747,508	4.71%
2001	2,779,294,323	184,748,149	7.12%
2002	2,907,686,952	128,392,629	4.62%
2003	3,017,979,635	110,292,683	3.79%
2004	3,161,976,567	143,996,932	4.77%
2005	3,314,028,604	152,052,037	4.81%
2006	3,577,551,801	263,523,197	7.95%
2007	3,691,236,738	113,684,937	3.18%
2008	3,965,583,671	274,346,933	7.43%
2009	3,913,775,136	(51,808,535)	-1.31%
2010	3,823,891,328	(89,883,808)	-2.30%
2011	3,766,543,376	(57,347,952)	-1.50%
2012	3,665,352,476	(101,190,900)	-2.69%
2013	3,640,376,768	(24,975,708)	-0.68%
2014	3,770,385,652	130,008,884	3.57%
2015	3,759,146,896	(11,238,756)	-0.30%
2016	3,790,552,272	31,405,376	0.84%
2017	3,969,431,822	178,879,550	4.72%
2018	4,125,801,916	156,370,094	3.94%
2019	4,274,851,521	149,049,605	3.61%
<b>2020</b>	<b>4,659,317,612</b>	<b>384,466,091</b>	<b>8.99%</b>

## GROWTH OF EQUALIZED VALUATIONS





# 2020-2021 Wausau School District Calendar

Board approved: 1-14-2019 / Revised: 6-8-2020

July 2020						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30	31	

August 2020						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

Aug 4-7: **Rescheduled** High School Graduation  
 Aug 25-27: Professional Learning  
 Aug 28 & 31: No Classes - Non-Contract Days

September 2020						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30			

Sept 1: First Day of School  
 Sept 7: No Classes - Labor Day

October 2020						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

Oct 28: No Elementary Classes  
 No AM/PM Pre-K Classes  
 No PM Secondary Classes  
 Oct 28: 1st Quarter Ends (41)  
 Oct 29-30: No Classes - PL

November 2020						
Su	Mo	Tu	We	Th	Fr	Sa
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30					

Nov 25: No Classes - Non-Contract Day  
 Nov 26-27: No Classes-Thanksgiving Break

December 2020						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		

Dec 23-Jan 1: No Classes - Winter Break

January 2021						
Su	Mo	Tu	We	Th	Fr	Sa
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

Jan 1: No Classes - Winter Break  
 Jan 15: No PM Elementary Classes -  
 Recordkeeping  
 No AM/PM Pre-K Classes  
 Jan 15: 2nd Quarter Ends (44)  
 Jan 18: No Classes - PL

February 2021						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	

Feb 19: No Classes - PL

March 2021						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

March 19: No PM Elementary Classes -  
 Recordkeeping  
 No AM/PM Pre-K Classes  
 March 19: 3rd Quarter Ends (43)  
 March 29-April 2: No Classes - Spring Break

April 2021						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

April 1-2: No Classes - Spring Break

May 2021						
Su	Mo	Tu	We	Th	Fr	Sa
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

May 28: No Classes - PL  
 May 31: No Classes - Memorial Day

June 2021						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30			

June 3: No PM Classes - All  
 Elementary Recordkeeping  
 No AM/PM Pre-K Classes  
 June 3: Students' Last Day  
 June 3: 4th Quarter Ends (47)  
 June 4: Teachers' Last Day

- No Classes
- Students' first and last days of school
- No Classes - Professional Learning (PL)
- No Pre-K or Elementary Classes / No PM Secondary Classes / Recordkeeping AM (Elem) and Parent/Teacher Conferences PM
- Rescheduled 2020 High School Graduation: Aug 4 - East; Aug 5 - WAVE; Aug 6 - West; Aug 7 - EEA**
- 2021 High School Graduation: May 20 - EEA; May 24 - East; May 25 - WAVE; May 26 - West
- Quarter Ends (1st - 41) (2nd - 44) (3rd - 43) (4th - 47) = 175
- Teachers' last day of school
- No PM Elem Classes-Recordkeeping. No AM/PM Pre-K Classes