2026-2027 BUDGET HEARING AND ANNUAL MEETING

LONGFELLOW BOARDROOM

SEPTEMBER 28, 2026



2026-27 Budget Calendar

May 11, 2026

- **Board approval of the Budget Reconciliation Plan**

May 18, 2026

- **Committee approval of the initial 2026-27 budget**

June 8, 2026

- **School Board approval of the initial 2026-27 budget**

August 24, 2026

- Share equalized value
- Set Annual Meeting date
- Recommendation for 2026-27 budget and tax levy

2026-27 Budget Calendar

September 14, 2026

- Approve the 2026-27 budget and tax levy for publication and presentation at Annual Meeting

September 28, 2026

- Regularly scheduled Committee Meeting
- Annual Meeting and Budget Hearing

October 13, 2026

- School Board approvals from September Committee meeting

October 27, 2026

- Adopt final budget
- Adopt district tax levy

Basics of School Funding

Full Revenue Limit – Operational Budget Dollars Available

General State Aid Amount	+	General Fund Levy Amount
75%		25%

The impact on individual property taxes varies with home values.

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Basics of School Funding

How much we spend per student in the General Fund		How much the State pays per student		How much the local tax payers pay
Revenue Limit	−	State Aid	=	Property Tax Levy
2026-27 Estimated Amounts				
$13,229	−	$9,657	=	$3,572

Estimated Change in Revenue Limit

2025-26 Actual Amounts

Maximum Revenue per Member		Exemptions (recurring)		Base Revenue per Member
$12,100	+	$0	=	$12,100

2026-27 Estimated Amounts

Base Revenue per Member		Allowed Per Pupil Increase		Maximum Revenue per Member
$12,100	+	$325	=	$12,425

Maximum Revenue per Student		Exemptions Including EEE		Estimated 2026-27 Revenue Limit per Student
$12,425	+	$804	=	$13,229

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Recommended 2026-27 Budget

- Limited Revenue Available
  - The per pupil change in the revenue limit remains at $325 per year.

YEAR	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Per Pupil Increase	-$578	$50	$75	$75	$0	$0	$0	$0	$175	$179	$0	$0	$325	$325	$325	$325
ANNUAL PER PUPIL REVENUE LIMIT INCREASES																

  - In previous years, per pupil categorical aid had replaced school districts' local revenue limit authority, this has changed.

YEAR	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Per Pupil Increase	$0	$50	$25	$75	$0	$100	$200	$204	$88	$0	$0	$0	$0	$0	$0	$0
ANNUAL PER PUPIL CATEGORICAL AID INCREASES																

Recommendation for 2026-2027 Budget

- Assumptions in operational revenue:
  - the revenue limit increase remains consistent at $325
  - per pupil categorical aid will remain flat in the last year of the state biennial budget (2025-2027)

- During the next month, the following factors impacting the final budget will be revealed:
  - final district staffing plan
  - certified district property value
  - state equalization aid final certification
  - 3rd Friday pupil count certification
  - Wisconsin Parental Choice Program voucher costs

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Estimate of School Tax Allocation

Full Revenue Limit - Operational Budget Dollars Available

General State Aid Amount + **General Fund Levy Amount**

WAUSAU SCHOOL DISTRICT

TAX APPROPRIATION WORKSHEET FY 2026-27

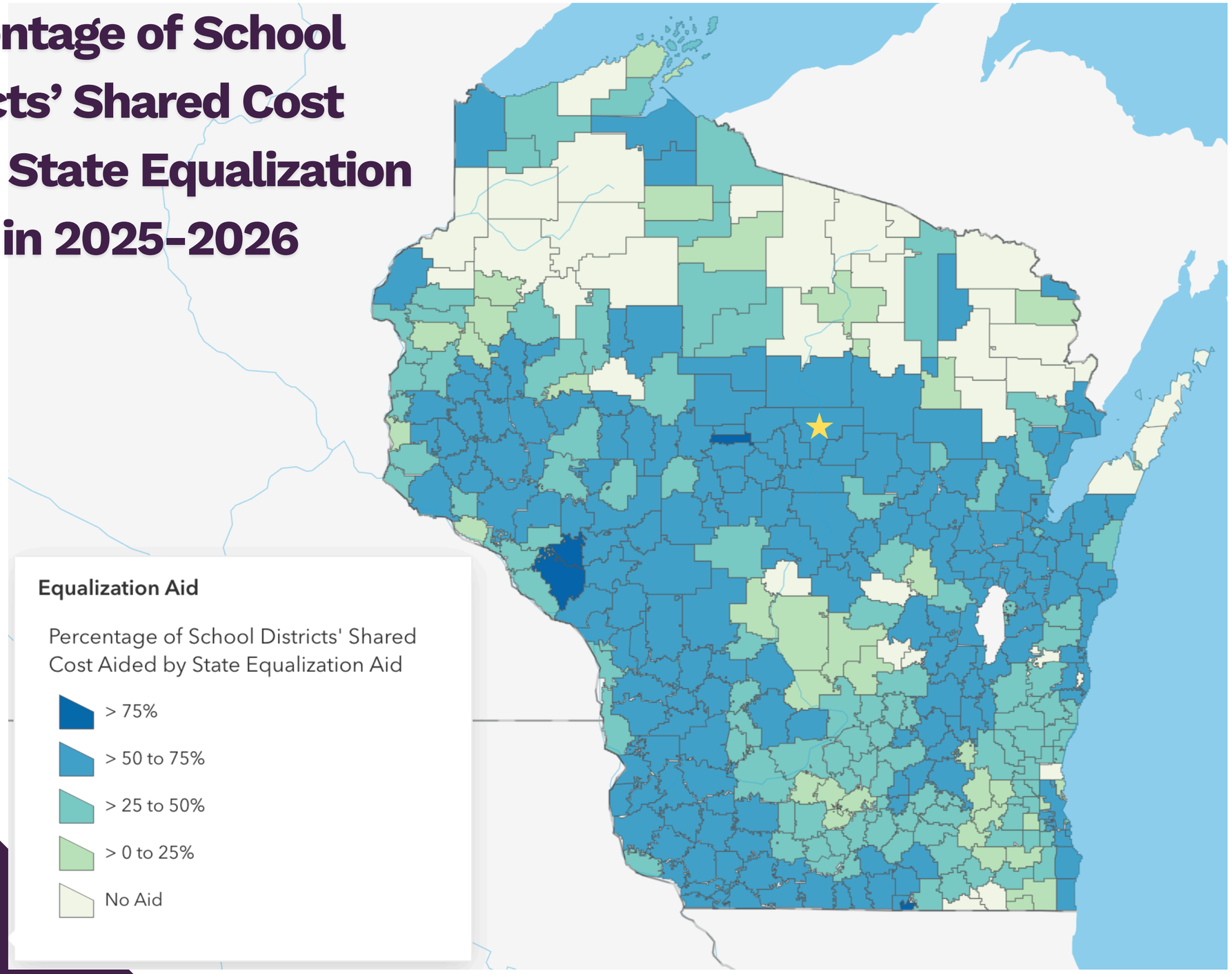
from the Wisconsin Department of Revenue

ESTIMATE

	CERTIFIED FULL VALUE	PERCENT	GENERAL FUND	DEBT SERVICE	COMMUNITY SERVICE	DISTRICT TOTAL
C. Wausau	$3,940,463,078	56.1677486%	$ 13,061,894.19	$ 11,254,961.42	$ 613,351.82	$ 24,930,207.43
T. Berlin	$133,889,206	1.9084699%	$ 443,817.54	$ 382,421.51	$ 20,840.49	$ 847,079.54
T. Hewitt	$94,985,500	1.3539326%	$ 314,859.06	$ 271,302.65	$ 14,784.94	$ 600,946.65
V. Maine	$480,679,501	6.8516528%	$ 1,593,362.14	$ 1,372,942.48	$ 74,820.05	$ 3,041,124.67
V. Rib Mountain	$1,456,686,348	20.7637502%	$ 4,828,641.25	$ 4,160,665.39	$ 226,740.15	$ 9,216,046.79
T. Stettin	$429,177,310	6.1175355%	$ 1,422,642.06	$ 1,225,839.17	$ 66,803.49	$ 2,715,284.72
T. Texas	$225,242,000	3.2106216%	$ 746,634.87	$ 643,348.24	$ 35,059.99	$ 1,425,043.10
T. Wausau	$254,403,312	3.6262898%	$ 843,299.13	$ 726,640.34	$ 39,599.08	$ 1,609,538.55
ALLOCATION	$7,015,526,255	100.0000%	$ 26,702,987	$ 18,053,706	$ 1,092,000	$ 44,385,271
Property Value Change	4.03%					

from the WSD Levy Adoption (near the end of October)

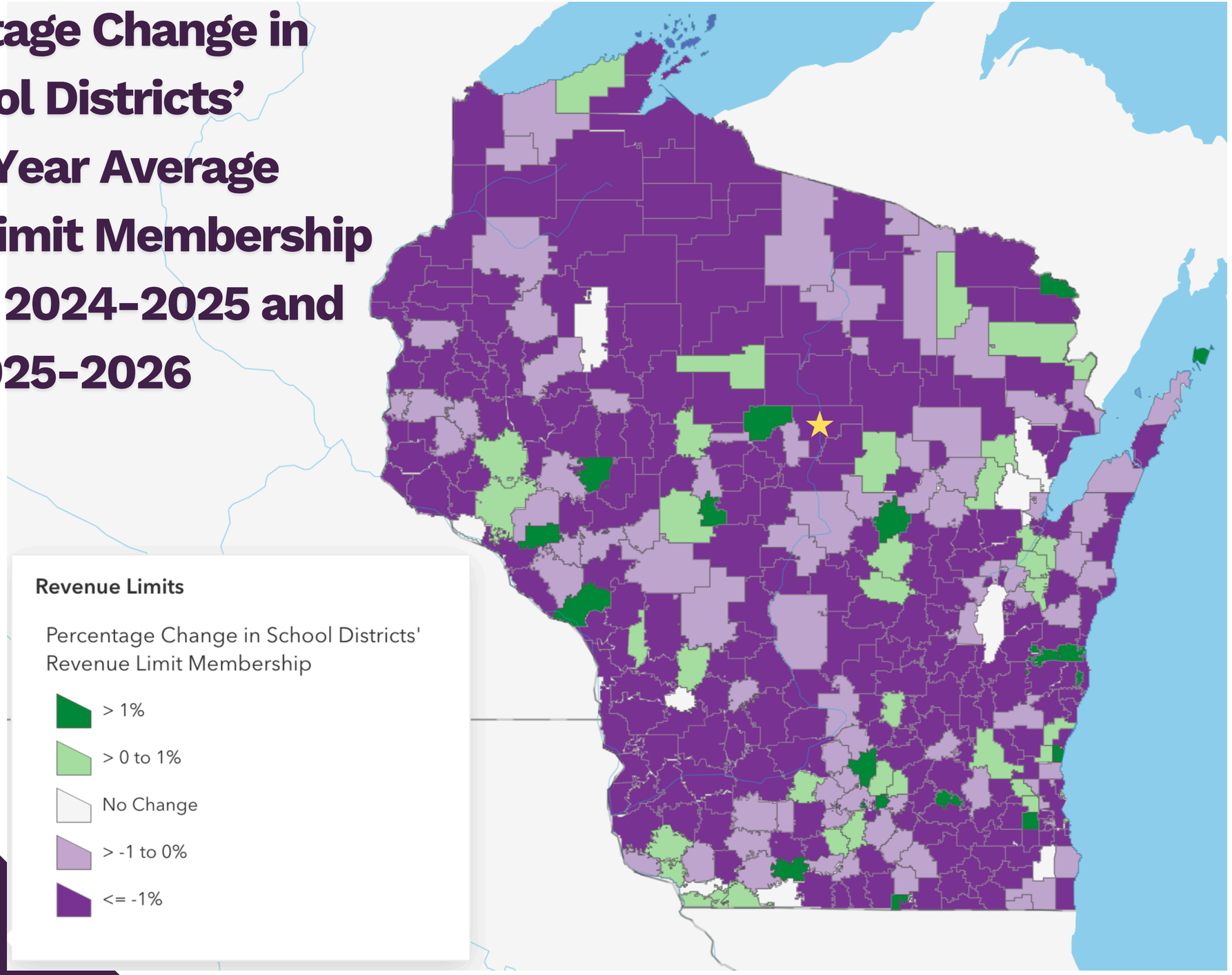
Percentage of School Districts' Shared Cost Aided by State Equalization Aid in 2025-2026



dpi.wi.gov

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Percentage Change in School Districts' Three Year Average Revenue Limit Membership Between 2024-2025 and 2025-2026



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Fund 10 Revenues

2025-2026 Budget

• Property Tax	$ 24,257,518	20.67%
• Equalization Aid	$ 75,094,690	63.98%
• Other State Aid	$ 3,614,370	3.09%
• Per Pupil Adjustment Aid	$ 5,907,058	5.03%
• Deductible Receipts	$ 8,492,488	7.24%

Total Revenues: $117,366,124

Projected 2026-2027 Budget

• Property Tax	$ 26,693,987	22.56%
• Equalization Aid	$ 73,278,890	61.94%
• Other State Aid	$ 4,835,059	4.09%
• Per Pupil Adjustment Aid	$ 5,877,523	4.97%
• Deductible Receipts	$ 7,621,649	6.44%

Total Revenues: $118,307,108

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Fund 10 Expenditures

2025-2026 Budget

- **Salary/Benefits** $ 90,856,498 77.4%
- **Non-Salary/Benefits** $ 26,509,626 22.6%

Total Revenue: $117,366,124

Projected 2026-2027 Budget

- **Salary/Benefits** $ 91,792,373 77.6%
- **Non-Salary/Benefits** $ 26,514,734 22.4%

Total Revenue: $118,307,108

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2026-2027 Estimated Grant Fund

The Wausau School District receives approximately:

- $3.07M from grants in Fund 10
- $1.84M from grants in Fund 27

Carl Perkins Vocational & Technical

CTE Incentive

Pre-School Flow Through

Title I

Title IV-A

Flow Through

Mini Grants

Title II-A

Wisconsin Educator Effectiveness

Assessment of Reading Readiness

Title III-EL/ML

Phase 3 Energy Efficiency Exemption

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 Resolution Expense Amount	Fiscal Year	2026	$1,146,918
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2026	$1,115,595
Utility Savings applied in Prior Year to Debt	Fiscal Year	2026	$31,323
Sum of reported Utility Savings to be applied to Debt			$32,576

Retire with 2026-2027 Levy

		Savings Reported for 2026	
Specific Energy Efficiency Measure or Products	**Project Cost Including Financing**	**Utility Cost Savings**	**Non-Utility Cost Savings**
Building Envelope Improvements	$ 1,526,742	$3,572	$95,233
Heating System Upgrades	$ 801,304	$11,398	$39,126
Technology and Controls Upgrades	$ 3,785,895	$9,624	$530,427
Ventilation and IAQ Improvements	$ 5,563,898	$7,982	$327,362
Entire Energy Efficiency Project Totals	$11,677,838	$32,576	$992,148

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Community Service Fund (Fund 80)

COMMUNITY SERVICE

Funds were established to pay for activities that are accessible to the community at large. The fund pays for costs associated with the out-of-school enrichment programs, the planetarium, school resource officer programming, some buildings and grounds personnel, and utilities used to support commmunity use.

- **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.

Community Service Fund (con't)

- **Planetarium (located at Wausau West High School)**
  - Offers a unique learning environment presenting an opportunity to inform, engage, and foster community collaborations that are mutually beneficial in both services 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 continually expanding role in the community.
- **The School Resource Officer program**
  - Offers a robost partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 therapy dogs, along with necessary training, support services, equipment, and Core Values for effective service. The SROs authority, support, and impact extends outside the District school buildings, in benefit of the Wausau community year-round.

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Community Service Fund (con't)

- **Middle School Athletics**
  - Beginning last year in the 25-26 school year, the Wausau School District funds middle school athletics out of Fund 80. This change enables all middle school students who reside within the district boundaries the opportunity to participate in middle school athletics.
- **Adequate Maintenance of Buildings/Grounds**
  - The expanded availability of the District facilities for these identified programs in this year's funding is not fully funded by the minimal facility fees that are charged based on current 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 utilize seasonal employees to perform a variety of buildings and grounds functions supported by the community service levy.

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Community Service Fund (con't)

In summary, the identified activities in this year's funding includes:

- **Out of School Enrichment Programs $ 446,500**
- **School Resource Officer Program $ 270,000**
- **Building/Grounds for Community Use $ 35,000**
- **Middle School Athletics $ 300,000**
- **Planetarium $ 40,500**

Total Tax Levy: $ 1,092,000

Carryover

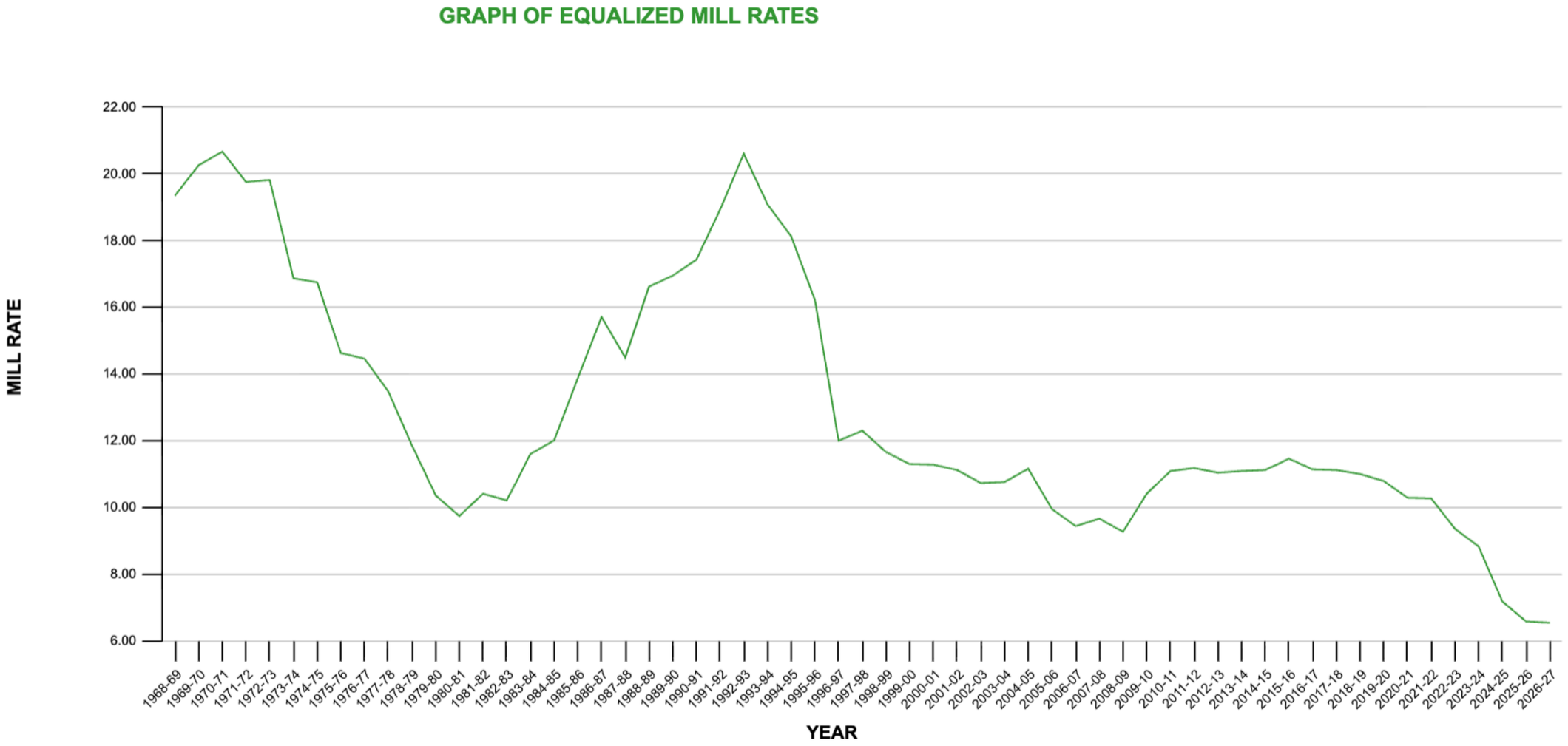
- **Total Community Service Fund Budget $ 358,460**

Total Fund 80: $ 1,450,460

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Mill Rate History

Wausau School District



Proposed 2026-2027 Tax Levy

Wausau School District

Fund	Estimated 2026-27 LEVY	FINAL 2025-26 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	$ 26,702,987	$ 23,255,150	$ 3,447,837	14.83%	3.81
DEBT SERVICE FUND 38	1,114,344	1,113,613	731	0.07%	0.16
DEBT SERVICE FUND 39	16,939,363	18,924,508	(1,985,145)	-10.49%	2.40
COMMUNITY SERVICE Fund 80	1,092,000	1,092,000	-	0.00%	0.16
TOTAL	$ 45,848,693	$ 44,385,271	$ 1,463,422	3.30%	6.54

Mill Rate Component	Estimated 2026-27	FINAL 2025-26	Change	Percent Change
Total Levy	$45,848,693	$44,385,271	3.30%	
Equalized Value	$7,015,526,255	$6,743,950,003	4.03%	
Gross Mill Rate	6.54	6.58	-0.61%	

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Components of Mill Rate Change

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

	Increase / (Decrease)	Mill Rate
2025-2026 Final Mill Rate		6.58
Increase in Revenue Limit with Recurring Exemptions	0.26	
Decrease in Non-Recurring Exemptions	(0.05)	
No change in Community Service	0.00	
Decrease in Debt Service	(0.28)	
Increase in Equalization Aid	0.29	
Increase in Property Values, District-Wide	(0.26)	
Proposed 2026-2027 Mill Rate		6.54

Final updates in October

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Questions?

Wausau School District

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