2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated 110000	11,379,962	4,536,461	557,240	400,130					1,170	**16,874,963**
Regular 120000	17,638,470	8,378,432	575,657	618,120	12,417				8,625	**27,231,721**
Vocational 130000	2,078,763	1,145,677	12,348	175,604					12,335	**3,424,726**
Physical 140000	1,813,577	873,268	2,500	61,568					400	**2,751,313**
Co-Curricular 160000	1,102,871	72,292	136,560	24,195					69,997	**1,405,915**
Special Needs 170000	554,591	227,282	5,910	23,183					689	**811,654**
										0
Sub-Total Instruction	**34,568,234**	**15,233,411**	**1,290,215**	**1,302,800**	**12,417**	**0**	**0**	**0**	**93,216**	**52,500,293**
Pupil Services	4,168,116	1,613,115	81,757	31,980						**5,894,968**
Instr. Services	4,052,059	1,584,791	922,285	522,806					3,525	**7,085,467**
General Adm.	307,581	134,224	163,404	3,201					31,525	**639,935**
School Bldg. Adm.	4,188,026	2,271,603	3,640	15,812	727				1,039	**6,480,847**
Business Adm.	6,119,591	2,992,142	7,642,507	1,164,833	140,000				14,350	**18,073,423**
Central Services	535,649	265,865	363,678	118,773					1,866	**1,285,831**
Insur. & Judgment.							1,071,473			**1,071,473**
Debt Services						90,000				**90,000**
Other Support Serv.	797,631	623,658	1,504,855	295,873	934				50	**3,223,001**
Sub-Total Support	**20,168,654**	**9,485,397**	**10,682,126**	**2,153,278**	**141,661**	**90,000**	**1,071,473**	**0**	**52,355**	**43,844,944**
General Tuition			9,609,340							**9,609,340**
Non-Prog. Trans.								12,643,034	6,447	**12,649,481**
Fund 38 Trans.										**0**
										0
Sub-Total	**0**	**0**	**9,609,340**	**0**	**0**	**0**	**0**	**12,643,034**	**6,447**	**22,258,821**
Fund 10 Budget 2026-27	**54,736,888**	**24,718,809**	**21,581,681**	**3,456,078**	**154,078**	**90,000**	**1,071,473**	**12,643,034**	**152,018**	**118,604,058**

2026-27 DETAILED REVENUE BUDGET - October 26, 2026

SOURCE	FUND 10 2026-27 BUDGET	2025-26 Actual
LOCAL SOURCES		
Property Tax Levy	$24,750,713	$23,246,150
Property Tax Chargebacks	9,000	9,000
Mobile Home Tax	35,000	39,818
Other Payments for Services	20,000	15,515
Admissions Athletics	60,000	57,259
Athletic User Fees	105,000	81,349
Student Fees	0	0
Interest on Investments	375,000	294,071
Rentals	25,000	64,705
Parking Lot Fees	30,000	0
Miscellaneous Local Sources	190,000	96,598
Sale of Obsolete Equipment	40,000	23,390
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	275,000	278,587
Student Technology Device Insurance	65000	63,245
TOTAL LOCAL SOURCES	**$25,979,713**	**$24,269,686**
OTHER SCHOOL DISTRICT		
Open Enrollment Tuition	$2,413,714	$2,710,467
Non-Open Enrollment Tuition	$5,000	$600
TOTAL OTHER SCHOOL DISTRICT	**$2,418,714**	**$2,711,067**

STATE GRANTS		
S1 Wisconsin Educator Effectiveness	$58,640	$96,831
S2 CTE Incentive	174,941	83,945
S3 School-Based Mental Health	255,000	396,829
S4 State Aid Transmitted from Intermediate Sources	35,000	34,000
TOTAL STATE GRANTS	**$523,581**	**$611,605**

2026-27 DETAILED REVENUE BUDGET - October 26, 2026

SOURCE	FUND 10 2026-27 BUDGET	2025-26 Actual
STATE AIDS		
Equalization Aid	$75,515,112	$75,312,316
ELL Aid	315,000	154,048
Early College Credit Program	22,028	1,395
State Aid for Exempt Computers	613,816	609,814
Other State Aid for Exempt Personal Property	1,309,745	1,251,010
Other State Categorical Aid	0	0
Juvenile Detention Center	85,000	78,767
Transportation Aid	175,000	172,568
Library Aid	631,401	631,407
Per Pupil Adjustment Aid	5,877,523	5,822,474
In Lieu of Tax	5,000	57,483
AGR - Achievement Gap Reduction Program	1,682,071	1,565,895
TOTAL STATE AIDS	**$86,231,696**	**$85,657,177**
FEDERAL GRANTS		
F1 Carl Perkins (Vocational)	$82,645	$118,872
F2 Title I - Improving The Academic Achievement of The Disadvantaged	$1,495,531	1,706,879
F3 Title ID - Neglected and Delinquent	$25,365	38,607
F4 Title II A - Teacher and Principal Training and Recruiting Fund	$285,910	246,387
F5 Title III - English Language Acquisition	$92,945	36,141
F6 Title IV A	$181,118	96,419
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	$314,040	180,544
F10 ARP Homeless Children and Youth	$0	0
F11 ARPA Evidence After School	$0	0
Education For Homeless Children and Youth Innovation	$0	82,683
Red Granite Charter School	$72,800	20,858
TOTAL FEDERAL GRANTS	**$2,550,354**	**$2,527,390**
FEDERAL AID		
Govenor's Stimulus Money, Other Federal Funds, Grants	$900,000	$901,967
TOTAL FEDERAL AID	**$900,000**	**$901,967**
GRAND TOTAL	**$118,604,058**	**$116,678,892**

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	12,143,492	4,631,752	284,737	26,802			24,250		**17,111,033**
Special Needs									**0**
Sub-Total Instruction	**12,143,492**	**4,631,752**	**284,737**	**26,802**	**0**	**0**	**24,250**	**0**	**17,111,033**
Pupil Services	2,255,202	840,252	84,654						**3,180,108**
Instr. Services	238,971	106,021	403,796						**748,789**
Business Adm.			1,439,274						**1,439,274**
Central Services			11,253						**11,253**
Other Support Services			113,380						**113,380**
Sub-Total Support	**2,494,173**	**946,273**	**2,052,357**	**0**	**0**	**0**	**0**	**0**	**5,492,804**
General Tuition			205,851						**205,851**
Non-Prog. Trans.								20,000	**20,000**
									0
Sub-Total	**0**	**0**	**205,851**	**0**	**0**	**0**	**0**	**20,000**	**225,851**
Fund 27 Budget 2026-27	**14,637,665**	**5,578,026**	**2,542,945**	**26,802**	**0**	**0**	**24,250**	**20,000**	**22,829,688**

2026-27 DETAILED REVENUE BUDGET - October 26, 2026

SOURCE	FUND 27 2026-27 BUDGET	2025-26 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	$35,000	$0
TOTAL OTHER SCHOOL DISTRICT	**$35,000**	**$0**
STATE AIDS		
Exceptional Educational Needs Aid	$7,572,658	$6,771,261
High Cost EEN Aid	140,000	140,808
Special Education Transition Incentive	20,000	20,991
TOTAL STATE AIDS	**$7,732,658**	**$6,933,060**
FEDERAL GRANTS		
F12 Flow Through	$1,718,536	$1,135,338
F13 Preschool Flow Through	85,460	77,168
F14 Early Childhood Social Emotional Learning	0	4,390
TOTAL FEDERAL GRANTS	**$1,803,996**	**$1,216,896**
FEDERAL AID		
Medicaid	$615,000	$615,167
TOTAL FEDERAL AID	**$615,000**	**$615,167**
TRANSFERS		
Transfer From Fund 10	$12,643,034	$12,289,018
GRAND TOTAL	**$22,829,688**	**$21,054,141**

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated			$ 2,797	$ 159,928		$ 15,732		$ 178,457
Regular	4,106	600	$ 67,873	$ 2,373,532		$ 594,642		$ 3,040,753
Vocational	6,918	997		$ 28,706	$ -	$ 1,013		$ 37,633
Co-Curricular	844	121	$ 3,377	$ 4,148				$ 8,491
Support Services	841	122		$ 11,112				$ 12,075
Instr. Services			$ 892					$ 892
Business Adm.			$ 621,699					$ 621,699
Central Services			$ -					$ -
Total Expenses	**12,709**	**1,840**	**$ 696,639**	**$ 2,577,425**	**$ -**	**$ 611,387**	**$ -**	**$ 3,900,000**

Source	**2026-27 BUDGET**	**2025-26 ACTUAL**
Activity Accounts	3,775,000	3,999,391
Local Grants/Donations	125,000	92,407
Total Revenues	**$3,900,000**	**$4,091,798**

Fund 30

Function	DEBT SERVICE							**TOTAL**
Debt Service Fund 38	$1,158,835							$1,158,835
Debt Service Fund 39	17,460,039							17,460,039
Total Expenses	**$18,618,874**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$18,618,874**

Source	**2026-27 BUDGET**	**2025-26 ACTUAL**
Transfer From Fund 10 to Fund 38	$ -	$ 31,322
Current Property Tax Fund 38	1,146,918	1,082,291
Current Property Tax Fund 39	17,386,640	18,924,508
Total Revenues	**$18,533,558**	**$20,038,121**

Fund 40

Function			PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS		**TOTAL**
Business Adm.			$ 12,793,909			$ -		$ 12,793,909
Total Expenses	**$0**	**$0**	**$12,793,909**	**$0**	**$0**	**$0**	**$0**	**$12,793,909**

Source	**2026-27 BUDGET**	**2025-26 ACTUAL**
Interest Fund 46	$ 10,000	$ 2,933,740
Long Term Capital Improvement Trust Fund - Funding	$ -	$ -
Interest Fund 49	$ 1,000,000	$ 1,054,971
Unrealized Gains		$ 1,309,432
Total Expenses	**$1,010,000**	**$5,298,143**

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm.	1,685,657	753,766	65,000	2,905,000	0	6,500	5,415,923
Central Services							0
Total Expenses	**1,685,657**	**753,766**	**65,000**	**2,905,000**	**-**	**6,500**	**5,415,923**

Source	2026-27 BUDGET	2025-26 ACTUAL
LOCAL SOURCES		
Student Meals - Ala Carte	$1,250,000	$1,251,557
Adult Meals - Ala Carte	35,000	28,258
Other Food Service Sales	105,000	107,253
Sale of Obsolete Equipment	1,000	0
Interest on Investments	15,000	8,911
Total Local Sources	**$1,406,000**	**$1,395,978**
STATE AIDS		
Food Service Aid	**$65,000**	**$61,799**
FEDERAL AID		
USDA Commodities	$455,000	$395,856
Food Service Aid	3,150,000	2,973,489
F10 Fresh Fruit and Vegetable Program	35,000	53,374
Total Federal Aid	**$3,640,000**	**$3,422,719**
GRAND TOTAL	**$5,111,000**	**$ 4,880,496**

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	300,628	60,677	113,809	46,886		522,000
Business Adm.			270,000			270,000
Community Service Other	188,112	23,636	56,900	28,352	3,000	300,000
Total Expenses	**488,741**	**84,312**	**440,709**	**75,238**	**3,000**	**1,092,000**

Source	**2026-27 BUDGET**	**2025-26 ACTUAL**
Current Property Tax	$1,092,000	$1,092,000
Fees	$0	$0
Carryover	358,460	48,653
Total Revenues	**$1,450,460**	**$1,140,653**

FINAL 2026-2027 TAX LEVY - OCTOBER 26, 2026

Wausau School District

Fund	FINAL 2026-27 LEVY	FINAL 2025-26 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	$ 24,759,713	$ 23,255,150	$ 1,504,563	6.47%	3.49
DEBT SERVICE FUND 38	1,146,918	1,113,613	33,305	2.99%	0.16
DEBT SERVICE FUND 39	17,386,640	18,924,508	(1,537,868)	-8.13%	2.44
COMMUNITY SERVICE Fund 80	1,092,000	1,092,000	-	0.00%	0.15
TOTAL	$ 44,385,271	$ 44,385,271	$ 0	0.00%	6.26

** 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 (25-26)		$ 6,743,950,003	6.58
New Valuation (26-27)		$ 7,091,881,485	6.26
Percent Increase/Decrease from Current to New		5.16%	-4.86%
Gross increase/(decrease) in taxes on a $100,000 home	$ (32)		

Explanation of Mill Rate Decrease

$	6.58	2025-26 Mill Rate
$	0.26	Increase to the Revenue Limit with Recurring Exemptions
$	(0.05)	Non-Reoccurring Exemptions
$	(0.28)	Decrease in Debt Service
$	0.29	Decrease in Equalization Aid
$	(0.26)	Increase in Equalized Property Value District-Wide
$	6.54	2026-27 Proposed Mill Rate
$	(0.13)	Decrease in Revenue Limit before Exemptions
$	0.17	Non-Recurring Exemptions
$	0.06	Decrease Referendum Debt Defeasance Levy
$	(0.07)	Increase in Equalized Property Value District-Wide
$	(0.31)	Increase inTotal Aid
$	6.26	2026-27 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10

Expenses Fund 10

Private School Vouchers	$	376,475
Grants (Object 300 and up)	$	11,667
Other (Object 300 and up)	$	(397,548)
Budget Roll (Salary)	$	(488,832)
Budget Roll (Benefits)	$	(629,630)
Transfer to Fund 27	$	1,457,393
Transfer to Fund 38	$	(32,574)
Total Expense Increase	**$**	**296,950**
Expenses Old Budget	$	118,307,108
Expenses New Budget	$	118,604,058
Increase	**$**	**296,950**

Revenue Fund 10

Property Tax Levy	$	(1,943,274)
Equalization Aid	$	2,236,222
Other State Aid for Exempt Personal Property	$	4,002
Total Revenue Increase	**$**	**296,950**
Revenues Old Budget	$	118,307,108
Revenues New Budget	$	118,604,058
Increase	**$**	**296,950**

Fund 27

Expenses Fund 27

Grants (Object 300 and up)	$	386,720
Budget Roll (Benefits)	$	(166,754)
Budget Roll (Salary)	$	1,484,872
Total Expense Increase	**$**	**1,704,838**
Expenses Old Budget	$	21,124,850
Expenses New Budget	$	22,829,688
Increase	**$**	**1,704,838**

Revenue Fund 27

Transfer from Fund 10	$	1,457,393
Increase in Exception Educational Needs Aid	$	263,900
Increase in High Cost EEN Aid	$	15,000
Decreast in Grants	$	(31,455)
Increase	**$**	**1,704,838**
Revenues Old Budget	$	21,124,850
Revenues New Budget	$	22,829,688
Increase	**$**	**1,704,838**

Expenses Fund 39

Total Expense Increase	**$**	**447,277**
Expenses Old Budget	$	17,012,763
Expenses New Budget	$	17,460,039
Increase	**$**	**447,277**
Total Revenue Increase	**$**	**447,277**
Revenue Old Budget	$	16,939,363
Rvenue New Budget	$	17,386,640
Increase	**$**	**447,277**

Expenses Fund 50

Salary decrease	$	49,207
Benefit decrease	$	(8,429)
Total Expense Decrease	**$**	**40,778**
Expenses Old Budget	$	5,375,145
Expenses New Budget	$	5,415,923
Increase	**$**	**40,778**

Revenue Limit

Revenue Limit	**$**	**296,950**
Decrease in Transfer of Service	$	(1,000)
Increase in Declining Enrollment Exemption	$	894,615
Decrease in Prior Year Open Enrollment	$	(46,683)
Increase in Private School Vouchers	$	376,475
Decrease in Revenue Limit Before Exemptions	$	(894,614)
Increase in Energy Efficiency Net Exemption	$	731
Decrease in Fund 38 Energy Efficiency	$	(32,574)

Revenues related to Revenue Limit		
Property Tax Levy	$	(1,943,274)
Equalization Aid	$	2,236,222
Other State Aid for Exempt Personal Property	$	4,002
Total Related Revenues	**$**	**296,950**

Tax Levy		
General Fund	$	(1,943,274)
Fund 38 and 39	$	479,851
Total Increase in Tax Levy	**$**	**(1,463,423)**
Equalized Value	**$**	**76,355,230**
Mill Rate Decrease		**0.280**

Funds 50 and 80 - No Change in Revenues from the Annual Meeting.
Fund 40 - No Change in Revenues or Expenses from the Annual Meeting