



Wausau School District

Board of Education - Business & Finance

Dr. Elizabeth Channel - Assistant Superintendent of Operations

October 26, 2026

Adopt Final 2026-2027 Budget

Action Required: Yes

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

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

Motion to approve final 2026-2027 budgets as presented below:

- **Fund 10:** Expenses \$118,604,058 (\$105,954,577 plus transfers to Fund 27); Revenues \$118,604,058
- **Fund 27:** \$22,829,688 (\$10,186,654 plus transfer from Fund 10)
- **Other Fund 20:** \$3,900,000
- **Fund 30:** Expenses \$18,618,874; Revenues \$18,533,558
- **Fund 40:** Expenses \$12,793,909; Revenues \$1,010,000
- **Fund 50:** Expenses \$5,415,923; Revenues \$5,111,000
- **Fund 80:** \$1,450,460 (levy, fees, and carryover)

Adopt Final 2026-2027 District Levy

Action Required: Yes

Administration recommends a final tax levy of \$44,385,271; which is \$1,463,422 less than what was presented at the annual meeting, and the same as last year. The result is a final gross mill rate of \$6.26 per thousand dollars of equalized valuation which is \$0.28 less than what was presented at the annual meeting.

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

Motion to adopt a final tax levy of \$44,385,271 representing \$24,759,713 for the General Fund, \$18,533,558 for the Debt Service Funds, and \$1,092,000 for the Community Service Fund.