



MEMO

TO: Education/Operations Committee

FROM: Josh Viegut, Assistant Superintendent of Operations

DATE: February 24, 2025

RE: 5-Year Budget Projection Model

The Board will be presented with a five-year fiscal forecast model for the District. The model is created using a forecasting tool called the Frontline budget projection tool. During the past several months, administration has entered historical fiscal, staffing, and enrollment data as well as future assumptions, previously presented to the Board, that together make up the fiscal forecast model. The projection model will continue to be applied during the next four months to aid in constructing the 2025-26 budget reconciliation plan and ultimately the 2025-26 budget. It is critical to understand that the projections are the result of many variables that independently change periodically. As significant changes to the projections occur, administration will bring them to the attention of the Committee.

Attached to this memo you will find several of the more significant revenue and expense reports including historical as well as projected data. There are also reports reviewing key assumptions that were initially presented to the Board in January 2025. It is important to note that the model becomes less accurate with each subsequent year.



MEMO

TO: Education/Operations Committee of the Whole
 FROM: Josh Viegut, Assistant Superintendent of Operations
 DATE: January 27, 2025
 RE: Financial Projection Model Assumptions

Shared in this document are many of the key variables that contribute to the Frontline multi-year projection model. This is done in an effort to create a baseline using information representative of the current state, to which adjustments are subsequently made. The Frontline model primarily uses budget amounts from the 2024-25 WSD budget with percentages cast forward and adjustments made to create this baseline model. The supporting documents summarize these assumptions. **Updated for 2.24.25.**

FY2025-26 5Cast Revenue and Expenditure Assumptions

EXPENDITURE ASSUMPTIONS

Salary Assumptions

Projected % Salary Increases		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Teachers	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Teachers - Non-Salary Sched. (e.g. Appx. B)	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Administrators	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Clerical	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Custodial	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Municipal	3.00%	3.00%	3.00%	3.00%	3.00%
<input checked="" type="checkbox"/>	Food Service	3.00%	3.00%	3.00%	3.00%	3.00%

Teachers:		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Retirement FTE's per Year	20.0	20.0	20.0	20.0	20.0
<input checked="" type="checkbox"/>	Retiree Salary or Salary Schedule Placement	\$80,593	\$82,409	\$84,243	\$86,095	\$87,966
<input checked="" type="checkbox"/>	Attrition FTE's per Year	45.0	40.0	40.0	40.0	40.0
<input checked="" type="checkbox"/>	Attrition Salary or Salary Schedule Placement	\$54,506	\$55,051	\$55,602	\$56,158	\$56,719
<input checked="" type="checkbox"/>	New Hire Salary or Salary Schedule Placement	\$53,022	\$53,552	\$54,088	\$54,629	\$55,175

Benefit Assumptions

Percent of Payroll Benefits		FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	FICA/Medicare	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<input checked="" type="checkbox"/>	WRS - Board	6.80%	6.90%	7.00%	7.10%	7.20%	7.30%
<input checked="" type="checkbox"/>	Life Ins. Obj 230	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<input checked="" type="checkbox"/>	Disability Ins. Obj 251	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Health Ins. - Percent Increase	5.00%	4.00%	4.00%	4.00%	4.00%
<input checked="" type="checkbox"/>	Dental Ins. - Percent Increase	0.00%	0.00%	0.00%	0.00%	0.00%

*Health insurance changes of 10% will be reflected in premium, contribution, and plan changes

Non-Salary & Benefit Expenditure Assumptions

<input checked="" type="checkbox"/>	General Fund 10 Assumptions (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

<input checked="" type="checkbox"/>	Utilities Assumptions (Function 2530) (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	331 Gas for Heat	1.00%	1.00%	1.00%	1.00%	1.00%
	336 Electricity Other Than Heat	1.00%	1.00%	1.00%	1.00%	1.00%
	337 Water	1.00%	1.00%	1.00%	1.00%	1.00%
	338 Sewerage	1.00%	1.00%	1.00%	1.00%	1.00%
	339 Other Utilities	1.00%	1.00%	1.00%	1.00%	1.00%

<input checked="" type="checkbox"/>	Transportation Assumptions (Function 2560) (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	341 Contracted Pupil Transportation	10.00%	2.50%	2.50%	2.50%	2.50%
	348 Vehicle Fuel	0.00%	2.50%	2.50%	2.50%	2.50%

<input checked="" type="checkbox"/>	District Insurance (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	711 District Liability	0.00%	0.00%	0.00%	0.00%	0.00%
	712 District Property	0.00%	0.00%	0.00%	0.00%	0.00%
	713 Workers Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
	730 Unemployment Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
	790 Insurance & Judgements					

<input checked="" type="checkbox"/>	Fund 27 Assumptions (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

<input checked="" type="checkbox"/>	Fund 50 Assumptions (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	2.00%	2.00%	2.00%	2.00%	2.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

<input checked="" type="checkbox"/>	Fund 80 Assumptions (% change)	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

Manual Adjustments - Ongoing

Fund	Object	Function	Description	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
10			Open Enrollment Tuition (net expense increase)	2.00%	2.00%	2.00%	2.00%	2.00%
10			Wisc Parental Choice Program Vouchers	10%	0%	0%	0%	0%

REVENUE ASSUMPTIONS

Equalized Value/General State Aid/Revenue Limit

		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Oct 15 Equalized Valuation (% change)	2.00%	2.00%	2.00%	2.00%	2.00%
<input checked="" type="checkbox"/>	Oct 15 Exempt Computer (% change)	0.00%	0.00%	0.00%	0.00%	0.00%
<input checked="" type="checkbox"/>	Per Pupil Revenue Limit Increase	\$325	\$325	\$325	\$325	\$325
<input checked="" type="checkbox"/>	Transfer of Service (\$ amount)	\$0	\$0	\$0	\$0	\$0
<input checked="" type="checkbox"/>	Per Pupil Categorical Aid Amount Increase	\$0	\$0	\$0	\$0	\$0

Other Revenue Assumptions

		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Investment Income (% change)	-10.00%	-10.00%	-10.00%	0.00%	0.00%

Revenue Limit Exemptions

		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Energy Efficiency, Debt Service (\$ amount)	\$2,102,620	\$2,104,070	\$0	\$0	\$0
<input checked="" type="checkbox"/>	Energy Efficiency, Utility Savings (\$ amount)	\$31,322	\$32,574	\$0	\$0	\$0

Levy Assumptions

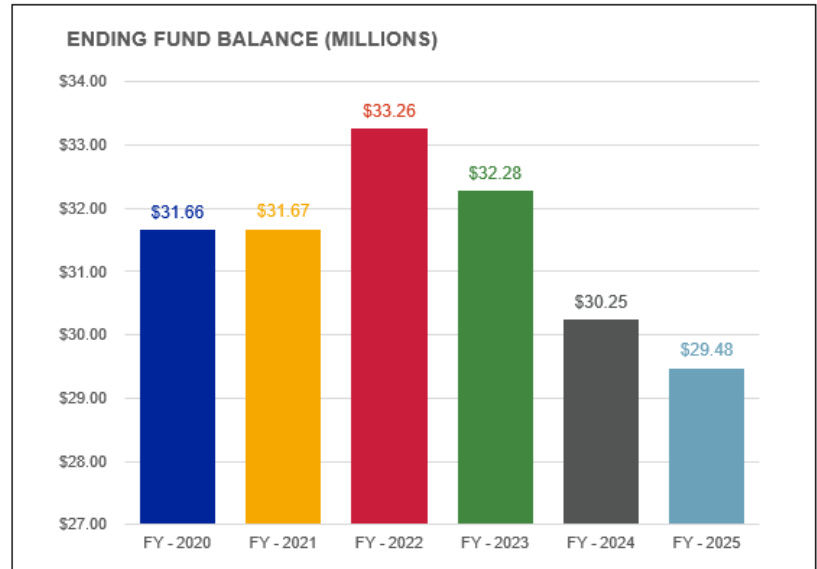
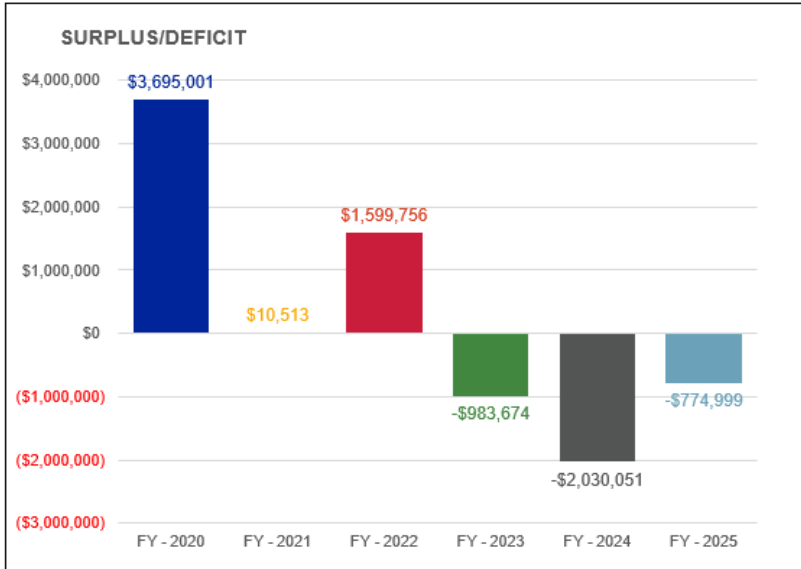
		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
<input checked="" type="checkbox"/>	Fund 80 Levy (\$ amount)	\$792,200	\$792,200	\$792,200	\$792,200	\$792,200

SPED Aid Reimbursement Percent

		FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
	SPED Aidable Cost Reimbursement % (DPI Req.)	30.00%	33.30%	33.30%	33.30%	33.30%	33.30%

Fund 10 - General Fund - History Summary

	ACTUAL REVENUES & EXPENDITURES								BUDGET		
	FY - 2020	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ	FY - 2024	% Δ	FY - 2025	% Δ
REVENUE											
Local Sources	\$30,434,027	\$31,322,906	2.92%	\$34,134,762	8.98%	\$29,185,515	-14.50%	\$25,515,111	-12.58%	\$20,040,007	-21.46%
State Sources	\$68,262,367	\$68,760,858	0.73%	\$69,466,626	1.03%	\$73,560,135	5.89%	\$79,756,593	8.42%	\$88,951,456	11.53%
Federal Sources	\$2,683,013	\$3,535,631	31.78%	\$6,646,488	87.99%	\$8,640,979	30.01%	\$7,857,601	-9.07%	\$6,656,919	-15.28%
Other	\$2,736,690	\$2,899,436	5.95%	\$4,787,482	65.12%	\$3,455,758	-27.82%	\$3,070,766	-11.14%	\$2,849,407	-7.21%
TOTAL REVENUE	\$104,116,097	\$106,518,831	2.31%	\$115,035,357	8.00%	\$114,842,387	-0.17%	\$116,200,071	1.18%	\$118,497,789	1.98%
EXPENDITURES											
Salary and Benefits	\$67,630,259	\$71,020,803	5.01%	\$74,057,035	4.28%	\$77,841,213	5.11%	\$79,330,184	1.91%	\$80,364,491	1.30%
Other Objects	\$32,790,837	\$35,487,515	8.22%	\$39,378,566	10.96%	\$37,984,848	-3.54%	\$38,899,938	2.41%	\$38,908,296	0.02%
TOTAL EXPENDITURES	\$100,421,096	\$106,508,318	6.06%	\$113,435,601	6.50%	\$115,826,061	2.11%	\$118,230,122	2.08%	\$119,272,788	0.88%
SURPLUS / DEFICIT	\$3,695,001	\$10,513		\$1,599,756		(\$983,674)		(\$2,030,051)		(\$774,999)	
BEGINNING FUND BALANCE	\$27,966,958	\$31,661,959		\$31,672,472		\$33,263,864		\$32,280,189		\$30,250,139	
ENDING FUND BALANCE	\$31,661,959	\$31,672,472		\$33,263,864		\$32,280,189		\$30,250,139		\$29,475,140	
FUND BALANCE AS % OF EXPENDITURES	31.53%	29.74%		29.32%		27.87%		25.59%		24.71%	



Fund 10 - General Fund - Projection Summary

Wausau School District | Base - Work in Progress Updated Board 01-06-25

	BUDGET		REVENUE & EXPENDITURE PROJECTIONS								
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
REVENUE											
Local Sources	\$20,040,007	\$18,736,351	▼ -6.51%	\$18,364,935	▼ -1.98%	\$17,350,343	▼ -5.52%	\$17,108,826	▼ -1.39%	\$17,091,629	▼ -0.10%
State Sources	\$88,951,456	\$90,607,319	▲ 1.86%	\$93,166,733	▲ 2.82%	\$95,558,665	▲ 2.57%	\$98,374,832	▲ 2.95%	\$100,966,679	▲ 2.63%
Federal Sources	\$6,656,919	\$4,542,334	▼ -31.77%	\$4,542,334	0.00%	\$4,542,334	0.00%	\$4,542,334	0.00%	\$4,542,334	0.00%
Other	\$2,849,407	\$2,908,081	▲ 2.06%	\$2,982,040	▲ 2.54%	\$3,056,000	▲ 2.48%	\$3,105,306	▲ 1.61%	\$3,179,265	▲ 2.38%
TOTAL REVENUE	\$118,497,789	\$116,794,085	▼ -1.44%	\$119,056,042	▲ 1.94%	\$120,507,342	▲ 1.22%	\$123,131,298	▲ 2.18%	\$125,779,907	▲ 2.15%
EXPENDITURES											
Salary and Benefits	\$80,364,491	\$82,336,263	▲ 2.45%	\$83,768,942	▲ 1.74%	\$85,698,569	▲ 2.30%	\$87,692,112	▲ 2.33%	\$89,751,716	▲ 2.35%
Other Objects	\$38,908,296	\$38,156,386	▼ -1.93%	\$38,648,286	▲ 1.29%	\$39,145,214	▲ 1.29%	\$39,644,012	▲ 1.27%	\$40,158,999	▲ 1.30%
TOTAL EXPENDITURES	\$119,272,788	\$120,492,648	▲ 1.02%	\$122,417,228	▲ 1.60%	\$124,843,783	▲ 1.98%	\$127,336,124	▲ 2.00%	\$129,910,715	▲ 2.02%
SURPLUS / DEFICIT	(\$774,999)	(\$3,698,563)		(\$3,361,186)		(\$4,336,442)		(\$4,204,826)		(\$4,130,808)	
Change over Previous Year		(\$2,923,564)		\$337,377		(\$975,256)		\$131,616		\$74,018	
BEGINNING FUND BALANCE	\$30,250,139	\$29,475,140		\$25,776,577		\$22,415,391		\$18,078,949		\$13,874,123	
ENDING FUND BALANCE	\$29,475,140	\$25,776,577		\$22,415,391		\$18,078,949		\$13,874,123		\$9,743,315	
FUND BALANCE AS % OF EXPENDITURES	24.71%	21.39%		18.31%		14.48%		10.90%		7.50%	

UPDATED TO REFLECT 10% HEALTH INSURANCE INCREASE

Fund 10 - General Fund - Projection Summary

WAUSAU SCHOOL DISTRICT - WORK IN PROGRESS - UPDATED TO REFLECT 10% HEALTH INSURANCE INCREASE

	BUDGET			REVENUE & EXPENDITURE PROJECTIONS							
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
REVENUE											
Local Sources	\$20,040,007	\$19,803,900	▼ -1.18%	\$19,186,961	▼ -3.12%	\$18,162,367	▼ -5.34%	\$17,892,095	▼ -1.49%	\$17,852,925	▼ -0.22%
State Sources	\$88,951,456	\$89,539,770	▲ 0.66%	\$92,344,707	▲ 3.13%	\$94,746,641	▲ 2.60%	\$97,591,563	▲ 3.00%	\$100,205,383	▲ 2.68%
Federal Sources	\$6,656,919	\$4,542,334	▼ -31.77%	\$4,542,334	0.00%	\$4,542,334	0.00%	\$4,542,334	0.00%	\$4,542,334	0.00%
Other	\$2,849,407	\$2,908,081	▲ 2.06%	\$2,982,040	▲ 2.54%	\$3,056,000	▲ 2.48%	\$3,105,306	▲ 1.61%	\$3,179,265	▲ 2.38%
TOTAL REVENUE	\$118,497,789	\$116,794,085	▼ -1.44%	\$119,056,042	▲ 1.94%	\$120,507,342	▲ 1.22%	\$123,131,298	▲ 2.18%	\$125,779,907	▲ 2.15%
EXPENDITURES											
Salary and Benefits	\$80,364,491	\$82,950,588	▲ 3.22%	\$84,407,840	▲ 1.76%	\$86,363,024	▲ 2.32%	\$88,383,144	▲ 2.34%	\$90,470,390	▲ 2.36%
Other Objects	\$38,908,296	\$38,298,580	▼ -1.57%	\$38,749,880	▲ 1.18%	\$39,250,872	▲ 1.29%	\$39,758,985	▲ 1.29%	\$40,283,680	▲ 1.32%
TOTAL EXPENDITURES	\$119,272,788	\$121,249,168	▲ 1.66%	\$123,157,720	▲ 1.57%	\$125,613,896	▲ 1.99%	\$128,142,129	▲ 2.01%	\$130,754,070	▲ 2.04%
SURPLUS / DEFICIT	(\$774,999)	(\$4,455,083)		(\$4,101,678)		(\$5,106,554)		(\$5,010,831)		(\$4,974,163)	
Change over Previous Year		(\$3,680,084)		\$353,405		(\$1,004,876)		\$95,723		\$36,668	
BEGINNING FUND BALANCE	\$30,250,139	\$29,475,140		\$25,020,057		\$20,918,379		\$15,811,825		\$10,800,994	
ENDING FUND BALANCE	\$29,475,140	\$25,020,057		\$20,918,379		\$15,811,825		\$10,800,994		\$5,826,831	
FUND BALANCE AS % OF EXPENDITURES	24.71%	20.64%		16.99%		12.59%		8.43%		4.46%	

Fund 10 - General Fund - Revenue Analysis

Wausau School District | Base - Work in Progress Updated Board 01-06-25

	BUDGET	REVENUE PROJECTIONS									
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
TRANSFERS	\$0	\$0		\$0		\$0		\$0		\$0	
LOCAL											
Taxes	\$19,210,507	\$17,963,351	▼ -6.49%	\$17,634,685	▼ -1.83%	\$16,658,568	▼ -5.54%	\$16,417,051	▼ -1.45%	\$16,399,854	▼ -0.10%
Other Local Revenue	\$829,500	\$773,000	▼ -6.81%	\$730,250	▼ -5.53%	\$691,775	▼ -5.27%	\$691,775	0.00%	\$691,775	0.00%
TOTAL LOCAL REVENUE	\$20,040,007	\$18,736,351	▼ -6.51%	\$18,364,935	▼ -1.98%	\$17,350,343	▼ -5.52%	\$17,108,826	▼ -1.39%	\$17,091,629	▼ -0.10%
WI INTER-DIST PMTS	\$2,214,407	\$2,273,081	▲ 2.65%	\$2,347,040	▲ 3.25%	\$2,421,000	▲ 3.15%	\$2,470,306	▲ 2.04%	\$2,544,265	▲ 2.99%
OUTSIDE WI INTER-DIST PMTS	\$0	\$0		\$0		\$0		\$0		\$0	
INTERMEDIATE SOURCES	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
STATE											
Categorical Aid	\$1,007,747	\$1,007,747	0.00%	\$1,007,747	0.00%	\$1,007,747	0.00%	\$1,007,747	0.00%	\$1,007,747	0.00%
Equalization Aid	\$77,977,610	\$80,486,256	▲ 3.22%	\$83,065,704	▲ 3.20%	\$85,457,636	▲ 2.88%	\$88,273,803	▲ 3.30%	\$90,865,650	▲ 2.94%
Other State Revenue	\$9,966,099	\$9,113,316	▼ -8.56%	\$9,093,282	▼ -0.22%	\$9,093,282	0.00%	\$9,093,282	0.00%	\$9,093,282	0.00%
TOTAL STATE REVENUE	\$88,951,456	\$90,607,319	▲ 1.86%	\$93,166,733	▲ 2.82%	\$95,558,665	▲ 2.57%	\$98,374,832	▲ 2.95%	\$100,966,679	▲ 2.63%
TOTAL FEDERAL REVENUE	\$6,656,919	\$4,542,334	▼ -31.77%	\$4,542,334	0.00%	\$4,542,334	0.00%	\$4,542,334	0.00%	\$4,542,334	0.00%
OTHER REVENUE	\$600,000	\$600,000	0.00%	\$600,000	0.00%	\$600,000	0.00%	\$600,000	0.00%	\$600,000	0.00%
TOTAL REVENUE	\$118,497,789	\$116,794,085	▼ -1.44%	\$119,056,042	▲ 1.94%	\$120,507,342	▲ 1.22%	\$123,131,298	▲ 2.18%	\$125,779,907	▲ 2.15%

Fund 10 - General Fund - Expenditures Analysis (by Object)

Wausau School District | Base - Work in Progress Updated Board 01-06-25

	BUDGET			EXPENDITURE PROJECTIONS							
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
SALARY & BENEFIT COSTS											
Salaries	\$57,451,023	\$58,436,244	▲ 1.71%	\$59,145,783	▲ 1.21%	\$60,278,218	▲ 1.91%	\$61,444,645	▲ 1.94%	\$62,646,065	▲ 1.96%
Benefits	\$22,913,469	\$23,900,019	▲ 4.31%	\$24,623,159	▲ 3.03%	\$25,420,352	▲ 3.24%	\$26,247,467	▲ 3.25%	\$27,105,651	▲ 3.27%
SALARIES & BENEFITS TOTAL	\$80,364,491	\$82,336,263	▲ 2.45%	\$83,768,942	▲ 1.74%	\$85,698,569	▲ 2.30%	\$87,692,112	▲ 2.33%	\$89,751,716	▲ 2.35%
OTHER COSTS											
Purchased Services	\$20,561,792	\$19,580,943	▲ -4.77%	\$19,709,581	▲ 0.66%	\$19,838,219	▲ 0.65%	\$19,923,978	▲ 0.43%	\$20,052,616	▲ 0.65%
Non-Capital Objects	\$5,118,443	\$5,081,212	▲ -0.73%	\$5,081,212	▲ 0.00%	\$5,041,212	▲ -0.79%	\$5,041,212	▲ 0.00%	\$5,001,212	▲ -0.79%
Capital Objects	\$377,081	\$377,081	▲ 0.00%	\$377,081	▲ 0.00%	\$377,081	▲ 0.00%	\$377,081	▲ 0.00%	\$377,081	▲ 0.00%
Debt Service	\$245,840	\$245,840	▲ 0.00%	\$245,840	▲ 0.00%	\$245,840	▲ 0.00%	\$245,840	▲ 0.00%	\$245,840	▲ 0.00%
Insurance & Judgement	\$937,703	\$937,703	▲ 0.00%	\$937,703	▲ 0.00%	\$937,703	▲ 0.00%	\$937,703	▲ 0.00%	\$937,703	▲ 0.00%
Transfers	\$11,503,309	\$11,769,478	▲ 2.31%	\$12,132,741	▲ 3.09%	\$12,541,031	▲ 3.37%	\$12,954,070	▲ 3.29%	\$13,380,419	▲ 3.29%
Other Expenditures	\$164,128	\$164,128	▲ 0.00%	\$164,128	▲ 0.00%	\$164,128	▲ 0.00%	\$164,128	▲ 0.00%	\$164,128	▲ 0.00%
OTHER COSTS TOTAL	\$38,908,296	\$38,156,386	▲ -1.93%	\$38,648,286	▲ 1.29%	\$39,145,214	▲ 1.29%	\$39,644,012	▲ 1.27%	\$40,158,999	▲ 1.30%
TOTAL COSTS	\$119,272,788	\$120,492,648	▲ 1.02%	\$122,417,228	▲ 1.60%	\$124,843,783	▲ 1.98%	\$127,336,124	▲ 2.00%	\$129,910,715	▲ 2.02%

Fund 27 - Special Education Fund - History Summary

Wausau School District | Base - Work in Progress Updated Board 01-06-25

	ACTUAL REVENUES & EXPENDITURES								BUDGET		
	FY - 2020	FY - 2021	% Δ	FY - 2022	% Δ	FY - 2023	% Δ	FY - 2024	% Δ	FY - 2025	% Δ
REVENUE											
Operating Transfers-In	\$10,447,064	\$9,854,823	▼ -5.67%	\$10,339,843	▼ 4.92%	\$10,883,132	▼ 5.25%	\$11,407,536	▼ 4.82%	\$11,414,764	0.06%
Inter-District Sources	\$145,233	\$93,657	▼ -35.51%	\$34,879	▼ -62.76%	\$32,462	▼ -6.93%	\$8,959	▼ -72.40%	\$35,000	290.67%
Intermediate Sources	\$0	\$0		\$0		\$0		\$0		\$0	
State Sources	\$3,645,614	\$4,180,839	▲ 14.68%	\$4,287,166	▲ 2.54%	\$4,808,630	▲ 12.16%	\$5,342,952	▲ 11.11%	\$5,649,540	5.74%
Federal Sources	\$1,429,845	\$2,351,255	▲ 64.44%	\$3,106,600	▲ 32.13%	\$3,545,108	▲ 14.12%	\$3,287,924	▼ -7.25%	\$2,588,336	-21.28%
Other Sources	\$0	\$0		\$452		\$26,121	▲ 5681.71%	\$0	▼ -100.00%	\$0	
TOTAL REVENUE	\$15,667,756	\$16,480,574	▲ 5.19%	\$17,768,940	▲ 7.82%	\$19,295,453	▲ 8.59%	\$20,047,371	▲ 3.90%	\$19,687,640	-1.79%
EXPENDITURES											
Salary and Benefits	\$14,103,084	\$15,046,871	▲ 6.69%	\$15,838,296	▲ 5.26%	\$17,413,299	▲ 9.94%	\$17,875,800	▲ 2.66%	\$17,739,988	-0.76%
Other Objects	\$1,564,672	\$1,433,703	▼ -8.37%	\$1,930,193	▲ 34.63%	\$1,882,153	▼ -2.49%	\$2,171,572	▲ 15.38%	\$1,947,652	-10.31%
TOTAL EXPENDITURES	\$15,667,756	\$16,480,573	▲ 5.19%	\$17,768,489	▲ 7.81%	\$19,295,453	▲ 8.59%	\$20,047,371	▲ 3.90%	\$19,687,640	-1.79%
SURPLUS / DEFICIT	\$0	\$0		\$451		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
ENDING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	

Fund 27 - Special Education Fund - Projection Summary

	BUDGET		REVENUE & EXPENDITURE PROJECTIONS								
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
REVENUE											
Operating Transfers-In	\$11,414,764	\$11,680,933	2.33%	\$12,044,196	3.11%	\$12,452,486	3.39%	\$12,865,525	3.32%	\$13,291,874	3.31%
Inter-District Sources	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
Intermediate Sources	\$0	\$0		\$0		\$0		\$0		\$0	
State Sources	\$5,649,540	\$5,983,948	5.92%	\$6,170,118	3.11%	\$6,339,494	2.75%	\$6,517,741	2.81%	\$6,701,785	2.82%
Federal Sources	\$2,588,336	\$2,588,336	0.00%	\$2,588,336	0.00%	\$2,588,336	0.00%	\$2,588,336	0.00%	\$2,588,336	0.00%
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$19,687,640	\$20,288,218	3.05%	\$20,837,650	2.71%	\$21,415,315	2.77%	\$22,006,602	2.76%	\$22,616,996	2.77%
EXPENDITURES											
Salary and Benefits	\$17,739,988	\$18,340,566	3.39%	\$18,889,998	3.00%	\$19,467,663	3.06%	\$20,064,039	3.06%	\$20,679,745	3.07%
Other Objects	\$1,947,652	\$1,947,652	0.00%	\$1,947,652	0.00%	\$1,947,652	0.00%	\$1,947,652	0.00%	\$1,947,652	0.00%
TOTAL EXPENDITURES	\$19,687,640	\$20,288,218	3.05%	\$20,837,650	2.71%	\$21,415,315	2.77%	\$22,011,691	2.78%	\$22,627,397	2.80%
SURPLUS / DEFICIT	\$0	\$0		\$0		\$0		(\$5,089)		(\$10,401)	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		(\$5,089)	
ENDING FUND BALANCE	\$0	\$0		\$0		\$0		(\$5,089)		(\$15,490)	

Fund 27 - Special Education Fund - Revenue Analysis

Wausau School District | Base - Work in Progress Updated Board 01-06-25

	BUDGET	REVENUE PROJECTIONS									
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
OPERATING TRANSFERS IN	\$11,414,764	\$11,680,933	2.33%	\$12,044,196	3.11%	\$12,452,486	3.39%	\$12,865,525	3.32%	\$13,291,874	3.31%
LOCAL SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
INTER-DISTRICT SOURCES	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
INTERMEDIATE SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
STATE											
Categorical Aid	\$5,479,540	\$5,813,948	6.10%	\$6,000,118	3.20%	\$6,169,494	2.82%	\$6,347,741	2.89%	\$6,531,785	2.90%
Other State Revenue	\$170,000	\$170,000	0.00%	\$170,000	0.00%	\$170,000	0.00%	\$170,000	0.00%	\$170,000	0.00%
TOTAL STATE REVENUE	\$5,649,540	\$5,983,948	5.92%	\$6,170,118	3.11%	\$6,339,494	2.75%	\$6,517,741	2.81%	\$6,701,785	2.82%
TOTAL FEDERAL REVENUE	\$2,588,336	\$2,588,336	0.00%	\$2,588,336	0.00%	\$2,588,336	0.00%	\$2,588,336	0.00%	\$2,588,336	0.00%
OTHER REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$19,687,640	\$20,288,218	3.05%	\$20,837,650	2.71%	\$21,415,315	2.77%	\$22,006,602	2.76%	\$22,616,996	2.77%

Fund 27 - Special Education Fund - Expenditures Analysis

Wausau School District | Base - Work in Progress Updated Board 01-06-25

	BUDGET			EXPENDITURE PROJECTIONS							
	FY - 2025	FY - 2026	% Δ	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ
SALARY & BENEFIT COSTS											
Salaries	\$12,591,753	\$12,963,761	2.95%	\$13,346,929	2.96%	\$13,741,592	2.96%	\$14,148,094	2.96%	\$14,566,792	2.96%
Benefits	\$5,148,235	\$5,376,805	4.44%	\$5,543,070	3.09%	\$5,726,072	3.30%	\$5,915,945	3.32%	\$6,112,953	3.33%
SALARIES & BENEFITS TOTAL	\$17,739,988	\$18,340,566	3.39%	\$18,889,998	3.00%	\$19,467,663	3.06%	\$20,064,039	3.06%	\$20,679,745	3.07%
OTHER COSTS											
Purchased Services	\$1,906,328	\$1,906,328	0.00%	\$1,906,328	0.00%	\$1,906,328	0.00%	\$1,906,328	0.00%	\$1,906,328	0.00%
Non-Capital Objects	\$10,201	\$10,201	0.00%	\$10,201	0.00%	\$10,201	0.00%	\$10,201	0.00%	\$10,201	0.00%
Capital Objects	\$0	\$0		\$0		\$0		\$0		\$0	
Debt Service	\$0	\$0		\$0		\$0		\$0		\$0	
Insurance & Judgement	\$0	\$0		\$0		\$0		\$0		\$0	
Transfers	\$0	\$0		\$0		\$0		\$0		\$0	
Other Expenditures	\$31,123	\$31,123	0.00%	\$31,123	0.00%	\$31,123	0.00%	\$31,123	0.00%	\$31,123	0.00%
OTHER COSTS TOTAL	\$1,947,652	\$1,947,652	0.00%	\$1,947,652	0.00%	\$1,947,652	0.00%	\$1,947,652	0.00%	\$1,947,652	0.00%
TOTAL COSTS	\$19,687,640	\$20,288,218	3.05%	\$20,837,650	2.71%	\$21,415,315	2.77%	\$22,011,691	2.78%	\$22,627,397	2.80%