

2025-26 Budget Expenditures by Function/Object

October 27, 2025

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated 110000	12,427,096	4,623,824	538,281	737,686					1,187	18,328,074
Regular 120000	18,766,840	9,436,823	446,700	833,179	20,917				10,122	29,514,581
Vocational 130000	2,038,010	912,179	13,100	178,759					12,335	3,154,383
Physical 140000	1,709,801	668,680	3,200	57,177					400	2,439,258
Co-Curricular 160000	1,053,344	72,848	138,836	103,075					64,276	1,432,379
Special Needs 170000	493,164	190,034	7,848	28,497					671	720,214
										0
Sub-Total Instruction	36,488,255	15,904,388	1,147,965	1,938,373	20,917	0	0	0	88,991	55,588,889
Pupil Services	4,272,454	1,647,330	288,043	150,916						6,358,743
Instr. Services	3,244,698	1,439,116	777,284	553,392					3,525	6,018,015
General Adm.	299,701	123,657	168,136	3,201					31,525	626,220
School Bldg. Adm.	4,430,753	2,089,510	3,740	18,912	727				1,339	6,544,981
Business Adm.	5,736,537	2,315,443	8,020,294	1,177,980	50,000				13,371	17,313,625
Central Services	606,270	263,682	391,004	113,198					1,854	1,376,008
Insur. & Judgment.							1,071,473			1,071,473
Debt Services						213,531				213,531
Other Support Serv.	772,718	357,618	1,229,194	317,817	934					2,678,281
Sub-Total Support	19,363,131	8,236,356	10,877,695	2,335,416	51,661	213,531	1,071,473	0	51,614	42,200,877
General Tuition			9,708,806							9,708,806
Non-Prog. Trans.								10,041,301	6,740	10,048,041
Fund 38 Trans.								31,322		31,322
										0
Sub-Total	0	0	9,708,806	0	0	0	0	10,072,623	6,740	19,788,169
Fund 10 Budget 2025-26	55,851,386	24,140,744	21,734,466	4,273,789	72,578	213,531	1,071,473	10,072,623	147,345	117,577,935

2025-26 DETAILED REVENUE BUDGET - October 27, 2025

SOURCE	FUND 10	
	2025-26 BUDGET	2024-25 Actual

LOCAL SOURCES

Property Tax Levy	\$23,246,150	\$19,210,507
Property Tax Chargebacks	9,000	9,000
Mobile Home Tax	35,000	46,248
Other Payments for Services	20,000	21,434
Admissions Athletics	60,000	63,024
Athletic User Fees	105,000	109,714
Student Fees	0	1,213
Interest on Investments	375,000	437,425
Rentals	25,000	25,531
Parking Lot Fees	30,000	30,637
Miscellaneous Local Sources	190,000	133,940
Sale of Obsolete Equipment	40,000	38,473
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	275,000	371,419
Student Technology Device Insurance	65,000	65,950

TOTAL LOCAL SOURCES

\$24,475,150	\$20,564,515
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OTHER SCHOOL DISTRICT

Open Enrollment Tuition	\$2,413,714	\$2,413,714
Non-Open Enrollment Tuition	\$5,000	\$0

TOTAL OTHER SCHOOL DISTRICT

\$2,418,714	\$2,413,714
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STATE GRANTS

S1 Wisconsin Educator Effectiveness	\$58,640	\$0
S2 CTE Incentive	174,941	75,746
S3 School-Based Mental Health	255,000	247,247
S4 State Aid Transmitted from Intermediate Sources	35,000	25,832

TOTAL STATE GRANTS

\$523,581	\$348,825
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2025-26 DETAILED REVENUE BUDGET - October 27, 2025

SOURCE	FUND 10	
	2025-26 BUDGET	2024-25 Actual

STATE AIDS

Equalization Aid	\$75,312,316	\$77,977,610
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ELL Aid	315,000	313,686
Early College Credit Program	22,028	0
State Aid for Exempt Computers	609,814	564,122
State Aid for Exempt Personal Property	1,251,010	291,149
Other State Aid for Exempt Personal Property	0	814,199
Other State Categorical Aid	0	50,000
Juvenile Detention Center	85,000	80,725
Transportation Aid	175,000	175,190
Library Aid	475,000	595,628
Per Pupil Adjustment Aid	5,907,058	5,888,512
In Lieu of Tax	5,000	19
AGR - Achievement Gap Reduction Program	1,682,071	1,682,071
School Mental Health Program	0	173,060

TOTAL STATE AIDS

\$85,839,297

\$88,605,971

FEDERAL GRANTS

F1 Carl Perkins (Vocational)	\$90,822	\$84,023
F2 Title I - Improving The Academic Achievement of The Disadvantaged	\$1,689,206	1,207,809
F3 Title ID - Neglected and Delinquent	\$68,961	9,046
F4 Title II A - Teacher and Principal Training and Recruiting Fund	\$379,585	199,002
F5 Title III - English Language Acquisition	\$215,555	48,695
F6 Title IV A	\$140,124	102,398
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	\$594,056	131,761
F9 Elementary and Secondary School Emergency Relief Fund 3	\$0	2,072,673
F10 ARP Homeless Children and Youth	\$21,089	21,089
F11 ARPA Evidence After School	\$74,011	0
Education For Homeless Children and Youth Innovation	\$74,984	32,301
Red Granite Charter School	\$72,800	298,242

TOTAL FEDERAL GRANTS

\$3,421,193

\$4,207,039

FEDERAL AID

Govenor's Stimulus Money, Other Federal Funds, Grants	\$900,000	\$720,560
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TOTAL FEDERAL AID

\$900,000

\$720,560

GRAND TOTAL

\$117,577,935

\$116,860,624

2025-26 Budget Expenditures by Function/Object

October 27, 2025

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	10,462,234	4,496,680	180,144	11,874				15,352	15,166,284
Special Needs									0
Sub-Total Instruction	10,462,234	4,496,680	180,144	11,874	0	0	0	15,352	15,166,284
Pupil Services	2,035,002	820,072	53,857						2,908,931
Instr. Services	233,290	114,303	308,283						655,876
Business Adm.			1,287,146						1,287,146
Central Services	0	0	7,159						7,159
Other Support Services			72,133						72,133
Sub-Total Support	2,268,292	934,375	1,728,578	0	0	0	0	0	4,931,245
General Tuition			117,316						117,316
Non-Prog. Trans.								20,000	20,000
Sub-Total	0	0	117,316	0	0	0	0	20,000	137,316
Fund 27 Budget 2025-26	12,730,526	5,431,055	2,026,038	11,874	0	0	0	35,352	20,234,845

2025-26 DETAILED REVENUE BUDGET - October 27, 2025

SOURCE	FUND 27	
	2025-26 BUDGET	2024-25 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	\$35,000	\$6,400
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$6,400
STATE AIDS		
Exceptional Educational Needs Aid	\$7,308,758	\$5,272,747
High Cost EEN Aid	95,000	94,795
Special Education Transition Incentive	20,000	19,900
TOTAL STATE AIDS	\$7,423,758	\$5,387,442
FEDERAL GRANTS		
F12 Flow Through	\$2,098,656	\$2,037,680
F13 Preschool Flow Through	58,869	35,494
F14 Early Childhood Social Emotional Learning	27,261	17,763
F9 Elementary and Secondary School Emergency Relief Fund 3	0	20,824
TOTAL FEDERAL GRANTS	\$2,184,786	\$2,111,761
FEDERAL AID		
Medicaid	\$550,000	\$554,830
High Cost EEN Aid	0	\$0
TOTAL FEDERAL AID	\$550,000	\$554,830
TRANSFERS		
Transfer From Fund 10	\$10,041,301	\$11,875,370
GRAND TOTAL	\$20,234,845	\$19,935,803

2025-26 Budget Expenditures by Function/Object

October 27, 2025

Fund 20

Function	SALARIES BENEFITS	EMPLOYEE SERVICES	PURCHASED OBJECTS	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated		\$ 5,000	\$ 215,000			\$ 10,000		\$ 230,000
Regular			\$ 2,250,000			\$ 380,000		\$ 2,630,000
Vocational			\$ 15,000	\$ 40,000				\$ 55,000
Co-Curricular								\$ -
Support Services								\$ -
Instr. Services		\$ 5,000						\$ 5,000
Business Adm.		\$ 200,000						\$ 200,000
Central Services		\$ 5,000						\$ 5,000
Total Expenses	-	-	\$ 215,000	\$ 2,480,000	\$ 40,000	\$ 390,000	\$ -	\$ 3,125,000

Source	2025-26 BUDGET	2024-25 ACTUAL
Activity Accounts	3,000,000	3,584,478
Local Grants/Donations	125,000	134,261
Total Revenues	<u>\$3,125,000</u>	<u>\$3,718,739</u>

Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$1,156,035	\$1,156,035
Debt Service Fund 39	18,998,133	18,998,133
Total Expenses	<u>\$20,154,168</u>	<u>\$0</u>

Source	2025-26 BUDGET	2024-25 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 31,322	\$ 88,545
Current Property Tax Fund 38	1,082,291	2,010,220
Current Property Tax Fund 39	18,924,508	22,275,000
Total Revenues	<u>\$20,038,121</u>	<u>\$24,373,765</u>

Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	TOTAL
Business Adm.	\$ 29,852,705			\$ 20,364	\$ 29,873,069
Total Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$29,852,705</u>	<u>\$0</u>	<u>\$0</u>

Source	2025-26 BUDGET	2024-25 ACTUAL
Interest Fund 46	\$ 10,000	\$ 111,464
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ -
Interest Fund 49	\$ 1,500,000	\$ 3,230,340
Unrealized Gains		\$ 135,565
Total Expenses	<u>\$1,510,000</u>	<u>\$3,477,369</u>

2025-26 Budget Expenditures by Function/Object

October 27, 2025

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm. Central Services	1,707,790	689,943	65,000	2,905,000	0	6,500	5,374,233 0
Total Expenses	1,707,790	689,943	65,000	2,905,000	-	6,500	5,374,233

Source	2025-26 BUDGET	2024-25 ACTUAL
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LOCAL SOURCES

Student Meals - Ala Carte	\$1,250,000	\$1,215,964
Adult Meals - Ala Carte	35,000	28,258
Other Food Service Sales	105,000	99,272
Sale of Obsolete Equipment	1,000	400
Interest on Investments	15,000	13,529
Total Local Sources	\$1,406,000	\$1,357,423

STATE AIDS

Food Service Aid	\$65,000	\$61,799
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FEDERAL AID

USDA Commodities	\$455,000	\$447,271
Food Service Aid	3,150,000	3,089,329
F10 Fresh Fruit and Vegetable Program	35,000	71,108
Total Federal Aid	\$3,640,000	\$3,607,708

GRAND TOTAL	\$5,111,000	\$ 5,026,930
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2025-26 Budget Expenditures by Function/Object

October 27, 2025

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	269,914	66,503	102,000	53,583		492,000
Business Adm.			300,000			300,000
Community Service Other	180,948	34,849	63,243	16,510	4,450	300,000
Total Expenses	450,862	101,352	465,243	70,093	4,450	1,092,000

Source	2025-26 BUDGET	2024-25 ACTUAL
Current Property Tax	\$1,092,000	\$792,000
Fees	\$0	\$0
Carryover	483,653	487,619
Total Revenues	\$1,575,653	\$1,279,619

FINAL 2025-2026 TAX LEVY - OCTOBER 27, 2025

Wausau School District

Fund	FINAL 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 23,255,150	\$ 19,219,507	\$ 4,035,643	21.00%	3.45
DEBT SERVICE FUND 38	1,113,613	2,098,764	(985,151)	-46.94%	0.17
DEBT SERVICE FUND 39	18,924,508	22,275,000	(3,350,492)	-15.04%	2.80
COMMUNITY SERVICE Fund 80	1,092,000	792,000	300,000	37.88%	0.16
TOTAL	\$ 44,385,271	\$ 44,385,271	\$ 0	0.00%	6.58

** 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 (24-25)	\$ 6,185,345,156	7.18
New Valuation (24-25)	\$ 6,743,950,003	6.58
Percent Increase/Decrease from Current to New	9.03%	-8.36%
Gross Increase/(Decrease) in taxes on a \$100,000	\$ (60)	

Explanation of Mill Rate Decrease

\$	7.18	2024-25 Mill Rate
\$	0.31	Increase to the Revenue Limit with Recurring Exemptions
\$	(0.13)	Non-Reoccurring Exemptions
\$	0.04	Increase in Community Service
\$	(0.66)	Decrease in Debt Service
\$	0.44	Decrease in Equalization Aid
\$	(0.60)	Increase in Equalized Property Value District-Wide
\$	6.58	2025-26 Proposed Mill Rate
\$	(0.09)	Decrease in Revenue Limit before Exemptions
\$	0.12	Non-Recurring Exemptions
\$	0.15	Decrease Referendum Debt Defeasance Levy
\$	(0.18)	Increase in Total Aid
\$	6.58	2025-26 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10		Fund 39	
Expenses Fund 10		Total Expense Increase	\$ 1,011,368
Private School Vouchers	\$ 199,015	Expenses Old Budget	\$ 17,986,765
Grants (Object 300 and up)	\$ 503,556	Expenses New Budget	\$ 18,998,133
Other (Object 300 and up)	\$ 300,985	Increase	\$ 1,011,368
Budget Roll (Salary)	\$ (1,135,642)		
Budget Roll (Benefits)	\$ 219,312	Total Revenue Increase	\$ 1,011,368
Transfer to Fund 27	\$ 124,585	Expenses Old Budget	\$ 17,913,140
Total Expense Increase	\$ 211,811	Expenses New Budget	\$ 18,924,508
		Increase	\$ 1,011,368
Expenses Old Budget	\$ 117,366,124		
Expenses New Budget	\$ 117,577,935		
Increase	\$ 211,811		
Revenue Fund 10		Expenses Fund 50	
Property Tax Levy	\$ (1,011,368)	Salary decrease	\$ (3,407)
Equalization Aid	\$ 217,626	Benefit decrease	\$ (3,093)
Other State Aid for Exempt Personal Property	\$ 1,005,553	Total Expense Decrease	\$ (6,500)
Total Revenue Increase	\$ 211,811	Expenses Old Budget	\$ 5,380,733
		Expenses New Budget	\$ 5,374,233
		Increase	\$ (6,500)
Revenues Old Budget	\$ 117,366,124		
Revenues New Budget	\$ 117,577,935		
Increase	\$ 211,811		
Fund 27		Revenue Limit	
Expenses Fund 27		Revenue Limit	\$ 211,811
Grants (Object 300 and up)	\$ (2,664)	Increase in Transfer of Service	\$ 9,108
Budget Roll (Benefits)	\$ 55,426	Increase in Declining Enrollment Exemption	\$ 580,748
Budget Roll (Salary)	\$ 71,822	Increase in Prior Year Open Enrollment	\$ 3,687
Total Expense Increase	\$ 124,584	Increase in Private School Vouchers	\$ 199,015
		Decrease in Revenue Limit Before Exemptions	\$ (580,747)
Expenses Old Budget	\$ 20,110,261		
Expenses New Budget	\$ 20,234,845	Revenues related to Revenue Limit	
Increase	\$ 124,584	Property Tax Levy	\$ (1,011,368)
		Equalization Aid	\$ 217,626
		Other State Aid for Exempt Personal Property	\$ 1,005,553
		Total Related Revenues	\$ 211,811
Revenue Fund 27			
Transfer from Fund 10	\$ 124,585	Tax Levy	
Increase	\$ 124,585	General Fund	\$ (1,011,368)
		Fund 39	\$ 1,011,368
		Total Increase in Tax Levy	\$ -
Revenues Old Budget	\$ 20,110,261		
Revenues New Budget	\$ 20,234,845	Equalized Value	\$ 2,903,135
Increase	\$ 124,584	Mill Rate Increase	-

Funds 50 and 80 - No Change in Revenues from the Annual Meeting.
Fund 38 and 40 - No Change in Revenues or Expenses from the Annual Meeting