

Wausau School District
2025-2026 Budget Hearing
and
Annual Meeting

Longfellow Boardroom
September 22, 2025

2025-2026 Budget Calendar

- May 19, Committee of the Whole
 - Committee approval of the initial 2025-2026 budget
- June 9, Board of Education
 - BOE approval of the initial 2025-2026 budget
- August 25, Committee of the Whole
 - Share equalized value
 - Set Annual Meeting date
 - Recommendation for 2025-2026 budget and tax levy
- September 8, Board of Education
 - Approve the 2025-2026 budget and tax levy for publication and presentation at Annual Meeting
- September 22, Board of Education and Committee of the Whole
 - Regularly scheduled Ed/Ops Committee meeting
 - **Annual Meeting and Budget Hearing**
- October 13, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 27, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



School Funding – *Simplified!*

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

How much we **spend**
per student in the
General Fund

How much the
State pays

How much
local tax
payers pay

Revenue
Limit

State Aid

Property
Tax Levy

2025-26 Estimated Amounts

\$12,834

\$9,620

\$3,214

75%

25%

*** The impact on individual property taxes varies with home values ***



Estimated Change in Revenue Limit

2024-25 Actual Amounts

Maximum Revenue per Member		Exemptions (Recurring)		Base Revenue per Member
\$11,774	+	\$0	=	\$11,774

2025-26 Estimated Amounts

Base Revenue per Member		Allowed Per Pupil Increase		Maximum Revenue per Member
\$11,774	+	\$325	=	\$12,099

Maximum Revenue per Member		Exemptions Including EEE		Estimated 2025-26 Revenue Limit Per Member
\$12,099	+	\$735 \$1 Recur., \$734 Non-recur.	=	\$12,834



Recommended 2025-26 Budget

- Limited Revenue Available
 - The per-pupil change in the revenue limit goes up by \$325 this year.

YEAR	10-11	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
Per-Pupil Increase	\$200	-\$578	\$50	\$75	\$75	\$0	\$0	\$0	\$0	\$175	\$179	\$0	\$0	\$325	\$325	\$325

-----ANNUAL PER PUPIL REVENUE LIMIT INCREASES-----

- In recent years per pupil categorical aid had replaced school districts' local revenue limit authority, this appears to be changing.

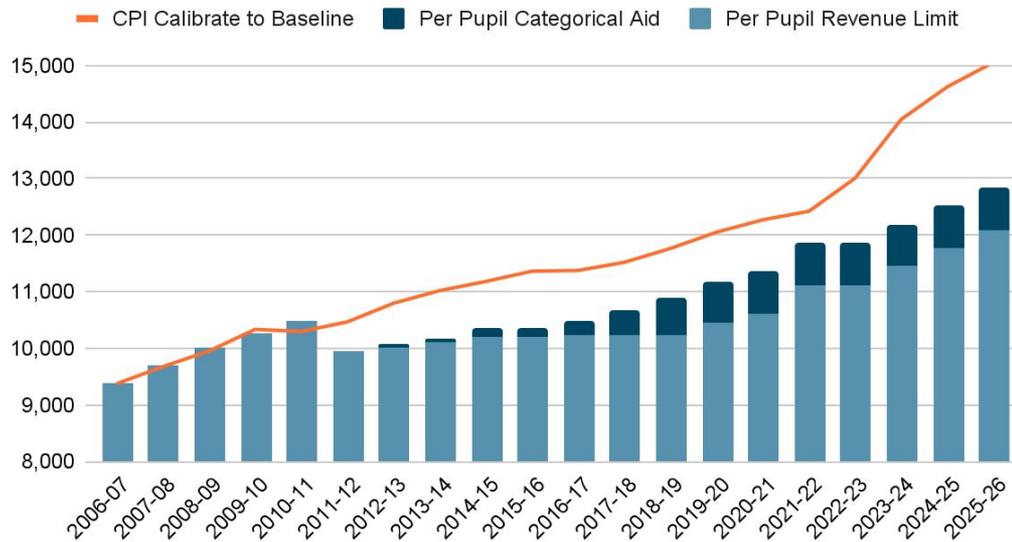
YEAR	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Per-Pupil Increase	\$0	\$0	\$50	\$25	\$75	\$0	\$100	\$200	\$204	\$88	\$0	\$0	\$0	\$0	\$0	\$0

-----ANNUAL PER PUPIL CATEGORICAL AID INCREASES-----

Recommendation for 2025-2026 budget

- Two significant assumptions in operational revenue, the revenue limit will increase by \$325, and per pupil categorical aid will remain flat, in the last year of the state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil.

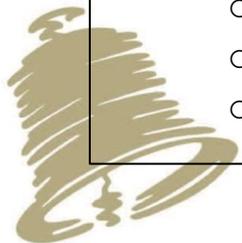
Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Inflation has significantly outpaced revenue

Includes \$500/pupil from 2021 referendum

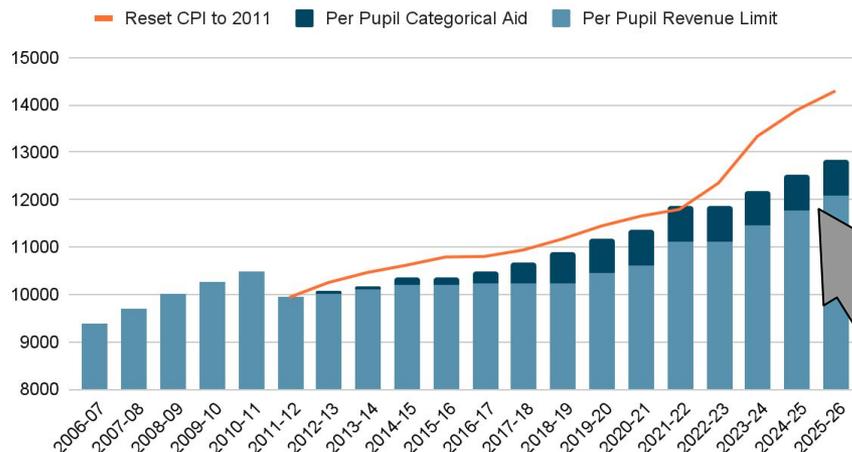
- During the next month the following factors impacting the final budget will be revealed.
 - Final District staffing plan
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



Recommendation for 2025-2026 budget (Revenue fails to keep pace with inflation)

- If the baseline for inflation is reset to 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$12,000,000 behind the inflationary pace.
- The aggregate of these thirteen years represents a deficit of over \$58,000,000.

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Annual Revenue Deficit Compared to CPI



Includes \$500 pupil from 2021 referendum



Example of School Tax Allocation

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

- ESTIMATE* of School Tax Allocation for 2025-26

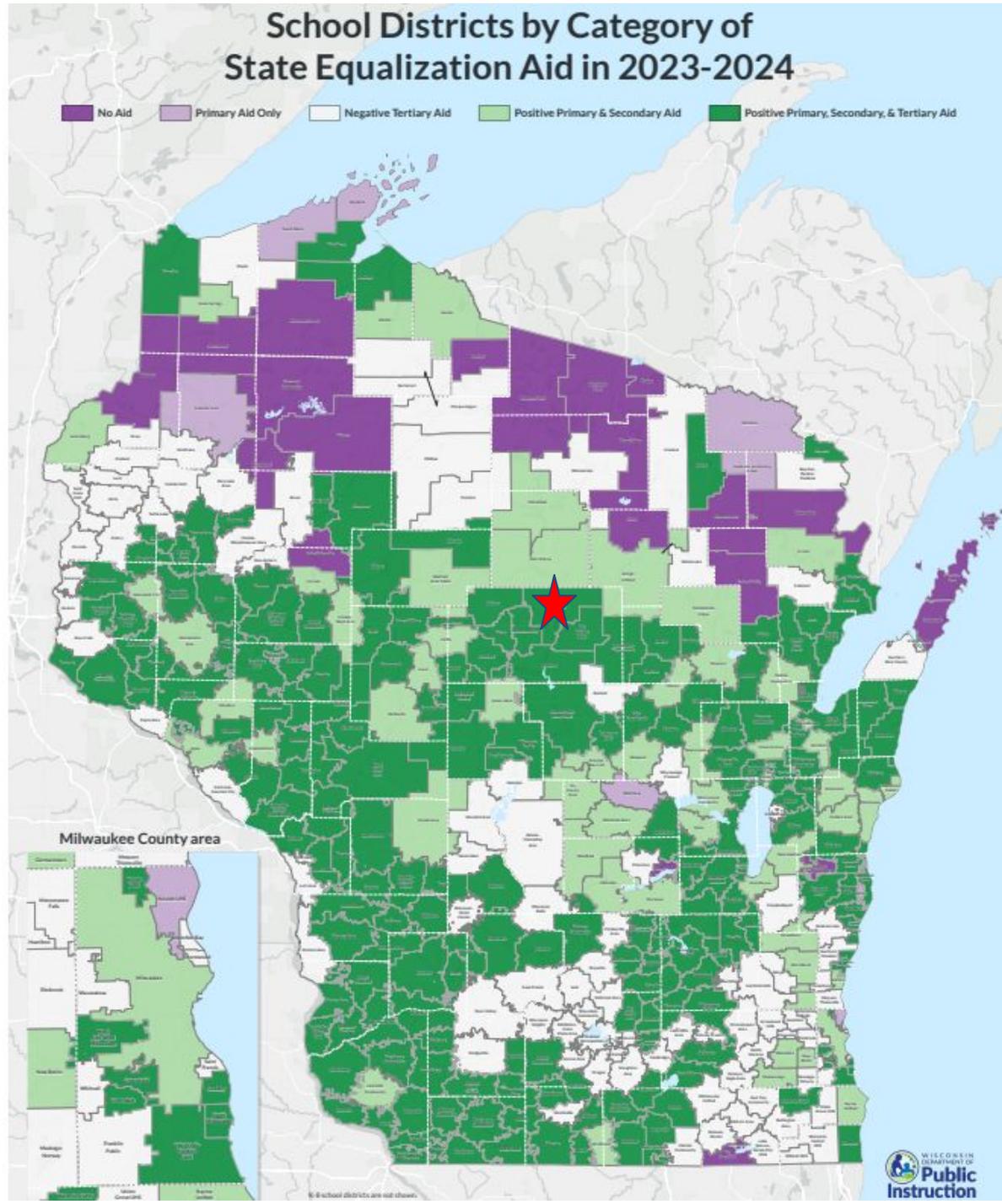
From the Wisconsin Dept. of Revenue*
(final values available in October)

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2025-26						
	ESTIMATE					
	<u>CERTIFIED</u>		<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>COMMUNITY</u>	<u>DISTRICT</u>
	<u>FULL VALUE</u>	<u>PERCENT</u>	<u>FUND</u>		<u>SERVICE</u>	<u>TOTAL</u>
C. Wausau	\$3,888,569,747	57.6849544%	\$ 13,998,129.84	\$ 10,975,573.78	\$ 629,919.71	\$ 25,603,623.33
T. Berlin	\$121,324,690	1.7997900%	\$ 436,746.36	\$ 342,441.60	\$ 19,653.71	\$ 798,841.67
T. Hewitt	\$88,040,100	1.3060301%	\$ 316,928.03	\$ 248,495.12	\$ 14,261.85	\$ 579,685.00
V. Maine	\$433,137,700	6.4253774%	\$ 1,559,215.36	\$ 1,222,540.69	\$ 70,165.12	\$ 2,851,921.17
T. Rib Mountain	\$1,365,107,900	20.2506810%	\$ 4,914,135.15	\$ 3,853,047.05	\$ 221,137.44	\$ 8,988,319.64
T. Stettin	\$389,839,581	5.7830718%	\$ 1,403,350.16	\$ 1,100,330.79	\$ 63,151.14	\$ 2,566,832.09
T. Texas	\$222,102,300	3.2947746%	\$ 799,527.07	\$ 626,888.63	\$ 35,978.94	\$ 1,462,394.64
T. Wausau	\$232,924,850	3.4553216%	\$ 838,486.24	\$ 657,435.51	\$ 37,732.11	\$ 1,533,653.86
ALLOCATION	\$6,741,046,868	100.0000%	\$ 24,266,518	\$ 19,026,753	\$ 1,092,000	\$ 44,385,271

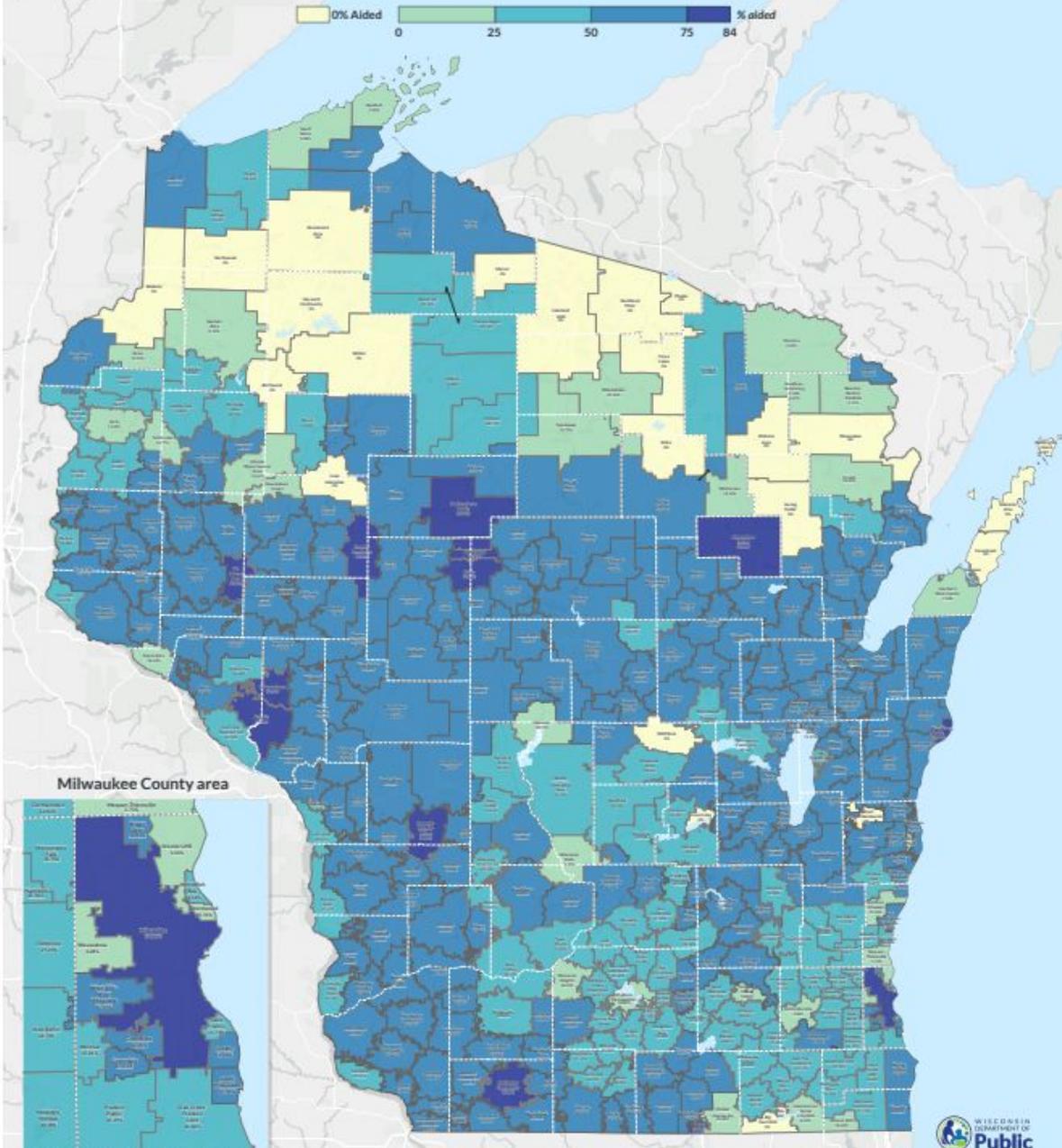
From the WSD Levy Adoption Oct. 27*

School Districts by Category of State Equalization Aid in 2023-2024

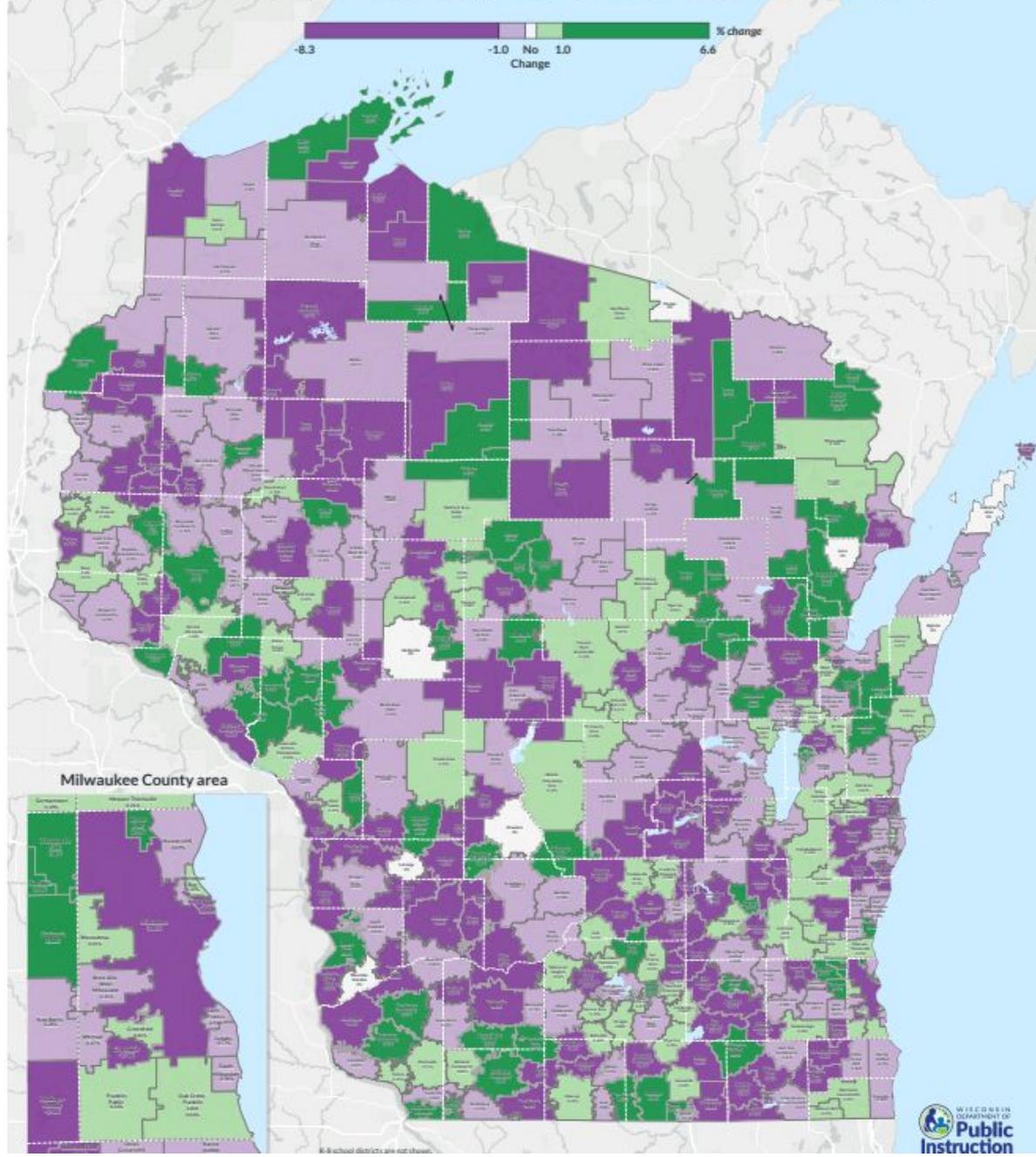
No Aid Primary Aid Only Negative Tertiary Aid Positive Primary & Secondary Aid Positive Primary, Secondary, & Tertiary Aid



Percentage of School Districts' Shared Costs Aided by State Equalization Aid in 2023-2024



Percentage Change in School Districts' Revenue Limit Membership Between 2022-2023 and 2023-2024



Fund 10 Revenues

2024-25 Budget

- Property Tax \$19,210,507 16.21%
- Equalization Aid \$77,977,610 65.81%
- Other State Aid \$ 4,516,286 3.81%
- Per Pupil Adj. Aid \$ 5,936,742 5.01%
- Deductible Receipts \$10,856,644 9.16%

Total Revenues \$118,497,789

2025-26 Projected

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

Total Revenues \$117,366,124

Net Revenue Decrease \$1,131,665

Fund 10 Expenditures

2024-25 Budget

- **Salary/Benefits** **\$91,867,801 77%**
- **Non-Salary/Benefits** **\$27,404,986 23%**

Total Expenditures \$119,272,787

2025-26 Projected

- **Salary /Benefits** **\$90,856,498 77%**
- **Non-Salary/Benefits** **\$26,509,626 23%**

Total Expenditures \$117,366,124

Net Expenditure Decrease \$1,906,663



2025-26 Estimated Grant Fund

The Wausau School District receives approximately \$3.94 million in grants in Fund 10, \$2.18 million in Fund 27.

**Carl Perkins
Vocational &
Technical**

CTE Incentive

**Pre-School
Flow Through**

Title I

Title IV-A

Flow Through

Title III-ELL

**Wisconsin Educator
Effective**

**Assessment of
Reading Readiness**

Mini Grants

Title IIA



Phase 2 Energy Efficiency Exemption

Wausau Phase 2

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)			\$11,512,434
Total Project Payback Period			9.2
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2025	\$1,040,375
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2025	\$981,946
Utility Savings applied in Prior Year to Debt	Fiscal Year	2025	\$58,429
Sum of reported Utility Savings to be applied to Debt			\$60,766
	Savings Reported for 2025		
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$7,359	\$147,634
Controls Improvements - Elementary Schools	\$ 731,567	\$7,638	\$28,027
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$21,687	\$439,943
Controls Improvements - Horace Mann MS	\$ 538,577	\$4,002	\$61,510
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$4,591	\$37,649
Controls Improvements - Maintenance Building	\$ 73,306	\$408	\$17,863
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$10,031	\$130,474
Electrical Infrastructure Improvements	\$ 3,279,666	\$5,051	\$568,409
Entire Energy Efficiency Project Totals	\$11,512,434	\$60,766	\$1,431,510

Retired w/ 2024 Levy



Phase 3 Energy Efficiency Exemption

Wausau Phase 3

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	2025	\$1,144,935
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2025	\$1,114,817
Utility Savings applied in Prior Year to Debt	Fiscal Year	2025	\$30,118
Sum of reported Utility Savings to be applied to Debt			\$31,323

Retire w/ 2026 Levy

Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Savings Reported for 2025	
		Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	\$ 1,526,742	\$3,435	\$91,570
Heating System Upgrades	\$ 801,304	\$10,960	\$37,621
Technology and Controls Upgrades	\$ 3,785,895	\$9,254	\$510,026
Ventilation and IAQ Improvements	\$ 5,563,898	\$7,675	\$314,771
Entire Energy Efficiency Project Totals	\$11,677,838	\$31,323	\$953,988

Community Service Fund

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, and some buildings and grounds personnel used to support community 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.
- The **planetarium located at Wausau West High School** is a unique learning environment presenting an opportunity to inform, engage and foster community collaborations that are mutually beneficial in both service 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 expanded role in the community.



Community Service Fund

- **The School Resource Officer program** is a robust partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 Therapy Dogs, along with the necessary training, support services, equipment and Core Values for effective service. The SROs authority, support and impact extends outside the District schools, in benefit of the Wausau community year-round.
- **Adequate maintenance of buildings and grounds** necessary through expanded availability of District facilities for **community use** is not fully funded by minimal facility use fees that are charged based on 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 employ a seasonal employee(s) to perform a variety of buildings and grounds functions supported by the community service levy.
- **Middle School Athletics:** Beginning with the 25-26 school year, the Wausau School District will be funding middle school athletics out of Fund 80. This change is permissible within DPI guidelines and enables all middle school students who reside in the district to participate in middle school athletics.

□



Community Service Fund

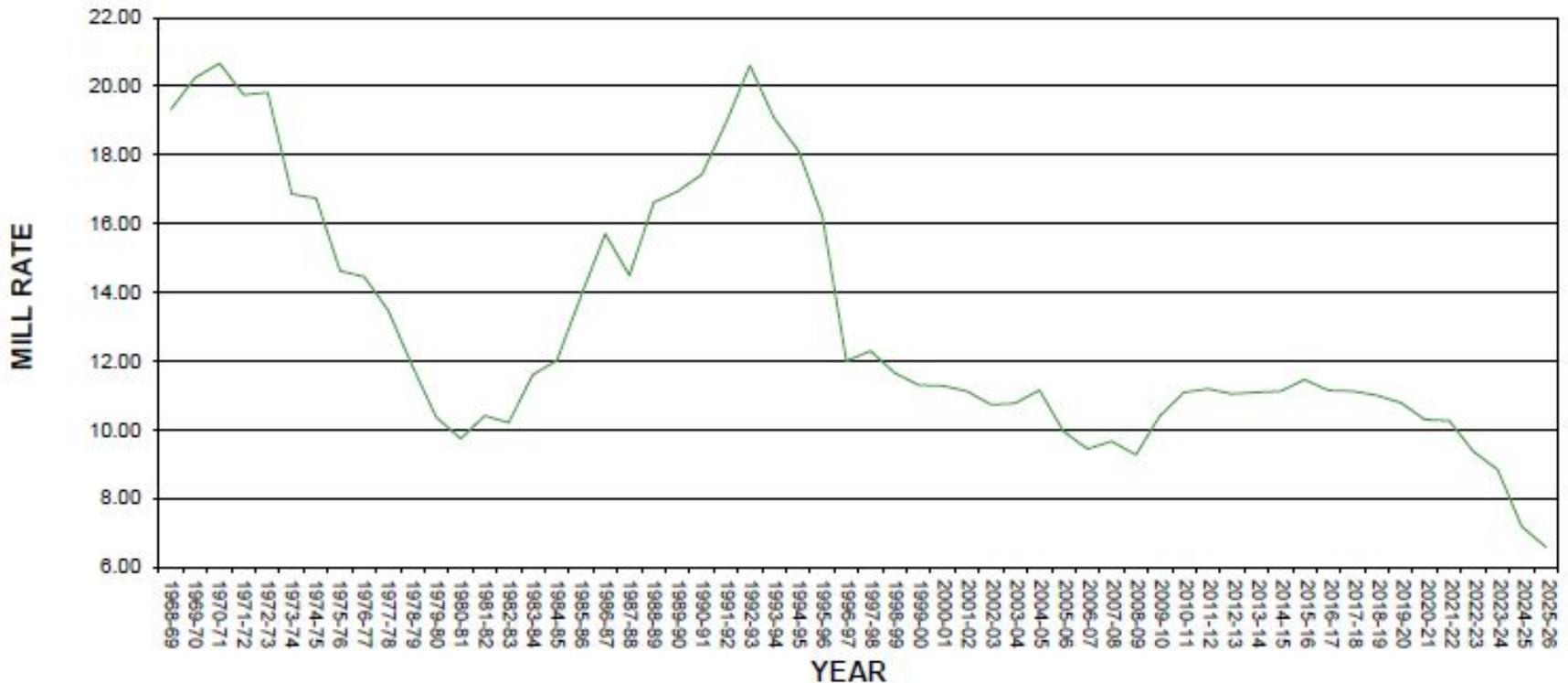
In summary, this year's funding includes:

Out of School Enrichment Programs	\$ 446,500
School Resource Officer Program	\$ 270,000
Buildings and Grounds for Community Use	\$ 35,000
Middle School Athletics	\$ 300,000
<u>Planetarium</u>	<u>\$ 40,500</u>
Total Tax Levy	\$ 1,092,000
<u>Carry over</u>	<u>\$ 483,653</u>
Total Community Service Fund Budget	\$ 1,575,653



Mill Rate History Wausau School District

GRAPH OF EQUALIZED MILL RATES



Proposed 2025-26 Tax Levy

Wausau School District

Fund	Estimated 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,266,518	\$ 19,219,507	\$ 5,047,011	26.26%	3.60
DEBT SERVICE FUND 38	1,113,613	2,098,764	(985,151)	-46.94%	0.17
DEBT SERVICE FUND 39	17,913,140	22,275,000	(4,361,860)	-19.58%	2.65
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

Mill Rate Component	Estimated 2025-26	Final 2024-25	Change	Percent Change
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Total Levy	\$44,385,271	\$44,385,271	\$0	0%
Equalized Value	\$6,741,046,868	\$6,185,345,156	\$555,701,712	8.98%
Gross Mill Rate	6.58	7.18	(.60)	(8.36%)



Components of Mill Rate Change

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

will
change

	Increase / (Decrease)	Mill Rate
2024-25 Final Mill Rate		7.18
Increase in Revenue Limit with Recurring Exemptions	.31	
Decrease in Non-Recurring Exemptions	.13	
Increase in Community Service	.04	
Decrease in Debt Service	.66	
Decrease in Equalization Aid	.44	
Increase in Property Values, District-Wide	.60	
2025-26 Proposed Mill Rate		6.58



**Questions,
Contact us at the
Wausau School District
[715-261-0500](tel:715-261-0500)**

**More information including the full
Annual Budget and the District
Annual Report can be found at
www.wausauschools.org**