



2026-27 BUDGET RECONCILIATION PLAN

APRIL 27, 2026



Note: All information in this document is estimated and subject to change.



Topics

- 5-Year Forecast
- Budget Reconciliation
- Budget Timeline
- Capital Improvements
- Statewide Referendum Results
- Questions/Next Steps



Five-Year Forecast

Fund 10 - General Fund - Projection Summary

School District | Base Budget with Assumptions NT 10% Ins.

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2026	FY - 2027	% Δ	FY - 2028	% Δ	FY - 2029	% Δ	FY - 2030	% Δ	FY - 2031	% Δ
TOTAL REVENUE	\$117,577,935	\$119,624,306	1.74%	\$121,174,130	1.30%	\$122,692,292	1.25%	\$124,840,918	1.75%	\$127,420,887	2.07%
TOTAL EXPENDITURES	\$117,577,936	\$121,317,408	3.18%	\$124,228,269	2.40%	\$127,232,931	2.42%	\$130,302,060	2.41%	\$133,650,873	2.57%
SURPLUS / DEFICIT	(\$1)	(\$1,693,102)		(\$3,054,139)		(\$4,540,639)		(\$5,461,142)		(\$6,229,986)	
Change over Previous Year		(\$1,693,101)		(\$1,361,037)		(\$1,486,500)		(\$920,503)		(\$768,844)	
BEGINNING FUND BALANCE	\$27,990,877	\$27,990,876		\$26,297,774		\$23,243,635		\$18,702,996		\$13,241,854	
ENDING FUND BALANCE	\$27,990,876	\$26,297,774		\$23,243,635		\$18,702,996		\$13,241,854		\$7,011,868	
FUND BALANCE AS % OF EXPENDITURES	23.81%	21.68%		18.71%		14.70%		10.16%		5.25%	

Reconciliation Detailed Summary

Type	Description	Certified Staff	Support Staff	Request / Reduction Amount	Rationale	Amount Left to Reduce to Balance Budget
Expense Reduction	Decrease in Certified Staff (due to enrollment changes)	-16.90		-\$1,638,986		-\$54,116
Expense Reduction	Decrease in Administrative Staff (due to enrollment changes)	-0.50		-\$93,421		\$39,305
Expense Reduction	Decrease in Certified Staff (Middle School Athletic Directors to Fund 80)	-1.00		-\$100,267		\$139,572
Expense Reduction	Decrease in District-Wide Budget Reductions by 1.50%			-\$204,676		\$344,248
Expense Reduction	Use of Fund 27 for Support Staff pay rate increase of \$1.50 (Special Education Paraprofessionals & Health Aides)			-\$73,814		\$418,062
Assumption Modification	Adjustment to High Cost Special Education reimbursement			-\$200,000		\$618,062

IMPORTANT

Any staffing reductions = retirements, attrition, or reassignment.



Budget Requests

				Budget Reduction	-\$1,693,102	Budget (as of 4.27.2026)	\$0
Type	Description	Certified Staff	Support Staff	Request / Reduction Amount	Rationale	Amount Left to Reduce to Balance Budget	
Additional Expense	Budget Request - Salary Adjustment (Speech Language Pathologists)			\$72,000	adjustment to market value	\$546,062	
Additional Expense	Budget Request - Pay Rate Adjustment of \$1.50 (Special Education Paraprofessionals & Health Aides)			\$271,377	adjustment to market value	\$274,685	
Additional Expense	Budget Request - Additional Certified Staff (WAVE Administrator)	0.60		\$77,973	increase in enrollments	\$196,712	
Additional Expense	Budget Request - Additional Certified Staff (Wausau East - Math Teacher)	0.30		\$29,276	coverage for Resource Room	\$167,436	
Additional Expense	Budget Request - Additional Support Staff (High School Athletic Director - Administrative Assistants)		0.36	\$16,176	due to preparing for the high school sports schedule	\$151,260	
Additional Expense	Budget Request - Certified Staff (Program Support Teacher - Secondary)	1.00		\$102,466	in support of our collective focus to improve educational outcomes for our special education students	\$48,794	
Additional Expense	Budget Request - Teacher on Special Assignment (Elementary)	0.50		\$48,794	in support of our collective focus on behavior support	\$0	

2026-27 Budget Calendar

**Prior to
Presentation
of Initial
Budget**

- **Budget reconciliation plan to the Board**

**May 18,
2026**

- **Committee approval of the initial 2026-27 budget**

**June 8,
2026**

- **School Board approval of the initial 2026-27 budget**

**August 24,
2026**

- **Share equalized value**
- **Set Annual Meeting date**
- **Recommendation for 2026-27 budget and tax levy**

2026-27 Budget Calendar

**September 14,
2026**

- **Approve the 2026-27 budget and tax levy for publication and presentation at Annual Meeting**

**September 28,
2026**

- **Regularly scheduled Committee Meeting**
- **Annual Meeting and Budget Hearing**

**October 13,
2026**

- **School Board approvals from September committee meeting**

**October 27,
2026**

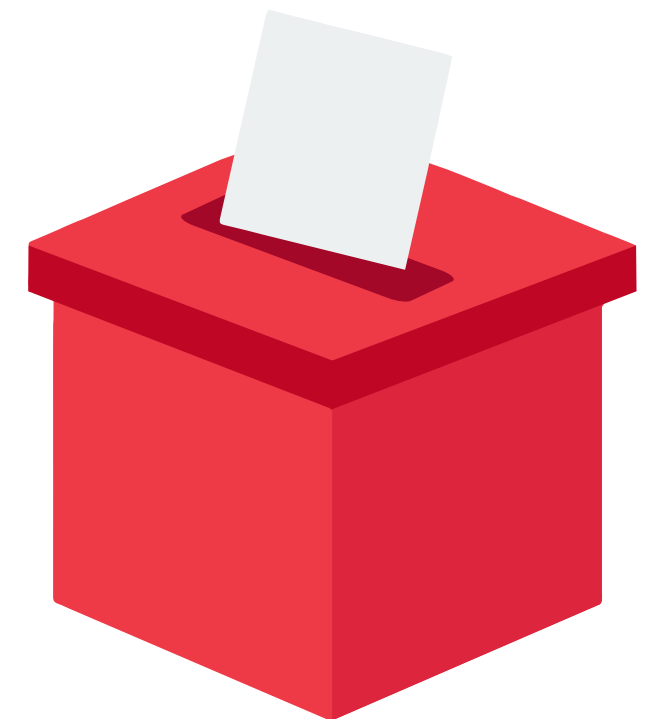
- **Adopt final budget**
- **Adopt district tax levy**

3-Year Capital Improvements

YEAR	Annual Need	Capital Budget	Q21	Prior Year Deferred	Deferred	Deductions
2026-2027	\$ 5,774,650.00	\$ (1,008,400.00)	\$ (225,000.00)	\$ -	\$ 4,541,250.00	1,2,3,4,5
2027-2028	\$ 5,774,650.00	\$ (1,008,400.00)	\$ (225,000.00)	\$ 4,541,250.00	\$ 9,082,500.00	1,2,3,4,5
2028-2029	\$ 5,199,167.00	\$ (1,008,400.00)	\$ (225,000.00)	\$ 9,082,500.00	\$ 13,048,267.00	1,2,3,4,5

Statewide Referendum Results & Next Opportunity

- November 2025:
 - 53 of 94 passed (56.4%)
- April 2026:
 - 46 of 76 passed (60.5%)
- Next opportunity is November 2026
- District is limited to two questions annually





QUESTIONS & NEXT STEPS



Recommended Motion

To recommend to the full Board the 2026-2027 budget reconciliation plan as presented.