



Initial Wausau School District Budget 2025-2026

Board of Education
May 19, 2025

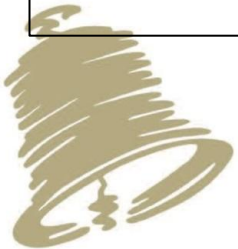
Highlights of the Initial 2025-26 District Budget

- [Budget Calendar](#): The budget process started in January, 2025 and will develop over the next few months until ultimately approved in late October, 2025
- [Basis of the Initial Budget](#): This version of the 2025-26 budget is built from the publicly presented assumptions as well as the approved budget reconciliation.
- [The Budget Will Continue to Change](#): Many significant factors that influence our budget including pupil count, private school voucher costs, final staffing plans, and final salary adjustments will reveal themselves following this version of the budget.
- [The Initial 2025-26 Budget by Fund](#): The initial District expense and revenue budgets for each fund are shown on a subsequent slide and are recommended for approval.
- **Recommended Motion:** to recommend to the full Board, approval of the preliminary budgets as presented in order to proceed with 2025-26 expenditures committed to before final budgets are approved.



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



Basis of the Initial Budget

- Budget assumptions presented in January, 2025 have been used to build the 2025-26 initial budget. The budget reconciliation plan approved by the Board in April accepts all presented assumptions in development of the initial budget.
 - **Expense:** One of the initial foundational assumptions built into the fiscal projection model was to increase all employee group wage/salaries by 1.5%.
 - **Expense:** Aggregate health insurance premiums were assumed to increase 7% for 2025-2026 and this remains to be the case in the initial budget. Third party administrator will transition from Aspirus Health to UMR. District moving to two health insurance plans from three.
 - **Expense:** Most non-personnel expenses are assumed to remain flat or increase slightly for the 2025-26. Department budgets are being reduced by 3%.
 - **Revenue:** An increase in the revenue limit of \$325 per pupil is being budgeted
 - **Revenue:** The special education reimbursement rate is budgeted to remain the same at approximately 33%



The Budget Will Continue to Change

- Annual pupil counts are conducted in September each year and determine many things including State aid and revenue limit. District fluctuations in revenue are somewhat protected from a decline in enrollment for the current year, this makes projecting enrollment less important for revenue purposes. Open enrollment revenue for incoming students and expenses for outgoing students is more sensitive, but will remain unknown until fall.
- Wisconsin Parental Choice Program (private vouchers) costs will not be known until October. Although changes in this expense do not displace other expenses in the District budget, they do change the amount of the General Fund tax levy; as vouchers are used more, the local tax support needs to increase to fund them.
- Tax levy and mill rates are not projected in this version of the budget as they would not include accurate aid amounts, District-wide property valuations, or any final referendum debt retirement amounts. Structure of debt payments will continue a strategy used in the past six years to allow the mill rate to go down from the current rate while saving interest payments.



The Initial 2025-2026 Budget by Fund

- Fund 10: \$116,817,568 (Expense including Transfers to Fund 27 and Fund 38) \$116,794,085 (Revenues)
- Fund 27: \$20,345,096 (Expense) \$20,345,096 (Revenue of \$8,550,061 plus a \$11,795,035 transfer from Fund 10)
- Fund 38: \$1,156,035 (Expense) \$1,176,257 (Revenue of \$1,144,935 plus \$31,322 transfer from Fund 10)
- Fund 39: \$22,275,000 (Expense) \$22,275,000 (Revenue)
- Fund 50: \$5,331,270 (Expense) \$5,139,500 (Revenue)
- Fund 80: \$1,092,200 (Expense) \$1,092,200 (Revenue)

Wausau School District							
Education/Operations Committee of the Whole							
May 19, 2025							
	General Fund Fund 10	Special Education Fund 27	Non-Ref Debt Fund 38	Ref-App Debt Fund 39	Food Service Fund 50	Community Service Fund 80	
Revised 2025-26 Surplus/(Deficit)	\$ (23,483.00)	\$ -	\$ 20,222.00	\$ -	\$ (191,770.00)	\$ -	
Expenditure Budget	\$ 104,991,211.00	\$ 20,345,096.00	\$ 1,156,035.00	\$ 22,275,000.00	\$ 5,331,270.00	\$ 1,092,200.00	
Transfer From Fund 10 to (Fund 27 and Fund 38)	\$ 11,826,357.00	\$ 11,795,035.00	\$ 31,322.00	\$ -	\$ -	\$ -	
Revenue Budget	\$ 116,794,085.00	\$ 8,550,061.00	\$ 1,144,935.00	\$ 22,275,000.00	\$ 5,139,500.00	\$ 1,092,200.00	



**Wausau School District
415 Seymour Street
P.O. Box 359
Wausau WI 54402-0359
715-261-0500**

www.wausauschools.org

[Facebook.com/WausauSchDist](https://www.facebook.com/WausauSchDist)

[Twitter.com/WausauSchDist](https://twitter.com/WausauSchDist)

[Instagram.com/WausauSchDist](https://www.instagram.com/WausauSchDist)



Our Mission ... To advance student learning, achievement, and success.