



Wausau School District Board of Education – Business & Finance

Josh Viegut – Assistant Superintendent of Operations

October 27, 2025

Adopt Final 2025-2026 Final Budget

Action Required: Yes

Board Book attachments include spreadsheets for the expenditure budget presented in function format and the revenue budget presented in source format as required per Wisconsin State Statutes. A presentation is also included to show many of the highlights of the final budget.

Note: The final budgets must be approved by a vote of two-thirds of the entire Board of Education.

Motion to approve final 2025-26 budgets as presented below:

- **Fund 10: Expense \$117,577,935 (\$107,505,312 plus transfers to Funds 27 and 38), Revenue \$117,577,935**
- **Fund 27: \$20,234,845 (\$10,193,544 plus transfer from Fund 10)**
- **Other Fund 20: \$3,125,000**
- **Fund 30: Expense \$20,154,168, Revenue \$20,038,121**
- **Fund 40: Expense \$29,873,069, Revenue \$1,510,000**
- **Fund 50: Expense \$5,374,233, Revenue \$5,111,000**
- **Fund 80: \$1,575,653 (levy, fees, and carryover)**

Adopt Final 2025-26 District Levy

Action Required: Yes

Administration recommends a final tax levy of \$44,385,271; which is the same as the annual meeting, and the same as last year. The result is a final gross mill rate of \$6.58 per thousand dollars of equalized valuation which is the same as the annual meeting

Note: The final levy must be approved by a vote of two-thirds of the entire Board of Education.

2025-26 final tax levy approval

Motion to adopt a final tax levy of \$44,385,271 representing \$23,255,150 for the General Fund, \$20,038,121 for the Debt Service Funds, and \$1,092,000 for the Community Service Fund.