



WAUSAU SCHOOL DISTRICT INITIAL BUDGET 2026-2027

MAY 18, 2026



Highlights of the WSD Initial Budget 2026-2027

- **Budget Calendar**

- The budget process started in January 2026 and will continue to develop throughout the next few months until final approval in late October 2026.

- **Basis of Initial Budget**

- This version of the 2026-2027 budget is built from the publicly presented assumptions in addition to the recently approved budget reconciliation plan.

Highlights of the WSD Initial Budget 2026-2027

- **Budget Adjustments**

- There are several significant factors that influence our budget including:
 - pupil count
 - private school voucher costs
 - final staffing plans
 - salary adjustments
- All of these factors will become more clear in the following versions of the budget.

- **The Initial Budget 2026-2027 by Fund**

- The initial District expense and revenue budgets for each fund are shown on a subsequent slide and are recommended for approval.

2026-27 Budget Calendar



- **Board approval of the Budget Reconciliation Plan**



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



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



- **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

Basis of Initial Budget

- Budget assumptions presented on January 2026 have been used to build the 2026-27 initial budget.
- The Budget Reconciliation Plan approved by the Board on May 2026 accepted all presented assumptions in the development of the initial budget.
 - Expense: Increase some employee group wage/salaries by 2.63%.
 - Expense: Aggregate health insurance premiums were assumed to increase 10% for 2026-2027 and this remains the same in the initial budget.
 - Expense: Salary adjustments for some employee groups.
 - Revenue: Reduction of certified staff at the elementary level based upon pupil enrollment projections.
 - Revenue: All district budgets are being reduced by 1.5%.
 - Revenue: Adjustment to high cost special education reimbursement.

Budget Adjustments

- Annual pupil counts:
 - Conducted in September of each year that determines our state aid and revenue limit.
 - District fluctuations in revenue are somewhat protected from a decline in enrollment for the current year.
 - Open enrollment revenue for incoming students and expenses for outgoing students has an impact on the budget and will become clear in fall.
- Wisconsin Parental Choice Program (private school vouchers):
 - Costs will not be known until October 2026.
 - Impact on the General Fund tax levy - as more vouchers are used, the more local tax is needed to help fund them.

Budget Adjustments

- Tax Levy and Mill Rate
 - 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.
 - As in the past several years, the structure of debt payments will continue to be a strategy used to account for changes in the mill rate while saving in interest payments.

Initial Budget 2026-2027 by Fund

Fund 10: \$119,624,306 (Expense including Transfer to Fund 27) \$119,624,306 (Revenue)

Fund 27: \$21,209,456 (Expenses) \$21,209,456 (Revenue of \$10,216,624 plus \$10,992,832 transfer from Fund 10)

Fund 38: \$1,156,035 (Expense) \$1,190,157 (Revenue of \$1,158,835 plus \$31,322 transfer from Fund 10)

Fund 39: \$6,272,563 (Expense) \$6,199,163 (Revenue)

Fund 50: \$5,474,460 (Expense) \$5,111,000 (Revenue)

Fund 80: \$1,192,267 (Expense) \$1,192,267 (Revenue)

Wausau School District
Education/Operations Committee of the Whole
May 18, 2026

	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
2025-26 Surplus/(Deficit) From The Original Projection	\$ (1,693,102.00)	\$ -	\$ 34,122.00	\$ (73,400.00)	\$ (363,460.00)	\$ -
Expenditure Budget	\$ 110,403,975.00	\$ 21,024,921.00	\$ 1,156,035.00	\$ 6,272,563.00	\$ 5,474,460.00	\$ 1,092,000.00
Transfer From Fund 10 to (Fund 27 and Fund 38)	\$ 10,913,433.00	\$ 10,882,111.00	\$ 31,322.00	\$ -	\$ -	\$ -
Revenue Budget	\$ 119,624,306.00	\$ 10,142,810.00	\$ 1,158,835.00	\$ 6,199,163.00	\$ 5,111,000.00	\$ 1,092,000.00
Revised 2025-26 Surplus/(Deficit)	\$ -	\$ -	\$ 34,122.00	\$ (73,400.00)	\$ (363,460.00)	\$ -
Expenditure Budget	\$ 108,600,152.00	\$ 21,209,456.00	\$ 1,156,035.00	\$ 6,272,563.00	\$ 5,474,460.00	\$ 1,192,267.00
Transfer From Fund 10 to (Fund 27 and Fund 38)	\$ 11,024,154.00	\$ 10,992,832.00	\$ 31,322.00	\$ -	\$ -	\$ -
Revenue Budget	\$ 119,624,306.00	\$ 10,216,624.00	\$ 1,158,835.00	\$ 6,199,163.00	\$ 5,111,000.00	\$ 1,192,267.00

Recommended Motion

To recommend to the full Board, approval of the initial budget as presented in order to proceed with the 2026-27 expenditures, before final budgets are approved.



Wausau School District

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