

Wausau School District  
Board of Education Meeting Agenda  
In Compliance with the Wisconsin Open Meeting Law

James Bouché, President  
Public Notice s.19.84 (3)

Cory Sillars, Clerk  
Exemptions s.19.85

A **Regular Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:00 PM** on **Monday, August 11, 2025.**

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- I. CALL TO ORDER
- II. ROLL CALL
- III. PLEDGE OF ALLEGIANCE: Jim Bouché, President
- IV. READING OF THE MISSION STATEMENT
- V. PUBLIC AND STUDENT COMMENT
- VI. APPROVE CONSENT AGENDA (**Action Requested**)
  - VI.A. Appointments (Additional Staff, Replacement Staff, Contract Increases)
  - VI.B. Separations (Resignations, Contract Decreases, Terminations)
  - VI.C. Leaves of Absence
  - VI.D. Retirements
  - VI.E. Minutes: Regular Session of July 14, 2025; and the Special Session of July 28, 2025;
  - VI.F. Payment of Bills/Budget Status and Investment Report
  - VI.G. Donations to the District
- VII. OLD/RECURRING BUSINESS
  - VII.A. Teacher Salary Approval for 25-26 (**Potential Action**)
  - VII.B. Budgetary Consideration (**Potential Action**)
  - VII.C. Referendum Dollars (**Action Requested**)
  - VII.D. Education/Operations Committee Meeting
- VIII. NEW BUSINESS
  - VIII.A. Education/Operations Committee Meeting

IX. OPEN FORUM

IX.A. Board Member Professional Growth & Development Report

IX.B. Legislative Liaison

IX.C. Superintendent Commentary

IX.D. Presiding Officer Commentary

X. ADJOURN

NOTICE POSTED: Friday, August 8, 2025, at 10:45 am

By: Cassie Peck

NOTICE SENT TO:

WSAU WSAW-TV WAOW-TV WJFW-TV CITY PAGES WAUSAU PILOT & REVIEW SCHOOLS WAUSAU  
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The Wausau School District does not discriminate on the basis of race, age, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes")

WAUSAU SCHOOL DISTRICT

HUMAN RESOURCES

TO: Board of Education  
 FROM: Tabatha Gundrum  
 MEETING: August 11, 2025  
 SUBJECT: Staffing Consent Agenda

The Administration respectfully asks that the Board of Education approve the following staffing changes pertaining to the Consent Agenda:

**APPOINTMENTS** (Additional Staff, Replacement Staff, Contract Increases):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Meghan Heise	Red Granite	1.0 FTE, Grades Classroom Teacher	08/25/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**SEPARATIONS** (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Katie Swope	Stettin	1.0 FTE, Grade 03 Teacher	06/09/2025
Jennifer Larsen-Fritcher	GD Jones	1.0 FTE, SLP	06/09/2025

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LIMITED TERM CONTRACTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LEAVES OF ABSENCE:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**RETIREMENTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

WAUSAU SCHOOL DISTRICT  
HUMAN RESOURCES

TO: Board of Education  
 FROM: Tabatha Gundrum  
 MEETING: August 11, 2025  
 SUBJECT: Staffing Consent Agenda – ADDENDUM

The Administration respectfully asks that the Board of Education approve the following staffing changes pertaining to the Consent Agenda:

**APPOINTMENTS** (Additional Staff, Replacement Staff, Contract Increases):

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Robert Walsh	Wausau East & Horace Mann	1.0 FTE, Technical Education and Engineering Teacher	08/25/2025

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**SEPARATIONS** (Resignations, Contract Decreases, Terminations):

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Kelly Kramer	John Muir	1.0 FTE, Science Teacher	06/09/2025 (pending receipt of liquidated damages)

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE


**LIMITED TERM CONTRACTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LEAVES OF ABSENCE:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**RETIREMENTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		<b>ADMINISTRATIVE STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE

# Minutes of REGULAR MEETING

## The Board of Education Wausau School District

**DRAFT**

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A Regular Meeting of the Board of Education of the Wausau School District was held Monday, July 14, 2025, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock; Jennifer Paoli; Jane Rusch; Cory Sillars; and Lance Trollop.

Absent: Jon Creisher; Nick Crochiere; and Pat McKee.

### I. CALL TO ORDER

The meeting was called to order at 5:00 pm.

### II. ROLL CALL

Ms. Peck read the roll call.

### III. PLEDGE OF ALLEGIANCE: Jim Bouché, President

President Bouche led everyone in the Pledge of Allegiance.

### IV. READING OF THE MISSION STATEMENT

President Bouche read the mission statement.

### V. RESOLUTION OF COMMENDATION: Sawyer Krambs (**Action Requested**)

**Sarah Brock moved to approve Sawyer Krambs to receive the Resolution of Commendation, seconded by Lance Trollop. The motion carried 6-0.**

### VI. PUBLIC AND STUDENT COMMENT

There was none.

### VII. APPROVE CONSENT AGENDA (**Action Requested**)

#### A. Appointments (Additional Staff, Replacement Staff, Contract Increases)

Melissa Leet (Music Teacher/GD Jones) 1.0 FTE, effective 8/25/25; Haley Graves (Music Teacher/Rib Mountain & Stettin) 1.0 FTE, effective 8/25/25; Treyton Larsen (Math Teacher/John Muir) 1.0 FTE, effective 8/25/25.

#### B. Separations (Resignations, Contract Decreases, Terminations)

#### C. Leaves of Absence

#### D. Retirements

Terri Tourtillott (ELA Teacher/Horace Mann) 1.0 FTE; effective 6/9/25.

#### E. Minutes: Regular Session of June 9, 2025; Special Session of June 23, 2025.

#### F. Payment of Bills/Budget Status and Investment Report

#### G. Donations to the District

\$2,000 worth of backpacks from Amazon Warehouse to the District; \$67 from American Online Giving Foundation to Wausau Area Montessori Charter; and \$200 from Pam Yang to Wausau West.

**Jane Rusch moved to approve the consent agenda with great gratitude for donations made to the District, seconded by Jennifer Paoli. The motion carried 6-0.**

## VIII. OLD/RECURRING BUSINESS

### A. Education/Operations Committee Meeting

There was none.

## IX. NEW BUSINESS

### A. Budget Update

Josh Viegut gave an update on Federal and State Budget implications for the Wausau School District, according to what we know at this point in time.

### B. Education/Operations Committee Meeting

#### 1. WIAA Renewal (Action Requested)

**Lance Trollop moved to approve of the WIAA renewals for Wausau East Wausau West, EEA, and WAVE as presented, seconded by Jennifer Paoli. The motion carried 6-0.**

#### 2. Annual Academic Standards (Action Requested)

**Sarah Brock moved to approve of the 2025-2026 Academic Standards as presented, seconded by Cory Sillars. The motion carried 6-0.**

#### 3. 2025-2026 Paid Meal Price Update (Action Requested)

**Jennifer Paoli moved approve the proposed changes to the meal prices as presented, seconded by Lance Trollop. The motion carried.**

## X. OPEN FORUM

### A. Board Member Professional Growth & Development Report

Jim Bouche shared that he attended the WASB Summer Learning Symposium recently.

### B. Legislative Liaison

Cory Sillars made brief comments about the biennial budget that was passed.

### C. Superintendent Commentary

Mr. Bushman shared that HR is very solid on hiring this year. He was able to great many new teachers during their orientation days.

### D. Presiding Officer Commentary

The Board Liaison Report for the month of July is as follows: Lance Trollop participated in a WASB Online seminar; and Jim Bouche participated in the WASB Learning Symposium on a panel.

XI. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUES

**Sarah Brock moved to enter into closed session, seconded by Jane Rusch. The motion carried 6-0 via a roll call vote at 5:54 pm.**

A. Discussion regarding the Competitive Negotiations of a Purchase/Sale of Real Estate s. 19.85 (1)(e)

B. Reconvene in Open Session, and if Necessary, Take Action as a Result of the Closed Session

**Jane Rusch moved to reconvene in Open Session, seconded by Jennifer Paoli. The motion carried at 5:54 pm.**

**Lance Trollop moved to give authorization to administration to make an counter offer on Hawthorn Hills as discussed in closed session, seconded by Cory Sillars. The motion carried 6-0.**

XII. Adjourn

**Jane Rusch moved to adjourn, seconded by Jennifer Paoli. The motion carried at 5:55 pm.**

Respectfully Submitted,

Cory Sillars,  
Board Clerk

CS:cp

# Minutes of REGULAR MEETING

## The Board of Education Wausau School District

**DRAFT**

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A Special Meeting of the Board of Education of the Wausau School District was held Monday, July 28, 2025, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock; Jon Creisher arrived at 5:05 pm; Jennifer Paoli; Jane Rusch; Cory Sillars arrived at 5:01 pm; and Lance Trollop.

Absent: Nick Crochiere; and Pat McKee.

### I. CALL TO ORDER

The meeting was called to order at 5:00 pm.

### II. APPROVE CONSENT AGENDA (Action Requested)

#### A. Appointments (Additional Staff, Replacement Staff, Contract Increases)

Cassidy Sroor (Grade 3 Teacher/Stettin) 1.0 FTE, effective 8/25/25; Ingrid Busse (Special Education Teacher/District) 1.0 FTE, effective 8/25/25; Adam Meyer (French Teacher/East, Mann, & Muir) 1.0 FTE, effective 8/25/25; Laura Welge (Library Media Specialist/Marshall & Montessori) 1.0 FTE, effective 8/25/25; Richard Linder (ELA Teacher/Mann) 1.0 FTE, effective 8/25/25; Maud Mangin (Principal/Red Granite) 0.30 FTE, effective 8/5/25; and Jeanette Anderson (Special Education Teacher/East) 1.0 FTE, effective 8/25/25.

#### B. Separations (Resignations, Contract Decreases, Terminations)

Samantha Mijal (2<sup>nd</sup> Grade Teacher/Jones) 1.0 FTE, effective 6/9/25.

#### C. Leaves of Absence

#### D. Retirements

**Sarah Brock moved to approve the consent agenda, seconded by Lance Trollop. The motion carried 6-0.**

### III. BUDGET UPDATE (Action Requested)

**Sarah Brock moved to accept the recommendation as presented by administration, seconded by Jane Rusch. The motion carried 6-0-1 with Lance Trollop abstaining.**

### IV. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUES

**Cory Sillars moved to enter into Closed Session, seconded by Jennifer Paoli. The motion carried via a roll call vote 7-0 at 5:08 pm.**

**Sarah Brock – Yes**

**Jon Creisher – Yes**

**Jennifer Paoli – Yes**

**Jane Rusch – Yes**  
**Cory Sillars – Yes**  
**Lance Trollop – Yes**  
**Jim Bouche - Yes**

A. Discussion regarding the Competitive Negotiations of a Purchase/Sale of Real Estate s. 19.85 (1)(e)

B. Reconvene in Open Session, and if Necessary, Take Action as a Result of the Closed Session

**Jon Creisher moved to reconvene in Open session, seconded by Jennifer Paoli. The motion carried 7-0 at 5:40 pm.**

**Lance Trollop moved to accept the offer on the sale of Hewitt-Texas Elementary School as discussed in Closed Session, seconded by Cory Sillars. The motion carried 7-0.**

**Jon Creisher moved to accept the offer on the sale of Grant Elementary as discussed in Closed Session, seconded by Jennifer Paoli. The motion carried 7-0.**

V. ADJOURN

**Jennifer Paoli moved to adjourn, seconded by Jon Creisher. The motion carried at 5:42 pm.**

Respectfully Submitted,

Cory Sillars,  
Board Clerk

CS:cp

WAUSAU SCHOOL DISTRICT  
APPROVAL OF BILLS

Education/Operations Committee of the Whole - June 23, 2025  
Board Meeting - July 14, 2025

24-25 Budgets  
May 13, 2025 to June 16, 2025

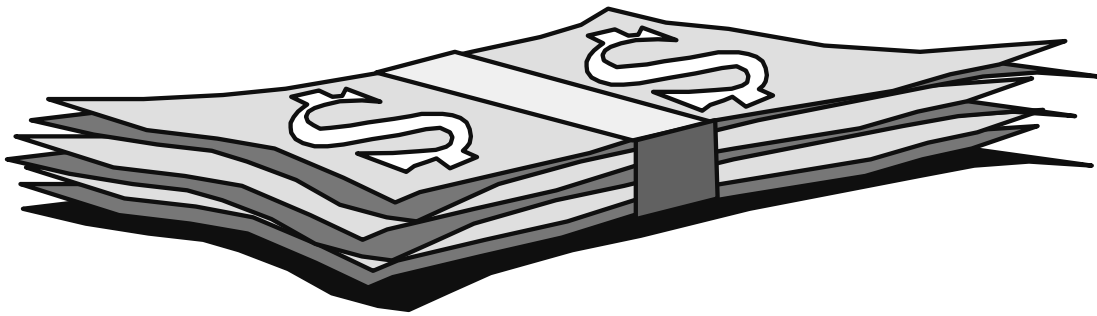
Vouchers 1065968-1066136, 242504670-242505213, 5001245-5001250

General Fund - Fund 10	\$979,106.66
Grants - Fund 11	\$27,476.62
Federal Projects Fund - Fund 20	\$2,521.41
Special Education - 27	\$288,800.04
Food Service Fund - Fund 50	\$249,793.89
Trust Funds - Fund 72	\$0.00
Community Service Fund - Fund 80	\$11,790.60
<b>Total</b>	<b>\$1,559,489.22</b>

Vouchers 242504791, 242504862, 242504941,242505072,242505213

Capital Projects - Fund 49	\$2,179,111.15
<b>Total</b>	<b>\$2,179,111.15</b>

# **WAUSAU SCHOOL DISTRICT**



## **BUDGET STATUS REPORT**

**Month Ending**

**July 31, 2025**

INVESTMENT PORTFOLIO  
July 31, 2025

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	26,714,924.17	0 to 3.2%/variable
BMO Financial Group	3,859,188.43	variable
CoVantage Credit Union	7,042.81	.65% to .745%
State of Wisconsin Investment Pool	6,815.54	4.39%
Wisconsin Investment Series Cooperative	34,099,704.65	4.173-4.296%

## BALANCE SHEET SUMMARY

July 31, 2025

ASSETS

General Fund	\$7,599,400.07
Special Projects Fund	\$155.00
Community Services Fund	\$467,870.42
Special Education	(\$836,887.03)
Food Service Fund	\$1,988,666.68
Scholarships/Donations/Activity Accounts	\$2,042,546.11
HRA Account	(\$7,357.62)
Trust Funds - OPEB	\$3,859,188.43
Petty Cash Fund	\$249.00
Investments	
General Fund	\$14,300,677.79
Debt Service Fund	\$11,020,297.35
Long Term Capital Improvement Trust Fund	\$128,170,232.30
Capital Projects Fund	<u>(\$101,134,220.20)</u>
Interest Receivable	\$543.63
Taxes Receivable	\$10,825,237.98
Accounts Receivable	\$4,036,788.37
Prepaid	\$0.00
<u>TOTAL ASSETS</u>	<u><u>\$82,333,388.28</u></u>

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$8,791,588.33
Accrued Interest Payable	\$0.00
Accounts Payable	\$613,602.34
<u>TOTAL LIABILITIES</u>	<u>\$9,405,190.67</u>

EQUITY - FUND BALANCE

General Fund Balance	\$19,173,283.85
Federal Programs Balance	\$0.00
Special Education	(\$135,544.76)
Debt Service Balance	\$8,614,753.15
Food Service Balance	\$2,070,615.72
Scholarships/Donations/Activity Accounts	\$2,049,632.85
Trust Fund Balance - OPEB	\$5,249,033.81
Community Service Balance	\$159,354.64
<u>TOTAL FUND BALANCE</u>	<u>\$37,181,129.26</u>
Restricted for Insurance Claims	\$6,227,845.94
Restricted for Long Term Capital Improvement Trust Fund	\$2,483,210.31
Restricted for Construction	\$27,036,012.10
<u>TOTAL EQUITY - FUND BALANCE</u>	<u>\$72,928,197.61</u>
<u>TOTAL EQUITY AND LIABILITIES</u>	<u><u>\$82,333,388.28</u></u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	0.00	1,724.89	1,724.89	-1,724.89
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	0.00	3,200.00	3,200.00	-3,200.00
10	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	10,000.00	10,000.00	-10,000.00
10	R	---	292	-----	---	STUDENT FEES	0.00	248.12	248.12	-248.12
10	R	---	293	-----	---	RENTALS	0.00	2,462.50	2,462.50	-2,462.50
10	R	---	691	-----	---	STATE TAX EXEMPT AIDS	0.00	564,121.52	564,121.52	-564,121.52
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	0.00	49.23	49.23	-49.23
10	R	---	990	-----	---	MISCELLANEOUS	0.00	8,111.00	8,111.00	-8,111.00
10	-	---	---	-----	---	GENERAL FUND	0.00	589,917.26	589,917.26	-589,917.26

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	161	-----	---	ADMIN SALARY	0.00	41,226.68	41,226.68	41,226.68-
10	E	---	164	-----	---	OTHER PROF SALARIES	0.00	107,462.86	107,462.86	107,462.86-
10	E	---	166	-----	---	PRINCIPALS SALARY	0.00	160,597.78	160,597.78	160,597.78-
10	E	---	167	-----	---	ASSIST PRINC SALARY	0.00	74,079.12	74,079.12	74,079.12-
10	E	---	172	-----	---	OTHER CERT SALARIES	0.00	3,230.67	3,230.67	3,230.67-
10	E	---	173	-----	---	SUB TEACHER SALARIES	0.00	360.68	360.68	360.68-
10	E	---	174	-----	---	PROF HEALTH SALARIES	0.00	13,561.22	13,561.22	13,561.22-
10	E	---	175	-----	---	TEACHERS SALARIES	0.00	316,804.81	316,804.81	316,804.81-
10	E	---	178	-----	---	COACHING SALARIES	0.00	81.89	81.89	81.89-
10	E	---	180	-----	---	SUPPORT SALARIES	0.00	9,577.95	9,577.95	9,577.95-
10	E	---	181	-----	---	CUSTODIAL SALARIES	0.00	371,172.50	371,172.50	371,172.50-
10	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	100,223.98	100,223.98	100,223.98-
10	E	---	184	-----	---	ATTENDANCE OFFICE	0.00	500.18	500.18	500.18-
10	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	85,535.84	85,535.84	85,535.84-
10	E	---	186	-----	---	SECR-CLER SALARIES	0.00	99,129.24	99,129.24	99,129.24-
10	E	---	187	-----	---	MAINT WORKER SALARY	0.00	10,573.84	10,573.84	10,573.84-
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	0.00	213.63	213.63	213.63-
10	E	---	194	-----	---	OTHER SUPV SALARIES	0.00	21,860.73	21,860.73	21,860.73-
10	E	---	195	-----	---	MISC PAYROLLS	0.00	1,279.60	1,279.60	1,279.60-
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	93,249.58	93,249.58	93,249.58-
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	26,947.56	26,947.56	26,947.56-
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	19,347.55	19,347.55	19,347.55-
10	E	---	222	-----	---	S S EEMPLR CON	0.00	82,724.88	82,724.88	82,724.88-
10	E	---	230	-----	---	GROUP LIFE INS	0.00	3,301.19	3,301.19	3,301.19-
10	E	---	243	-----	---	DENTAL INSURANCE	0.00	14,515.11	14,515.11	14,515.11-
10	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	263,942.49	263,942.49	263,942.49-
10	E	---	251	-----	---	DISABILITY INSURANCE	0.00	2,672.48	2,672.48	2,672.48-
10	E	---	299	-----	---	MISC BENEFITS	0.00	12,875.00	12,875.00	12,875.00-
10	E	---	310	-----	---	PERSONAL SERVICES	672,197.00	22,430.37	22,430.37	649,766.63
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	52,200.00	-2.59	-2.59	52,202.59
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,586,194.00	106,497.09	106,497.09	1,479,696.91
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	11,640.00	2,200.00	2,200.00	9,440.00
10	E	---	327	-----	---	CONSTRUCTION SERVICE	532,304.00	4,395.66	4,395.66	527,908.34
10	E	---	328	-----	---	BUILDING RENTAL	26,466.00	1,053.60	1,053.60	25,412.40
10	E	---	329	-----	---	CLEANING SERVICES	126,481.00	0.00	0.00	126,481.00
10	E	---	331	-----	---	GAS FOR HEAT	485,686.00	7,475.52	7,475.52	478,210.48
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,471,712.00	158,200.08	158,200.08	1,313,511.92
10	E	---	337	-----	---	WATER	114,910.00	12,268.67	12,268.67	102,641.33
10	E	---	338	-----	---	SEWER	79,189.00	11,929.75	11,929.75	67,259.25
10	E	---	339	-----	---	OTHER UTILITIES	90,151.00	2,730.00	2,730.00	87,421.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26	July 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,564,718.00	-8,168.45	-8,168.45	2,572,886.45
10	E	---	342	-----	---	EMPLOYEE TRAVEL	148,000.00	3,398.95	3,398.95	144,601.05
10	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	6,217.34	6,217.34	6,217.34-
10	E	---	348	-----	---	VEHICLE FUEL	362,790.00	5,403.41	5,403.41	357,386.59
10	E	---	351	-----	---	ADVERTISING	611.00	0.00	0.00	611.00
10	E	---	352	-----	---	PHOTOGRAPHY	11,952.00	0.00	0.00	11,952.00
10	E	---	353	-----	---	POSTAGE	61,602.00	8,095.33	8,095.33	53,506.67
10	E	---	354	-----	---	PRINTING & BINDING	218,291.00	13,812.91	13,812.91	204,478.09
10	E	---	355	-----	---	TELEPHONE	91,969.00	8,205.00	8,205.00	83,764.00
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	216,364.00	2,127.75	2,127.75	214,236.25
10	E	---	359	-----	---	OTHER COMMUNICATIONS	26,193.00	0.00	0.00	26,193.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	530,615.00	295,038.68	295,038.68	235,576.32
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	767,668.00	173,823.55	173,823.55	593,844.45
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	4,202,066.00	647.00	647.00	4,201,419.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	186,838.00	1,055.00	1,055.00	185,783.00
10	E	---	387	-----	---	PAYMENTS TO STATE	21,675.00	1,811.25	1,811.25	19,863.75
10	E	---	389	-----	---	PAYMENT TO WTCS	697,284.00	0.00	0.00	697,284.00
10	E	---	411	-----	---	GENERAL SUPPLIES	1,107,506.00	24,106.60	24,106.60	1,083,399.40
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,361.00	0.00	0.00	1,361.00
10	E	---	415	-----	---	FOOD	39,744.00	1,089.62	1,089.62	38,654.38
10	E	---	416	-----	---	MEDICAL SUPPLIES	10,450.00	3,140.24	3,140.24	7,309.76
10	E	---	417	-----	---	PAPER	55,686.00	-8,507.14	-8,507.14	64,193.14
10	E	---	420	-----	---	APPAREL	22,471.00	110.00	110.00	22,361.00
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	8,263.00	1,854.20	1,854.20	6,408.80
10	E	---	432	-----	---	LIBRARY BOOKS	8,250.00	-14.01	-14.01	8,264.01
10	E	---	433	-----	---	NEWSPAPERS	343.00	0.00	0.00	343.00
10	E	---	434	-----	---	PERIODICALS	5,480.00	2,752.77	2,752.77	2,727.23
10	E	---	439	-----	---	OTHER MEDIA	2,798.00	531.00	531.00	2,267.00
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	715,019.00	24,429.41	24,429.41	690,589.59
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	691.00	0.00	0.00	691.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	5,368.00	0.00	0.00	5,368.00
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	181,295.00	76,349.15	76,349.15	104,945.85
10	E	---	473	-----	---	SHEET MUSIC	16,105.00	0.00	0.00	16,105.00
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	76,218.00	25,243.30	25,243.30	50,974.70
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	7,000.00	0.00	0.00	7,000.00
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	669,622.00	388,447.22	388,447.22	281,174.78
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	1,860.00	310.00	310.00	1,550.00
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	8,461.00	0.00	0.00	8,461.00
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	50,000.00	0.00	0.00	50,000.00
10	E	---	561	-----	---	EQUIPMENT REPLACE	15,117.00	0.00	0.00	15,117.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	246,000.00	4,958.18	4,958.18	241,041.82
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	16,000.00	1,306.05	1,306.05	14,693.95
10	E	---	711	-----	---	DIST LIABILITY INS	71,016.00	0.00	0.00	71,016.00
10	E	---	712	-----	---	DIST PROPERTY INS	176,862.00	119,142.72	119,142.72	57,719.28
10	E	---	713	-----	---	WORKERS COMPENSATION	630,821.00	244,544.00	244,544.00	386,277.00
10	E	---	730	-----	---	UNEMPLOYMENT COMP	30,873.00	452.97	452.97	30,420.03
10	E	---	940	-----	---	DUES & FEES	250.00	0.00	0.00	250.00
10	E	---	941	-----	---	DISTRICT DUES & FEES	93,691.00	19,695.69	19,695.69	73,995.31
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	353.00	0.00	0.00	353.00
10	E	---	943	-----	---	PUPIL DUES & FEES	40,879.00	995.00	995.00	39,884.00
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	10,044.00	0.00	0.00	10,044.00
10	E	---	999	-----	---	OTHER MISCELLANEOUS	47,118.00	192,675.00	192,675.00	145,557.00-
10	-	---	---	-----	---	GENERAL FUND	19,730,781.00	3,901,306.88	3,901,306.88	15,829,474.12

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	0.00	9,905.88	9,905.88	-9,905.88
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	0.00	36,300.37	36,300.37	-36,300.37
11	R	---	751	-----	---	ESEA TITLE 1	0.00	145,521.94	145,521.94	-145,521.94
11	-	---	---	-----	---	GENERAL GRANTS	0.00	191,728.19	191,728.19	-191,728.19

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	175	-----	---	TEACHERS SALARIES	0.00	7,380.00	7,380.00	7,380.00-
11	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	1,062.40	1,062.40	1,062.40-
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	586.74	586.74	586.74-
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	104.57	104.57	104.57-
11	E	---	222	-----	---	S S EEMPLR CON	0.00	447.06	447.06	447.06-
11	E	---	230	-----	---	GROUP LIFE INS	0.00	-5.33	-5.33	5.33
11	E	---	243	-----	---	DENTAL INSURANCE	0.00	-107.56	-107.56	107.56
11	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	-1,833.94	-1,833.94	1,833.94
11	E	---	251	-----	---	DISABILITY INSURANCE	0.00	-15.46	-15.46	15.46
11	E	---	310	-----	---	PERSONAL SERVICES	0.00	34,119.00	34,119.00	34,119.00-
11	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	-273.52	-273.52	273.52
11	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	5,059.28	5,059.28	5,059.28-
11	E	---	354	-----	---	PRINTING & BINDING	0.00	330.59	330.59	330.59-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	399.99	399.99	399.99-
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	0.00	4,063.00	4,063.00	4,063.00-
11	E	---	387	-----	---	PAYMENTS TO STATE	0.00	1,000.00	1,000.00	1,000.00-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	7,625.28	7,625.28	7,625.28-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	3,827.99	3,827.99	3,827.99-
11	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	5,158.00	5,158.00	5,158.00-
11	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	4,950.00	4,950.00	4,950.00-
11	-	---	---	-----	---	GENERAL GRANTS	0.00	73,878.09	73,878.09	73,878.09-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	0.00	34,707.38	34,707.38	-34,707.38
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	9,477.73	9,477.73	-9,477.73
21	-	---	---	-----	---	DONATIONS	0.00	44,185.11	44,185.11	-44,185.11

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
21	E	---	310	-----	---	PERSONAL SERVICES	0.00	6,713.50	6,713.50	6,713.50-
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	8,286.43	8,286.43	8,286.43-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	-68.60	-68.60	68.60
21	E	---	354	-----	---	PRINTING & BINDING	0.00	1,179.63	1,179.63	1,179.63-
21	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	122,460.00	122,460.00	122,460.00-
21	E	---	411	-----	---	GENERAL SUPPLIES	0.00	12,950.20	12,950.20	12,950.20-
21	E	---	415	-----	---	FOOD	0.00	4,795.91	4,795.91	4,795.91-
21	E	---	420	-----	---	APPAREL	0.00	5,622.96	5,622.96	5,622.96-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	661.71	661.71	661.71-
21	E	---	940	-----	---	DUES & FEES	0.00	20,269.33	20,269.33	20,269.33-
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	-5.00	-5.00	5.00
21	-	---	---	-----	---	DONATIONS	0.00	182,866.07	182,866.07	182,866.07-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	0.00	16,463.14	16,463.14	-16,463.14
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	0.00	77,153.24	77,153.24	-77,153.24
27	-	---	---	-----	---	SPECIAL EDUCATION	0.00	93,616.38	93,616.38	-93,616.38

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	0.00	20,953.28	20,953.28	20,953.28-
27	E	---	172	-----	---	OTHER CERT SALARIES	0.00	2,947.22	2,947.22	2,947.22-
27	E	---	174	-----	---	PROF HEALTH SALARIES	0.00	5,474.08	5,474.08	5,474.08-
27	E	---	175	-----	---	TEACHERS SALARIES	0.00	27,866.20	27,866.20	27,866.20-
27	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	3,602.19	3,602.19	3,602.19-
27	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	69.22	69.22	69.22-
27	E	---	186	-----	---	SECR-CLER SALARIES	0.00	7,042.64	7,042.64	7,042.64-
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	4,722.87	4,722.87	4,722.87-
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	1,571.48	1,571.48	1,571.48-
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	807.52	807.52	807.52-
27	E	---	222	-----	---	S S EMPLR CON	0.00	3,452.89	3,452.89	3,452.89-
27	E	---	230	-----	---	GROUP LIFE INS	0.00	89.09	89.09	89.09-
27	E	---	243	-----	---	DENTAL INSURANCE	0.00	447.26	447.26	447.26-
27	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	9,897.86	9,897.86	9,897.86-
27	E	---	251	-----	---	DISABILITY INSURANCE	0.00	117.54	117.54	117.54-
27	E	---	310	-----	---	PERSONAL SERVICES	0.00	35,158.00	35,158.00	35,158.00-
27	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	0.00	90.00	90.00	90.00-
27	E	---	328	-----	---	BUILDING RENTAL	0.00	1,580.40	1,580.40	1,580.40-
27	E	---	341	-----	---	PUPIL TRANSPORTATION	953,942.00	330.80	330.80	953,611.20
27	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	360.18	360.18	360.18-
27	E	---	348	-----	---	VEHICLE FUEL	82,952.00	0.00	0.00	82,952.00
27	E	---	353	-----	---	POSTAGE	0.00	1.93	1.93	1.93-
27	E	---	354	-----	---	PRINTING & BINDING	0.00	3.92	3.92	3.92-
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	249.00	249.00	249.00-
27	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	0.00	14,769.00	14,769.00	14,769.00-
27	E	---	373	-----	---	INSTR PAYMENTS-PRIV SCHOOLS	0.00	7,203.10	7,203.10	7,203.10-
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	0.00	31,030.64	31,030.64	31,030.64-
27	E	---	411	-----	---	GENERAL SUPPLIES	0.00	918.28	918.28	918.28-
27	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	9.32	9.32	9.32-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	175.00	175.00	175.00-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	0.00	59.00	59.00	59.00-
27	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	48,072.50	48,072.50	48,072.50-
27	-	---	---	-----	---	SPECIAL EDUCATION	1,036,894.00	229,072.41	229,072.41	807,821.59

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
49	E	---	327	-----	---	CONSTRUCTION SERVICE	0.00	749,080.80	749,080.80	749,080.80-
49	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	586,610.95	586,610.95	586,610.95-
49	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	1,365.20	1,365.20	1,365.20-
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	0.00	1,337,056.95	1,337,056.95	1,337,056.95-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	0.00	151,319.56	151,319.56	-151,319.56
50	-	---	---	-----	---	FOOD SERVICE FUND	0.00	151,319.56	151,319.56	-151,319.56

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	0.00	4,888.86	4,888.86	4,888.86-
50	E	---	183	-----	---	COOKS SALARIES	0.00	21,758.00	21,758.00	21,758.00-
50	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	5,120.12	5,120.12	5,120.12-
50	E	---	186	-----	---	SECR-CLER SALARIES	0.00	5,239.91	5,239.91	5,239.91-
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	0.00	7,290.50	7,290.50	7,290.50-
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	3,022.35	3,022.35	3,022.35-
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	546.78	546.78	546.78-
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	620.57	620.57	620.57-
50	E	---	222	-----	---	S S EMPLR CON	0.00	2,653.51	2,653.51	2,653.51-
50	E	---	230	-----	---	GROUP LIFE INS	0.00	74.38	74.38	74.38-
50	E	---	243	-----	---	DENTAL INSURANCE	0.00	374.64	374.64	374.64-
50	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	8,277.76	8,277.76	8,277.76-
50	E	---	251	-----	---	DISABILITY INSURANCE	0.00	72.34	72.34	72.34-
50	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	1,180.12	1,180.12	1,180.12-
50	E	---	353	-----	---	POSTAGE	0.00	36.28	36.28	36.28-
50	E	---	354	-----	---	PRINTING & BINDING	0.00	700.99	700.99	700.99-
50	E	---	411	-----	---	GENERAL SUPPLIES	0.00	697.63	697.63	697.63-
50	E	---	415	-----	---	FOOD	0.00	33,619.69	33,619.69	33,619.69-
50	E	---	417	-----	---	PAPER	0.00	31.50	31.50	31.50-
50	E	---	561	-----	---	EQUIPMENT REPLACE	0.00	64,354.00	64,354.00	64,354.00-
50	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	20.00	20.00	20.00-
50	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	6,327.50	6,327.50	6,327.50-
50	-	---	---	-----	---	FOOD SERVICE FUND	0.00	166,907.43	166,907.43	166,907.43-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	-9,477.73	-9,477.73	9,477.73
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	937.25	937.25	-937.25
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	-8,540.48	-8,540.48	8,540.48

Number of Accounts: 156

\*\*\*\*\* End of report \*\*\*\*\*

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
80	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	33,310.37	33,310.37	33,310.37-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	6,479.09	6,479.09	6,479.09-
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	2,303.47	2,303.47	2,303.47-
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	577.01	577.01	577.01-
80	E	---	222	-----	---	S S EMPLR CON	0.00	2,467.13	2,467.13	2,467.13-
80	E	---	230	-----	---	GROUP LIFE INS	0.00	9.79	9.79	9.79-
80	E	---	251	-----	---	DISABILITY INSURANCE	0.00	16.84	16.84	16.84-
80	E	---	310	-----	---	PERSONAL SERVICES	0.00	405.00	405.00	405.00-
80	E	---	355	-----	---	TELEPHONE	0.00	135.00	135.00	135.00-
80	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	1,618.00	1,618.00	1,618.00-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	0.00	276,310.43	276,310.43	276,310.43-
80	E	---	411	-----	---	GENERAL SUPPLIES	0.00	365.57	365.57	365.57-
80	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	500.00	500.00	500.00-
80	-	---	---	-----	---	COMMUNITY SERVICES	0.00	324,497.70	324,497.70	324,497.70-

Number of Accounts: 3944

\*\*\*\*\* End of report \*\*\*\*\*

BALANCE SHEET SUMMARY

July 31, 2025

ASSETS

General Fund	\$7,599,400.07
Special Education	(\$836,887.03)
HRA Account	(\$7,357.62)
Petty Cash Fund	\$249.00

Investments

General Fund	\$14,215,418.86
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Interest Receivable	\$543.63
Taxes Receivable	\$10,825,237.98
Accounts Receivable	\$2,639,511.87

<u>TOTAL ASSETS</u>	<u>\$34,436,116.76</u>
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LIABILITIES

Salaries and Benefits Payable	\$8,862,547.01
Accounts Payable	\$307,984.72

<u>TOTAL LIABILITIES</u>	<u>\$9,170,531.73</u>
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EQUITY - FUND BALANCE

General Fund Balance	\$19,173,283.85
Special Education	(\$135,544.76)

TOTAL FUND BALANCE	<u>\$19,037,739.09</u>
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Restricted for Insurance Claims	\$6,227,845.94
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TOTAL EQUITY - FUND BALANCE	<u>\$25,265,585.03</u>
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TOTAL EQUITY AND LIABILITIES	<u>\$34,436,116.76</u>
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Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	0.00	17,635.51	17,635.51	-17,635.51
10	R	---	6--	-----	---	REVENUE FROM STATE	0.00	564,121.52	564,121.52	-564,121.52
10	R	---	9--	-----	---	OTHER REVENUE	0.00	8,160.23	8,160.23	-8,160.23
10	-	---	---	-----	---	GENERAL FUND	0.00	589,917.26	589,917.26	-589,917.26

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	1--	-----	---	SALARIES	0.00	1,417,473.20	1,417,473.20	1,417,473.20-
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	519,575.84	519,575.84	519,575.84-
10	E	---	3--	-----	---	PURCHASED SERVICES	15,357,766.00	840,645.87	840,645.87	14,517,120.13
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	2,935,530.00	539,842.36	539,842.36	2,395,687.64
10	E	---	5--	-----	---	CAPITAL OBJECTS	73,578.00	0.00	0.00	73,578.00
10	E	---	6--	-----	---	DEBT RETIREMENT	262,000.00	6,264.23	6,264.23	255,735.77
10	E	---	7--	-----	---	INSURANCE & JUDGEMENTS	909,572.00	364,139.69	364,139.69	545,432.31
10	E	---	9--	-----	---	OTHER OBJECTS	192,335.00	213,365.69	213,365.69	21,030.69-
10	-	---	---	-----	---	GENERAL FUND	19,730,781.00	3,901,306.88	3,901,306.88	15,829,474.12

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	R	---	7--	-----	---	REVENUE FROM FEDERAL	0.00	191,728.19	191,728.19	-191,728.19
11	-	---	---	-----	---	GENERAL GRANTS	0.00	191,728.19	191,728.19	-191,728.19

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	1--	-----	---	SALARIES	0.00	8,442.40	8,442.40	8,442.40-
11	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	-823.92	-823.92	823.92
11	E	---	3--	-----	---	PURCHASED SERVICES	0.00	44,698.34	44,698.34	44,698.34-
11	E	---	4--	-----	---	NON-CAPITAL OBJECTS	0.00	11,453.27	11,453.27	11,453.27-
11	E	---	5--	-----	---	CAPITAL OBJECTS	0.00	5,158.00	5,158.00	5,158.00-
11	E	---	9--	-----	---	OTHER OBJECTS	0.00	4,950.00	4,950.00	4,950.00-
11	-	---	---	-----	---	GENERAL GRANTS	0.00	73,878.09	73,878.09	73,878.09-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	R	---	7--	-----	---	REVENUE FROM FEDERAL	0.00	93,616.38	93,616.38	-93,616.38
27	-	---	---	-----	---	SPECIAL EDUCATION	0.00	93,616.38	93,616.38	-93,616.38

Number of Accounts: 18

\*\*\*\*\* End of report \*\*\*\*\*

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	July 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	1--	-----	---	SALARIES	0.00	67,954.83	67,954.83	67,954.83-
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	21,106.51	21,106.51	21,106.51-
27	E	---	3--	-----	---	PURCHASED SERVICES	1,036,894.00	90,776.97	90,776.97	946,117.03
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	0.00	1,102.60	1,102.60	1,102.60-
27	E	---	9--	-----	---	OTHER OBJECTS	0.00	48,131.50	48,131.50	48,131.50-
27	-	---	---	-----	---	SPECIAL EDUCATION	1,036,894.00	229,072.41	229,072.41	807,821.59

Number of Accounts: 3736

\*\*\*\*\* End of report \*\*\*\*\*

<b>10A 711100</b>		<u><b>7/31/2025</b></u>
MAIN CHECKING		
General Checking	\$	8,798,158.19
Dental	\$	249,621.95
Grand Total	\$	9,047,780.14

<b>10A 712000</b>		<u><b>7/31/2025</b></u>
Associated Bank Investment Acct.		
Acct.# XXXX0462	\$	7,903,304.25
Associated Bank CD	\$	-
CoVantage Credit Union	\$	3,147.39
WISC - PMA Financial Network Inc	\$	747,497.30
US Bank Investment	\$	-
Local Government Investment Pool		
General - Pool 1	\$	105.50
Temporary Note - Pool 3	\$	4,210.23
Grand Total	\$	8,658,264.67

10, 20, 50, 80-711100

Date	Receipts	DPI Vouchers	Investments Matured	Interest Earned	Payroll Checks	Payroll Vendor Checks	Disbursements Vendor-Checks	Disbursements Vendor-ACH/Wire Transfers	Disbursements Credit Cards	Other	Balance
7/1/25											\$ 18,112,584.15
7/2/25											\$ 18,112,584.15
7/3/25					1,927,566.87	1,417,116.98					\$ 14,767,900.30
7/4/25											\$ 14,767,900.30
7/5/25											\$ 14,767,900.30
7/6/25											\$ 14,767,900.30
7/7/25											\$ 14,767,900.30
7/8/25											\$ 14,767,900.30
7/9/25			9,477.73								\$ 14,777,378.03
7/10/25							92,163.63				\$ 14,685,214.40
7/11/25											\$ 14,685,214.40
7/12/25											\$ 14,685,214.40
7/13/25											\$ 14,685,214.40
7/14/25		119,330.41						436,641.28			\$ 14,367,903.53
7/15/25									(49.23)		\$ 14,367,952.76
7/16/25	42,285.85										\$ 14,410,238.61
7/17/25	26.00				1,643,572.01	3,025,507.82	590,588.02	3,112.50			\$ 9,147,484.26
7/18/25											\$ 9,147,484.26
7/19/25											\$ 9,147,484.26
7/20/25											\$ 9,147,484.26
7/21/25	77,127.24	240,180.48						290,077.65			\$ 9,174,714.33
7/22/25									52,704.23		\$ 9,122,010.10
7/23/25	4,092.69										\$ 9,126,102.79
7/24/25							50,014.34				\$ 9,076,088.45
7/25/25											\$ 9,076,088.45
7/26/25											\$ 9,076,088.45
7/27/25											\$ 9,076,088.45
7/28/25		564,121.52						644,227.59			\$ 8,995,982.38
7/29/25	1,527.73										\$ 8,997,510.11
7/30/25	11,119.60										\$ 9,008,629.71
7/31/25							210,471.52				\$ 8,798,158.19
8/1/25											\$ 8,798,158.19
	136,179.11	923,632.41	9,477.73	-	3,571,138.88	4,442,624.80	943,237.51	1,374,059.02	52,655.00	-	
Average Daily Balance										5.00%	\$ 12,181,106.42
											\$ 50,754.61

Date	Receipts	Interest Earned	Disbursements Vendor	Other	Balance
					\$ 292,148.36
7/1/25					\$ 292,148.36
7/2/25	35,363.43		26,214.45		\$ 301,297.34
7/3/25					\$ 301,297.34
7/4/25					\$ 301,297.34
7/5/25					\$ 301,297.34
7/6/25					\$ 301,297.34
7/7/25					\$ 301,297.34
7/8/25					\$ 301,297.34
7/9/25			23,567.92		\$ 277,729.42
7/10/25					\$ 277,729.42
7/11/25					\$ 277,729.42
7/12/25					\$ 277,729.42
7/13/25					\$ 277,729.42
7/14/25					\$ 277,729.42
7/15/25					\$ 277,729.42
7/16/25			17,769.40		\$ 259,960.02
7/17/25	35,438.99				\$ 295,399.01
7/18/25					\$ 295,399.01
7/19/25					\$ 295,399.01
7/20/25					\$ 295,399.01
7/21/25					\$ 295,399.01
7/22/25					\$ 295,399.01
7/23/25			18,706.11		\$ 276,692.90
7/24/25					\$ 276,692.90
7/25/25					\$ 276,692.90
7/26/25					\$ 276,692.90
7/27/25					\$ 276,692.90
7/28/25					\$ 276,692.90
7/29/25					\$ 276,692.90
7/30/25			27,070.95		\$ 249,621.95
7/31/25					\$ 249,621.95
	70,802.42	-	113,328.83	-	\$ 249,621.95

\$ -

BANK RECONCILIATION	
BEGINNING BALANCE PER BOOKS	\$ 292,148.36
ADD: RECEIPTS	\$ 70,802.42
ADD: INTEREST	
LESS: DIBURSEMENTS	\$ 113,328.83
LESS: OTHER	\$ -
ENDING BALANCE PER BOOKS	\$ 249,621.95
ADD: OUTSTANDING DISBURSEMENTS	
BANK FEES	
LESS: OUTSTANDING DEPOSITS	
BALANCE PER BANK	\$ 249,621.95

				Beginning	July 2025-26	2025-26	Ending									
				Balance	Monthly Activity	Year Activity	Balance									
Fd	T	Loc	Obj	Func	Prj	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount			
10	A	000	000	711100	000 000	15,237,278.57	-7,789,634.07	-10,403,081.63	7,447,644.50							
						07/03/25	JE	J2	NICHOLE	5			DENTAL INSURANCE PREMIUMS 7/3/25	07/03/25		35,363.43
						07/03/25	JE	J2	NICHOLE	8			DENTAL INSURANCE CLAIMS 7/2/25	07/02/25		-26,214.45
						07/03/25	AP	CDWC					CASH TOTAL			-1,105,453.50
						07/03/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-33,358.76
						07/10/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-91,388.64
						07/14/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-425,220.73
						07/15/25	CR	AU					CASH TOTAL			49.23
						07/15/25	CR	AU					CASH TOTAL			42,009.04
						07/16/25	JE	J3	NICHOLE	2			DENTAL INSURANCE CLAIMS PAYMENT 7/3/25-7/9/25	07/16/25		-23,567.92
						07/16/25	JE	J3	NICHOLE	4			DENTAL INSURANCE CLAIMS PAYMENT 7/10/25-7/16/25	07/16/25		-17,769.40
						07/17/25	JE	J7	NICHOLE	5			DENTAL INSURANCE PREMIUMS 7/18/25	07/18/25		35,363.43
						07/17/25	JE	J7	NICHOLE	1			DENTAL INSURANCE PREMIUMS 7/18/25	07/17/25		35,438.99
						07/17/25	JE	J7	NICHOLE	5			DENTAL INSURANCE PREMIUMS 7/18/25	07/17/25		-35,363.43
						07/17/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-293,458.59
						07/17/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-3,112.50
						07/18/25	AP	CDWC					CASH TOTAL			-3,582.54
						07/18/25	AP	CDWC					CASH TOTAL			-2,449,910.15
						07/18/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-32,439.80
						07/19/25	AP	CDWC					CASH TOTAL			-32,984.27
						07/19/25	AP	CDWC					CASH TOTAL			-230.70
						07/21/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-235,222.69
						07/23/25	CR	AU					CASH TOTAL			4,092.69
						07/24/25	AP	CDVC					CASH TOTAL			3,112.50
						07/24/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-16,220.34
						07/28/25	CR	AU					CASH TOTAL			564,121.52
						07/28/25	AP	CDVC					CASH TOTAL			6,000.00
						07/28/25	AP	CDCC					CHECK REGISTER SUMMARY UPDATE			-603,266.58
						07/30/25	CR	AU					CASH TOTAL			11,119.60
						07/30/25	JE	J6	NICHOLE	2			DENTAL INSURANCE CLAIMS PAYMENT 7/17/25-7/23/25	07/30/25		-18,706.11
						07/30/25	JE	J6	NICHOLE	4			DENTAL INSURANCE CLAIMS	07/30/25		-17,769.40

Beginning		July 2025-26		2025-26		Ending					
Fd T Loc Obj Func Prj	Balance	Monthly Activity	Year Activity	Balance							
10 A 000 000 711100 000 000 (continued)											
Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
07/30/25	JE		J6	NICHOLE	2	PAYMENT 7/24/25-7/30/25 DENTAL INSURANCE CLAIMS		07/30/25			-27,070.95
07/30/25	JE		J6	NICHOLE	4	PAYMENT 7/24/25-7/30/25 DENTAL INSURANCE CLAIMS		07/30/25			17,769.40
07/30/25	CR	AU				CASH TOTAL					1,527.73
07/30/25	JE		J4	NAOMI	55	TO ADJUST CASH		08/01/25			1,067.00
07/31/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-146,079.31
July											
*10 A 000 000 711100 000 000											
*Accounts Payable											
*Cash Receipts											
*Journal Entries											
15,237,278.57 Beg Bal -7,789,634.07 Activity 7,447,644.50 End Bal											

11 A 000 000 711100 000 000											
-237,634.23 -1,836.37 -47,005.02 -239,470.60											
07/03/25	AP		CDWC			CASH TOTAL					-26,080.29
07/03/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-915.74
07/10/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-399.99
07/14/25	CR	AU				CASH TOTAL					38,805.94
07/14/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-647.42
07/15/25	CR	AU				CASH TOTAL					273.52
07/17/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-1,600.00
07/18/25	AP		CDWC			CASH TOTAL					-50,895.21
07/18/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-654.06
07/19/25	AP		CDWC			CASH TOTAL					-17,520.14
07/21/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-3,827.99
07/21/25	CR	AU				CASH TOTAL					152,922.25
07/24/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-33,794.00
07/28/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-3,463.00
07/30/25	JE		J4	NAOMI	56	TO ADJUST CASH		08/01/25			-330.59
07/31/25	AP		CDVC			CASH TOTAL					1,000.00
07/31/25	AP		CDCC			CHECK REGISTER SUMMARY UPDATE					-1,000.00
July											
*11 A 000 000 711100 000 000											
*Accounts Payable											
*Cash Receipts											
*Journal Entries											



		Beginning		July 2025-26		2025-26		Ending			
		Balance		Monthly Activity		Year Activity		Balance			
Fd	T	Loc	Obj	Func	Prj						
50	A	000	000	711100	000 000 (continued)						
Date	Src	Sub	Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
07/14/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-3,916.13
07/18/25	AP	CDWC				CASH TOTAL					-27,144.56
07/18/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-348.89
07/19/25	AP	CDWC				CASH TOTAL					-1,062.86
07/21/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-24,749.98
07/21/25	CR	AU				CASH TOTAL					87,258.23
07/28/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-5,788.47
07/30/25	JE		J4	NAOMI	58	TO ADJUST CASH		08/01/25			-732.49
07/31/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-64,390.28
July											
*50 A 000 000 711100 000 000											
*Accounts Payable											
*Cash Receipts											
*Journal Entries											
		2,016,178.65 Beg Bal		-27,511.97 Activity		1,988,666.68 End Bal					
80	A	000	000	711100	000 000	793,742.58	-325,872.16	-343,681.25	467,870.42		
07/03/25	AP	CDWC				CASH TOTAL					-4,946.60
07/03/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-66.37
07/10/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-285.00
07/14/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-1,753.00
07/17/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-276,310.43
07/18/25	AP	CDWC				CASH TOTAL					-8,134.20
07/18/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-25.15
07/19/25	AP	CDWC				CASH TOTAL					-187.18
07/21/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-178.39
07/28/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-120.00
July											
*80 A 000 000 711100 000 000											
*Accounts Payable											
		793,742.58 Beg Bal		-325,872.16 Activity		467,870.42 End Bal					
Grand Asset Totals		18,404,732.51		-9,356,952.37		-12,521,592.70		9,047,780.14			
Total for Accounts Payable											
Total for Cash Receipts											
Total for Journal Entries											
Grand Total											

-6,812,625.56  
1,059,860.75  
-33,048.68  
-5,785,813.49



Beginning		July 2025-26		2025-26		Ending							
Balance		Monthly Activity		Year Activity		Balance							
Fd	T	Loc	Obj	Func	Prj	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
10	A	000	000	712000	000 000	8,650,516.85	0.00	0.00	8,650,516.85				
								*10 A 000 000 712000 000 000					0.00
						8,650,516.85 Beg Bal	0.00 Activity	8,650,516.85 End Bal					
11	A	000	000	712000	000 000	0.00	0.00	0.00	0.00				
								*11 A 000 000 712000 000 000					0.00
						0.00 Beg Bal	0.00 Activity	0.00 End Bal					
21	A	000	000	712000	000 000	7,747.82	0.00	0.00	7,747.82				
								*21 A 000 000 712000 000 000					0.00
						7,747.82 Beg Bal	0.00 Activity	7,747.82 End Bal					
27	A	000	000	712000	000 000	0.00	0.00	0.00	0.00				
								*27 A 000 000 712000 000 000					0.00
						0.00 Beg Bal	0.00 Activity	0.00 End Bal					
50	A	000	000	712000	000 000	0.00	0.00	0.00	0.00				
								*50 A 000 000 712000 000 000					0.00
						0.00 Beg Bal	0.00 Activity	0.00 End Bal					
80	A	000	000	712000	000 000	0.00	0.00	0.00	0.00				
								*80 A 000 000 712000 000 000					0.00
						0.00 Beg Bal	0.00 Activity	0.00 End Bal					
99	A	000	000	712000	000 000	0.00	0.00	0.00	0.00				
								*99 A 000 000 712000 000 000					0.00
						0.00 Beg Bal	0.00 Activity	0.00 End Bal					
Grand Asset Totals						8,658,264.67	0.00	0.00	8,658,264.67				
												Grand Total	0.00
Grand Totals Account Summary:													
8,658,264.67 Beg Bal						0.00 Activity	8,658,264.67 End Bal						

Number of Accounts: 7

\*\*\*\*\* End of report \*\*\*\*\*

<b>49a 711100,712000</b>	
	<u><b>7/31/2025</b></u>
ASSOCIATED FUND 40	\$ (296,215.39)
WISC PROMISSORY NOTES	\$ 27,332,227.49
	<hr/>
Grand Total	\$ 27,036,012.10
	<hr/>

Fd T Loc Obj Func Prj		Beginning Balance	July 2025-26 Monthly Activity	2025-26 Year Activity	Ending Balance	Inv Date	Chk#/Rec#	Check Date	Amount
Date	Src Sub Batch	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2				
38 A 000 000 712000 000 000		77,511.11	0.00	0.00	77,511.11				
				*38 A 000 000 712000 000 000					0.00
	77,511.11 Beg Bal	0.00 Activity	77,511.11 End Bal						
39 A 000 000 712000 000 000		8,537,087.04	0.00	0.00	8,537,087.04				
				*39 A 000 000 712000 000 000					0.00
	8,537,087.04 Beg Bal	0.00 Activity	8,537,087.04 End Bal						
<b>Grand Asset Totals</b>		8,614,598.15	0.00	0.00	8,614,598.15				
<b>Grand Total</b>									0.00
Grand Totals Account Summary:									
	8,614,598.15 Beg Bal	0.00 Activity	8,614,598.15 End Bal						

Number of Accounts: 2

\*\*\*\*\* End of report \*\*\*\*\*

Beginning		July 2025-26		2025-26		Ending							
Balance		Monthly Activity		Year Activity		Balance							
Fd	T	Loc	Obj	Func	Prj	Vendor Name/Ref	PO#/Line#	Description	Inv#/Desc2	Inv Date	Chk#/Rec#	Check Date	Amount
49	A	000	000	711100	000 000	-99,797,163.25	-1,337,056.95	-1,337,056.95	-101,134,220.20				
		07/14/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-354,090.00
		07/21/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-1,365.20
		07/28/25	AP	CDCC				CHECK REGISTER SUMMARY UPDATE					-981,601.75
								July					-1,337,056.95
								*49 A 000 000 711100 000 000					-1,337,056.95
								*Accounts Payable					-1,337,056.95
		-99,797,163.25	Beg Bal			-1,337,056.95	Activity	-101,134,220.20	End Bal				
<hr/>													
49	A	000	000	712000	000 000	128,170,232.30	0.00	0.00	128,170,232.30				
								*49 A 000 000 712000 000 000					0.00
		128,170,232.30	Beg Bal			0.00	Activity	128,170,232.30	End Bal				
<hr/>													
Grand Asset Totals						28,373,069.05	-1,337,056.95	-1,337,056.95	27,036,012.10				
												Total for Accounts Payable	-1,337,056.95
												Grand Total	-1,337,056.95
Grand Totals Account Summary:													
		28,373,069.05	Beg Bal			-1,337,056.95	Activity	27,036,012.10	End Bal				

Number of Accounts: 2

\*\*\*\*\* End of report \*\*\*\*\*



# District Donation Form Gifts, Grants, and Bequests

- This is a grant.
- This is a donation.
- I wish to remain anonymous.

Today's Date: 7/14/25

Donor's Name: Brandon Jensen

Donor's Address: 15100 County Road K  
Merrill, WI 54452

Donor's Phone: \_\_\_\_\_

Amount of Donation: \$530.70

School/Building Receiving Donation: Maine Elementary Lunch Accounts

Department/Program Receiving Donation: School Nutrition Services

Designation/Purpose of Donation: Lunch debt donation for Maine  
Elementary

The Wausau School District and School Nutrition Services  
Department/Program

of Wausau School District gratefully acknowledge your gift of \$530.70  
School/Building Donation

to be used by the Department/Program named above for lunch debt Maine Elementary  
Purpose

Building Principal Signature: Karen Fuchs Date: 7/14/25  
KS

ROUTING:  
Original to Donor  
Email copy to Department/Program  
Email copy to Building Administrative Assistant/Building Bookkeeper  
Email copy to Superintendent's Administrative Assistant at Longfellow



# WAUSAU SCHOOL DISTRICT BUDGET UPDATE

AUGUST 11, 2025



# Budget Updates

- State passed the biennial budget on July 3, 2025
- \$325 per pupil revenue increase remains, but no increase to state aid
- Special education reimbursement increases from 30.64% to 42%. High-cost special education aid also increases



# What Happens if the District Doesn't Levy for Additional \$325

- Revenue limit stays at approximately \$11,774 per pupil
- District can maintain entire defeasance strategy (less outside factors) without increasing overall levy
- Lower overall levy
- District loses 25-26 revenue limit increase for good
- District loses declining enrollment exemption
- Districts faces rather large deficit budget (\$2.6 million) or needs to make drastic changes immediately
- Potential to lose additional significant aid in 2026-27
- Referendum implications

***Based on what we know now.***



# Budget Proposal

- Use increased revenue from special education funding to move staff salary budget authority in line with CPI (3%) from the previously approved 1.5%
- \$800,000 equates to a roughly 1% change in staff salary
- Moving from a 1.5% to a 3% salary increase would add approximately \$1.2 million to the district budget
- Biennial budget changes added approximately \$1.2 million in projected revenue to the 2025-26 budget
- Net result of proposed change is that the projected budget for 2025-26 remains balanced



# Questions & Potential Motion

**Potential Motion:** Move to accept the recommendation for certified staff salaries as presented by administration.





**THANK YOU!**



Wausau School District  
25-26 Teacher Salary Schedule

<b>24-25</b>	<b>0.58%</b>	<b>25-26</b>
<b>Step</b>	<b>w/% inc.</b>	<b>+1.03% base</b>
101	\$ 48,278	\$ 48,776
102	\$ 49,033	\$ 49,539
103	\$ 49,787	\$ 50,301
104	\$ 50,541	\$ 51,063
105	\$ 51,537	\$ 52,069
106	\$ 53,022	\$ 53,569
107	\$ 54,506	\$ 55,068
108	\$ 55,991	\$ 56,569
109	\$ 57,474	\$ 58,067
110	\$ 58,960	\$ 59,568
111	\$ 60,338	\$ 60,961
112	\$ 61,717	\$ 62,354
113	\$ 63,095	\$ 63,746
114	\$ 64,474	\$ 65,139
115	\$ 65,853	\$ 66,532
116	\$ 67,231	\$ 67,925
117	\$ 68,610	\$ 69,318
118	\$ 69,989	\$ 70,711
119	\$ 71,049	\$ 71,782
120	\$ 72,110	\$ 72,854
121	\$ 73,170	\$ 73,925
122	\$ 74,230	\$ 74,996
123	\$ 75,290	\$ 76,067
124	\$ 76,350	\$ 77,138
125	\$ 77,411	\$ 78,210
126	\$ 78,472	\$ 79,282
127	\$ 79,533	\$ 80,353
128	\$ 80,593	\$ 81,424
129	\$ 81,654	\$ 82,496
130	\$ 82,714	\$ 83,567
131	\$ 83,774	\$ 84,638
132	\$ 84,834	\$ 85,709



# CONSTRUCTION & BUDGET UPDATE

AUGUST 11, 2025



# Agenda

- Review and discuss district construction priorities
- Potential funding sources
- 2022 referendum budget
  - Remaining funds
  - District-wide budget
- Board feedback on next steps



# Construction Priorities

- HVAC and air conditioning at John Marshall and Franklin
- Roof replacement and HVAC work at Riverview
- Mass communication system update
- Wausau West chiller
- Expanded security cameras



# Potential Resources

- 2022 referendum
- Building sales
- Fund 46
- Capital budget
- Fund balance



# 2022 Referendum Budget

2022 Capital Referendum Budgets (8.11.25)			
Location	Original Budget	Design Budget	Bid Budget
District Wide	8,614,000	8,614,000	8,614,000
East High School	5,998,000	6,404,454	5,435,289
East Athletics Phase 1	3,714,000	4,346,200	4,069,948
East Athletics Phase 2			
Franklin Elementary	761,000	913,000	913,000
GD Jones Elementary	198,000	248,000	258,590
Grant Elementary	2,068,000	2,585,000	66,585
Hawthorn Hills Elementary (bldg)	690,000	700,000	538,950
Hawthorn Hills Elementary (site)	1,926,000	44,000	135,018
Hewitt-Texas Elementary	133,000	166,000	2,006
Horace Mann MS	7,119,000		
Horace Mann (Montessori)	5,000,000	12,900,000	11,528,184
John Marshall Elementary	565,000	706,000	706,000
John Muir Middle School	34,794,000	34,307,800	36,790,953
Lincoln Elementary	214,000	268,000	268,000
Maine Elementary	141,000	176,000	241,376
Rib Mountain Elementary	158,000	198,000	198,000
Riverview Elementary	1,465,000	1,665,000	1,920,288
School Forest	4,243,000	5,043,000	5,478,788
South Mountain Elementary	4,873,000	4,873,000	4,873,000
Stettin Elementary School	3,462,000	3,767,286	3,462,000
Thomas Jefferson Elementary	902,000	1,082,000	1,110,847
West High School	28,395,000	29,895,000	31,088,437
West Athletics Phase 1	2,733,627	1,563,300	1,963,267
West Athletics Phase 2	1,633,373	2,200,000	2,009,874
West Community Room/Bleacher Storage			1,169,193
<b>Total</b>	<b>119,800,000</b>	<b>122,665,040</b>	<b>122,841,592</b>
Nexus Additional Services	\$ 291,178		
Projected Interest Earnings	9,000,000		
<b>Over/(under) Including Interest Earnings</b>		<b>(5,843,782)</b>	<b>(5,667,230)</b>

# 2022 Referendum Details

- Remaining funding: approximately \$5.5 million
  - Includes projects that are under budget, projects that will no longer be completed, and higher than expected interest earnings
- Current remaining contingency
- Current district-wide FF&E and Technology



# Proposed Next Steps

- Evaluate the potential of using the remaining 2022 referendum funds on improving elementary schools that are in need of HVAC and A/C work
- Bring complete recommendation to the Board in September, based on feedback and gathering additional information





**QUESTIONS?**





# Capital Referendum

## CONSTRUCTION & BUDGET UPDATE

SCHOOL BOARD MEETING  
AUGUST 11, 2025

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# CONSTRUCTION UPDATE

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Environmental Learning Center



# John Muir Middle School



## PROGRESS TO DATE

### WORK COMPLETED:

- Fitness Addition
- Multi-Purpose Addition
- All Civil Concrete Work
- Band and Choir Upgrades
- Equipment Installation Verification

### WORK IN PROGRESS:

- Final Coat Blacktopping
- Commissioning
- Civil Sitework and Restorations



# West High School



## PROGRESS TO DATE

### WORK COMPLETED:

- Fitness Addition
- Front Office Renovation
- Gym Storage Addition
- Locker Rooms
- Equipment Installation Verification to Date

### WORK IN PROGRESS:

- LED Lighting Upgrades
- Kitchen/Common Remodel
- Window Replacement
- Foods Renovation
- Cooling Season Functional Performance Verification



# Horace Mann Middle School



## PROGRESS TO DATE

### WORK COMPLETED:

- Front Office Renovation
- Montessori Addition
- Equipment Installation Verification to Date

### WORK IN PROGRESS:

- Montessori Interior Renovations
- Athletic Addition
- Library/Kindergarten Renovations
- Locker Room Renovations
- Cooling Season Functional Performance Verification
- Civil Site Work



# BUDGET UPDATE

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John Muir Middle School



# Referendum Projects – Summer 2026

	Franklin	John Marshall	Lincoln	Rib Mountain
Secure Entry				
Fire Alarm System				
Video Surveillance				
Clock/PA System/Mass Notification				
Elevator Repair/Modernization				
Bus/Parent Drop Off Loop				
Replace Emergency Generator				
ADA Upgrades				
Parking Lot				
Floor Repair				
Sitework				
<b>BUDGET TOTAL</b>	<b>\$913,000</b>	<b>\$706,000</b>	<b>\$268,000</b>	<b>\$198,000</b>



# ➤ Budget Update

<b>Remaining Project Budgets</b>	<b>Funding</b>
Remaining Budget for Referendum Approved Projects at John Marshall, Franklin, Lincoln & Rib Mountain	\$2,085,000
<b>Remaining Resources</b>	<b>Funding</b>
Current Bid Underage	\$2,075,838
Remaining Referendum Budget Allocated to Closed Schools	\$2,591,391
<b>Remaining Resources Subtotal</b>	<b>\$4,667,229</b>
<b>Additional Potential Resources</b>	<b>Funding</b>
Remaining Referendum Contingency Budget as of 8/5/25	\$1,033,383
Remaining Districtwide Projects Budget	\$4,495,457
Districtwide Mass Communication System	\$1,725,000
<b>Additional Potential Resources Subtotal</b>	<b>\$7,253,840</b>



# ➤ Additional Scope Options

Single Building Investment – Marshall Elementary	Budget
HVAC Upgrade, Boiler Replacement	\$ 3,736,600
Add A/C	\$ 995,000
Lighting Upgrade to LED	\$ 466,800
Ceiling Replacement to Accommodate HVAC Upgrades	\$ 311,200
<b>BUDGET SUBTOTAL</b>	<b>\$ 5,509,600</b>

- or -

Multi Building Investment	Budget
Franklin Elementary HVAC Upgrade	\$ 2,517,900
Franklin Elementary Add A/C	\$ 825,000
Franklin Elementary Partial Roofing Replacement	\$ 325,000
Franklin Elementary Lighting to LED	\$ 432,000
Franklin Elementary Ceiling Replacement to Accommodate HVAC Upgrades	\$ 288,000
Marshall Elementary Partial Roofing Replacement	\$ 617,000
<b>BUDGET SUBTOTAL</b>	<b>\$ 5,004,900</b>



# ➤ Comprehensive Scope Option

<b>Single Building Investment – Marshall Elementary</b>	<b>Budget</b>
HVAC Upgrade, Boiler Replacement	\$ 3,736,600
Add A/C	\$ 995,000
Lighting Upgrade to LED	\$ 466,800
Ceiling Replacement to Accommodate HVAC Upgrades	\$ 311,200
<b>BUDGET SUBTOTAL</b>	<b>\$ 5,509,600</b>
<b>Multi Building Investment</b>	<b>Budget</b>
Franklin Elementary HVAC Upgrade	\$ 2,517,900
Franklin Elementary Add A/C	\$ 825,000
Franklin Elementary Partial Roofing Replacement	\$ 325,000
Franklin Elementary Lighting to LED	\$ 432,000
Franklin Elementary Ceiling Replacement to Accommodate HVAC Upgrades	\$ 288,000
Marshall Elementary Partial Roofing Replacement	\$ 617,000
<b>BUDGET SUBTOTAL</b>	<b>\$ 5,004,900</b>
<b>BUDGET TOTAL FOR THIS OPTION</b>	<b>\$10,514,500</b>



## NEXT STEPS & QUESTIONS

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West High School



## ➤ Next Steps

1

Continue design on summer 2026 projects at Franklin, John Marshall, Lincoln & Rib Mountain

2

Consider proposed scope options and provide direction for utilization of remaining referendum funds

# THANK YOU!



# QUESTIONS?

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