

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, September 8, 2025.**

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: Special Session of August 11, 2025; Regular Session of August 11, 2025; and the Special Session of August 25, 2025.

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

VI.G. Donations to the District

VII. OLD/RECURRING BUSINESS

VII.A. Education/Operations Committee Meeting

VII.A.1. Legal Expenses Summary for 2024-2025

VII.A.2. Set Annual Meeting Date and Location (**Action Requested**)

VII.A.3. Share Equalized Value Estimates

VII.A.4. Recommendation for 2025-2026 Budget (**Action Requested**)

VII.A.5. Recommendation for 2025-2026 Tax Levy (**Action Requested**)

VIII. NEW BUSINESS

VIII.A. Elementary Update

VIII.B. Nexus Update & Remaining Referendum Funds Discussion (**Action Requested**)

VIII.C. Education/Operations Committee Meeting

VIII.C.1. Approve List of Legal Firms (**Action Requested**)

VIII.C.2. Girls Golf Co-Op Renewal (**Action Requested**)

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. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES

X.A. Preliminary Discussion Regarding Potential Litigation Over Contract 19.85 (g)

X.B. Reconvene in Open Session, to take further action if necessary and appropriate

XI. ADJOURN

NOTICE POSTED: Friday, September 5, 2025, at 1 pm

By: Cassie Peck

NOTICE SENT TO:

WSAU WSAW-TV WAOW-TV WJFW-TV CITY PAGES WAUSAU PILOT & REVIEW SCHOOLS WAUSAU DAILY HERALD WAAM CITY HALL COURTHOUSE PUBLIC LIBRARY

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")

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Regular Meeting of the Board of Education of the Wausau School District was held Monday, August 11, 2025, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock; Jon Creisher; Nick Crochiere; Pat McKee; Jennifer Paoli; Jane Rusch; Cory Sillars; and Lance Trollop.

I. CALL TO ORDER

The meeting was called to order at 5:20 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. PUBLIC AND STUDENT COMMENT

Samuel Buehler made brief comments.

VI. APPROVE CONSENT AGENDA (**Action Requested**)

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

Meghan Heise (Classroom Teacher/Red Granite) 1.0 FTE, effective 8/25/25; and Robert Walsh (Technical Education and Engineering Teacher/East & Mann) 1.0 FTE, effective 8/25/25.

B. Separations (Resignations, Contract Decreases, Terminations)

Katie Swope (Grade 3 Teacher/Stettin) 1.0 FTE, effective 6/9/25; Jennifer Larsen-Fritcher (SLP/Jones) 1.0 FTE, effective 6/9/25; and Kelly Kramer (Science Teacher/Muir) 1.0 FTE, effective 6/9/25.

C. Leaves of Absence

D. Retirements

E. Minutes: Regular Session of July 14, 2025; and the Special Session of July 28, 2025;

F. Payment of Bills/Budget Status and Investment Report

G. Donations to the District

\$530 from Brandon Jensen to Maine Elementary.

Pat McKee moved to approve the consent agenda with great gratitude for donations to the District, seconded by Lance Trollop. The motion carried 9-0.

VII. OLD/RECURRING BUSINESS

A. Teacher Salary Approval for 25-26 (**Potential Action**)

Lance Trollop left the room at 5:25 pm.

Lance Trollop returned at 5:31 pm.

Sarah Brock moved to accept the certified staff salary changes as presented by administration, seconded by Pat McKee. The motion carried 8-0-1 with Lance Trollop abstaining.

B. Budgetary Consideration (**Potential Action**)

Josh Viegut presented a list of district priorities and potential funding sources.

C. Referendum Dollars (**Action Requested**)

Nexus and District staff presented on construction updates along with budget considerations and possible next steps.

D. Education/Operations Committee Meeting

There was none.

VIII. NEW BUSINESS

A. Education/Operations Committee Meeting

There was none.

IX. OPEN FORUM

A. Board Member Professional Growth & Development Report

There was none.

B. Legislative Liaison

Cory Sillars shared that he was awarded a seat on the Board of Control for CESA 9. He reviewed the change in leadership there.

C. Superintendent Commentary

Mr. Bushman thanked the Board for the vote to increase the salary for teachers, sharing that the District has fantastic staff. He also shared that he was excited to be in the buildings meeting the new staff.

D. Presiding Officer Commentary

The Board Liaison Report for the month of August is as follows: Lance Trollop attended the Hmong Wausau Festival, and a WASB online seminar.

President Bouche also thanked Nick for his service in the National Guard.

X. ADJOURN

Jennifer Paoli moved to adjourn, seconded by Jane Rusch. The motion carried at 6:18 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Special Meeting of the Board of Education of the Wausau School District was held Monday, August 11, 2025, beginning at 4:00 PM in the Literacy Center , 415 Seymour Street, Wausau, Wisconsin 54403.

Present: James Bouche; Sarah Brock; Jon Creisher; Nick Crochiere; Pat McKee; Jennifer Paoli arrived at 4:02 pm; Cory Sillars; and Lance Trollop.

Absent: Jane Rusch.

I. Call to Order

The meeting was called to order at 4:00 pm.

II. Board Workshop

- Budgetary / Remaining Referendum Funds
- Weighted Grades / Dress Code
- School Perceptions Assessment / District Goals

III. Adjourn

Pat McKee moved to adjourn, seconded by Jennifer Paoli. The motion carried at 5:11 pm.

*** Updated Location to the Literacy Center Room at the Longfellow Administration Center - Update 08/08/25 at 11 am - CP***

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

Minutes of REGULAR MEETING

The Board of Education Wausau School District

A Special Meeting of the Board of Education of the Wausau School District was held Monday, August 25, 2025, beginning at 5:45 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

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

Absent: Pat McKee;

I. CALL TO ORDER

The meeting was called to order at 5:45 pm

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

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

Melanie Breyer (Grade 2 Teacher/Jones) 1.0 FTE, effective 8/25/25; Brooke Walder (Grade 3 Teacher/Stettin) 1.0 FTE, effective 8/25/25; and Kyle Goneau (Science & Social Studies Teacher/John Muir) 1.0 FTE, effective 8/25/25.

B. Separations (Resignations, Contract Decreases, Terminations)

C. Leaves of Absence

D. Retirements

Sarah Brock moved to approve the consent agenda, seconded by Lance Trollop. The motion carried 8-0.

III. Red Granite Charter School Student Fees (**Action Requested**)

Jennifer Paoli moved to approve the change to Red Granite student fees for 4K and Kindergarten students as presented:

4K Semester/Annual Fee: \$30 / \$60

Kindergarten Semester/Annual Fee: \$60 / \$120

Seconded by Lance Trollop. The motion carried 8-0.

IV. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES

Lance Trollop moved to enter into Closed Session, seconded by Cory Sillars. The motion carried via roll call vote 8-0 at 5:47 pm.

Sarah Brock – Yes

Jon Creisher – Yes

Nick Crochiere – Yes

Jennifer Paoli – Yes

Jane Rusch – Yes

Cory Sillars – Yes

Lance Trollop – Yes

Jim Bouche – Yes

A. Preliminary Discussion Regarding Potential Litigation 19.85 (g)

B. Reconvene in Open Session, to take further action if necessary and appropriate

V. ADJOURN

Jane Rusch moved to adjourn, seconded by Jon Creisher. The meeting adjourned at 6:30 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

WAUSAU SCHOOL DISTRICT
APPROVAL OF BILLS

Education/Operations Committee of the Whole - August 25, 2025
Board Meeting - September 8, 2025

24-25 and 25-26 Budgets
June 17, 2025 to August 18, 2025

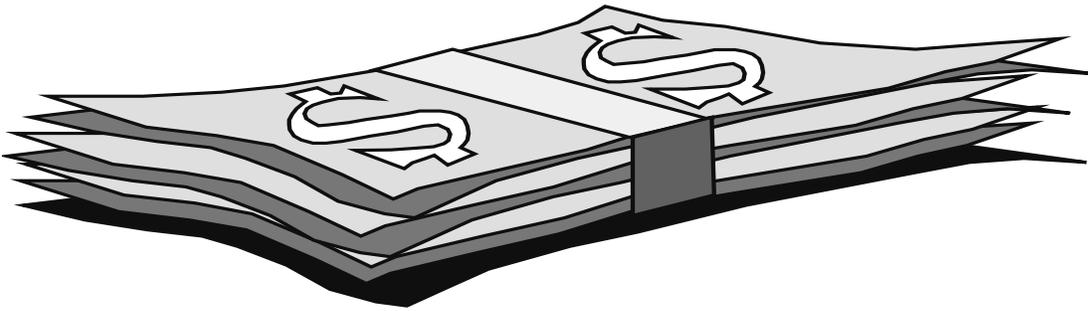
Vouchers 1066137-1066305, 242505214-242505699, 25260001-252600484, 5001251

General Fund - Fund 10	\$4,587,895.92
Grants - Fund 11	\$56,183.59
Federal Projects Fund - Fund 20	\$1,237.81
Special Education - 27	\$730,418.34
Food Service Fund - Fund 50	\$172,422.03
Trust Funds - Fund 72	\$0.00
Community Service Fund - Fund 80	\$285,371.63
Total	\$5,833,529.32

Vouchers 1066170,1066093,1066096,242505504-506. 252600143-144. 252600196, 252600272-273

Capital Projects - Fund 49	\$1,499,813.13
Total	\$1,499,813.13

WAUSAU SCHOOL DISTRICT



BUDGET STATUS REPORT

Month Ending

August 31, 2025

INVESTMENT PORTFOLIO
August 31, 2025

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	27,342,587.58	0 to 3.2%/variable
BMO Financial Group	4,991,917.74	variable
CoVantage Credit Union	7,046.04	.645% to .745%
State of Wisconsin Investment Pool	6,832.78	4.39%
Wisconsin Investment Series Cooperative	33,363,605.84	4.173-4.296%

BALANCE SHEET SUMMARY

August 31, 2025

ASSETS

General Fund	\$10,810,497.36
Special Projects Fund	\$155.00
Community Services Fund	\$412,787.05
Special Education	(\$2,224,457.37)
Food Service Fund	\$1,908,112.95
Scholarships/Donations/Activity Accounts	\$2,094,207.11
HRA Account	(\$7,462.21)
Trust Funds - OPEB	\$4,991,917.74
Petty Cash Fund	\$249.00
Investments	
General Fund	\$11,841,115.03
Debt Service Fund	\$8,640,586.07
Long Term Capital Improvement Trust Fund	\$2,492,192.15
Capital Projects Fund	<u>\$26,755,276.45</u>
Interest Receivable	\$543.63
Taxes Receivable	(\$8,455.18)
Accounts Receivable	(\$297,663.62)
Prepaid	\$0.00
<u>TOTAL ASSETS</u>	<u><u>\$67,409,601.16</u></u>

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	\$694,538.44
Accrued Interest Payable	\$0.00
Accounts Payable	\$271,929.94
<u>TOTAL LIABILITIES</u>	<u><u>\$966,468.38</u></u>

EQUITY - FUND BALANCE

General Fund Balance	\$15,924,285.49
Federal Programs Balance	\$0.00
Special Education	(\$2,408,180.34)
Debt Service Balance	\$8,640,741.07
Food Service Balance	\$2,055,502.01
Scholarships/Donations/Activity Accounts	\$2,101,293.85
Trust Fund Balance - OPEB	\$4,253,006.12
Community Service Balance	\$404,883.04
<u>TOTAL FUND BALANCE</u>	<u><u>\$30,971,531.24</u></u>
Restricted for Insurance Claims	\$6,227,845.94
Restricted for Long Term Capital Improvement Trust Fund	\$2,492,192.15
Restricted for Construction	\$26,751,563.45
<u>TOTAL EQUITY - FUND BALANCE</u>	<u><u>\$66,443,132.78</u></u>
<u>TOTAL EQUITY AND LIABILITIES</u>	<u><u>\$67,409,601.16</u></u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	0.00	1,516.76	3,241.65	-3,241.65
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	0.00	9,258.00	12,458.00	-12,458.00
10	R	---	280	-----	---	INT ON INVESTMENTS	0.00	29,062.24	29,062.24	-29,062.24
10	R	---	290	-----	---	OTHER REVENUE	0.00	40,000.00	40,000.00	-40,000.00
10	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	0.00	10,000.00	-10,000.00
10	R	---	292	-----	---	STUDENT FEES	0.00	2,496.40	2,744.52	-2,744.52
10	R	---	293	-----	---	RENTALS	0.00	5,015.33	7,477.83	-7,477.83
10	R	---	691	-----	---	STATE TAX EXEMPT AIDS	0.00	0.00	564,121.52	-564,121.52
10	R	---	861	-----	---	EQUIPMENT SALES	0.00	200,000.00	200,000.00	-200,000.00
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	0.00	39,900.74	39,949.97	-39,949.97
10	R	---	990	-----	---	MISCELLANEOUS	0.00	1,486,062.00	1,494,173.00	-1,494,173.00
10	-	---	---	-----	---	GENERAL FUND	0.00	1,813,311.47	2,403,228.73	-2,403,228.73

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	161	-----	---	ADMIN SALARY	0.00	63,344.72	104,571.40	104,571.40-
10	E	---	164	-----	---	OTHER PROF SALARIES	0.00	172,468.34	279,931.20	279,931.20-
10	E	---	166	-----	---	PRINCIPALS SALARY	0.00	239,648.69	400,246.47	400,246.47-
10	E	---	167	-----	---	ASSIST PRINC SALARY	0.00	108,869.00	182,948.12	182,948.12-
10	E	---	172	-----	---	OTHER CERT SALARIES	0.00	110,998.49	114,229.16	114,229.16-
10	E	---	173	-----	---	SUB TEACHER SALARIES	0.00	713.05	1,073.73	1,073.73-
10	E	---	174	-----	---	PROF HEALTH SALARIES	0.00	17,922.96	31,484.18	31,484.18-
10	E	---	175	-----	---	TEACHERS SALARIES	0.00	1,423,147.54	1,739,952.35	1,739,952.35-
10	E	---	178	-----	---	COACHING SALARIES	0.00	942.44	1,024.33	1,024.33-
10	E	---	180	-----	---	SUPPORT SALARIES	0.00	9,989.76	19,567.71	19,567.71-
10	E	---	181	-----	---	CUSTODIAL SALARIES	0.00	369,345.99	740,518.49	740,518.49-
10	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	12,808.02	113,032.00	113,032.00-
10	E	---	184	-----	---	ATTENDANCE OFFICE	0.00	133.66	633.84	633.84-
10	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	87,585.23	173,121.07	173,121.07-
10	E	---	186	-----	---	SECR-CLER SALARIES	0.00	100,844.50	199,973.74	199,973.74-
10	E	---	187	-----	---	MAINT WORKER SALARY	0.00	11,133.32	21,707.16	21,707.16-
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	0.00	-216.30	-2.67	2.67
10	E	---	194	-----	---	OTHER SUPV SALARIES	0.00	22,835.35	44,696.08	44,696.08-
10	E	---	195	-----	---	MISC PAYROLLS	0.00	409.52	1,689.12	1,689.12-
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	190,280.21	283,529.79	283,529.79-
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	73,570.33	100,517.89	100,517.89-
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	38,966.63	58,314.18	58,314.18-
10	E	---	222	-----	---	S S EMLPR CON	0.00	166,615.82	249,340.70	249,340.70-
10	E	---	230	-----	---	GROUP LIFE INS	0.00	1,311.99	4,613.18	4,613.18-
10	E	---	243	-----	---	DENTAL INSURANCE	0.00	9,375.89	23,891.00	23,891.00-
10	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	152,142.88	416,085.37	416,085.37-
10	E	---	251	-----	---	DISABILITY INSURANCE	0.00	896.92	3,569.40	3,569.40-
10	E	---	299	-----	---	MISC BENEFITS	0.00	2,525.00	15,400.00	15,400.00-
10	E	---	310	-----	---	PERSONAL SERVICES	672,197.00	56,143.03	78,573.40	593,623.60
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	52,200.00	240.00	237.41	51,962.59
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,586,194.00	99,658.99	206,156.08	1,380,037.92
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	11,640.00	2,200.00	4,400.00	7,240.00
10	E	---	327	-----	---	CONSTRUCTION SERVICE	532,304.00	115,925.00	120,320.66	411,983.34
10	E	---	328	-----	---	BUILDING RENTAL	26,466.00	1,053.60	2,107.20	24,358.80
10	E	---	329	-----	---	CLEANING SERVICES	126,481.00	0.00	0.00	126,481.00
10	E	---	331	-----	---	GAS FOR HEAT	485,686.00	8,299.74	15,775.26	469,910.74
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,471,712.00	167,229.93	325,430.01	1,146,281.99
10	E	---	337	-----	---	WATER	114,910.00	-9,313.73	2,954.94	111,955.06
10	E	---	338	-----	---	SEWER	79,189.00	-8,227.55	3,702.20	75,486.80
10	E	---	339	-----	---	OTHER UTILITIES	90,151.00	-1,649.12	1,080.88	89,070.12

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26	August 2025-26	2025-26	Unexpended
							Revised Budget	Monthly Activity	FYTD Activity	Balance
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,564,718.00	6,734.83	-1,433.62	2,566,151.62
10	E	---	342	-----	---	EMPLOYEE TRAVEL	148,000.00	323.69	3,722.64	144,277.36
10	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	0.00	6,217.34	6,217.34-
10	E	---	348	-----	---	VEHICLE FUEL	362,790.00	23.82	5,427.23	357,362.77
10	E	---	351	-----	---	ADVERTISING	611.00	957.00	957.00	346.00-
10	E	---	352	-----	---	PHOTOGRAPHY	11,952.00	0.00	0.00	11,952.00
10	E	---	353	-----	---	POSTAGE	61,602.00	425.33	8,520.66	53,081.34
10	E	---	354	-----	---	PRINTING & BINDING	218,291.00	17,626.98	31,439.89	186,851.11
10	E	---	355	-----	---	TELEPHONE	91,969.00	3,178.62	11,383.62	80,585.38
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	216,364.00	5,490.34	7,618.09	208,745.91
10	E	---	359	-----	---	OTHER COMMUNICATIONS	26,193.00	0.00	0.00	26,193.00
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	530,615.00	92,312.18	387,350.86	143,264.14
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	767,668.00	92,914.98	266,738.53	500,929.47
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	4,202,066.00	0.00	647.00	4,201,419.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	186,838.00	19,568.00	20,623.00	166,215.00
10	E	---	387	-----	---	PAYMENTS TO STATE	21,675.00	304.17	2,115.42	19,559.58
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	114,082.81	138,189.41	969,316.59
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,361.00	0.00	0.00	1,361.00
10	E	---	415	-----	---	FOOD	39,744.00	1,456.88	2,546.50	37,197.50
10	E	---	416	-----	---	MEDICAL SUPPLIES	10,450.00	1,989.33	5,129.57	5,320.43
10	E	---	417	-----	---	PAPER	55,686.00	0.00	-8,507.14	64,193.14
10	E	---	420	-----	---	APPAREL	22,471.00	1,365.98	1,475.98	20,995.02
10	E	---	430	-----	---	MEDIA	0.00	953.49	953.49	953.49-
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	8,263.00	1,137.36	2,991.56	5,271.44
10	E	---	432	-----	---	LIBRARY BOOKS	8,250.00	4,699.62	4,685.61	3,564.39
10	E	---	433	-----	---	NEWSPAPERS	343.00	0.00	0.00	343.00
10	E	---	434	-----	---	PERIODICALS	5,480.00	1,160.34	3,913.11	1,566.89
10	E	---	439	-----	---	OTHER MEDIA	2,798.00	592.00	1,123.00	1,675.00
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	715,019.00	64,287.64	88,717.05	626,301.95
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	691.00	0.00	0.00	691.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	5,368.00	563.91	563.91	4,804.09
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	181,295.00	1,711.25	78,060.40	103,234.60
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	616.88	25,860.18	50,357.82
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	7,000.00	-172.00	-172.00	7,172.00
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	669,622.00	151,565.19	540,012.41	129,609.59
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	1,860.00	5,140.74	5,450.74	3,590.74-
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	8,461.00	19,861.00	19,861.00	11,400.00-
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	50,000.00	0.00	0.00	50,000.00

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	561	-----	---	EQUIPMENT REPLACE	15,117.00	0.00	0.00	15,117.00
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	246,000.00	0.00	4,958.18	241,041.82
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	16,000.00	0.00	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	115,923.47	235,066.19	58,204.19-
10	E	---	713	-----	---	WORKERS COMPENSATION	630,821.00	61,233.00	305,777.00	325,044.00
10	E	---	730	-----	---	UNEMPLOYMENT COMP	30,873.00	444.71	897.68	29,975.32
10	E	---	940	-----	---	DUES & FEES	250.00	0.00	0.00	250.00
10	E	---	941	-----	---	DISTRICT DUES & FEES	93,691.00	4,386.99	24,082.68	69,608.32
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	353.00	266.64	266.64	86.36
10	E	---	943	-----	---	PUPIL DUES & FEES	40,879.00	146.83	1,141.83	39,737.17
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	-52,535.83	140,139.17	93,021.17-
10	-	---	---	-----	---	GENERAL FUND	19,730,781.00	4,560,908.01	8,462,214.89	11,268,566.11

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	R	---	630	-----	---	SPECIAL PROJECT GRNT	0.00	56,683.00	56,683.00	-56,683.00
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	0.00	-28,248.13	-18,342.25	18,342.25
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	0.00	-141,048.50	-104,748.13	104,748.13
11	R	---	751	-----	---	ESEA TITLE 1	0.00	-312,536.17	-167,014.23	167,014.23
11	-	---	---	-----	---	GENERAL GRANTS	0.00	-425,149.80	-233,421.61	233,421.61

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	175	-----	---	TEACHERS SALARIES	0.00	51,159.94	58,539.94	58,539.94-
11	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	41.54	1,103.94	1,103.94-
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	3,558.48	4,145.22	4,145.22-
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	1,082.56	1,082.56	1,082.56-
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	723.07	827.64	827.64-
11	E	---	222	-----	---	S S EMPLR CON	0.00	3,091.87	3,538.93	3,538.93-
11	E	---	230	-----	---	GROUP LIFE INS	0.00	-5.33	-10.66	10.66
11	E	---	243	-----	---	DENTAL INSURANCE	0.00	-107.56	-215.12	215.12
11	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	-1,833.94	-3,667.88	3,667.88
11	E	---	251	-----	---	DISABILITY INSURANCE	0.00	-23.64	-39.10	39.10
11	E	---	310	-----	---	PERSONAL SERVICES	0.00	0.00	34,119.00	34,119.00-
11	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	0.00	-273.52	273.52
11	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	-647.42	4,411.86	4,411.86-
11	E	---	354	-----	---	PRINTING & BINDING	0.00	0.00	330.59	330.59-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	399.99	399.99-
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	0.00	8,372.83	12,435.83	12,435.83-
11	E	---	387	-----	---	PAYMENTS TO STATE	0.00	0.00	1,000.00	1,000.00-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	-83.98	7,541.30	7,541.30-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	3,827.99	3,827.99-
11	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	5,158.00	5,158.00-
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	12,790.00	12,790.00	12,790.00-
11	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-1,151.72	3,798.28	3,798.28-
11	-	---	---	-----	---	GENERAL GRANTS	0.00	76,966.70	150,844.79	150,844.79-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	0.00	184,061.11	218,768.49	-218,768.49
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	12,930.70	22,408.43	-22,408.43
21	-	---	---	-----	---	DONATIONS	0.00	196,991.81	241,176.92	-241,176.92

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
21	E	---	310	-----	---	PERSONAL SERVICES	0.00	830.00	7,543.50	7,543.50-
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	0.00	8,286.43	8,286.43-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	3,105.26	3,036.66	3,036.66-
21	E	---	354	-----	---	PRINTING & BINDING	0.00	0.00	1,179.63	1,179.63-
21	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	97,500.00	219,960.00	219,960.00-
21	E	---	411	-----	---	GENERAL SUPPLIES	0.00	12,811.45	25,761.65	25,761.65-
21	E	---	415	-----	---	FOOD	0.00	4,146.86	8,942.77	8,942.77-
21	E	---	420	-----	---	APPAREL	0.00	26,776.05	32,399.01	32,399.01-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	5,465.08	6,126.79	6,126.79-
21	E	---	940	-----	---	DUES & FEES	0.00	2,903.11	23,172.44	23,172.44-
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	60.00	55.00	55.00-
21	-	---	---	-----	---	DONATIONS	0.00	153,597.81	336,463.88	336,463.88-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	0.00	-1,717,598.27	-1,701,135.13	1,701,135.13
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	0.00	26.00	77,179.24	-77,179.24
27	-	---	---	-----	---	SPECIAL EDUCATION	0.00	-1,717,572.27	-1,623,955.89	1,623,955.89

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	0.00	32,204.16	53,157.44	53,157.44-
27	E	---	172	-----	---	OTHER CERT SALARIES	0.00	56,641.18	59,588.40	59,588.40-
27	E	---	174	-----	---	PROF HEALTH SALARIES	0.00	7,288.44	12,762.52	12,762.52-
27	E	---	175	-----	---	TEACHERS SALARIES	0.00	309,301.48	337,167.68	337,167.68-
27	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	-1,366.35	2,235.84	2,235.84-
27	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	298.19	367.41	367.41-
27	E	---	186	-----	---	SECR-CLER SALARIES	0.00	7,266.40	14,309.04	14,309.04-
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	28,683.69	33,406.56	33,406.56-
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	11,212.74	12,784.22	12,784.22-
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	5,845.19	6,652.71	6,652.71-
27	E	---	222	-----	---	S S EEMPLR CON	0.00	24,992.97	28,445.86	28,445.86-
27	E	---	230	-----	---	GROUP LIFE INS	0.00	-50.34	38.75	38.75-
27	E	---	243	-----	---	DENTAL INSURANCE	0.00	-51.24	396.02	396.02-
27	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	-628.90	9,268.96	9,268.96-
27	E	---	251	-----	---	DISABILITY INSURANCE	0.00	-116.13	1.41	1.41-
27	E	---	310	-----	---	PERSONAL SERVICES	0.00	0.00	35,158.00	35,158.00-
27	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	0.00	0.00	90.00	90.00-
27	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	915.04	915.04	915.04-
27	E	---	328	-----	---	BUILDING RENTAL	0.00	4,894.70	6,475.10	6,475.10-
27	E	---	341	-----	---	PUPIL TRANSPORTATION	953,942.00	0.00	330.80	953,611.20
27	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	83.30	443.48	443.48-
27	E	---	348	-----	---	VEHICLE FUEL	82,952.00	0.00	0.00	82,952.00
27	E	---	353	-----	---	POSTAGE	0.00	0.00	1.93	1.93-
27	E	---	354	-----	---	PRINTING & BINDING	0.00	153.11	157.03	157.03-
27	E	---	355	-----	---	TELEPHONE	0.00	108.40	108.40	108.40-
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	249.00	249.00-
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	0.00	30,246.94	30,246.94	30,246.94-
27	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	0.00	0.00	14,769.00	14,769.00-
27	E	---	373	-----	---	INSTR PAYMENTS-PRIV SCHOOLS	0.00	0.00	7,203.10	7,203.10-
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	0.00	50,870.00	81,900.64	81,900.64-
27	E	---	411	-----	---	GENERAL SUPPLIES	0.00	719.14	1,637.42	1,637.42-
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	2,124.82	2,124.82	2,124.82-
27	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	0.00	9.32	9.32-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	175.00	175.00-
27	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	1,513.43	1,513.43	1,513.43-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	0.00	0.00	59.00	59.00-
27	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-12,284.86	35,787.64	35,787.64-
27	-	---	---	-----	---	SPECIAL EDUCATION	1,036,894.00	560,865.50	789,937.91	246,956.09

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	902.31	902.31	-902.31
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	0.00	902.31	902.31	-902.31

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	25,085.61	25,085.61	-25,085.61
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	0.00	25,085.61	25,085.61	-25,085.61

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
46	R	---	280	-----	---	INT ON INVESTMENTS	0.00	8,981.84	8,981.84	-8,981.84
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	0.00	8,981.84	8,981.84	-8,981.84

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
49	R	---	280	-----	---	INT ON INVESTMENTS	0.00	59,263.56	-4,028.95	4,028.95
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	0.00	59,263.56	-4,028.95	4,028.95

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
49	E	---	327	-----	---	CONSTRUCTION SERVICE	0.00	275,913.00	1,024,993.80	1,024,993.80-
49	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	586,610.95	586,610.95-
49	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	1,383.52	2,748.72	2,748.72-
49	E	---	998	-----	---	UNREALIZED LOSSES ON INVESTM	0.00	3,123.18	3,123.18	3,123.18-
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	0.00	280,419.70	1,617,476.65	1,617,476.65-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	0.00	72,112.88	223,432.44	-223,432.44
50	-	---	---	-----	---	FOOD SERVICE FUND	0.00	72,112.88	223,432.44	-223,432.44

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	0.00	5,106.88	9,995.74	9,995.74-
50	E	---	183	-----	---	COOKS SALARIES	0.00	8,972.03	30,730.03	30,730.03-
50	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	5,309.30	10,429.42	10,429.42-
50	E	---	186	-----	---	SECR-CLER SALARIES	0.00	6,219.57	11,459.48	11,459.48-
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	0.00	11,205.18	18,495.68	18,495.68-
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	2,503.48	5,525.83	5,525.83-
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	840.38	1,387.16	1,387.16-
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	522.29	1,142.86	1,142.86-
50	E	---	222	-----	---	S S EMLR CON	0.00	2,233.05	4,886.56	4,886.56-
50	E	---	230	-----	---	GROUP LIFE INS	0.00	43.20	117.58	117.58-
50	E	---	243	-----	---	DENTAL INSURANCE	0.00	233.19	607.83	607.83-
50	E	---	248	-----	---	HOSPITAL SURGICL INS	0.00	5,277.98	13,555.74	13,555.74-
50	E	---	251	-----	---	DISABILITY INSURANCE	0.00	16.88	89.22	89.22-
50	E	---	324	-----	---	MAINTENANCE SERVICES	0.00	9,550.00	9,550.00	9,550.00-
50	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	-132.44	1,047.68	1,047.68-
50	E	---	353	-----	---	POSTAGE	0.00	0.00	36.28	36.28-
50	E	---	354	-----	---	PRINTING & BINDING	0.00	125.85	826.84	826.84-
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	23,008.44	23,008.44	23,008.44-
50	E	---	411	-----	---	GENERAL SUPPLIES	0.00	5,082.03	5,779.66	5,779.66-
50	E	---	415	-----	---	FOOD	0.00	-2,521.57	31,098.12	31,098.12-
50	E	---	417	-----	---	PAPER	0.00	0.00	31.50	31.50-
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	-475.00	-475.00	475.00
50	E	---	561	-----	---	EQUIPMENT REPLACE	0.00	9,850.00	74,204.00	74,204.00-
50	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	662.50	682.50	682.50-
50	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-6,406.63	-79.13	79.13
50	-	---	---	-----	---	FOOD SERVICE FUND	0.00	87,226.59	254,134.02	254,134.02-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	0.00	-9,477.73	9,477.73
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	8,127.00	9,064.25	-9,064.25
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	8,127.00	-413.48	413.48

Number of Accounts: 218

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
80	E	---	175	-----	---	TEACHERS SALARIES	0.00	1,318.60	1,318.60	1,318.60-
80	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	-1,068.21	32,242.16	32,242.16-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	0.00	9,360.93	15,840.02	15,840.02-
80	E	---	186	-----	---	SECR-CLER SALARIES	0.00	163.05	163.05	163.05-
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	615.21	2,918.68	2,918.68-
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	0.00	32.96	32.96	32.96-
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	141.74	718.75	718.75-
80	E	---	222	-----	---	S S EMPLR CON	0.00	606.09	3,073.22	3,073.22-
80	E	---	230	-----	---	GROUP LIFE INS	0.00	0.00	9.79	9.79-
80	E	---	251	-----	---	DISABILITY INSURANCE	0.00	-0.21	16.63	16.63-
80	E	---	310	-----	---	PERSONAL SERVICES	0.00	13,894.00	14,299.00	14,299.00-
80	E	---	355	-----	---	TELEPHONE	0.00	301.47	436.47	436.47-
80	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	1,618.00	1,618.00-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	0.00	-276,310.43	0.00	0.00
80	E	---	411	-----	---	GENERAL SUPPLIES	0.00	77.74	443.31	443.31-
80	E	---	415	-----	---	FOOD	0.00	131.78	131.78	131.78-
80	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-506.25	-6.25	6.25
80	-	---	---	-----	---	COMMUNITY SERVICES	0.00	-251,241.53	73,256.17	73,256.17-

Number of Accounts: 6135

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

BALANCE SHEET SUMMARY

August 31, 2025

ASSETS

General Fund	\$10,810,497.36
Special Education	(\$2,224,457.37)
HRA Account	(\$7,462.21)
Petty Cash Fund	\$249.00
Investments	
General Fund	\$11,833,367.21
Interest Receivable	\$543.63
Taxes Receivable	(\$8,455.18)
Accounts Receivable	\$433,816.88
<u>TOTAL ASSETS</u>	<u>\$20,838,099.32</u>

LIABILITIES

Salaries and Benefits Payable	\$832,305.50
Accounts Payable	\$267,555.86
<u>TOTAL LIABILITIES</u>	<u>\$1,099,861.36</u>

EQUITY - FUND BALANCE

General Fund Balance	\$15,924,285.49
Special Education	(\$2,413,893.47)
TOTAL FUND BALANCE	<u>\$13,510,392.02</u>
Restricted for Insurance Claims	6,227,845.94
TOTAL EQUITY - FUND BALANCE	<u>\$19,738,237.96</u>
TOTAL EQUITY AND LIABILITIES	<u>\$20,838,099.32</u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	0.00	87,348.73	104,984.24	-104,984.24
10	R	---	6--	-----	---	REVENUE FROM STATE	0.00	0.00	564,121.52	-564,121.52
10	R	---	8--	-----	---	OTHER FINANCING	0.00	200,000.00	200,000.00	-200,000.00
10	R	---	9--	-----	---	OTHER REVENUE	0.00	1,525,962.74	1,534,122.97	-1,534,122.97
10	-	---	---	-----	---	GENERAL FUND	0.00	1,813,311.47	2,403,228.73	-2,403,228.73

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	1--	-----	---	SALARIES	0.00	2,752,924.28	4,170,397.48	4,170,397.48-
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	635,685.67	1,155,261.51	1,155,261.51-
10	E	---	3--	-----	---	PURCHASED SERVICES	15,357,766.00	671,419.83	1,512,065.70	13,845,700.30
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	2,935,530.00	351,151.42	890,993.78	2,044,536.22
10	E	---	5--	-----	---	CAPITAL OBJECTS	73,578.00	19,861.00	19,861.00	53,717.00
10	E	---	6--	-----	---	DEBT RETIREMENT	262,000.00	0.00	6,264.23	255,735.77
10	E	---	7--	-----	---	INSURANCE & JUDGEMENTS	909,572.00	177,601.18	541,740.87	367,831.13
10	E	---	9--	-----	---	OTHER OBJECTS	192,335.00	-47,735.37	165,630.32	26,704.68
10	-	---	---	-----	---	GENERAL FUND	19,730,781.00	4,560,908.01	8,462,214.89	11,268,566.11

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	R	---	6--	-----	---	REVENUE FROM STATE	0.00	56,683.00	56,683.00	-56,683.00
11	R	---	7--	-----	---	REVENUE FROM FEDERAL	0.00	-481,832.80	-290,104.61	290,104.61
11	-	---	---	-----	---	GENERAL GRANTS	0.00	-425,149.80	-233,421.61	233,421.61

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	1--	-----	---	SALARIES	0.00	51,201.48	59,643.88	59,643.88-
11	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	6,485.51	5,661.59	5,661.59-
11	E	---	3--	-----	---	PURCHASED SERVICES	0.00	7,725.41	52,423.75	52,423.75-
11	E	---	4--	-----	---	NON-CAPITAL OBJECTS	0.00	-83.98	11,369.29	11,369.29-
11	E	---	5--	-----	---	CAPITAL OBJECTS	0.00	0.00	5,158.00	5,158.00-
11	E	---	9--	-----	---	OTHER OBJECTS	0.00	11,638.28	16,588.28	16,588.28-
11	-	---	---	-----	---	GENERAL GRANTS	0.00	76,966.70	150,844.79	150,844.79-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	R	---	7--	-----	---	REVENUE FROM FEDERAL	0.00	-1,717,572.27	-1,623,955.89	1,623,955.89
27	-	---	---	-----	---	SPECIAL EDUCATION	0.00	-1,717,572.27	-1,623,955.89	1,623,955.89

Number of Accounts: 31

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	August 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	1--	-----	---	SALARIES	0.00	411,633.50	479,588.33	479,588.33-
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	0.00	69,887.98	90,994.49	90,994.49-
27	E	---	3--	-----	---	PURCHASED SERVICES	1,036,894.00	87,271.49	178,048.46	858,845.54
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	0.00	2,843.96	3,946.56	3,946.56-
27	E	---	9--	-----	---	OTHER OBJECTS	0.00	-10,771.43	37,360.07	37,360.07-
27	-	---	---	-----	---	SPECIAL EDUCATION	1,036,894.00	560,865.50	789,937.91	246,956.09

Number of Accounts: 5828

***** 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: 8/20/25

Donor's Name: Cowlee Cards and Gaming

Donor's Address: 2205 Grand Ave.
Wausau, WI 54403

Donor's Phone: —

Amount of Donation: —

School/Building Receiving Donation: All schools

Department/Program Receiving Donation: _____

Designation/Purpose of Donation: School supplies, students in need.

The Wausau School District and staff
Department/Program

of WSD gratefully acknowledge your gift of school supplies
School/Building Donation

to be used by the Department/Program named above for students in need
Purpose

Building Principal Signature:  Date: 8/20/2025

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



District Donation Form

Gifts, Grants, and Bequests

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

Today's Date: 8/22/25

Donor's Name: New Hope Community Church

Donor's Address: 229375 County Road J
Wausau, WI 54403

Donor's Phone: _____

Amount of Donation: \$400.00

School/Building Receiving Donation: District Nutrition Services

Department/Program Receiving Donation: Nutrition Services

Designation/Purpose of Donation: Help go toward school lunch debt.

The Wausau School District and School Nutrition Services
Department/Program

of the District gratefully acknowledge your gift of \$400.00
School/Building Donation

to be used by the Department/Program named above for school lunch debt.
Purpose

Building Principal Signature: Karen Fuchs Date: 8/22/25
ef

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



District Donation Form

Gifts, Grants, and Bequests

Today's Date: 9-3-25

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

Donor's Name: North Central Wisconsin Indivisible

Donor's Address: NA

Donor's Phone: 208-230-4448

Amount of Donation: \$50

School/Building Receiving Donation: All schools

Department/Program Receiving Donation: _____

Designation/Purpose of Donation: School supplies for students in need.

The Wausau School District and staff Department/Program

of all schools gratefully acknowledge your gift of school supplies
School/Building Donation

to be used by the Department/Program named above for students in need.
Purpose

Building Principal Signature: [Signature] Date: 9/4/2025

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



District Donation Form Gifts, Grants, and Bequests

Today's Date: August 20, 2025

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

Donor's Name: Delta Dental

Donor's Address: PO Box 86

Stevens Point, WI 54481

Donor's Phone: _____

Amount of Donation: _____

School/Building Receiving Donation: Horace Mann

Department/Program Receiving Donation: Eagle Pride Market

Designation/Purpose of Donation: Toothbrushes for hygiene bags

The Wausau School District and Eagle Pride Market
Department/Program

of Horace Mann gratefully acknowledge your gift of Toothbrushes
School/Building Donation

to be used by the Department/Program named above for Student hygiene bags
Purpose

Building Principal Signature: [Signature] Date: 8/19/25

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



MEMO

TO: Operations Committee

FROM: Josh Viegut, Assistant Superintendent of Operations

DATE: August 25th, 2025

RE: Legal Expenses for 4th Quarter of 2024-25

In an effort to inform the Board of all legal expenses incurred during the fiscal year, the following report captures all legal costs separated by category and law firm. This summary report represents a quarterly review for all legal expenses incurred during the fourth quarter of 2024-25 for which the District was billed.

		2024 - 2025 WSD 4th Quarter Legal Expenses										
4/1/25 to 6/30/25	FIRM	Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
		ATTOLLES LAW										
BOARDMAN & CLARK LLP		588		292						73		953
BUELOW VETTER BUIKEMA												-
QUARLES AND BRADY							3,227					3,227
RUDER WARE												-
WISCONSIN ASSOCIATION OF SCHOOL BOARDS												-
VON BRIESEN & ROPER												-
STRANG, PATTESON, RENNING, LEWIS & LACY												-
RENNING, LEWIS & LACY		2,180	2,397	18,775	5,010			124		1,260	424	30,170
STRANG LAW												-
TOTAL		2,768	2,397	19,067	5,010	-	-	3,351	-	1,333	424	34,349

		2024 - 2025 Year to Date Legal Expenses										
7/1/24 to 6/30/25	FIRM	Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
		ATTOLLES LAW		-	-	-	-	-	-	-	-	-
BOARDMAN & CLARK LLP		678	1,001	292	2,040	-	-	510	-	313	-	4,834
BUELOW VETTER BUIKEMA		-	-	-	-	-	-	-	-	-	-	-
QUARLES AND BRADY		-	-	-	-	-	-	3,227	-	-	-	3,227
RUDER WARE		-	-	-	-	-	-	-	-	-	-	-
WISCONSIN ASSOCIATION OF SCHOOL BOARDS		-	-	-	-	-	-	-	-	-	-	-
VON BRIESEN & ROPER		-	-	-	-	-	-	-	-	-	-	-
STRANG, PATTESON, RENNING, LEWIS & LACY		-	-	-	-	-	-	-	-	-	-	-
RENNING, LEWIS & LACY		7,695	15,860	20,303	9,755	-	-	229	-	2,039	679	56,557
STRANG LAW		-	-	-	-	-	-	-	-	-	-	-
TOTAL		8,373	16,861	20,595	11,795	-	-	3,966	-	2,352	679	64,618

Annual Budget & Related Information

2025-2026



Budget Hearing and Annual Meeting
September 22, 2025
6:00 p.m.

Longfellow Administration Center
415 Seymour Street
Wausau, Wisconsin

Board of Education

James Bouche, President (2028)

Lance Trollop, Vice President (2026)

Sarah Brock, Treasurer (2027)

Cory Sillars, Clerk (2026)

Jon Creisher (2028)

Nick Crochiere (2028)

Patrick McKee (2027)

Jennifer Paoli, (2026)

Jane Rusch (2027)

Administration

Cale Bushman
Superintendent of Schools

Joshua Viegut
Assistant Superintendent of Operations

The Department of Business Services

This Report Has Been Prepared

By

Joshua Viegut
Assistant Superintendent of Operations

Noel Tordsen
Supervisor of Financial Services

Nichole Villiard
General Ledger Specialist

Mission Statement

It is the mission of the Wausau School District to advance student learning, achievement, and success.

Shared Key Interests

- **Advance student learning, achievement, and success by keeping it at the heart and as the filter for our decision making.**
- **Utilize research-based curricula that reflects 21st Century themes and applications and are responsive to the needs and potential of all students, preparing them for a global society.**
- **Provide real-life, diverse learning opportunities with practical applications in the classroom and beyond.**
- **Inform and engage the community in shaping educational strategy and formulating responses to change.**
- **Attract, retain, and develop a high quality, diverse, creative, and innovative workforce of leaders.**
- **Provide safe, secure, flexible, inviting, and well-maintained environments that nurture student well-being and enhance teaching and learning.**
- **Identify, integrate, and expand technology to foster adaptability and maximize learning for all.**
- **Foster mutually beneficial partnerships and collaborations that expand learning opportunities and resources.**

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2025-26 Budget Overview

DRAFT

Revenue Highlights

The 2025-26 General and Special Education Funds have four major sources of Revenues:

- **Local Property Tax is 20.67% of the revenue budget.**
- **State Equalization and Computer Aid (General State Aids) is 64.46% of the revenue budget.**
- **Other State Aid is 7.61% of the revenue budget.** Per Pupil Adjustment Aid, ELL Aid, State Tuition, Transportation Aid, and Library Aid are included in other state aid.
- **Deductible Receipts fund the remaining 7.22% of the revenue budget.** Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2025-26 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to decrease 3.70% over prior year.
- The 2025-26 maximum revenue limit of \$12,099 per student increased from the 2024-25 base revenue limit of \$11,774 per student. Revenue limit exemptions increased due to increased private school vouchers and declining enrollment exemptions. Allowed per member change of \$325 and current membership remained flat. Equalized valuation increased 8.98% over prior year.
- The per pupil adjustment aid is \$742/FTE for the 2025-26 fiscal year.

Tax Levy

The Proposed 2025-26 Tax Levy consists of the levy for general fund operations, levy for the debt service funds, and levy for community service. The total levy is projected at \$48,414,781 for a dollar decrease of \$4,029,510 and a percentage increase of 9.08% from the 2024-25 tax levy.

The gross mill rate will remain \$7.18 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would remain the same.

The general fund mill rate will increase from \$3.11 to \$3.60, largely due to decreased equalization aid and increased property value. Fund 38 is used to account for debt service related to the energy efficiency phase III project, this mill rate will decrease from \$.34 to \$.17. The Fund 39 or referendum debt mill rate will decrease from \$3.60 to \$3.25. The community service mill rate will increase from \$.13 to \$.16.

The mill rate is based on the District's projected equalized valuation increasing 8.98%.

Revenue Projection

The Preliminary Revenue Projection in General and Special Project Funds is \$127,559,668 with \$117,366,124 in the General Fund. Revenue in all funds is \$165,041,759. Final revenue numbers will be reevaluated before the final budget and levy are set in late October. Factors that would change the revenue projection along with the tax levy include:

1. **September Membership Count**- part of the revenue cap calculation. The revenue budget is based on the revenue cap projection full-time equivalency (FTE) enrollment of 7,882 for 2025-2026. This number includes FTE's for summer school. The budget will be adjusted in September to reflect actual FTE at that time.
2. **Equalization Aid** - calculated using the 2025-27 state budget and dependent on the final 2024-25 actual expenditures. It is an estimated amount based on the July 1st Aid Eligibility Worksheet along with 2024-25 unaudited expenditures.

Equalization Aid is projected to decrease approximately \$2.9 million. The state equalization aid, the property tax, state aid for exempt computers and Fund 38 non-referendum approved debt service comprise the revenue limit which is \$101,321,092 which is an increase of approximately \$1.2 million.

3. **Grants** - approval and/or disapproval of grants and grant awards may occur after the annual budget is prepared. Additional grants awarded after the annual budget is approved will be added to revenues and expenses.

State Grants (S1-S4) - decreased due to lower allocations and carryover in existing grants

Federal Grants (FI-F13) – decreased due to loss of Elementary and Secondary School Emergency Relief Fund III and reduction of the Red Granite Charter School grant. The decreases were offset by the carry-over and other grants.

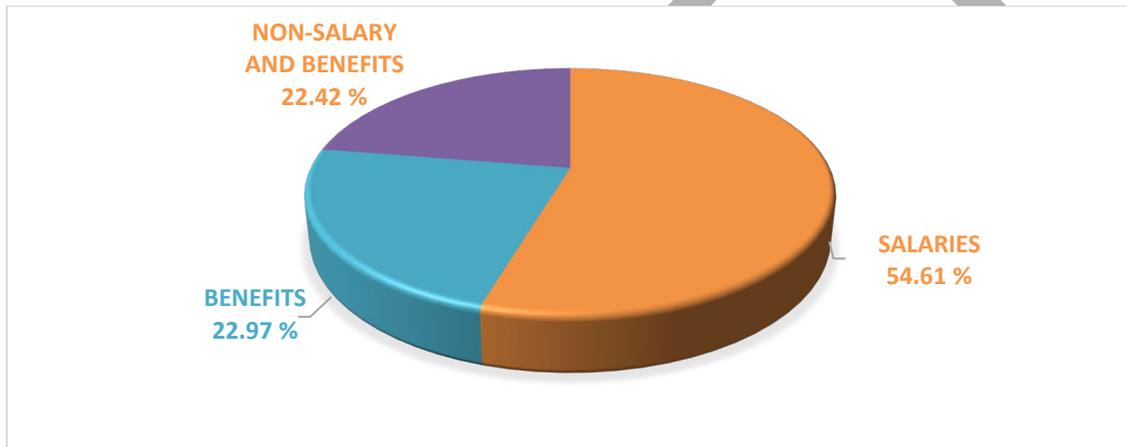
4. **Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.
5. **Governmental Changes** - any changes made by the Joint Finance Committee, State Legislature, or the Governor to the school funding formula.
6. **AGR - Achievement Gap Reduction Program** - is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils in participating grades and schools statewide. The AGR schools in the WSD implement instructional coaching for teachers provided by a licensed teacher; and 18:1 or 30:2 classroom ratios.

Expenditure Highlights

The preliminary General and Special Education expenditure budget reflects the reconciliation plan previously approved by the Board.

The salary/benefit portion of the General (Fund 10) and Special Education (Fund 27) budgets, items K1 through L1, is \$98,942,793 and represents 77.58% of the budgets. Salaries decreased 0.57% for these funds. The salary budgets decreased \$0.4 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget increased 4.4%. The non-salary/benefit portion, items A1 through J7, is \$28,585,554 and makes up the remaining 22.42%.

EXPENDITURES BY OBJECT



A1 – B8 Elementary Schools

Elementary School Budgets (A1- A14) - are based on January membership counts with the budget allocation of \$88.12 per student. An additional \$500 is allocated to those schools with fewer than 200 students. Changes in individual budgets generally reflect the changing number of students in each school, with no elementary school receiving less than their January memberships. WSD 4K & Early Childhood Programs are funded at .6 FTE (\$88.12).

Montessori Charter School (A15 and C7) - there are 90 elementary students and 11 middle school students in the Montessori Charter School with a budget allocation of \$6,707.90 and an additional \$88.12 per elementary student and \$110.90 per middle school student.

Red Granite Charter School (A17) - there are 72 elementary students in the Red Granite Charter School with a budget allocation of \$6,707.90 and an additional \$88.12 per elementary student.

Elementary Specialty Budgets (B1 – B6) – includes Library, Music, Art, Physical Education, Gifted and Talented, and School Forest. The Library budget was adjusted to reflect the estimated aid eligibility for 2025-26.

Four-Year-Old Kindergarten Budget (B7) - the payments to partner sites that provide four-year-old Kindergarten are based on the number of children enrolled and number of certified teachers provided by the off-campus locations.

Elementary User Fees (B8) - are based on the previous year's user fee revenues.

C1 – D13 Secondary Schools

John Muir (C1) and Horace Mann (C4) - budgets reflect a decrease in the number of students at John Muir and decrease in the number of students at Horace Mann based on the January membership count. Middle schools receive an allocation of \$110.90 per student.

Middle School Athletics (C2 and C5) - the amount of the middle school user fee revenues from the previous year are added to the middle school athletics department base budgets. The base budget consists of a fixed amount per school and an allocation divided equally based on the total number of students at each school the previous school year. The budgets reflect a decrease in the number of students at John Muir and at Horace Mann based on the January membership count with an allocation of \$24.54 per student.

Middle School Art Budgets (C3) - this budget remained the same as the allocation for 2024-25.

Enrich Excel Achieve Learning Academy Middle and High School (EEA Charter School) (C6 and D11) - there are 8 middle school students and 33 high school students in the EEA Learning Academy with a budget allocation of \$6,707.90 and an additional \$110.90 per middle school student and \$139.73 per high school student.

East High (D1) and West High (D2) - budgets reflect a decrease in the number of students at East High and a decrease in the number of students at West High based on the January membership count. High schools receive an allocation of \$139.73 per student.

High School Athletics (D5 and D6) - the amount of the high school user fee revenues from the previous year are added to the high school athletics department base budgets. The base budget consists of a fixed amount per school and an allocation divided equally based on the total number of athletes participating in athletics at each school the previous school year.

WAVE (A16, C8, D12 and D13) – Wausau Area Virtual Education (WAVE) is a collaboration between the Wausau School District and Wisconsin Virtual School. WAVE is a tuition-free, virtual charter school that offers full and part time enrollment to students in grades K-12 living within the state of Wisconsin. Current Enrollment is 180 part-time/full-time students.

E1 – E5 Pupil Services

Guidance and Juvenile Detention Center (E1) - the Juvenile Detention Center serves over 400 students each year.

District at Risk (E2) - reflects the cost of per hour instruction set by the State for the program at Northcentral Technical College. NTC provides East and West High Schools with a total of 105 student slots throughout the school year, and provides a summer school program as well. These students receive an alternative education curriculum and the opportunity to graduate. School resource officers are also under this budget.

Health Services (E3) – includes regional childhood immunization network connect, First Aid and CPR classes, and other nursing services.

Pupil Services (E4) – this budget is used for student cumulative files and staff training.

Medicaid School Based Services (E5) – consulting services provided by Kompas Care.

S1 – S4 and F1 – F15 Grant Overview

Estimated non-salary/benefit expenses of grants are accounted for in these budgets. Known salaries and benefits funded by these grants are budgeted with all other salaries/benefits. Changes in budgets may reflect the different allocation of total grants between non-salary and salaried portions, or changes in grant amounts or number of grants awarded.

Another variation occurs with budget carryovers. The budget may be less or more than the previous year depending on the amount carried over into this year and from next year to the following year. The budget will be adjusted for actual carryover after the 2024-2025 audit is completed.

Some grants operate on a calendar year or an adjusted year, i.e., November through the following October. The grant may end in December 2025 or at some other time during the year. Where possible, these are noted below. In addition, budget revisions to grants may be needed to cover salaries and benefits after staff adjustments. These changes are made before the budget becomes final in November.

S1 – S4 State Grant Detail

Wisconsin Educator Effectiveness (S1) - this grant provides local educational agencies \$80 per educator to implement the Wisconsin Educator Effectiveness System. The grant covers costs associated with system development, training, software, support, resources, and ongoing refinement.

CTE Incentive Grant (S2) - incentivizes school districts to support career and technical education (CTE) programming which results in an industry- recognized certification designed to mitigate workforce shortages in industries or occupations that are experiencing a workforce shortage as determined by the Department of Workforce Development (DWD) and the Wisconsin Technical College System (WTCS). Funds received from this grant will go to support those CTE programs and assist pupils in graduating with industry recognized certifications in those industries and occupations.

School-Based Mental Health Services (S3) – to be used for the purpose of providing mental health services to pupils in collaboration with community mental health providers.

State Aid Transmitted from Intermediate Sources (S4) - funding from Northcentral Technical College comes from a combination of state and federal grants. Supports Career and Technical Education programs that transition students into NTC programs through participation in high demand dual credit courses, NTC academies or dual credit professional development.

F1 – F17 Federal Grant Detail

Carl D. Perkins Career and Technical Education (CTE) Act of 1998 (F1) – provides federal support for Career and Technical Education programs and focuses on improving the academic and technical achievement of CTE students, strengthening the connections between secondary and postsecondary education and improving accountability. Perkins V affords states and local communities the opportunity to implement a vision for CTE that uniquely supports the range of educational needs of students-exploration through career preparation-and balances those students needs with the current and emerging needs of the economy.

Title I - Improving Basic Programs (F2) - are compensatory federally funded programs designed to provide additional resources to schools with high poverty rates to improve student achievement in the core academic areas. The services are to be supplementary, not to supplant District responsibilities. Carry-overs are a factor in budgeted allocation differences.

Title ID – Neglected and Delinquent Program (F3) – is a federally funded program to enable neglected, delinquent, and at-risk students to have the same opportunity as students in other Title I programs. The services are to be supplementary, not to supplant District responsibilities. Carry-overs are a factor in budgeted allocation differences.

Title II A - Teacher and Principal Training and Recruiting (F4) - is a federally funded grant used to increase student achievement through professional development activities, increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools, and holding schools accountable for improvements in student achievement.

Title III - English Language Acquisition (F5) - this is federal funding to help develop programs for children and youth with limited English proficiency. These programs also encourage parental and community involvement to ensure that all students meet the same state academic standards. These funds are tied into our ACCESS for ELL' s assessment and are used to develop English and content area proficiency.

Student Support and Academic Enrichment (SSAE) Title IV-A (F6) - supports access to well-rounded education, improving school conditions for learning to ensure safe and healthy students, and effective use of technology to improve academic achievement and digital literacy.

Flow Through, and IDEA Preschool Flow Through (F7, F12 and F13) Fund 27 - funds are provided to school districts on an entitlement basis for programs and services to children with disabilities ages 3-21. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

Elementary and Secondary School Emergency Relief Funds (F8) - Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The Department will award these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

Funds (F10) - The American Rescue Plan Act (ARP), a COVID-19 relief act passed by Congress in 2021, provided Wisconsin with \$10,097,813 in funding specifically dedicated to support the identification, enrollment, and school participation of children and youth experiencing homelessness, including through wrap-around services. This funding is referred to as American Rescue Plan - Homeless Children and Youth (ARP-HCY). The funding is split into two tranches - ARP-HCY Part I (25% of the allocation) and Part II (75% of the allocation). 75% of the total allocation is distributed to Wisconsin local education agencies (LEAs). ARP-HCY funds are intended to support the specific and urgent needs of homeless children and youth due to the extraordinary impact of the pandemic on students experiencing homelessness, including academic, social, emotional, and mental health needs due to decreased enrollment in school, interrupted classroom instruction, and challenges navigating services for shelter/housing, clothing and school supplies, food, and child care.

American Rescue Plan (ARP) Out of School Time (F9) - The American Rescue Plan (ARP) 2021 authorizes states to use 1% of their total ARP allocation (\$15.4 million) for comprehensive out-of-school time programs. Comprehensive OST programs will use Evidence-based Improvement Strategies (EBIS) designed to address learning loss and social, emotional and academic needs of students most impacted by COVID-19. Additionally, the Wisconsin Committee on Joint Finance allocated, through Motion 57, an additional \$5 million for OST programs and expanded the eligibility for these funds to include community-based organizations.

Education and Homeless Children and Youth Innovation (F10) – is a Wisconsin Department of Public Instruction funded grant to ensure educational equity and success for students experience homelessness by providing support on the McKinney-Vento Homeless Assistance Act.

Red Granite Charter School Grant (F11) – a federally funded grant to assist with the creation and development of the Red Granite Charter School Inc., a new charter school development which will be authorized by the Wausau School District. This grant runs from October – September.

Early Childhood Social Emotional Learning (F14) – to help early childhood learners acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.

Fresh Fruit and Vegetable Program (F15) - funded by the United States Department of Agriculture (USDA). Implementation of this program helps increase student consumption of fresh produce and build lifelong healthy eating habits at Franklin Elementary.

G1 – G7 Curriculum/Instruction

Education Department (G1)- budget includes PK-12 texts, resources, materials, curriculum development, professional development and International Baccalaureate and Advanced Placement supports.

Summer Learning (G2)- academic summer classes for grades PK-12 related to instruction that is offered during the regular school year.

Early College Credit Program (ECCP) and Start College Now Program (G3)-per state law, funds for tuition, books, and fees for our students to take classes at UWSP Wausau and other UW Colleges and NTC and other state Technical Colleges respectively. These programs replace the Youth Options and Course Options programs.

EL - English Learners (G4) - covers EL instructional costs not including salaries. All EL students are assessed in reading, writing, speaking, and listening every year. The budget allocation is \$18.13 per student with an English proficiency level of 1-4.

Instructional Services (G5) - is for instructional materials, curriculum assessment and development, and professional development.

Technology (G6) - this budget is used for expenses related to the operations of administrative and instructional technology systems. Examples of expenditures from this budget are: internet connection fees, workstation replacements and upgrades, tablets, networking equipment and district-wide software such as a student information system and library automation software. The budget includes \$200,000 for iPad lease.

AmeriCorps Workers (G7)- is used to assist the district with costs that are identified as needed to operate programming for our language learners, charter schools, and low SES students. Programming varies depending on host site placement and may include mentoring, tutoring, classroom support and small group instruction. (This program terminated in the 2024-2025 school year)

H1 - H10 Operations/Buildings and Grounds

Pupil Transportation (H1 and H2) - includes costs for all pupil transportation (excluding field trips). The 2025-26 contract and projected fuel prices were considered when estimating transportation costs.

Buildings and Grounds Operations (H3) - includes all building operating expenses other than utilities. The District cleans and maintains facilities encompassing approximately 1,900,500 square feet as well as approximately 400 acres on 22 sites. The district also owns approximately 480 acres of school forest property.

Capital Projects (H4) - includes HVAC upgrades, building envelopes, site improvements, plumbing, electrical, interior renovations, gym maintenance, and flooring.

Operations and Print Shop (H5) - costs related to centralized print shop located at the maintenance and operations building. The budget was based on the amount of revenue expected in 2025-26.

Utilities (H6) - the 2024-2025 costs, corresponding weather, and projected prices were considered when setting the 2025-26 utilities budget. The District is limiting the cost of utility increases by working with a third party to transport natural gas and leverage contract purchasing.

Business/Central Office (H7) - includes the following costs: District audit; data processing; security, printing of checks, financial software, payroll forms, purchase orders, etc.; and travel reimbursement to District teachers, administrators, and staff who use their personal auto for required travel between schools.

Private School Voucher Program (H8) - the Wisconsin Parental Choice Program allows families who qualify to receive vouchers for their children to attend participating private schools. Depending upon the number of students residing in a given district who are awarded vouchers, additional revenue limit shall be granted to allow the resident district to tax for these vouchers and apply the revenue towards the expense of the vouchers. The voucher revenue limit exemption and associated expense is projected to be approximately \$4,054,103.

District Insurances (H9) - includes workers' compensation, general liability, auto, umbrella, errors and omissions, crime, property, and boiler coverage.

Transit of State Aid (H10) - categorical aid returned to other districts for special education tuition paid in the prior year.

J1 – J7 District-Wide

Instructional Equipment (J1) - includes cost of replacing equipment at elementary schools. The replacements are done on an as needed basis.

Board of Education/Supt's Office (J2) and Communications (J3) - includes costs for: CESA administration and shared services; elections; legal fees and consultants to the board; District printing, postage, and advertising expenses; employee and volunteer recognition programs; and board and superintendent expenses.

Human Resources (J4)- includes expenses related to the operations of the Human Resources Department such as employee recruitment, screening and hiring, pre-employment physicals, criminal background checks, the employee assistance program, professional development of department staff, and technology-based systems that support efficient human resources management.

Wellness (J5) - supports a wellness program that engages, educates, and encourages employees to make healthy lifestyle choices beneficial to the employees and the District.

Open Enrollment Tuition (J6) - is the tuition paid for students open enrolling in other districts. We count these students for revenue limit purposes and receive state aid for them.

Employment Services (J7) - represents contracted services through an employment agency used by Buildings and Grounds, Technology, and Library Media departments in lieu of salary and benefits for certain part time, temporary and substitute employees.

K1 – L1 Salaries and Benefits for Fund 10 and 27

Salaries and Benefits (KI-LI) - \$98,942,793 includes estimated salary and benefit increases less budget reductions. Salaries were decreased 0.57% due to ESSER funds and other changes reflective of staffing adjustments.

Benefits (LI)

- Retirement for 2025-26 is based on the total contribution rate for qualifying salaries. The rate for 2026 is 14.15%. The rate for 2025 was 13.85%. The rate used in the budget for 2025-26 is 14%. All employee groups are required to pay one-half of the WRS rate (6.9% in 2025 and a projection of 7.2% in 2026).
- Health Insurance premiums increased 7% in July 2025. The insurance committee will monitor claims in 2025-26 and research benefit changes that may be needed in the future.
- Dental insurance premiums will remain the same as the 2024-25 rates. The dental rates have not been increased for fourteen years.



2025-26 Budget Summary

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2025-26 REVENUES AND EXPENDITURES - ALL FUNDS
September 22, 2025

	2025-26 BUDGET	2024-25 BUDGET	INCREASE DECREASE	PERCENT
FUND 10 - GENERAL FUND				
REVENUE & OTHER FINANCING SOURCES	117,366,124	118,497,789	-1,131,665	-0.96%
EXPENDITURES & OTHER FINANCING USES	107,418,086	107,769,478	-351,392	-0.33%
OPERATING TRANSFER OUT	9,948,038	11,503,309	-1,555,271	-13.52%
FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION				
REVENUE & OTHER FINANCING SOURCES	10,193,544	8,272,876	1,920,668	23.22%
OPERATING TRANSFER IN	9,916,716	11,414,764	-1,498,048	-13.12%
EXPENDITURES & OTHER FINANCING USES	20,110,260	19,687,640	422,620	2.15%
OTHER FUND 20 - SPECIAL PROJECTS FUND				
REVENUE & OTHER FINANCING SOURCES	3,125,000	2,300,000	825,000	35.87%
EXPENDITURES & OTHER FINANCING USES	3,125,000	2,300,000	825,000	35.87%
FUND 38 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	1,082,291	2,010,220	-927,929	-46.16%
OPERATING TRANSFER IN	31,322	88,545	-57,223	-64.63%
EXPENDITURES & OTHER FINANCING USES	1,156,035	2,098,765	-942,730	-44.92%
FUND 39 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	21,942,650	22,275,000	-332,351	-1.49%
EXPENDITURES & OTHER FINANCING USES	22,016,275	22,354,000	-337,726	-1.51%
FUND 49 - CAPITAL PROJECTS				
REVENUE & OTHER FINANCING SOURCES	1,500,000	1,500,000	0	0.00%
EXPENDITURES & OTHER FINANCING USES	20,425,000	66,756,925	-46,331,925	-69.40%
FUND 50 - FOOD SERVICE				
REVENUE & OTHER FINANCING SOURCES	5,111,000	5,139,500	-28,500	-0.55%
EXPENDITURES & OTHER FINANCING USES	5,380,733	5,242,031	138,702	2.65%
FUND 73 - EMPLOYEE BENEFIT TRUST FUND				
NET REVENUE & OTHER FINANCING SOURCES	3,145,497	3,053,880	91,616	3.00%
NET EXPENDITURES & OTHER FINANCING USES	2,988,222	2,894,673	93,549	3.23%
FUND 80 - COMMUNITY SERVICE FUND				
REVENUE & OTHER FINANCING SOURCES	1,092,000	792,000	300,000	37.88%
REVENUE FROM PRIOR YEARS	483,653	487,619	-3,966	-0.81%
EXPENDITURES & OTHER FINANCING USES	1,575,653	1,279,619	296,034	23.13%
TOTAL REVENUE & OTHER FINANCING SOURCES ALL FUNDS				
GROSS TOTAL REVENUES	174,989,797	175,832,193	-842,396	-0.48%
INTERFUND TRANSFERS	9,948,038	11,503,309	-1,555,271	-13.52%
NET TOTAL REVENUES	165,041,759	164,328,884	712,875	0.43%
TOTAL EXPENDITURES & OTHER FINANCING USES ALL FUNDS				
GROSS TOTAL EXPENDITURES	194,143,301	241,886,440	-47,743,139	-19.74%
INTERFUND TRANSFERS	9,948,038	11,503,309	-1,555,271	-13.52%
NET TOTAL EXPENDITURES	184,195,263	230,383,131	-46,187,868	-20.05%



2025-26 Fund 10
Budget Detail

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2025-26 DETAILED REVENUE BUDGET September 22, 2025

SOURCE	FUND 10		INCREASE	
	2025-26 BUDGET	2024-25 BUDGET	DECREASE (-)	PERCENT
LOCAL SOURCES				
Property Tax Levy	\$24,257,518	\$19,210,507	\$5,047,011	26.27%
Property Tax Chargebacks	9,000	9,000	0	0.00%
Mobile Home Tax	35,000	30,000	5,000	16.67%
Other Payments for Services	20,000	25,000	-5,000	-20.00%
Admissions Athletics	60,000	55,000	5,000	9.09%
Athletic User Fees	105,000	105,000	0	0.00%
Student Fees	0	500	-500	-100.00%
Interest on Investments	375,000	475,000	-100,000	-21.05%
Rentals	25,000	25,000	0	0.00%
Parking Lot Fees	30,000	30,000	0	0.00%
Miscellaneous Local Sources	190,000	175,000	15,000	8.57%
Sale of Obsolete Equipment	40,000	50,000	-10,000	-20.00%
Refunds: Workers Compensation, Insurance, Commerce	275,000	375,000	-100,000	-26.67%
Student Technology Device Insurance	65,000	75,000	-10,000	-13.33%
TOTAL LOCAL SOURCES	\$25,486,518	\$20,640,007	\$4,846,511	23.48%
OTHER SCHOOL DISTRICT				
Open Enrollment Tuition	\$2,413,714	\$2,209,407	\$204,307	9.25%
Non-Open Enrollment Tuition	5,000	5,000	0	0.00%
TOTAL OTHER SCHOOL DISTRICT	\$2,418,714	\$2,214,407	\$204,307	9.23%
STATE GRANTS				
S1 Wisconsin Educator Effectiveness	\$58,640	\$58,640	\$0	0.00%
S2 CTE Incentive	174,941	198,937	-23,996	-12.06%
S3 School-Based Mental Health	255,000	263,241	-8,241	-3.13%
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000	0	0.00%
TOTAL STATE GRANTS	\$523,581	\$555,818	-\$32,237	-5.80%
STATE AIDS				
Equalization Aid	\$75,094,690	\$77,977,610	-\$2,882,920	-3.70%
ELL Aid	315,000	376,834	-61,834	-16.41%
Early College Credit Program	22,028	22,028	0	0.00%
State Aid for Exempt Computers	564,122	564,122	0	0.00%
State Aid for Exempt Personal Property	291,149	291,149	0	0.00%
Other State Categorical Aid	0	814,199	0	0.00%
Juvenile Detention Center	85,000	206,006	-121,006	-58.74%
Transportation Aid	175,000	183,885	-8,885	-4.83%
Library Aid	475,000	425,000	50,000	11.76%
Per Pupil Adjustment Aid (2025-26)	5,907,058	5,936,742	-29,684	-0.50%
In Lieu of Tax	5,000	35,000	-30,000	-85.71%
AGR - Achievement Gap Reduction Program	1,682,071	1,598,063	84,008	5.26%
TOTAL STATE AIDS	\$84,616,118	\$88,430,638	-\$3,814,520	-4.31%

2025-26 DETAILED REVENUE BUDGET September 22, 2025

SOURCE	FUND 10		INCREASE	PERCENT
	2025-26 BUDGET	2024-25 BUDGET	DECREASE (-)	
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	\$90,822	\$94,587	-\$3,765	-3.98%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,689,206	1,577,709	111,497	7.07%
F3 Title ID - Neglected and Delinquent	68,961	68,961	0	0.00%
F4 Title II A - Teacher and Principal Training and Recruiting Fund	379,585	379,585	0	0.00%
F5 Title III - English Language Acquisition	215,555	215,555	0	0.00%
Title III A - Immigrant Children and Youth				
F6 Title IV A - Student Support and Academic Enrichment	140,124	140,124	0	0.00%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	594,056	516,564	77,492	15.00%
F9 Elementary and Secondary School Emergency Relief Fund 3	0	2,093,496	-2,093,496	-100.00%
F10 ARP Homeless Children and Youth	21,089	21,089	0	0.00%
F11 ARPA Evidence After School	74,011	10,000	64,011	640.11%
Education For Homeless Children and Youth Innovation	74,984	74,984	0	N/A
Red Granite Charter School	72,800	564,265	-491,465	N/A
TOTAL FEDERAL GRANTS	\$3,421,193	\$5,756,919	-\$2,335,726	-40.57%
FEDERAL AID				
Medicaid Cost Settlements and MAC Administrative Claims	\$900,000	\$900,000	0	0.00%
TOTAL FEDERAL AID	\$900,000	\$900,000	-\$4,779,184	-531.02%
\$117,366,124 \$118,497,789 -\$1,131,665 -0.96%				

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2025-26 BUDGET	2024-25 BUDGET		

ELEMENTARY SCHOOLS

	Jan-25 FTE				
A1 Franklin	271	\$23,165	\$16,802	\$6,363	37.87%
A2 Grant	0	\$0	16,097	-16,097	-100.00%
A3 G.D. Jones	475	\$40,603	26,612	13,991	52.57%
A4 Hawthorn Hills	0	\$0	15,657	-15,657	-100.00%
A5 Hewitt-Texas	0	\$0	8,166	-8,166	-100.00%
A6 Jefferson	482	\$41,201	24,762	16,439	66.39%
A7 John Marshall	326	\$27,866	20,268	7,598	37.49%
A8 Lincoln	0	\$0	19,475	-19,475	-100.00%
A9 Maine	236	\$20,173	20,973	-800	-3.81%
A10 Rib Mountain	191	\$16,827	17,976	-1,149	-6.39%
A11 Riverview	473	\$40,432	37,275	3,157	8.47%
A12 Stettin	318	\$27,183	27,493	-310	-1.13%
A13 South Mountain	237	\$20,259	20,091	168	0.84%
A14 WSD 4K & Early Childhood Programs	263	\$22,464	25,008	-2,544	-10.17%
A15 Montessori (K-5)	110	\$15,910	15,083	827	5.48%
A16 Wausau Area Virtual Education (K-5)	26	\$2,222	2,555	-333	-13.03%
A17 Red Granite	44	\$10,268	13,053	-2,785	N/A
A SCHOOLS	3,452	\$308,572	\$327,345	-\$18,773	-5.73%
B1 Library		\$461,459	\$439,289	\$22,170	5.05%
B2 Music, Elementary		14,244	14,685	-441	-3.00%
B3 Art, Elementary		21,993	22,673	-680	-3.00%
B4 Phy Ed., Elementary		12,440	12,825	-385	-3.00%
B5 Gifted & Talented		13,221	13,630	-409	-3.00%
B6 School Forest		6,434	6,633	-199	-3.00%
B7 Four-year-old Kindergarten		310,866	320,481	-9,615	-3.00%
B8 Elementary Activities		1,245	1,245	0	0.00%
B PROGRAMS		\$841,902	\$831,461	\$10,441	1.26%
TOTAL ELEMENTARY		\$1,150,474	\$1,158,806	-\$8,332	-0.72%

SECONDARY SCHOOLS

	FTE				
C1 John Muir	954	\$102,631	\$109,126	-\$6,495	-5.95%
C2 Athletics, John Muir R		0	41,978	-41,978	-100.00%
C3 Art Middle Schools		14,759	15,215	-456	-3.00%
C4 Horace Mann	631	\$67,883	73,638	-5,755	-7.82%
C5 Athletics, Horace Mann R		0	37,617	-37,617	-100.00%
C6 EEA Learning Academy Middle School (6-8)	12	\$7,798	7,928	-130	-1.64%
C7 Montessori (6-8)	12	\$1,291	776	515	66.34%
C8 Wausau Area Virtual Education (6-8)	25	\$2,690	3,288	-598	-18.19%
C MIDDLE SCHOOLS		\$197,051	\$289,566	-\$92,514	-31.95%

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT	
	2025-26 BUDGET	2024-25 BUDGET			
D1 East High	892	\$120,902	\$124,360	-\$3,458	-2.78%
D2 West High	1,465	\$198,566	201,211	-2,645	-1.31%
D3 Art, East		10,767	11,100	-333	-3.00%
D4 Art, West		10,745	11,077	-332	-3.00%
D5 Athletics, East R		155,917	154,863	1,054	0.68%
D6 Athletics, West R		182,315	186,907	-4,592	-2.46%
D7 Athletics, State Competitions		43,249	44,586	-1,337	-3.00%
D8 Music, Secondary R		87,713	90,426	-2,713	-3.00%
D9 Secondary Physical Education		31,543	32,519	-976	-3.00%
D10 LVEC/Career Center		7,879	8,123	-244	-3.00%
D11 EEA Learning Academy High School (9-12)	31	\$4,202	4,280	-78	-1.83%
D12 Wausau Area Virtual Education (9-12)	108	\$14,638	12,576	2,063	16.40%
D13 Wausau Area Virtual Education		113,937	117,461	-3,524	-3.00%
D HIGH SCHOOLS		\$982,373	\$999,489	-\$17,116	-1.71%
TOTAL SECONDARY		\$1,179,424	\$1,289,055	-\$109,630	-8.50%
PUPIL SERVICES					
E1 Guidance and Juvenile Detention Center		\$17,741	\$18,290	-\$549	-3.00%
E2 District at Risk		633,437	653,028	-19,591	-3.00%
E3 Health Services		20,017	20,637	-620	-3.00%
E4 Pupil Services		47,118	48,575	-1,457	-3.00%
E TOTAL PUPIL SERVICES		\$718,313	\$740,530	-\$22,217	-3.00%
STATE GRANTS					
S1 Wisconsin Educator Effectiveness		\$58,640	\$58,640	0	0.00%
S2 CTE Incentive		185,011	\$185,011	0	0.00%
S3 School-Based Mental Health		255,000	263,241	-8,241	N/A
S4 State Aid Transmitted from Intermediate Sources		35,000	\$35,000	0	0.00%
S TOTAL STATE GRANTS		\$533,651	\$541,892	-\$8,241	-1.52%
FEDERAL GRANTS					
F1 Carl Perkins		\$69,389	\$73,778	-\$4,389	-5.95%
F2 Title I - Improving The Academic Achievement of The Disadvantaged		111,497	31,554	79,943	253.35%
F3 Title ID - Neglected and Delinquent		71,719	68,961	2,758	4.00%
F4 Title IIA - Teacher and Principal Training and Recruiting Fund		105,378	101,325	4,053	4.00%
F5 Title III - English Language Acquisition		125,539	120,711	4,828	4.00%
F6 Title IV A - Student Support and Academic Enrichment		110,754	106,494	4,260	4.00%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services		209,518	201,460	8,058	4.00%
F8 Elementary and Secondary School Emergency Relief Fund 3		\$0	760,910	-760,910	-100.00%
F9 ARPA Evidence After School		76,971	74,011	2,960	4.00%
F10 Education For Homeless Children and Youth Innovation		15,080	14,500	580	4.00%
F11 Red Granite Charter School		\$0	491,465	-491,465	-100.00%
F TOTAL FEDERAL GRANTS		\$895,846	\$2,045,169	-\$1,149,323	-56.20%

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2025-26 BUDGET	2024-25 BUDGET		
CURRICULUM / INSTRUCTION				
G1 Education Department	\$701,000	\$722,680	(\$21,680)	-3.00%
G2 Summer Learning	53,771	55,434	-1,663	-3.00%
G3 Early College Credit Program, Start College Now Program	75,777	78,120	-2,343	-3.00%
G4 English Learners	18,955	15,180	3,775	24.87%
G5 Instructional Services	16,759	17,278	-519	-3.00%
G6 Technology R	1,984,145	2,084,145	-100,000	-4.80%
G7 AmeriCorps Workers	0	86,052	-86,052	-100.00%
G TOTAL CURRICULUM / INST.	\$2,850,407	\$3,058,889	-\$208,482	-6.82%
OPERATIONS / BUILDINGS & GROUNDS				
H1 Pupil Transportation	\$2,550,812	\$2,488,597	\$62,215	2.50%
H2 Pupil Transportation - Summer Learning	\$73,386	73,386	0	0.00%
H3 Buildings & Grounds Operations R	2,853,339	2,953,339	-100,000	-3.39%
H4 Capital Projects	1,008,400	1,008,400	0	0.00%
H5 Operations & Print Shop	14,834	15,293	-459	-3.00%
H6 Utilities	2,561,821	2,439,829	121,991	5.00%
H7 Business/Central Office R	224,305	344,565	-120,260	-34.90%
H8 Private School Voucher Program	4,054,103	3,663,526	390,577	10.66%
H9 District Insurances	1,071,473	974,066	97,407	10.00%
H TOTAL OPER. / B&G	\$14,412,473	\$13,961,002	\$451,471	3.23%
DISTRICT-WIDE				
J1 Instructional Equipment	\$68,603	\$70,725	-\$2,122	-3.00%
J2 Board of Ed/Supt's Office	143,463	147,900	-4,437	-3.00%
J3 Communications	84,732	87,352	-2,620	-3.00%
J4 Human Resources Department	76,307	78,667	-2,360	-3.00%
J5 Wellness	4,059	4,185	-126	-3.01%
J6 Open Enrollment Tuition	4,373,687	4,202,066	171,621	4.08%
J7 Employment Services	18,186	18,748	-562	-3.00%
J TOTAL DISTRICT-WIDE	\$4,769,037	\$4,609,643	\$159,394	3.46%
TOTAL NON-SALARY/BENEFIT	\$26,509,626	\$27,404,986	-\$895,359	-3.27%
PERCENT OF TOTAL BUDGET	22.59%	22.98%		

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

LOCATION	FUND 10		INCREASE DECREASE (-)	PERCENT
	2025-26 BUDGET	2024-25 BUDGET		
K1 SALARIES				
131 Board Salaries	\$27,900	\$27,900	\$0	0.00%
161 Administrators	523,086	\$507,863	15,223	3.00%
164 Other Professional	1,619,704	\$1,571,997	47,707	3.03%
166 Principals	2,344,208	\$2,366,213	-22,005	-0.93%
167 Assistant Principals	830,525	\$804,185	26,340	3.28%
171 Instructional Subs	100,000	\$100,000	0	0.00%
172 Other Certified Teachers R	2,695,641	\$2,616,964	78,677	3.01%
173 Contracted Subs	675,000	\$675,000	0	0.00%
174 Professional Health	224,040	\$217,521	6,519	3.00%
175 Teachers E	34,905,210	\$35,380,014	-474,804	-1.34%
176 Long Term Subs	420,000	\$420,000	0	0.00%
178 Coaching	777,342	\$948,692	-171,350	-18.06%
180 Administrative Assistants	129,624	\$125,854	3,770	3.00%
181 Custodial	4,711,566	\$4,476,611	234,955	5.25%
182 Teacher Aides E	3,046,172	\$3,244,362	-198,190	-6.11%
184 Attendance	66,168	\$61,161	5,007	8.19%
185 Technical Staff	1,330,468	\$1,291,466	39,002	3.02%
186 Secretarial/Clerical	1,940,842	\$2,010,161	-69,319	-3.45%
187 Maintenance	140,162	\$136,090	4,072	2.99%
188 Enrollment Aides	66,950	\$65,000	1,950	3.00%
194 Other Supervisors	287,419	\$278,969	8,450	3.03%
195 Misc. Payrolls	125,000	\$125,000	0	0.00%
K TOTAL SALARIES	\$56,987,028	\$57,451,023	-\$463,995	-0.81%
L1 BENEFITS				
212 Retirement Employer	\$3,721,834	\$3,838,369	-\$116,535	-3.04%
218 Retiree Health	1,338,835	\$1,275,238	63,597	4.99%
219 Other Employee Benefits	20,000	\$20,000	0	0.00%
221 Medicare Portion/Social Security	808,541	\$815,124	-6,583	-0.81%
222 Social Security	3,447,932	\$3,476,005	-28,073	-0.81%
230 Group Life Insurance	110,763	\$105,119	5,644	5.37%
243 Dental Insurance	718,537	\$711,095	7,442	1.05%
248 Health Insurance	13,379,927	\$12,296,177	1,083,750	8.81%
251 Disability Insurance	157,063	\$158,342	-1,279	-0.81%
291 College Credit Reimbursement	40,000	\$40,000	0	0.00%
293 Post 2011 Retiree Benefit	170,000	\$170,000	0	0.00%
299 Membership Reimbursement	8,000	\$8,000	0	0.00%
L TOTAL BENEFITS	\$23,921,432	\$22,913,469	\$1,007,963	4.40%
TOTAL SALARY & BENEFITS	\$80,908,460	\$80,364,492	\$543,968	0.68%
PERCENT OF TOTAL FUND 10 BUDGET	68.94%	67.38%		
TRANSFER TO FUND 27	\$ 9,916,716	\$ 11,414,764	\$ (1,498,048)	-13.12%
TRANSFER TO FUND 38	31,322	88,545	(57,223)	-64.63%
A TOTAL FUND 10 BUDGET	\$117,366,124	\$119,272,787	-\$1,906,663	-1.60%



2025-26 Fund 27
Budget Detail

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2025-26 DETAILED REVENUE BUDGET September 22, 2025

SOURCE	FUND 27		INCREASE	PERCENT
	2025-26 BUDGET	2024-25 BUDGET	DECREASE (-)	
OTHER SCHOOL DISTRICT				
Non-Open Enrollment Tuition	\$35,000	\$35,000	\$0	0.00%
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$35,000	\$0	0.00%
STATE AIDS				
Exceptional Educational Needs Aid	\$7,308,758	\$5,479,540	\$1,829,218	33.38%
High Cost EEN Aid	95,000	135,000	-40,000	-29.63%
Special Education Transition Incentive	20,000	35,000	-15,000	-42.86%
TOTAL STATE AIDS	\$7,423,758	\$5,649,540	\$1,774,218	31.40%
FEDERAL GRANTS				
F12 Flow Through	\$2,098,656	\$1,933,972	\$164,684	8.52%
F13 Preschool Flow Through	58,869	112,103	-53,234	-47.49%
F14 Early Childhood Social Emotional Learning	27,261	27,261	0	N/A
TOTAL FEDERAL GRANTS	\$2,184,786	\$2,073,336	\$111,450	5.38%
FEDERAL AID				
Medicaid	\$550,000	\$515,000	\$35,000	6.80%
High Cost EEN Aid	0	0	0	#DIV/0!
TOTAL FEDERAL AID	\$550,000	\$515,000	\$35,000	6.80%
TRANSFER FROM FUND 10				
Transfer in	\$9,916,716	\$11,414,764	-\$1,498,048	-13.12%
GRAND TOTAL	\$20,110,260	\$19,687,640	\$422,620	2.15%

2025-26 DETAILED EXPENDITURE BUDGET - September 22, 2025

LOCATION		FUND 27		INCREASE DECREASE	PERCENT
		2025-26 BUDGET	2024-25 BUDGET	(-)	
SPECIAL EDUCATION					
E6	Medicaid School Based Services	\$135,000	\$135,000	\$0	0.00%
H1	Pupil Transportation	\$1,050,000	\$1,050,000	0	0.00%
H10	H10 Transit of State Aid	\$20,000	\$20,000	0	0.00%
E-J	SPECIAL EDUCATION	\$1,205,000	\$1,205,000	\$0	0.00%
FEDERAL GRANTS					
F14	Flow Through	\$848,651	\$720,375	\$128,276	17.81%
F15	Preschool Flow Through	22,277	\$22,277	0	0.00%
F	TOTAL FEDERAL GRANTS	\$870,928	\$742,652	\$128,276	17.27%
SALARIES					
164	Other Professional	\$275,551	\$267,287	\$8,264	3.09%
171	Instructional Subs	15,000	\$15,000	0	0.00%
172	Other Certified Teachers	1,418,048	\$1,376,128	41,920	3.05%
173	Contracted Subs	100,000	\$100,000	0	0.00%
174	Professional Health	90,588	\$85,436	5,152	6.03%
175	Teachers E	7,890,914	\$7,894,717	-3,803	-0.05%
176	Long Term Subs	76,500	\$76,500	0	0.00%
182	Teacher Aides E	2,457,476	\$2,452,074	5,402	0.22%
185	Technical Staff	245,106	\$237,716	7,390	3.11%
186	Secretarial/Clerical	89,521	\$86,895	2,626	3.02%
K	TOTAL SALARIES	\$12,658,704	\$12,591,753	\$66,951	0.53%
BENEFITS					
212	Retirement Employer	\$873,451	\$861,206	\$12,245	1.42%
218	Retiree Health	253,390	\$245,237	8,153	3.32%
221	Medicare Portion/Social Security	182,440	\$181,475	965	0.53%
222	Social Security	780,086	\$775,960	4,126	0.53%
230	Group Life Insurance	22,000	\$20,706	1,294	6.25%
243	Dental Insurance	170,402	\$170,023	379	0.22%
248	Health Insurance	3,054,919	\$2,854,894	200,025	7.01%
251	Disability Insurance	38,941	\$38,735	206	0.53%
L	TOTAL BENEFITS	\$5,375,629	\$5,148,236	\$227,393	4.42%
TOTAL SALARY & BENEFITS		\$18,034,332	\$17,739,989	\$294,343	1.66%
PERCENT OF TOTAL FUND 27 BUDGET		89.68%	90.11%		
A	TOTAL FUND 27 BUDGET	\$20,110,260	\$19,687,641	\$422,619	2.15%



2025-26 Other Fund 20 Budget Detail

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2025-26 DETAILED REVENUE AND EXPENDITURE BUDGET - September 22, 2025

	OTHER FUND 20 2025-26 BUDGET	AMENDED 2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
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OTHER FUND 20 EXPENSES				
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Activity Funds	\$3,000,000	\$2,200,000	\$800,000	36.36%
Local Grants	100,000	75,000	25,000	33.33%
Donations	25,000	25,000	0	0.00%
Total Expenses	\$3,125,000	\$2,300,000	\$825,000	35.87%

OTHER FUND 20 REVENUES				
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Activity Funds	\$3,000,000	\$2,200,000	\$800,000	36.36%
Local Grants	100,000	75,000	25,000	33.33%
Donations	25,000	25,000	0	0.00%
Total Revenues	\$3,125,000	\$2,300,000	\$825,000	35.87%

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	<h2>2025-26 Fund 38 Budget Detail</h2>
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Non-Referendum Approved Debt Service Budget and Levy

In all debt service funds the budget and related levy are not equal. This is because the budget represents interest and principal payments made July 1 to June 30 in a fiscal year while the levy funds payments made between January 1 and December 31 of a calendar year.

Fund 38 is used to account for repayment of debt for non-referendum approved issues. The debt levy and repayment included in Fund 38 for 2023-24 corresponds to borrowing for Phase III of the energy efficiency projects. Although additional revenue limit authority is accessed for this levy, it is important to understand that Fund 38 debt levy is included inside the revenue limit.

2025-26 DEBT SERVICE LEVY FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2026	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,110,000.00	\$ 23,017.50	\$ 1,133,017.50
9/1/2026	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 11,917.50	\$ 11,917.50
2025-26	Energy Efficiency Savings	\$ (31,322.00)	\$ -	\$ (31,322.00)
TOTALS		\$ 1,078,678.00	\$ 34,935.00	\$ 1,113,613.00

2025-26 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2025	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ -	\$ 23,017.50	\$ 23,017.50
3/1/2026	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	\$ 1,110,000.00	\$ 23,017.50	\$ 1,133,017.50
TOTALS		\$ 1,110,000.00	\$ 46,035.00	\$ 1,156,035.00

WAUSAU SCHOOL DISTRICT

Debt Service Schedule

FUND 38

03-01-25 TO 03-01-27



\$10,000,000

**G.O. Promissory Notes
Dated August 4, 2015
Matures March 1, 2025**

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
TOTAL		\$1,025,000	\$15,375	\$1,040,375

Callable



\$9,990,000

**G.O. Promissory Notes
Dated July 6, 2017
Matures March 1, 2027**

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	2.00%	\$1,090,000	\$56,935	\$1,146,935
2026	2.00%	\$1,110,000	\$34,935	\$1,144,935
2027	2.10%	\$1,135,000	\$11,918	\$1,146,918
TOTAL		\$3,335,000	\$103,788	\$3,438,788

Callable



Debt Service Budget and Levy

The budget and levy for debt service are not equal. This is because the budget represents interest and principal payments made July 1, 2025 through June 30, 2026, and the debt service levy is for payments made between January 1, 2026 and December 31, 2026.

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2025-26 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2026	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 370,000.00	\$ 37,225.00	\$ 407,225.00
3/1/2026	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2026	2022 REFERENDUM 99.99M	\$ 17,682,500.00	\$ 1,809,206.00	\$ 19,491,706.00
9/1/2026	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 27,975.00	\$ 27,975.00
9/1/2026	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2026	2022 REFERENDUM 99.99M	\$ -	\$ 1,744,831.00	\$ 1,744,831.00
	TOTALS	\$ 18,052,500.00	\$ 3,890,149.50	\$ 21,942,649.50

2025-26 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 37,225.00	\$ 37,225.00
9/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2025	2022 REFERENDUM 99.99M	\$ -	\$ 1,809,206.00	\$ 1,809,206.00
3/1/2026	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 370,000.00	\$ 37,225.00	\$ 407,225.00
3/1/2026	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2026	2022 REFERENDUM 99.99M	\$ 17,682,500.00	\$ 1,809,206.00	\$ 19,491,706.00
TOTALS		\$ 18,052,500.00	\$ 3,963,774.50	\$ 22,016,274.50

22275000

\$ 258,725.50



2025-26 Fund 39
Debt Service Detail

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**Wausau School District
2024-25 Fund 39
Debt Service Description
03-01-24 TO 07-06-42**

Issue:	Issue 1	Issue 2
Amount:	\$19,595,000	\$10,000,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	August 4, 2015	March 1, 2016
Maturity Date:	March 1, 2032	March 1, 2035
Callable:	26-32 Callable 03/01/25	32-35 Callable on 03/01/25
Remaining Principal:	\$4,210,000	\$10,000,000
Remaining Interest:	\$261,400	\$2,496,181
Total Remaining:	\$4,471,400	\$12,496,181
Schools/Purpose:	2015 Building Referendum	2015 Building Referendum Part II
Issue:	Issue 3	
Amount:	\$99,990,000	
Type:	G.O. Refunding Bonds	
Dated:	July 6, 2022	
Maturity Date:	July 6, 2042	
Callable:	31-42 Callable on 03/01/30	
Remaining Principal:	\$84,208,056	
Remaining Interest:	\$27,418,481	
Total Remaining:	\$111,626,537	
Schools/Purpose:	2022 Building Referendum	
Issue:	Total (Rounded)	
Amount:	\$129,585,000	
Remaining Principal:	\$98,418,056	
Remaining Interest:	\$30,176,062	
Total Remaining:	\$128,594,118	

WAUSAU SCHOOL DISTRICT

Projected Debt Service Schedule

Issues 1-3

03-01-24 TO 03-01-42



Issue 1

\$19,565,000

G.O. Refunding Bonds

Dated August 4, 2015

Matures March 1, 2032



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	5.00%	\$1,975,000	\$123,825	\$2,098,825
2026	5.00%	\$370,000	\$65,200	\$435,200
2027	3.00%	\$385,000	\$50,175	\$435,175
2028	3.00%	\$1,480,000	\$22,200	\$1,502,200
2029	3.13%	\$0	\$0	\$0
2030	4.00%	\$0	\$0	\$0
2031	4.00%	\$0	\$0	\$0
2032	4.00%	\$0	\$0	\$0
TOTAL		\$4,210,000	\$261,400	\$4,471,400

Callable



Issue 2

\$10,000,000

G.O. Refunding Bonds

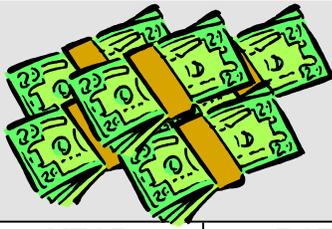
Dated March 1, 2016

Matures March 1, 2035

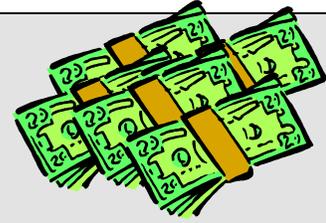


YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	2.50%	\$0	\$270,913	\$270,913
2029	2.50%	\$0	\$270,913	\$270,913
2030	2.50%	\$0	\$270,913	\$270,913
2031	2.50%	\$0	\$270,913	\$270,913
2032	2.50%	\$1,635,000	\$250,475	\$1,885,475
2033	2.75%	\$2,710,000	\$192,775	\$2,902,775
2034	2.75%	\$2,790,000	\$117,150	\$2,907,150
2035	2.75%	\$2,865,000	\$39,394	\$2,904,394
TOTAL		\$10,000,000	\$2,496,181	\$12,496,181

Callable



Issue 3
\$99,990,000
G.O. Refunding Bonds
Dated July 6, 2022
Matures July 6, 2042



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	5.00%	\$16,583,406	\$3,321,856	\$19,905,262
2026	5.00%	\$18,316,862	\$2,919,675	\$21,236,537
2027	5.00%	\$2,705,000	\$2,787,675	\$5,492,675
2028	5.00%	\$2,845,000	\$2,648,925	\$5,493,925
2029	5.00%	\$4,530,000	\$2,464,550	\$6,994,550
2030	5.00%	\$4,765,000	\$2,232,175	\$6,997,175
2031	5.00%	\$5,005,000	\$1,987,925	\$6,992,925
2032	5.00%	\$3,610,000	\$1,772,550	\$5,382,550
2033	5.00%	\$2,750,000	\$1,613,550	\$4,363,550
2034	4.00%	\$2,870,000	\$1,487,400	\$4,357,400
2035	4.00%	\$2,990,000	\$1,370,200	\$4,360,200
2036	4.00%	\$6,080,000	\$1,188,800	\$7,268,800
2037	4.00%	\$6,325,000	\$940,700	\$7,265,700
2038	4.00%	\$4,832,788	\$682,500	\$5,515,288
2039	4.00%	\$0	\$0	\$0
2040	4.00%	\$0	\$0	\$0
2041	4.125%	\$0	\$0	\$0
2042	4.125%	\$0	\$0	\$0
TOTAL		\$84,208,056	\$27,418,481	\$111,626,537

[] Callable

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Total Debt Service Requirements

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025		\$18,558,406	\$3,716,594	\$22,275,000
2026		\$18,686,862	\$3,255,788	\$21,942,650
2027		\$3,090,000	\$3,108,763	\$6,198,763
2028		\$4,325,000	\$2,942,038	\$7,267,038
2029		\$4,530,000	\$2,735,463	\$7,265,463
2030		\$4,765,000	\$2,503,088	\$7,268,088
2031		\$5,005,000	\$2,258,838	\$7,263,838
2032		\$5,245,000	\$2,023,025	\$7,268,025
2033		\$5,460,000	\$1,806,325	\$7,266,325
2034		\$5,660,000	\$1,604,550	\$7,264,550
2035		\$5,855,000	\$1,409,594	\$7,264,594
2036		\$6,080,000	\$1,188,800	\$7,268,800
2037		\$6,325,000	\$940,700	\$7,265,700
2038		\$4,832,788	\$682,500	\$5,515,288
2039		\$0	\$0	\$0
2040		\$0	\$0	\$0
2041		\$0	\$0	\$0
2042		\$0	\$0	\$0
TOTAL 2025-2042		\$98,418,056	\$30,176,062	\$128,594,118

WAUSAU SCHOOL DISTRICT

LONG TERM DEBT

OUTSTANDING PRINCIPAL & INTEREST

CALENDAR & LEVY YEAR	TOTAL PRINCIPAL PER YEAR	OUTSTANDING PRINCIPAL PER YEAR	TOTAL INTEREST PER YEAR	TOTAL LEVY PER YEAR	OUTSTANDING PRINCIPAL & INTEREST
2025	\$ 18,558,406	\$ 98,418,056	\$ 3,716,594	\$ 22,275,000	\$ 128,594,118
2026	\$ 18,686,862	\$ 79,859,650	\$ 3,255,788	\$ 21,942,650	\$ 106,319,119
2027	\$ 3,090,000	\$ 61,172,788	\$ 3,108,763	\$ 6,198,763	\$ 84,376,469
2028	\$ 4,325,000	\$ 58,082,788	\$ 2,942,038	\$ 7,267,038	\$ 78,177,707
2029	\$ 4,530,000	\$ 53,757,788	\$ 2,735,463	\$ 7,265,463	\$ 70,910,669
2030	\$ 4,765,000	\$ 49,227,788	\$ 2,503,088	\$ 7,268,088	\$ 63,645,207
2031	\$ 5,005,000	\$ 44,462,788	\$ 2,258,838	\$ 7,263,838	\$ 56,377,119
2032	\$ 5,245,000	\$ 39,457,788	\$ 2,023,025	\$ 7,268,025	\$ 49,113,282
2033	\$ 5,460,000	\$ 34,212,788	\$ 1,806,325	\$ 7,266,325	\$ 41,845,257
2034	\$ 5,660,000	\$ 28,752,788	\$ 1,604,550	\$ 7,264,550	\$ 34,578,932
2035	\$ 5,855,000	\$ 23,092,788	\$ 1,409,594	\$ 7,264,594	\$ 27,314,382
2036	\$ 6,080,000	\$ 17,237,788	\$ 1,188,800	\$ 7,268,800	\$ 20,049,788
2037	\$ 6,325,000	\$ 11,157,788	\$ 940,700	\$ 7,265,700	\$ 12,780,988
2038	\$ 4,832,788	\$ 4,832,788	\$ 682,500	\$ 5,515,288	\$ 5,515,288
TOTAL	\$ 98,418,056		\$ 30,176,062	\$ 128,594,118	

	<p style="text-align: center;">2025-26 Fund 46 Long Term Capital Improvement Trust Fund</p>
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A Long-term Capital Improvement Trust Fund allows the District to designate funds in a dedicated account to be used towards expenditures consistent with an approved long range capital improvement plan. The District's trust fund may only be funded through transfer from the General Fund (Fund 10), with the understanding that any such transferred funds would become available five years from the creation of this fund. There is a revenue budget of \$10,000 for Interest in 2025-26.

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	<h2 style="color: blue;">2025-26 Fund 49 Capital Projects</h2>
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Fund 49 is used to account for expenditures related to capital projects financed through debt issuance. When debt is issued for a particular project, all proceeds from the issue are represented as revenue in Fund 49, this practice has a tendency to overstate revenue when looking at the entire District budget for years in which debt was issued. Expenses appear in Fund 49 as the capital project progresses and expenses are incurred. Since revenue and expenses often times do not occur in the same fiscal year, they often times will not match.

2025-26 Budget

Revenues - \$ 1,500,000

Expenditures - \$ 20,425,000

	<p style="text-align: center;">2025-26 Fund 50 Budget Detail</p>
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Food Services – Activities involved with the food service program of the schools. This service area includes the preparation and serving of regular and incidental meals, lunches, and snacks in connection with schools’ activities.

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2025-26 DETAILED REVENUE BUDGET September 22, 2025

SOURCE	FUND 50 2025-26 BUDGET	2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
LOCAL SOURCES				
Student Meals - Ala Carte	\$1,250,000	\$1,215,000	\$35,000	2.88%
Adult Meals - Ala Carte	35,000	31,000	4,000	12.90%
Other Food Service Sales	105,000	125,000	-20,000	-16.00%
Sale of Obsolete Equipment	1,000	5,000	-4,000	-80.00%
Interest on Investments	15,000	15,000	0	0.00%
TOTAL LOCAL SOURCES	\$1,406,000	\$1,391,000	\$15,000	1.08%
STATE AIDS				
Food Service Aid	\$65,000	\$65,000	\$0	0.00%
TOTAL STATE AIDS	\$65,000	\$65,000	\$0	0.00%
FEDERAL AID				
USDA Commodities	\$455,000	\$403,500	\$51,500	12.76%
Food Service Aid	3,150,000	3,250,000	-100,000	-3.08%
F16 Fresh Fruit and Vegetable Program	35,000	30,000	5,000	16.67%
TOTAL FEDERAL AID	\$3,640,000	\$3,683,500	-\$43,500	-1.18%
GRAND TOTAL	\$5,111,000	\$5,139,500	-\$28,500	-0.55%

2025-26 DETAILED EXPENDITURE BUDGET - September 22, 2025

		FUND 50 2025-26 BUDGET	2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
FOOD SERVICE					
Purchased Services		\$65,000	\$65,000	\$0	0.00%
Food		2,700,000	2,625,000	75,000	2.86%
Other Supplies		175,000	200,000	-25,000	-12.50%
District Dues and Fees		6,500	6,500	0	0.00%
F15 Fresh Fruit and Vegetable Program		30,000	25,000	5,000	20.00%
FOOD SERVICE		\$2,976,500	\$2,921,500	\$55,000	1.88%
SALARIES					
181 Custodial		\$65,174	\$63,277	\$1,897	3.00%
183 Cooks		1,367,103	1,327,241	39,862	3.00%
183 Cooks - Subs		40,000	40,000	0	0.00%
185 Other Municipal		67,565	65,578	1,987	3.03%
186 Secretarial/Clerical		75,178	72,999	2,179	2.99%
191 Food Service Supervisors		96,177	93,376	2,801	3.00%
TOTAL SALARIES		\$1,711,197	\$1,662,471	\$48,726	2.93%
BENEFITS					
212 Retirement Employer		\$103,391	100,447	\$2,944	2.93%
218 Retiree Health		7,213	7,003	210	3.00%
221 Medicare Portion/Social Security		24,117	23,416	701	3.00%
222 Social Security		103,124	100,125	2,999	3.00%
230 Group Life Insurance		3,959	3,753	206	5.50%
243 Dental Insurance		23,846	23,929	-83	-0.35%
248 Health Insurance		422,251	394,749	27,502	6.97%
251 Disability Insurance		5,134	4,638	496	10.69%
TOTAL BENEFITS		\$693,036	\$658,060	\$34,976	5.32%
TOTAL SALARY & BENEFITS		\$2,404,233	\$2,320,531	\$83,702	3.61%
PERCENT OF TOTAL FUND 50 BUDGET		44.68%	44.27%		
TOTAL FUND 50 BUDGET		\$5,380,733	\$5,242,031	\$138,702	2.65%

	<h2>2025-26 Fund 73 Budget Detail</h2>
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Other Post Employment Benefits (OPEB) - A legally established irrevocable trust for post employment benefits. This fund applies to all post-employment benefit plans where the district is providing such benefits by contributions to the legally established irrevocable trust.

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2025-26 DETAILED REVENUE AND EXPENDITURE BUDGET - September 22, 2025

	FUND 73 2025-26 BUDGET	AMENDED 2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
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EMPLOYEE BENEFIT TRUST FUND EXPENDITURES				
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Retiree Insurance Claims Expenses	-\$2,988,222	-\$2,894,673	-\$93,549	3.23%
Transferred to Other Funds	2,988,222	2,894,673	93,549	3.23%
TOTAL FUND 73 EXPENSES	\$0	\$0	\$0	N/A

EMPLOYEE BENEFIT TRUST FUND REVENUES				
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Employer Contributions	\$2,618,907	\$2,542,628	\$76,279	3.00%
Retiree Contributions Revenues	526,590	511,253	15,338	3.00%
Transferred to Other Funds	-\$2,988,222	-\$2,894,673	-\$93,549	3.23%
TOTAL FUND 73 REVENUES	\$157,275	\$159,207	-\$1,932	-1.21%

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2025-26 Fund 80 Budget Detail

Community Service - Funds were established to pay for activities that are accessible to the community at large.

The fund pays for costs associated with out-of-school enrichment programs (summer and school year), the planetarium, community literacy technology training and school resource officers.

Growing Great Minds (G2M) offers out-of-school enrichment programs at multiple sites throughout the Wausau School District and includes Kids on the Grow, Community Connection and Family University Network. These programs offer academic support (that complement established curriculum) and enrichment activities outside the normal school hours, for age appropriate community members. Adult programming, literacy activities and opportunities for family engagement are also provided.

The planetarium located at Wausau West High School is a unique learning environment presenting an opportunity to inform, engage and foster community collaborations that are mutually beneficial in both service and finance. The increasing demand for post-school day community usage is greater than what the District can currently provide. Funding 40% of the planetarium director position expenses will offer the ability to staff this resource on nights and during weekends and summers in an effort to provide for its expanded role in the community.

The School Resource Officer program is a robust partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 Therapy Dogs, along with the necessary training, support services, equipment and Core Values for effective service. The SROs authority, support and impact extends outside the District schools, in benefit of the Wausau community year-round.

Adequate maintenance of buildings and grounds necessary through expanded availability of District facilities for community use is not fully funded by minimal facility use fees that are charged based on policy. In order to ensure high quality facilities that are well maintained and safe as the community has come to expect, it is necessary to employ a seasonal employee(s) to perform a variety of buildings and grounds functions supported by the community service levy.

Beginning with the 25-26 school year, the Wausau School District will be funding middle school athletics out of Fund 80. This change is permissible within DPI guidelines and enables all middle school students who reside in the district to participate in middle school athletics.

2025-26 DETAILED REVENUE AND EXPENDITURE BUDGET - September 22, 2025

	FUND 80 2025-26 BUDGET	AMENDED 2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
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COMMUNITY SERVICE EXPENSES

Out of School Enrichment Programs	\$446,500	\$446,500	0	0.00%
Planetarium	40,500	40,500	0	0.00%
Student School Resource Officers	270,000	270,000	0	0.00%
Buildings and Grounds for Community Use	35,000	35,000	0	0.00%
Middle School Athletics	300,000	0	300,000	N/A
Carry Over	483,653	487,619	-3,966	-0.81%
TOTAL FUND 80 EXPENSES	\$1,575,653	\$1,279,619	\$296,034	23.13%

COMMUNITY SERVICE REVENUES

Tax Levy	\$1,092,000	\$792,000	\$300,000	37.88%
Carry Over	483,653	487,619	-3,966	-0.81%
TOTAL FUND 80 REVENUES	\$1,575,653	\$1,279,619	\$296,034	23.13%

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2025-26 Tax Levy - Tax Related Information

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PROPOSED 2025-2026 TAX LEVY

Wausau School District

Fund	Estimated 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,266,518	\$ 19,219,507	\$ 5,047,011	26.26%	3.60
DEBT SERVICE FUND 38	1,113,613	2,098,764	(985,151)	-46.94%	0.17
DEBT SERVICE FUND 39	21,942,650	22,275,000	(332,350)	-1.49%	3.25
COMMUNITY SERVICE Fund 80	1,092,000	792,000	300,000	37.88%	0.16
TOTAL	\$ 48,414,781	\$ 44,385,271	\$ 4,029,510	9.08%	7.18

** Includes Property Tax Chargebacks

Proposed School Tax Mill Rate

The mill rate is dependent on the increase or decrease in equalized valuation.

	EQUALIZED VALUATION	GROSS MILL RATE
Current Valuation (24-25)	\$ 6,185,345,156	7.18
New Valuation (24-25)	\$ 6,741,046,868	7.18
Percent Increase/Decrease from Current to New	8.98%	0.00%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ -	

Explanation of Mill Rate Decrease

\$	7.18 2024-25 Mill Rate
\$	0.31 Increase to the Revenue Limit with Recurring Exemptions
\$	(0.14) Non-Reoccurring Exemptions
\$	0.04 Increase in Community Service
\$	0.44 Decrease in Equalization Aid
\$	(0.65) Increase in Equalized Property Value District-Wide
\$	7.18 2025-26 Proposed Mill Rate

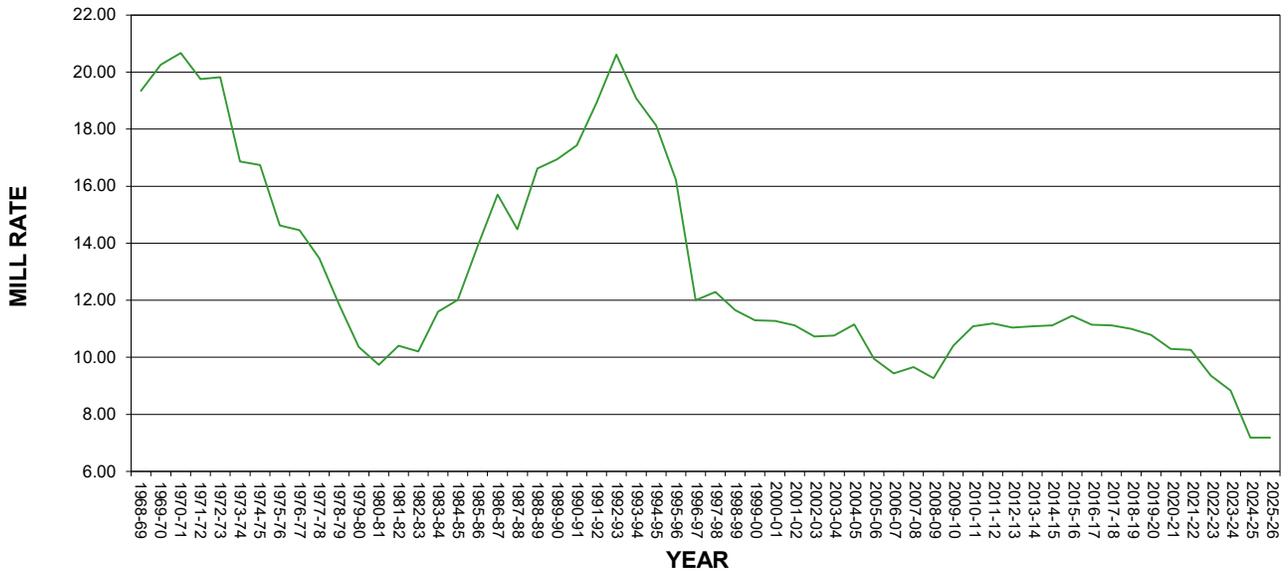
EQUALIZED TAX RATE HISTORY

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1968-69	19.35		
1969-70	20.26	0.91	4.70%
1970-71	20.67	0.41	2.02%
1971-72	19.76	-0.91	-4.40%
1972-73	19.82	0.06	0.30%
1973-74	16.87	-2.95	-14.88%
1974-75	16.75	-0.12	-0.71%
1975-76	14.63	-2.12	-12.66%
1976-77	14.46	-0.17	-1.16%
1977-78	13.48	-0.98	-6.78%
1978-79	11.86	-1.62	-12.02%
1979-80	10.36	-1.50	-12.65%
1980-81	9.74	-0.62	-5.98%
1981-82	10.41	0.67	6.88%
1982-83	10.21	-0.20	-1.92%
1983-84	11.60	1.39	13.61%
1984-85	12.01	0.41	3.53%
1985-86	13.88	1.87	15.57%
1986-87	15.71	1.83	13.18%
1987-88	14.49	-1.22	-7.77%
1988-89	16.62	2.13	14.70%
1989-90	16.95	0.33	1.99%
1990-91	17.43	0.48	2.83%
1991-92	18.93	1.50	8.61%
1992-93	20.61	1.68	8.87%
1993-94	19.09	-1.52	-7.38%
1994-95	18.13	-0.96	-5.03%
1995-96	16.22	-1.91	-10.54%
1996-97	12.00	-4.22	-26.02%

YEAR	EQUALIZED TAX RATE	INCREASE (DECREASE)	PERCENT CHANGE
1997-98	12.30	0.30	2.50%
1998-99	11.66	-0.64	-5.20%
1999-00	11.30	-0.36	-3.09%
2000-01	11.28	-0.02	-0.18%
2001-02	11.12	-0.16	-1.42%
2002-03	10.73	-0.39	-3.50%
2003-04	10.76	0.03	0.28%
2004-05	11.16	0.40	3.72%
2005-06	9.95	-1.21	-10.82%
2006-07	9.44	-0.51	-5.13%
2007-08	9.66	0.22	2.33%
2008-09	9.27	-0.39	-3.99%
2009-10	10.41	1.14	12.24%
2010-11	11.09	0.68	6.53%
2011-12	11.18	0.09	0.81%
2012-13	11.04	-0.14	-1.25%
2013-14	11.09	0.05	0.45%
2014-15	11.12	0.03	0.27%
2015-16	11.46	0.34	3.06%
2016-17	11.14	-0.32	-2.79%
2017-18	11.12	-0.02	-0.18%
2018-19	11.00	-0.12	-1.08%
2019-20	10.79	-0.21	-1.91%
2020-21	10.29	-0.50	-4.63%
2021-22	10.27	-0.02	-0.19%
2022-23	9.36	-0.91	-8.86%
2023-24	8.83	-0.53	-5.66%
2024-25	7.18	-1.65	-18.69%
2025-26 ***	7.18	0.00	0.00%

*** Estimates 9.98 percent growth in equalized value.

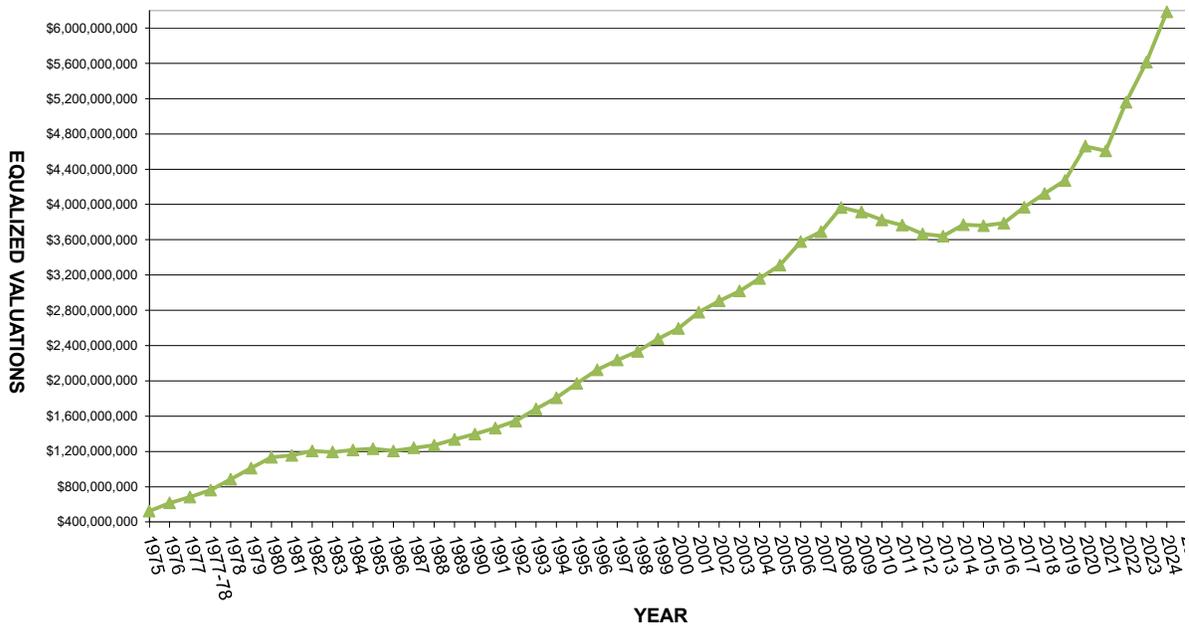
GRAPH OF EQUALIZED MILL RATES



HISTORY OF EQUALIZED VALUATION

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE	YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1975	524,920,300			2000	2,594,546,174	116,747,508	4.71%
1976	616,180,300	91,260,000	17.39%	2001	2,779,294,323	184,748,149	7.12%
1977	682,482,900	66,302,600	10.76%	2002	2,907,686,952	128,392,629	4.62%
1977-78	761,469,900	78,987,000	11.57%	2003	3,017,979,635	110,292,683	3.79%
1978	884,022,586	122,552,686	16.09%	2004	3,161,976,567	143,996,932	4.77%
1979	1,009,827,737	125,805,151	14.23%	2005	3,314,028,604	152,052,037	4.81%
1980	1,133,651,597	123,823,860	12.26%	2006	3,577,551,801	263,523,197	7.95%
1981	1,154,323,617	20,672,020	1.82%	2007	3,691,236,738	113,684,937	3.18%
1982	1,203,988,149	49,664,532	4.30%	2008	3,965,583,671	274,346,933	7.43%
1983	1,192,643,175	(11,344,974)	-0.94%	2009	3,913,775,136	(51,808,535)	-1.31%
1984	1,217,920,423	25,277,248	2.12%	2010	3,823,891,328	(89,883,808)	-2.30%
1985	1,231,330,215	13,409,792	1.10%	2011	3,766,543,376	(57,347,952)	-1.50%
1986	1,206,099,150	(25,231,065)	-2.05%	2012	3,665,352,476	(101,190,900)	-2.69%
1987	1,240,427,033	34,327,883	2.85%	2013	3,640,376,768	(24,975,708)	-0.68%
1988	1,269,430,290	29,003,257	2.34%	2014	3,770,385,652	130,008,884	3.57%
1989	1,336,278,689	66,848,399	5.27%	2015	3,759,146,896	(11,238,756)	-0.30%
1990	1,397,712,416	61,433,727	4.60%	2016	3,790,552,272	31,405,376	0.84%
1991	1,466,681,063	68,968,647	4.93%	2017	3,969,431,822	178,879,550	4.72%
1992	1,544,765,807	78,084,744	5.32%	2018	4,125,801,916	156,370,094	3.94%
1993	1,683,697,776	138,931,969	8.99%	2019	4,274,851,521	149,049,605	3.61%
1994	1,807,271,141	123,573,365	7.34%	2020	4,661,678,892	386,827,371	9.05%
1995	1,969,226,219	161,955,078	8.96%	2021	4,608,399,274	(53,279,618)	-1.14%
1996	2,126,572,153	157,345,934	7.99%	2022	5,160,532,708	552,133,434	11.98%
1997	2,235,250,542	108,678,389	5.11%	2023	5,617,078,411	456,545,703	8.85%
1998	2,335,396,622	100,146,080	4.48%	2024	6,185,345,156	568,266,745	10.12%
1999	2,477,798,666	142,402,044	6.10%	2025	6,741,046,868	555,701,712	8.98%

GROWTH OF EQUALIZED VALUATIONS



Wausau School District Calendar

2025 - 2026 SCHOOL YEAR

KEY

 First Day of Classes
 • First Day: Sept. 2

 No Classes
 • Sept 1, Oct. 24, Nov. 26-28, Dec. 22-Jan. 2, March 30-April 3, May 25

 No Classes - Professional Development for Staff
 • Aug. 25-28, Sept. 26, Oct. 23, Jan. 19, Feb. 16, April 27, May 22

 No PM Classes (K-12), No in-person AM/PM EC & 4K Classes (*at-home learning), Afternoon Conferences: Secondary Only
 Professional Development: Elementary Only

 No Elementary (K-5) Classes - Recordkeeping, No AM/PM 4K & EC Classes, Afternoon Conferences: Elementary Only
 • Nov. 7

 End of the 1st, 2nd, 3rd Quarters
 • Nov. 5, Jan. 23, Mar. 27, June 5

 No PM Elementary Classes (K-5) - Recordkeeping, No in-person AM/PM 4K & EC Classes (*at-home learning)
 • Jan. 23
 • Mar. 6

 Students Last Day/End of 4th Quarter - No PM Classes for K-12 Students, NO 4K/EC Classes
 • June 5

 Teachers Last Day
 • June 8

Semester 1: 87 Days
 Semester 2: 86 Days

August

Mo	Tu	We	Th	Fr
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

September

Mo	Tu	We	Th	Fr
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

October

Mo	Tu	We	Th	Fr
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

November

Mo	Tu	We	Th	Fr
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

December

Mo	Tu	We	Th	Fr
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

January

Mo	Tu	We	Th	Fr
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

February

Mo	Tu	We	Th	Fr
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27

March

Mo	Tu	We	Th	Fr
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

April

Mo	Tu	We	Th	Fr
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

May

Mo	Tu	We	Th	Fr
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

June

Mo	Tu	We	Th	Fr
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			



BOARD APPROVED: FEB. 10, 2025

Initial 2025-26 District Budget to be used for the 2025 Annual Meeting

Education/Operations Committee of the Whole
August 25, 2025



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

Separate Agenda Items for the Initial 2025-26 District Budget

- [Set Annual Meeting date \(Item VI in agenda, ACTION\)](#)
 - Board action is necessary to establish the time, date, and place for the Annual Meeting and Budget Hearing.
 - **Motion to approve Monday, September 22, 2025, as the date for the 2025-2026 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**
- [Share equalized value estimates \(Item VII in agenda, NO ACTION NEEDED\)](#)
 - Equalized property values for tax purposes represent statewide property values measured on a consistent basis w/o regard for local assessment or valuation practices.
 - School District equalized values are revealed in the middle of October, but estimates are needed for equalized mill rate estimates offered in the District budget booklet.
 - Last year property value in the District increased by 9.98%. This year the property valuation is expected to increase by 8.98%.
- [Recommendation for 2025-2026 budget \(Item VIII in agenda, ACTION\)](#)
 - Board approval is needed to give proper notices and develop all necessary documents, including the District budget book, for presentation at the Annual Meeting and available prior to that event. Following the Sept. 8 Board meeting, the budget book will be available on our website. A draft version of the budget book is available in BoardBook documents.
 - Work will continue on the budget as priorities continue to develop and as the Wisconsin Dept. of Public Instruction and the Wisconsin Dept. of Revenue reveal more data regarding available revenue.



Separate Agenda Items for the Initial 2025-26 District Budget (cont.)

- [Recommendation for 2025-26 budget \(Item IX in agenda, **ACTION**\) \(continued\)](#)
 - Salary increases included in this budget are 3% per employee group.
 - Nutritional Services group: 3%
 - Administrative and Educational Support group: 3%
 - Maintenance and Custodial group: 3%
 - Teacher group: 3%
 - Municipal group: 3%
 - Administration group: 3%
 - Health insurance premiums to increase by 7%.
 - The budget *projection* presented here is a balanced budget.
 - **Motion to recommend to the Board of Education a preliminary 2025-2026 General Fund budget of \$117,366,124 for expenses and \$117,366,124 for revenue, for presentation at the Annual Meeting and Budget Hearing.**



Separate Agenda Items for the Initial 2025-26 District Budget (cont.)

- [Recommendation for 2025-2026 tax levy \(Item XIII in agenda, ACTION\)](#)
 - The mill rate has steadily decreased over time and is projected to stay the same, at \$7.18 per \$1,000 of equalized value for this budget cycle, or decrease to \$6.58 per \$1,000 of equalized value.
 - The continued large increase in property values significantly contributes to the flat mill rate while the full tax levy is projected to remain relatively stable, or to increase by 9.08%.
 - The budget includes continuation of the defeasance and debt prepayment strategy that has been successful in stabilizing the mill rate and saving taxpayers millions of dollars over the last several years.
 - Board will be presented with debt service levy options
 - **Motion to recommend to the Board of Education a projected tax levy of \$44,385,217 for presentation at the Annual Meeting and Budget Hearing.**



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



Annual Meeting Date Potential Motion(s)

- **Motion to approve Monday, September 22, 2025, as the date for the 2025-2026 Budget Hearing and Annual Meeting. The meeting will be held at 6:00 p.m. in the Nicholson Board Room at the Longfellow Administration Center, beginning with the Budget Hearing followed by the Annual Meeting.**



Share Equalized Value Estimates

- Property Values Assumed to Increase
 - Equalized value represents true property value on a consistent state-wide basis
 - District estimated equalized values are **up 8.98%** over last year, meaning there is considerably more property value to share in the tax burden of the District.
 - The District levies a tax to all eight municipalities in the District based on total equalized value of the District portion of each municipality.
 - Each municipality passes this levy on to individual property owners based on their respective assessment practices.
 - It is beyond the control of the District, whether individual taxpayers have increases or decreases in their tax bill; District control lies only in the total school tax levy.
 - For mill rate estimate purposes, the equalized value of property is assumed to **increase evenly by 8.98%** across the District for 2025-26.



Share Equalized Value Estimates

Estimate of 2025 Equalized Valuation for Tax Apportionment				
Wausau School District				
August 1, 2025				
Municipality	2024 Equalized Value Reduced by TID Value (WSD)	Percent in District Reduced by TID Value	2025 Equalized Value Reduced by TID Value (WSD)	Projected % Increase
City of Wausau	\$ 3,581,790,140	94.63%	\$ 3,888,569,747	8.56%
Town of Berlin	\$ 109,226,261	93.13%	\$ 121,324,690	11.08%
Town of Hewitt	\$ 84,689,900	100.00%	\$ 88,040,100	3.96%
Village of Maine	\$ 370,024,900	100.00%	\$ 433,137,700	17.06%
Town of Rib Mountain	\$ 1,264,540,100	100.00%	\$ 1,365,107,900	7.95%
Town of Stettin	\$ 358,708,175	82.61%	\$ 389,839,581	8.68%
Town of Texas	\$ 208,103,600	100.00%	\$ 222,102,300	6.73%
Town of Wausau	\$ 208,262,080	71.73%	\$ 232,924,850	11.84%
Totals	\$ 6,185,345,156		\$ 6,741,046,868	8.98%



Share Equalized Value Estimates (these allocations are all estimates at this time)

From the Wisconsin Dept. of Revenue

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2025-26

	ESTIMATE					
	<u>CERTIFIED</u>		<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>COMMUNITY</u>	<u>DISTRICT</u>
	<u>FULL VALUE</u>	<u>PERCENT</u>	<u>FUND</u>		<u>SERVICE</u>	<u>TOTAL</u>
C. Wausau	\$3,888,569,747	57.6849544%	\$ 13,998,129.84	\$ 13,299,994.79	\$ 629,919.71	\$ 27,928,044.34
T. Berlin	\$121,324,690	1.7997900%	\$ 436,746.36	\$ 414,964.32	\$ 19,653.71	\$ 871,364.39
T. Hewitt	\$88,040,100	1.3060301%	\$ 316,928.03	\$ 301,121.73	\$ 14,261.85	\$ 632,311.61
V. Maine	\$433,137,700	6.4253774%	\$ 1,559,215.36	\$ 1,481,451.91	\$ 70,165.12	\$ 3,110,832.39
T. Rib Mountain	\$1,365,107,900	20.2506810%	\$ 4,914,135.15	\$ 4,669,050.27	\$ 221,137.44	\$ 9,804,322.86
T. Stettin	\$389,839,581	5.7830718%	\$ 1,403,350.16	\$ 1,333,360.24	\$ 63,151.14	\$ 2,799,861.54
T. Texas	\$222,102,300	3.2947746%	\$ 799,527.07	\$ 759,651.90	\$ 35,978.94	\$ 1,595,157.91
T. Wausau	\$232,924,850	3.4553216%	\$ 838,486.24	\$ 796,668.04	\$ 37,732.11	\$ 1,672,886.39
ALLOCATION	\$6,741,046,867	100.0000%	\$ 24,266,518	\$ 23,056,263	\$ 1,092,000	\$ 48,414,781

Property Value Change 8.98%

From the WSD Levy Adoption near the end of October*

2025-2026 budget - Challenges

- Higher health insurance costs led to a premium increase for the 3rd year in a row
- Health insurance challenges necessitated a change in 3rd party administrator
- The rate of inflation continues to be greater than revenue limit funding adjustments. The CPI for salary negotiations was just under 3%.
- Continued significant reductions in FTE
- Concerns with fund balance designated for health insurance



2025-2026 budget - Opportunities

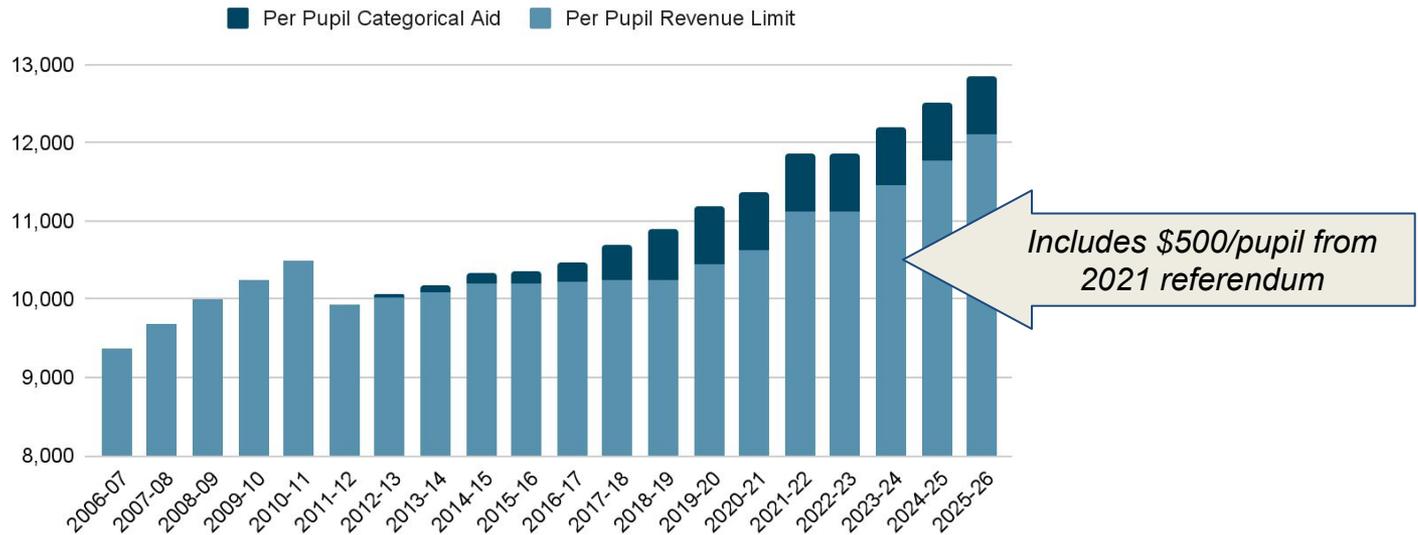
- \$325 annual revenue limit increase included in state biennial budget
- Increased Special Education reimbursement from roughly 31% to 42%
- Presentation of balanced budget
- Community led school consolidation effort has led to significant streamlining within the district
- Staff salary increases of 3% are roughly in line with CPI.
- Solid fund balance should allow the district to avoid short term borrowing in the immediate future



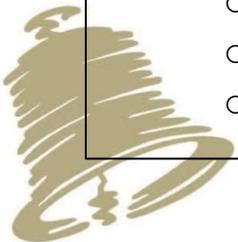
Recommendation for 2025-2026 budget

- Two significant assumptions in operational revenue, the revenue limit will increase by \$325, and per pupil categorical aid, will be flat for the coming year per current state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil in 2021-22.

Sources of Operational Revenue



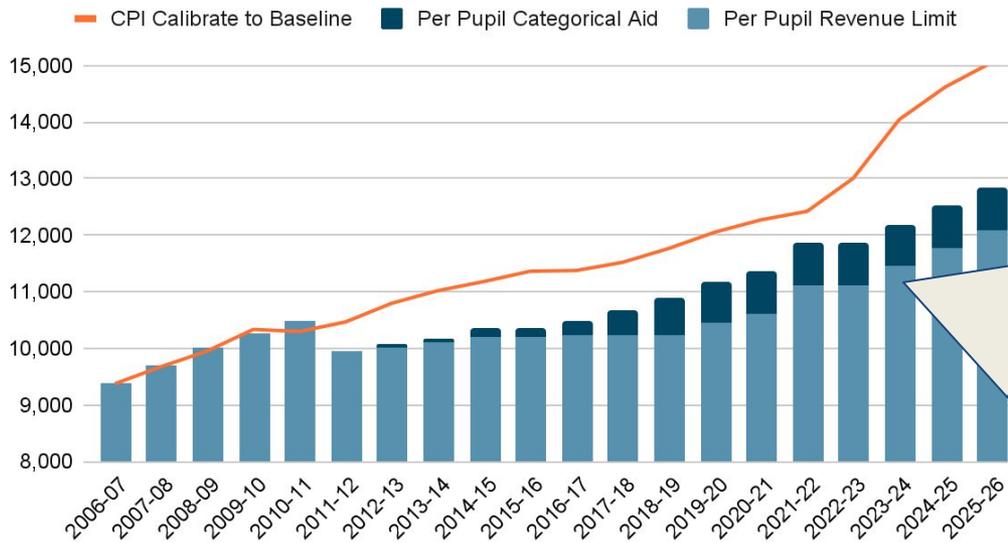
- During the next two months the following factors impacting the final budget will be revealed.
 - Final Staffing - most positions are currently filled
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



Recommendation for 2025-2026 budget

- Two significant assumptions in operational revenue, the revenue limit will increase by \$325, and per pupil categorical aid will be flat for the coming year per current state biennial budget.
- The 2021 successful referendum did increase the revenue limit by \$500/pupil in 2021-22.

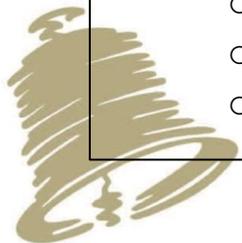
Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Inflation has significantly outpaced revenue

Includes \$500/pupil from 2021 referendum

- During the next two months the following factors impacting the final budget will be revealed.
 - Final District staffing plan
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



Recommendation for 2025-2026 budget

General Fund Levy Amount

General State Aid Amount

Full Revenue Limit—Operational Budget Dollars Available

- Total General Fund Budget

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>	<u>% Change</u>
EXPENSES	\$119,272,787	\$117,366,124	-\$1,906,603	-1.6%
REVENUE	\$118,497,789	\$117,366,124	-\$1,131,665	-0.96%

- Total Revenue Limit

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>	<u>% Change</u>
	\$100,142,153	\$101,321,153	\$1,178,939	1.18%

- State General Aid

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>	<u>% Change</u>
	\$77,915,038	\$75,094,690	-\$2,820,328	-3.62%

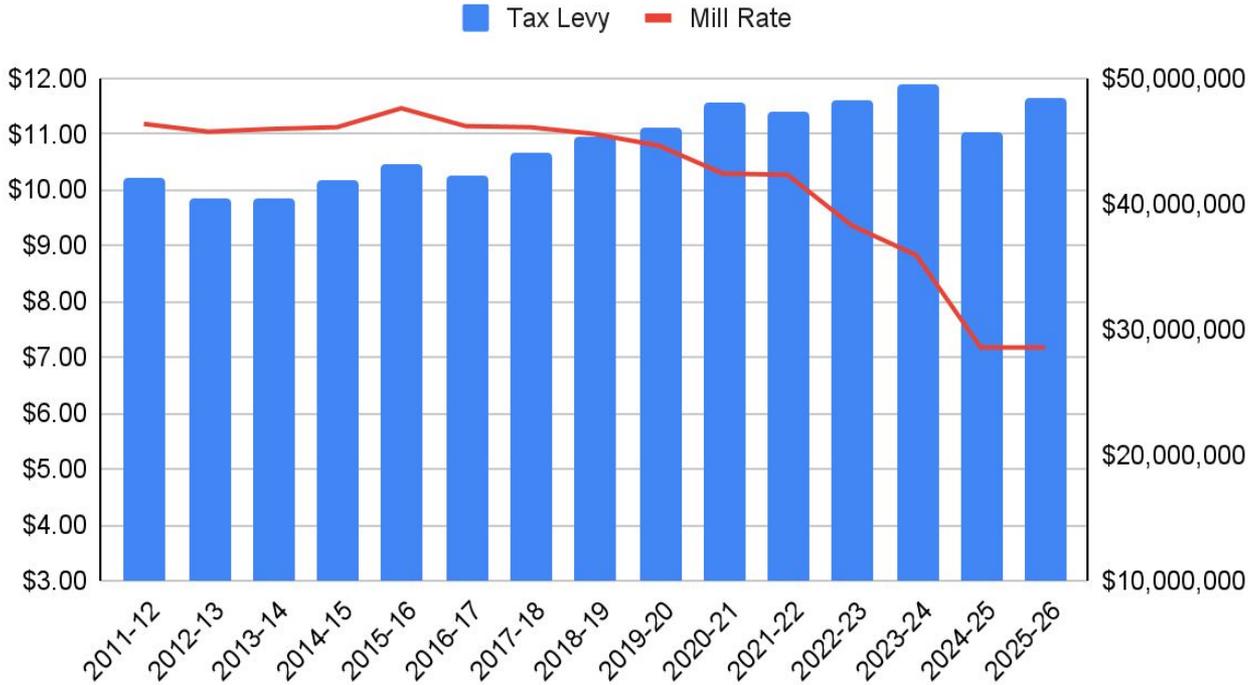


Motion to recommend to the Board of Education a preliminary 2025-2026 General Fund budget of \$117,366,124 for expenses and \$117,366,124 for revenue, for presentation at the Annual Meeting and Budget Hearing.

Recommendation for 2025-2026 tax levy (history of levy and mill rate)

- The equalized property value in the District has been steadily increasing over the past ten plus years.
- This supports a fairly steady tax levy with a consistently declining mill rate.
- We will continue to engage in strategies to stabilize mill rates through managing debt repayment schedules while dealing with the irregularity of state biennial budgets and associated funding.

Tax Levy and Mill Rate



Recommendation for 2025-2026 tax levy (Continuation of Defeasance and Debt Prepayment Strategy)

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of the regularly scheduled payments.
- This strategy has been used over the past six budget cycles and is recommended once again.
- During this six-year period over \$70 million of future debt has been retired.
- Also during this time period, taxpayers have saved over \$19 million of interest payments.
- This strategy can also be used as a final variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.
- While applying this strategy, the District mill rate has reacted as follows:
 - 2016-17 \$11.14 per \$1000 of equalized value
 - 2017-18 \$11.12 “
 - 2018-19 \$11.00 “
 - 2019-20 \$10.79 “
 - 2020-21 \$10.29 “
 - 2021-22 \$10.27 “
 - 2022-23 \$9.36 “
 - 2023-24 \$8.83 “
 - 2024-25 \$7.18 “
 - **2025-26 \$6.58 “**



Debt Repayment Strategies

- District has historically used defeasance to prepay on capital debt, and to help stabilize the mill rate and overall levy.
- District defeased \$15.4 million in 2024-25
- Decreases in state aid and an increase in the revenue limit have increased the general fund levy by \$5.047 million for 25-26
- District could maintain debt prepayment strategy, which would result in a stable mill rate and higher overall levy
- District could reduce debt prepayment by approximately \$4 million, which would result in a decreasing mill rate and stable overall levy



Option B for 2025-2026 tax levy

- Components of recommended tax levy

Wausau School District

Fund	Estimated 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,266,518	\$ 19,219,507	\$ 5,047,011	26.26%	3.60
DEBT SERVICE FUND 38	1,113,613	2,098,764	(985,151)	-46.94%	0.17
DEBT SERVICE FUND 39	21,942,650	22,275,000	(332,350)	-1.49%	3.25
COMMUNITY SERVICE Fund 80	1,092,000	792,000	300,000	37.88%	0.16
TOTAL	\$ 48,414,781	\$ 44,385,271	\$ 4,029,510	9.08%	7.18

- *2025-26 Debt Service Levy includes \$1,113,613 in energy efficiency exemption taxing authority for debt service
- *2025-26 Debt Service Levy includes approximately \$15 million to pay future debt obligations.
- **Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$48,414,781 for presentation at the Annual Meeting and Budget Hearing.**

Option A for 2025-2026 tax levy

- Components of recommended tax levy

Wausau School District					
Fund	Estimated 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,266,518	\$ 19,219,507	\$ 5,047,011	26.26%	3.60
DEBT SERVICE FUND 38	1,113,613	2,098,764	(985,151)	-46.94%	0.17
DEBT SERVICE FUND 39	17,913,140	22,275,000	(4,361,860)	-19.58%	2.65
COMMUNITY SERVICE Fund 80	1,092,000	792,000	300,000	37.88%	0.16
TOTAL	\$ 44,385,271	\$ 44,385,271	\$ (0)	0.00%	6.58

- *2025-26 Debt Service Levy includes \$1,113,613 in energy efficiency exemption taxing authority for debt service
- *2025-26 Debt Service Levy includes approximately \$11 million to pay future debt obligations.
- **Mill rate represents tax per \$1,000 of equalized property value, rounded values are displayed
- **Motion to recommend to the Board of Education a projected tax levy of \$44,385,271 for presentation at the Annual Meeting and Budget Hearing.**

**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.



ELEMENTARY PROGRESS REPORTING & ACT 20 UPDATES



Why the Need to Examine Elementary Progress Reporting

A report card committee was created to re-engage in some unfinished work that began prior to 2020 to address the following:

- Potential for semester grading at the elementary
 - Opportunities to report progress quarterly through integrated structure when utilizing written progress report cards and in-person/face-to-face parent-teacher conferences
- Revision to elementary content standards - align with new state standards revisions
- Align and revise learner behaviors to reflect Social Emotional Learning (SEL) Competencies and elementary Leader in Me programming (SEL universal resource)



Current Status: Elementary Progress Reporting

- June 2025 staff and parent surveys reflected a positive response to the pilot
 - Written progress reporting at semesters with in-person parent/teacher conferences at quarters
 - Teacher feedback survey: 138 responses
 - Parent feedback survey: 145 responses
 - ACTIONS:
 - We will continue with this reporting structure in 2025-26
 - We will send paper copies, as well as IC messaging in 2025-26 to ensure parents receive the progress report



Current Status: Elementary Progress Reporting

- Elementary report card revisions
 - Leadership teams, SEL coaches, report card committee, and representatives from encore groups worked together in spring/summer to complete standards revisions and language changes
 - **ACTION:** Launched to staff on Tuesday, August 26 – continued supports throughout the first semester to support reporting practices
- Rubric change - 3, 2, 1 format (eliminated the 4)
 - 3: Meeting the standard
 - 2: Progress toward the standard
 - 1: Not meeting the standard



Act 20: Updates on Required Elements

- Supportive structures for students around aimswebPlus screening outcomes and personal reading plans/support plans are in place and continue to be expanded through WCoS (Wausau Continuum of Supports)
- Utilizing eduCLIMBER to support efficiencies for teachers in documentation and communicating with parents around student data and progress
- 100% of existing 2024-25 administrators were literacy trained as required
 - 2 new administrators for our charter schools going through the training this fall



Act 20: Updates on Required Elements

- 92% of the required classroom, multilingual (ML), Title 1, and special education teachers completed the Cox Campus literacy/foundational skills training (206/224)
 - Remaining will complete by November 14



Next Steps/Questions

- Continue to build teacher capacity around supporting strong universal strategies and targeted needs through professional development and collaborative opportunities
- Professional development and supports for report card changes for staff
- Communication to parents on revisions - early October
- Collect feedback from parents and staff on progress reporting structures





THANK YOU





Capital Referendum

BUDGET UPDATE & RECOMMENDATION

SCHOOL BOARD MEETING
SEPTEMBER 8, 2025

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➤ Approved 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				
BUDGET TOTAL	\$913,000	\$706,000	\$268,000	\$198,000



Budget Update

Remaining Project Budgets (Currently in Design)	Funding
Remaining Budget for Referendum Approved Projects at John Marshall, Franklin, Lincoln & Rib Mountain	\$2,044,397
Remaining Resources	Funding
Current Bid Underage	\$2,075,838
Remaining Referendum Budget Allocated to Closed Schools	\$2,591,391
Remaining Resources Subtotal	\$4,667,229
Additional Potential Resources	Funding
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
Additional Potential Resources Subtotal	\$7,253,840
Remaining Resources + Additional Potential Resources TOTAL	\$11,921,069



➤ Recommended Comprehensive Scope Option

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
Partial Roofing Replacement	\$ 617,000
BUDGET SUBTOTAL	\$ 6,126,600
Franklin Elementary	Budget
HVAC Upgrade	\$ 2,517,900
Add A/C	\$ 825,000
Partial Roofing Replacement	\$ 325,000
Lighting to LED	\$ 432,000
Ceiling Replacement to Accommodate HVAC Upgrades	\$ 288,000
BUDGET SUBTOTAL	\$ 4,387,900
BUDGET TOTAL FOR THIS OPTION	\$10,514,500



➤ Future Projects Outside of Referendum Funds

Riverview Elementary Roofing and HVAC Replacement	Budget
Roofing (full tear off, removal of skylights, decking, replacement of roof drains)	\$ 2,242,900
HVAC Replacement (HVAC, LED lighting and ceiling replacement)	\$ 5,253,000
BUDGET TOTAL	\$ 7,495,900

Wausau West High School Chiller Replacement	Budget
West Chiller Replacement	\$ 1,500,000
BUDGET TOTAL	\$ 1,500,000



➤ Recommendation to the Board of Education

Implement priority upgrades at Marshall and Franklin using \$10,514,500 in remaining 2022 referendum funds; construction planned for summer 2026.

Rationale for Recommendation:

- HVAC systems at Franklin, Marshall and Riverview are all 60+ years old, with portions of Marshall being over 70 years old.
- Completion of Riverview roofing and HVAC in summer 2026 unrealistic due to scope/schedule.
- Fast tracked design and planning at Riverview may increase risk to budget.
- Riverview is a Summer Learning facility, therefore there wouldn't be an air-conditioned school available.
- Cost of construction at Riverview would not allow District to touch a second building and would result in still having needs at Franklin and Marshall.



QUESTIONS?

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John Muir Middle School

THANK YOU!



QUESTIONS?

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MEMO

TO: Operations Committee

FROM: Josh Viegut, Assistant Superintendent of Operations

DATE: August 25, 2025

RE: List of Legal Counsel Accessed, 2025-26

This summary lists the legal firms the District makes use of for a variety of necessary legal needs.

Motion recommended: Approve the attached list of law firms the Board and the District shall access for legal services deemed necessary by the Superintendent of Schools or his/her designee.

LEGAL SERVICES

LEGAL FIRM	PRIMARY PURPOSE
Boardman & Clark	<ul style="list-style-type: none"> • Labor contract administration • Pupil Services • Employment issues • Construction and non-employment contract issues • Special Education
Buelow Vetter, LLC	<ul style="list-style-type: none"> • Labor contract negotiations, administration • Employment issues • Special Education • Pupil Services • Board of Education issues • General school law matters
Ruder Ware	<ul style="list-style-type: none"> • Employment issues • General school law matters • Performance contracting issues • Construction related legal matters • Contract review • Real estate issues
Quarles & Brady	<ul style="list-style-type: none"> • Long term bonds • Performance contracting issues • Bond counsel
von Briesen & Roper, S.C.	<ul style="list-style-type: none"> • General school law matters • Employment issues
Renning, Lewis & Lacy, S.C.	<ul style="list-style-type: none"> • EEOC • Employment issues • General school law matters • Student expulsions
Strang Law	<ul style="list-style-type: none"> • Board of Education issues • General school law matters • Contract review
Attolles Law	<ul style="list-style-type: none"> • General school law matters • Contract Review

August 2025



Cooperative Team Sponsorship

Renewing Expiring

Section 11 of Article VI - The Board of Control has authority to approve cooperative team sponsorship (one team in a given sport involving two or more member schools) under the following conditions:

1. The schools involved must be in the same geographical area.
2. The agreement for a cooperative team must specify two school years, but that agreement may be terminated by the Board of Control for documented extenuating circumstances.
3. New and renewal cooperative team applications must include:
 - A. Approval of involved schools.
 - B. Approval of involved board(s) of education or governing bodies.
 - C. Approval of conference in which the cooperative team will participate.
 - D. The program will adhere to a no-cut policy.

Note: Board of Control and conference approval is not required for non-varsity cooperative teams.
4. Total enrollment of schools involved in a cooperative team will determine classification of competition in WIAA tournament series.
5. Requests for approval and to add a cooperative team into WIAA tournament competition must be received in the WIAA office by the following deadline dates to be included in the subsequent year's tournament program:

Fall Sports - Oct 1, 2024 - Winter Sports - Feb 1, 2025 - Spring Sports - May 1, 2025

Co-op Application ID 67731

Lead School Wausau East

Sport Golf

Gender Girls

Select Season: Fall

Expired Fall Co-op Wausau East/Wausau West - Girls Golf

Our request for cooperative sponsorship is based on the following reasons:

The co-op allows for a full JV and Varsity team.

Number of students participating in each school involved:

School	2023-24	2024-25	2025-26	2026-27
Wausau East	3	5	3	4
Wausau West	8	7	16	14

We have reviewed and considered the following items:

- Development of lead-up programs
- Attempt to create interest in our own program
- We have agreed to application of academic code in the co-op
- We have agreed to application of athletic code in the co-op
- Realization that incoming athletes may displace some of our school's student athlete from starting positions
- Transportation expenses

The school districts involved in this cooperative program are sharing costs as follows:

The costs are split between the two schools evenly.



Wisconsin Interscholastic Athletic Association

Cooperative Team Sponsorship Signatures

2026-27 & 2027-28 Co-op Application (except Football)

*Gymnastics co-ops are due annually

By our signatures we agree we have, as a school administration and school board, reviewed and discussed the items indicated on this form. We further confirm that our school district will provide the same level of institutional oversight to this program as to other sports sponsored by our district. In addition, we acknowledge that any monetary funds provided to us by outside sources will be handled according to district policies. Parent support groups, etc., shall not be involved in paying program expenses directly.

Applications submitted without all required signatures will be considered incomplete and not accepted.

Co-op Application ID: 67731

(found on Cooperative Team Sponsorship form)

SCHOOL NAME: Wausau East

SPORT: Golf

GIRLS/BOYS: _____

Board of Education or Governing Body President:

Signature: _____

Print Name: _____

District Administrator:

Signature: _____

Print Name: _____

Name of Conference: WISCONSIN Valley

Signature from a person authorized to represent the conference affiliation of this co-op program; typically, a conference commissioner or the equivalent.

If, at the time of the signature, conference affiliation has yet to be determined for this cooperative agreement, signatures should be ascertained from the current affiliation of the involved schools. If a school(s) is currently unaffiliated/independent, no signature is required.

(Through the conference realignment application process, approval and opinion of all affected conferences and schools will be required.)

Commissioner Approval Signature: Mark J Lacke

Print Name: MARK J LACKE



Wisconsin Interscholastic Athletic Association

Cooperative Team Sponsorship Signatures

2026-27 & 2027-28 Co-op Application (except Football)

*Gymnastics co-ops are due annually

By our signatures we agree we have, as a school administration and school board, reviewed and discussed the items indicated on this form. We further confirm that our school district will provide the same level of institutional oversight to this program as to other sports sponsored by our district. In addition, we acknowledge that any monetary funds provided to us by outside sources will be handled according to district policies. Parent support groups, etc., shall not be involved in paying program expenses directly.

Applications submitted without all required signatures will be considered incomplete and not accepted.

Co-op Application ID: 67731
(found on Cooperative Team Sponsorship form)

SCHOOL NAME: Wausau West SPORT: Golf
GIRLS/BOYS: _____

Board of Education or Governing Body President:

Signature: _____
Print Name: _____

District Administrator:

Signature: _____
Print Name: _____

Name of Conference: Wisconsin Valley

Signature from a person authorized to represent the conference affiliation of this co-op program; typically, a conference commissioner or the equivalent.

If, at the time of the signature, conference affiliation has yet to be determined for this cooperative agreement, signatures should be ascertained from the current affiliation of the involved schools. If a school(s) is currently unaffiliated/independent, no signature is required.

(Through the conference realignment application process, approval and opinion of all affected conferences and schools will be required.)

Commissioner Approval Signature: Mark J Lacke
Print Name: MARK J LACKE