

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 **Special Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:15 PM** on **Monday, October 27, 2025.**

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- I. CALL TO ORDER
- II. APPROVE CONSENT AGENDA (**Action Requested**)
  - II.A. Appointments (Additional Staff, Replacement Staff, Contract Increases)
  - II.B. Separations (Resignations, Contract Decreases, Terminations)
  - II.C. Leaves of Absence
  - II.D. Retirements
- III. Adopt Final 2025-26 Budget (**Action Requested**)
- IV. Adopt Final 2025-26 District Levy (**Action Requested**)
- V. 2026 WASB Delegate (**Action Requested**)
- VI. ADJOURN

NOTICE POSTED: Friday, October 24, 2025, at 12:00 pm

By: Cassie Peck

NOTICE SENT TO:

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WAUSAU SCHOOL DISTRICT  
HUMAN RESOURCES

TO: Board of Education  
FROM: Tabatha Gundrum  
MEETING: October 27, 2025  
SUBJECT: Staffing Consent Agenda                      ADDENDUM

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

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

**LIMITED TERM CONTRACTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Jennifer Krueger	Franklin Elementary	1.0 FTE, Special Education Teacher	11/03/2025

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

**LEAVES OF ABSENCE:**

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

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

**RETIREMENTS:**

		<b>TEACHING STAFF</b>	
NAME	BUILDING	POSITION	EFFECTIVE DATE
			06/08/2026

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



# MEMO

TO: Board of Education  
 FROM: Josh Viegut, Assistant Superintendent of Operations  
 DATE: October 27, 2025

RE: Final 2025-26 Budget Approval

As indicated at the Annual Meeting and Budget Hearing, every year there are several changes in the District budget that must be formalized before final adoption can take place. Attached you will find spreadsheets for the expenditure budget presented in function format and the revenue budget presented in source format capturing the most recent budget data (Pages 1-9). This format is required per Wisconsin State Statutes.

The Fund 10 (General Fund) budget reflects final revenue limit and state aid calculations that have been revealed since the Annual Meeting. Compared to values shared at the Annual Meeting, the revenue limit increased by \$211,811. This includes an increase of \$199,015 for private school vouchers along with a number of smaller adjustments. A detailed summary of changes can be found on page 10.

The Fund 39 (Referendum Debt Service Fund) budget and corresponding levy reflects additional pre-payments of referendum debt in the amount of \$12,723,320. This additional debt service levy still allows the overall mill rate to decrease by \$.60 (\$60 on a \$100,000 home).

Compared to last year’s revenue limit enrollment numbers, the full time equivalency (FTE) membership count decreased by 145 students. This one-year decline obviously keeps the District in declining membership as the current three-year average is 89 FTE lower than the base three-year average as the table below reveals.

	Sept 2022	Sept 2023	Sept 2024	Sept 2025	3-year ave.
<b>Base Years</b>	8003	7922	7822		<b>7936</b>
<b>Current Years</b>		7922	7822	7737	<b>7847</b>
			Decrease of 145		<b>Down 89</b>

This 89 FTE decrease in rolling membership entitles the District to a non-recurring declining enrollment exemption of \$1,076,804. This exemption is built into the revenue limit formula to protect districts against declining enrollment.

## 2025 - 2026 final budget approval

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

- **Fund 10:** Expense \$117,577,935 (\$107,505,312 plus transfers to Funds 27 and 38), Revenue \$117,577,935
- **Fund 27:** \$20,234,845 (\$10,193,544 plus transfer from Fund 10)
- **Other Fund 20:** \$3,125,000
- **Fund 30:** Expense \$20,154,168, Revenue \$20,038,121

- **Fund 40**: Expense \$29,873,069, Revenue \$1,510,000
- **Fund 50**: Expense \$5,374,233, Revenue \$5,111,000
- **Fund 80**: \$1,575,653 (levy, fees, and carryover)

**2025-26 final tax levy approval**

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

# 2025-26 Budget Expenditures by Function/Object

October 27, 2025

## Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
<b>Undifferentiated 110000</b>	12,427,096	4,623,824	538,281	737,686					1,187	<b>18,328,074</b>
<b>Regular 120000</b>	18,766,840	9,436,823	446,700	833,179	20,917				10,122	<b>29,514,581</b>
<b>Vocational 130000</b>	2,038,010	912,179	13,100	178,759					12,335	<b>3,154,383</b>
<b>Physical 140000</b>	1,709,801	668,680	3,200	57,177					400	<b>2,439,258</b>
<b>Co-Curricular 160000</b>	1,053,344	72,848	138,836	103,075					64,276	<b>1,432,379</b>
<b>Special Needs 170000</b>	493,164	190,034	7,848	28,497					671	<b>720,214</b>
										<b>0</b>
<b>Sub-Total Instruction</b>	<b>36,488,255</b>	<b>15,904,388</b>	<b>1,147,965</b>	<b>1,938,373</b>	<b>20,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,991</b>	<b>55,588,889</b>
<b>Pupil Services</b>	4,272,454	1,647,330	288,043	150,916						<b>6,358,743</b>
<b>Instr. Services</b>	3,244,698	1,439,116	777,284	553,392					3,525	<b>6,018,015</b>
<b>General Adm.</b>	299,701	123,657	168,136	3,201					31,525	<b>626,220</b>
<b>School Bldg. Adm.</b>	4,430,753	2,089,510	3,740	18,912	727				1,339	<b>6,544,981</b>
<b>Business Adm.</b>	5,736,537	2,315,443	8,020,294	1,177,980	50,000				13,371	<b>17,313,625</b>
<b>Central Services</b>	606,270	263,682	391,004	113,198					1,854	<b>1,376,008</b>
<b>Insur. &amp; Judgment.</b>							1,071,473			<b>1,071,473</b>
<b>Debt Services</b>						213,531				<b>213,531</b>
<b>Other Support Serv.</b>	772,718	357,618	1,229,194	317,817	934					<b>2,678,281</b>
<b>Sub-Total Support</b>	<b>19,363,131</b>	<b>8,236,356</b>	<b>10,877,695</b>	<b>2,335,416</b>	<b>51,661</b>	<b>213,531</b>	<b>1,071,473</b>	<b>0</b>	<b>51,614</b>	<b>42,200,877</b>
<b>General Tuition</b>			9,708,806							<b>9,708,806</b>
<b>Non-Prog. Trans.</b>								10,041,301	6,740	<b>10,048,041</b>
<b>Fund 38 Trans.</b>								31,322		<b>31,322</b>
										<b>0</b>
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>9,708,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,072,623</b>	<b>6,740</b>	<b>19,788,169</b>
<b>Fund 10 Budget 2025-26</b>	<b>55,851,386</b>	<b>24,140,744</b>	<b>21,734,466</b>	<b>4,273,789</b>	<b>72,578</b>	<b>213,531</b>	<b>1,071,473</b>	<b>10,072,623</b>	<b>147,345</b>	<b>117,577,935</b>

## 2025-26 DETAILED REVENUE BUDGET - October 27, 2025

SOURCE	FUND 10 2025-26 BUDGET	2024-25 Actual
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LOCAL SOURCES
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Property Tax Levy	\$23,246,150	\$19,210,507
Property Tax Chargebacks	9,000	9,000
Mobile Home Tax	35,000	46,248
Other Payments for Services	20,000	21,434
Admissions Athletics	60,000	63,024
Athletic User Fees	105,000	109,714
Student Fees	0	1,213
Interest on Investments	375,000	437,425
Rentals	25,000	25,531
Parking Lot Fees	30,000	30,637
Miscellaneous Local Sources	190,000	133,940
Sale of Obsolete Equipment	40,000	38,473
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	275,000	371,419
Student Technology Device Insurance	65,000	65,950

<b>TOTAL LOCAL SOURCES</b>	<b>\$24,475,150</b>	<b>\$20,564,515</b>
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OTHER SCHOOL DISTRICT
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Open Enrollment Tuition	\$2,413,714	\$2,413,714
Non-Open Enrollment Tuition	\$5,000	\$0

<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$2,418,714</b>	<b>\$2,413,714</b>
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STATE GRANTS
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S1 Wisconsin Educator Effectiveness	\$58,640	\$0
S2 CTE Incentive	174,941	75,746
S3 School-Based Mental Health	255,000	247,247
S4 State Aid Transmitted from Intermediate Sources	35,000	25,832

<b>TOTAL STATE GRANTS</b>	<b>\$523,581</b>	<b>\$348,825</b>
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## 2025-26 DETAILED REVENUE BUDGET - October 27, 2025

SOURCE	FUND 10 2025-26 BUDGET	2024-25 Actual
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STATE AIDS
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Equalization Aid	\$75,312,316	\$77,977,610
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ELL Aid	315,000	313,686
Early College Credit Program	22,028	0
State Aid for Exempt Computers	609,814	564,122
State Aid for Exempt Personal Property	1,251,010	291,149
Other State Aid for Exempt Personal Property	0	814,199
Other State Categorical Aid	0	50,000
Juvenile Detention Center	85,000	80,725
Transportation Aid	175,000	175,190
Library Aid	475,000	595,628
Per Pupil Adjustment Aid	5,907,058	5,888,512
In Lieu of Tax	5,000	19
AGR - Achievement Gap Reduction Program	1,682,071	1,682,071
School Mental Health Program	0	173,060

**TOTAL STATE AIDS**

**\$85,839,297      \$88,605,971**

**FEDERAL GRANTS**

F1 Carl Perkins (Vocational)	\$90,822	\$84,023
F2 Title I - Improving The Academic Achievement of The Disadvantaged	\$1,689,206	1,207,809
F3 Title ID - Neglected and Delinquent	\$68,961	9,046
F4 Title II A - Teacher and Principal Training and Recruiting Fund	\$379,585	199,002
F5 Title III - English Language Acquisition	\$215,555	48,695
F6 Title IV A	\$140,124	102,398
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	\$594,056	131,761
F9 Elementary and Secondary School Emergency Relief Fund 3	\$0	2,072,673
F10 ARP Homeless Children and Youth	\$21,089	21,089
F11 ARPA Evidence After School	\$74,011	0
Education For Homeless Children and Youth Innovation	\$74,984	32,301
Red Granite Charter School	\$72,800	298,242

**TOTAL FEDERAL GRANTS**

**\$3,421,193      \$4,207,039**

**FEDERAL AID**

Governor's Stimulus Money, Other Federal Funds, Grants	\$900,000	\$720,560
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**TOTAL FEDERAL AID**

**\$900,000      \$720,560**

**GRAND TOTAL**

**\$117,577,935      \$116,860,624**

# 2025-26 Budget Expenditures by Function/Object

October 27, 2025

## Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	10,462,234	4,496,680	180,144	11,874				15,352	15,166,284
Special Needs									0
<b>Sub-Total Instruction</b>	<b>10,462,234</b>	<b>4,496,680</b>	<b>180,144</b>	<b>11,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,352</b>	<b>15,166,284</b>
Pupil Services	2,035,002	820,072	53,857						2,908,931
Instr. Services	233,290	114,303	308,283						655,876
Business Adm.			1,287,146						1,287,146
Central Services	0	0	7,159						7,159
Other Support Services			72,133						72,133
<b>Sub-Total Support</b>	<b>2,268,292</b>	<b>934,375</b>	<b>1,728,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,931,245</b>
General Tuition			117,316						117,316
Non-Prog. Trans.								20,000	20,000
Sub-Total	0	0	117,316	0	0	0	0	20,000	137,316
<b>Fund 27 Budget 2025-26</b>	<b>12,730,526</b>	<b>5,431,055</b>	<b>2,026,038</b>	<b>11,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,352</b>	<b>20,234,845</b>

## 2025-26 DETAILED REVENUE BUDGET - October 27, 2025

SOURCE	FUND 27 2025-26 BUDGET	2024-25 Actual
<b>OTHER SCHOOL DISTRICT</b>		
Hearing/Vision Tuition	\$35,000	\$6,400
<b>TOTAL OTHER SCHOOL DISTRICT</b>	<b>\$35,000</b>	<b>\$6,400</b>
<b>STATE AIDS</b>		
Exceptional Educational Needs Aid	\$7,308,758	\$5,272,747
High Cost EEN Aid	95,000	94,795
Special Education Transition Incentive	20,000	19,900
<b>TOTAL STATE AIDS</b>	<b>\$7,423,758</b>	<b>\$5,387,442</b>
<b>FEDERAL GRANTS</b>		
F12 Flow Through	\$2,098,656	\$2,037,680
F13 Preschool Flow Through	58,869	35,494
F14 Early Childhood Social Emotional Learning	27,261	17,763
F9 Elementary and Secondary School Emergency Relief Fund 3	0	20,824
<b>TOTAL FEDERAL GRANTS</b>	<b>\$2,184,786</b>	<b>\$2,111,761</b>
<b>FEDERAL AID</b>		
Medicaid	\$550,000	\$554,830
High Cost EEN Aid	0	\$0
<b>TOTAL FEDERAL AID</b>	<b>\$550,000</b>	<b>\$554,830</b>
<b>TRANSFERS</b>		
Transfer From Fund 10	\$10,041,301	\$11,875,370
<b>GRAND TOTAL</b>	<b>\$20,234,845</b>	<b>\$19,935,803</b>

## 2025-26 Budget Expenditures by Function/Object

October 27, 2025

### Fund 20

Function	SALARIES BENEFITS	EMPLOYEE SERVICES	PURCHASED OBJECTS	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated		\$ 5,000	\$ 215,000			\$ 10,000		\$ 230,000
Regular			\$ 2,250,000			\$ 380,000		\$ 2,630,000
Vocational			\$ 15,000	\$ 40,000				\$ 55,000
Co-Curricular								\$ -
Support Services								\$ -
Instr. Services		\$ 5,000						\$ 5,000
Business Adm.		\$ 200,000						\$ 200,000
Central Services		\$ 5,000						\$ 5,000
<b>Total Expenses</b>	-	-	<b>\$ 215,000</b>	<b>\$ 2,480,000</b>	<b>\$ 40,000</b>	<b>\$ 390,000</b>	-	<b>\$ 3,125,000</b>

Source	2025-26 BUDGET	2024-25 ACTUAL
Activity Accounts	3,000,000	3,584,478
Local Grants/Donations	125,000	134,261
<b>Total Revenues</b>	<b>\$3,125,000</b>	<b>\$3,718,739</b>

### Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$1,156,035	\$1,156,035
Debt Service Fund 39	18,998,133	18,998,133
<b>Total Expenses</b>	<b>\$20,154,168</b>	<b>\$0</b>

Source	2025-26 BUDGET	2024-25 ACTUAL
Transfer From Fund 10 to Fund 38	\$ 31,322	\$ 88,545
Current Property Tax Fund 38	1,082,291	2,010,220
Current Property Tax Fund 39	18,924,508	22,275,000
<b>Total Revenues</b>	<b>\$20,038,121</b>	<b>\$24,373,765</b>

### Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	TOTAL
Business Adm.	\$ 29,852,705			\$ 20,364	\$ 29,873,069
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,852,705</b>	<b>\$0</b>	<b>\$20,364</b>

Source	2025-26 BUDGET	2024-25 ACTUAL
Interest Fund 46	\$ 10,000	\$ 111,464
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ -
Interest Fund 49	\$ 1,500,000	\$ 3,230,340
Unrealized Gains		\$ 135,565
<b>Total Expenses</b>	<b>\$1,510,000</b>	<b>\$3,477,369</b>

# 2025-26 Budget Expenditures by Function/Object

October 27, 2025

## Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm. Central Services	1,707,790	689,943	65,000	2,905,000	0	6,500	5,374,233 0
<b>Total Expenses</b>	<b>1,707,790</b>	<b>689,943</b>	<b>65,000</b>	<b>2,905,000</b>	<b>-</b>	<b>6,500</b>	<b>5,374,233</b>

Source	2025-26 BUDGET	2024-25 ACTUAL
<b>LOCAL SOURCES</b>		
Student Meals - Ala Carte	\$1,250,000	\$1,215,964
Adult Meals - Ala Carte	35,000	28,258
Other Food Service Sales	105,000	99,272
Sale of Obsolete Equipment	1,000	400
Interest on Investments	15,000	13,529
<b>Total Local Sources</b>	<b>\$1,406,000</b>	<b>\$1,357,423</b>
<b>STATE AIDS</b>		
Food Service Aid	<b>\$65,000</b>	<b>\$61,799</b>
<b>FEDERAL AID</b>		
USDA Commodities	\$455,000	\$447,271
Food Service Aid	3,150,000	3,089,329
F10 Fresh Fruit and Vegetable Program	35,000	71,108
<b>Total Federal Aid</b>	<b>\$3,640,000</b>	<b>\$3,607,708</b>
<b>GRAND TOTAL</b>	<b>\$5,111,000</b>	<b>\$ 5,026,930</b>

# 2025-26 Budget Expenditures by Function/Object

October 27, 2025

## Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	269,914	66,503	102,000	53,583		492,000
Business Adm.			300,000			300,000
Community Service Other	180,948	34,849	63,243	16,510	4,450	300,000
<b>Total Expenses</b>	<b>450,862</b>	<b>101,352</b>	<b>465,243</b>	<b>70,093</b>	<b>4,450</b>	<b>1,092,000</b>

Source	2025-26 BUDGET	2024-25 ACTUAL
Current Property Tax	\$1,092,000	\$792,000
Fees	\$0	\$0
Carryover	483,653	487,619
<b>Total Revenues</b>	<b>\$1,575,653</b>	<b>\$1,279,619</b>

**FINAL 2025-2026 TAX LEVY - OCTOBER 27, 2025**

**Wausau School District**

Fund	FINAL 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
<b>GENERAL FUND **</b>	\$ 23,255,150	\$ 19,219,507	\$ 4,035,643	21.00%	3.45
<b>DEBT SERVICE FUND 38</b>	1,113,613	2,098,764	(985,151)	-46.94%	0.17
<b>DEBT SERVICE FUND 39</b>	18,924,508	22,275,000	(3,350,492)	-15.04%	2.80
<b>COMMUNITY SERVICE Fund 80</b>	1,092,000	792,000	300,000	37.88%	0.16
<b>TOTAL</b>	\$ 44,385,271	\$ 44,385,271	\$ 0	0.00%	6.58

\*\* 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
<b>Current Valuation (24-25)</b>	\$ 6,185,345,156	7.18
<b>New Valuation (24-25)</b>	\$ 6,743,950,003	6.58
<b>Percent Increase/Decrease from Current to New</b>	9.03%	-8.36%
<b>Gross Increase/(Decrease) in taxes on a \$100,000</b>	\$ (60)	

**Explanation of Mill Rate Decrease**

\$	7.18	2024-25 Mill Rate
\$	0.31	Increase to the Revenue Limit with Recurring Exemptions
\$	(0.13)	Non-Reoccurring Exemptions
\$	0.04	Increase in Community Service
\$	(0.66)	Decrease in Debt Service
\$	0.44	Decrease in Equalization Aid
\$	(0.60)	Increase in Equalized Property Value District-Wide
\$	6.58	2025-26 Proposed Mill Rate
\$	(0.09)	Decrease in Revenue Limit before Exemptions
\$	0.12	Non-Recurring Exemptions
\$	0.15	Decrease Referendum Debt Defeasance Levy
\$	(0.18)	Increase in Total Aid
\$	6.58	2025-26 Final Certified Levy Mill Rate

## Changes Since Budget Hearing and Annual Meeting

<p><b>Fund 10</b></p> <p><b>Expenses Fund 10</b></p> <table border="0" style="width: 100%;"> <tr><td>Private School Vouchers</td><td style="text-align: right;">\$ 199,015</td></tr> <tr><td>Grants (Object 300 and up)</td><td style="text-align: right;">\$ 503,556</td></tr> <tr><td>Other (Object 300 and up)</td><td style="text-align: right;">\$ 300,985</td></tr> <tr><td>Budget Roll (Salary)</td><td style="text-align: right;">\$ (1,135,642)</td></tr> <tr><td>Budget Roll (Benefits)</td><td style="text-align: right;">\$ 219,312</td></tr> <tr><td>Transfer to Fund 27</td><td style="text-align: right;">\$ 124,585</td></tr> <tr><td><b>Total Expense Increase</b></td><td style="text-align: right;"><b><u>\$ 211,811</u></b></td></tr> </table> <table border="0" style="width: 100%;"> <tr><td>Expenses Old Budget</td><td style="text-align: right;">\$ 117,366,124</td></tr> <tr><td>Expenses New Budget</td><td style="text-align: right;">\$ 117,577,935</td></tr> <tr><td><b>Increase</b></td><td 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# Wausau School District Board of Education – Business & Finance

Josh Viegut – Assistant Superintendent of Operations

October 27, 2025

## **Adopt Final 2025-2026 Final Budget**

**Action Required: Yes**

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

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

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

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

## **Adopt Final 2025-26 District Levy**

**Action Required: Yes**

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

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

## **2025-26 final tax levy approval**

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

Wausau School District  
Special Board Meeting  
October 27, 2025

# ESTABLISH TAX LEVY AND BUDGET



# 2025-26 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**

# Components of Mill Rate Change

## (Since Last Year, Shared at the Annual Meeting)

*Mill Rate = Tax Per \$1,000 of Equalized Value*

	Increase / (Decrease)	Mill Rate
2024-25 Final Mill Rate		7.18
Increase in Revenue Limit with Recurring Exemptions	.31	
Decrease in Non-Recurring Exemptions	.13	
Increase in Community Service	.04	
Decrease in Debt Service	.66	
Decrease in Equalization Aid	.44	
Increase in Property Values, District-Wide	.60	
2025-26 Proposed Mill Rate		6.58



# Components of Mill Rate Change (Since The Annual Meeting)

*Mill Rate = Tax Per \$1,000 of Equalized Value*

	Increase / (Decrease)	Mill Rate
<b>2025-26 Annual Meeting Mill Rate</b>		<b>6.58</b>
Decrease in Revenue Limit Before Exemptions	(.09)	
Non-recurring Exemptions	0.12	
Increase Referendum Debt Defeasance Levy	0.15	
Increase in Total Aid	(0.18)	
<b>2025-26 FINAL Mill Rate</b>		<b>6.58</b>

# Budget Changes Since Annual Meeting

## Changes Since Budget Hearing and Annual Meeting

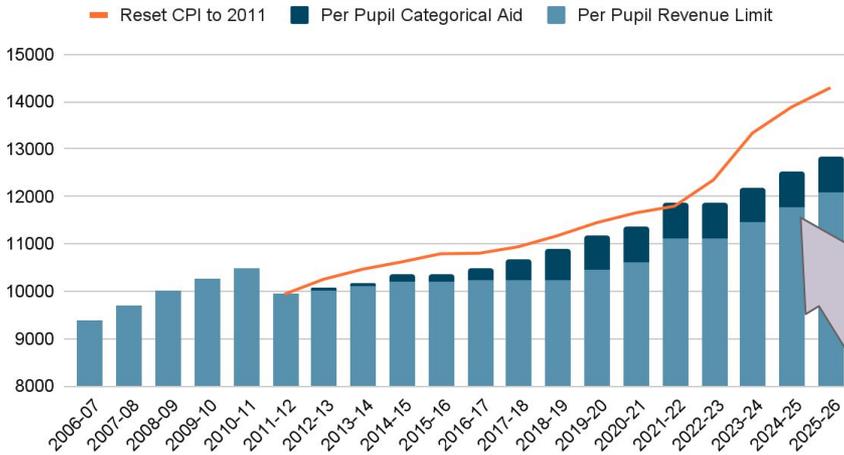
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<b>Expenses Fund 10</b>		<b>Total Expense Increase</b>	
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Budget Roll (Benefits)	\$ 219,312		
Transfer to Fund 27	\$ 124,585	<b>Total Revenue Increase</b>	<b>\$ 1,011,368</b>
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<b>Increase</b>	<b>\$ 211,811</b>	<b>Revenue Limit</b>	<b>\$ 211,811</b>
		Increase in Transfer of Service	\$ 9,108
<b>Fund 27</b>		Increase in Declining Enrollment Exemption	\$ 580,748
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Grants (Object 300 and up)	\$ (2,664)	Increase in Private School Vouchers	\$ 199,015
Budget Roll (Benefits)	\$ 55,426	Decrease in Revenue Limit Before Exemptions	\$ (580,747)
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<b>Total Expense Increase</b>	<b>\$ 124,584</b>	<b>Revenues related to Revenue Limit</b>	
		Property Tax Levy	\$ (1,011,368)
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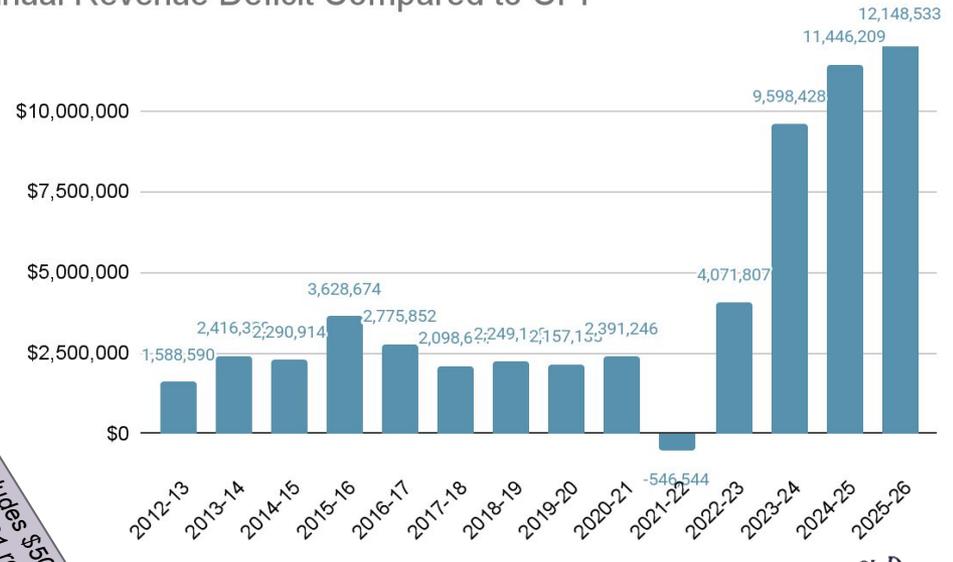
# Revenue Fails to Keep Pace with Inflation

- With the baseline for inflation established in 2011, District revenue from the Revenue Limit, Per Pupil Categorical Aid, and the \$4MM 2021 referendum, lags behind inflation considerably.
- This year alone, revenue is over \$12,000,000 behind the inflationary pace.
- The aggregate of these eleven years represents a deficit of over \$58,000,000.

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Annual Revenue Deficit Compared to CPI



Includes \$500/pupil from 2021 referendum

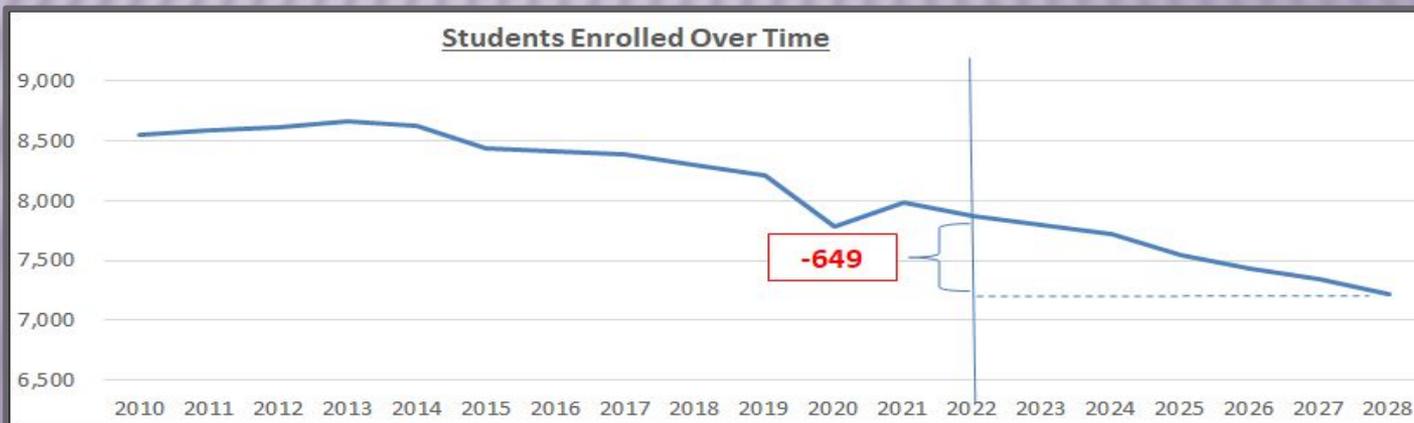
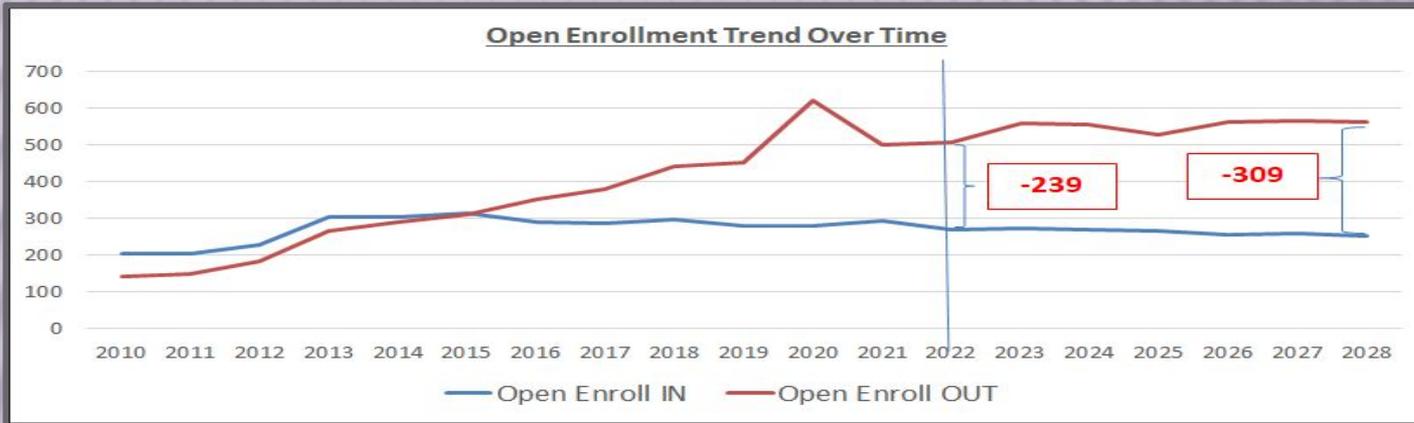
# Changes in FTE Membership

## Counting Students For Revenue Limit

- Membership and FTE Compared to Student Head-Count
- Open Enrollment Impact
- Three-Year Rolling Average

	<u>Sept 2022</u>	<u>Sept 2023</u>	<u>Sept 2024</u>	<u>Sept 2025</u>	<u>3-year ave.</u>
<u>Base Years</u>	8003	7922	7882		7936
<u>Current Years</u>		7922	7882	7737	7847
			Decrease of 145		Down 89

# Various Enrollment/Membership Data



# Levy Changes Since Annual Meeting

Amounts are not drawn to scale and Community Service Levy is Ignored as it Remains Constant

## ANNUAL MEETING

General State Aid Amount

General Fund Levy Amount

Debt Levy  
w/ Defeasance  
\$19,026,753

Full Revenue Limit—Operational Budget Dollars Available

State Aid  
Increased by: \$1,223,179

Revenue Limit  
Increased by: \$211,811

General State Aid Amount

General Fund Levy Amount

Debt Levy  
w/ Defeasance  
\$20,038,121

Full Revenue Limit—Operational Budget Dollars Available

**RESULT:**  
General Fund Levy  
Decreased by: \$1,011,368

**Total Levy:**  
Same as presented at annual  
meeting and same as last year

## FINAL LEVY

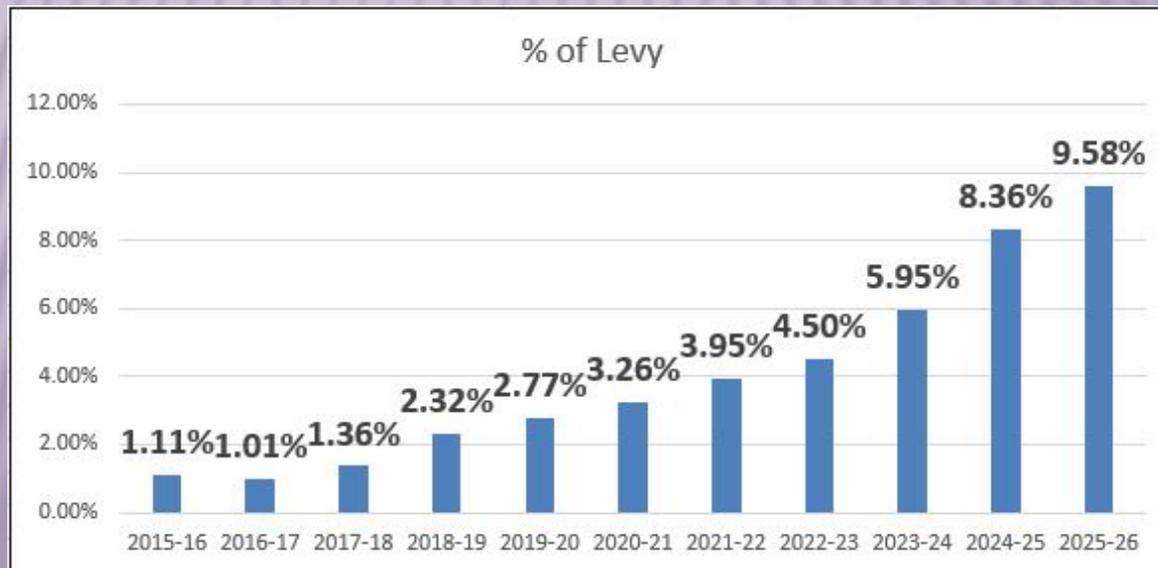
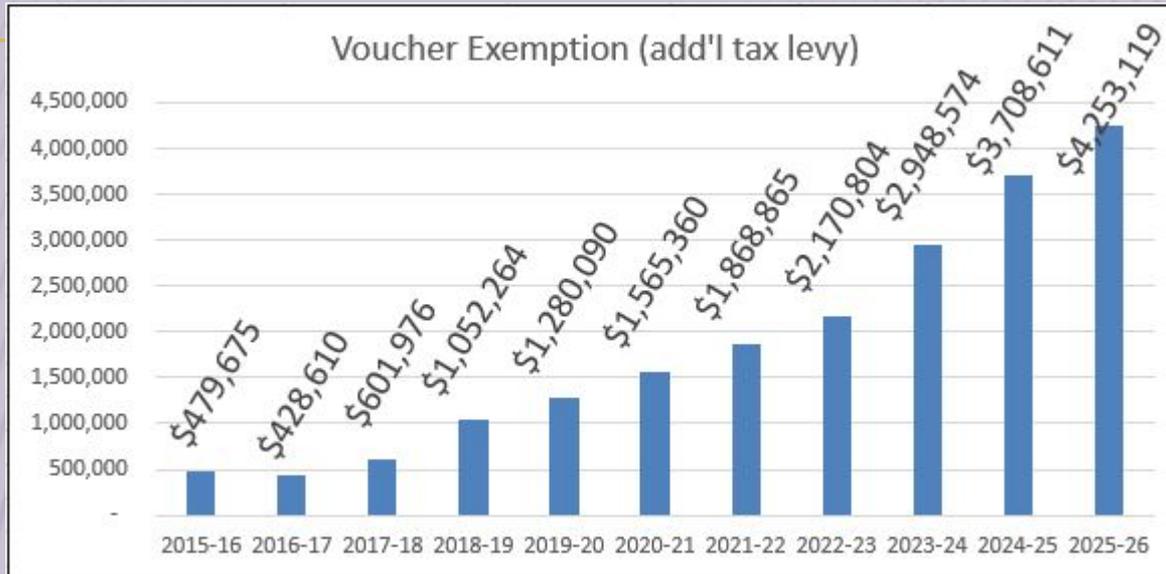
# Tax Impact of Private Voucher Program

WPCP and RPCP Private School Voucher Aid Deduction	4,031,111
SNSP Private School Voucher Aid Deduction	222,008

- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$4,253,119
  - The tax levied for this expense is **\$4,253,119**
  - The corresponding mill rate for this levy is **0.63 (\$63 for a \$100,000 home), up from .60 last year.**



# Tax Impact of Private Voucher Program



# Benefits From Defeasance 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 decade of budget cycles and is recommended once again.
- During this period **over \$69 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	“
○ <b>2025-26</b>	<b>\$6.58</b>	“

# School Tax Allocation For 2025-26

## WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2025-26

	<u>CERTIFIED FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>COMMUNITY SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>% INCR Prior YR</u>
<b>C. Wausau</b>	<b>\$3,892,235,167</b>	57.7144735%	\$ 13,421,587.38	\$ 11,564,896.02	\$ 630,242.06	\$ 25,616,725.46	-0.33%
<b>T. Berlin</b>	<b>\$121,430,657</b>	1.8005866%	\$ 418,729.11	\$ 360,803.72	\$ 19,662.41	\$ 799,195.24	1.96%
<b>T. Hewitt</b>	<b>\$88,040,100</b>	1.3054679%	\$ 303,588.52	\$ 261,591.24	\$ 14,255.71	\$ 579,435.47	-4.65%
<b>V. Maine</b>	<b>\$433,137,700</b>	6.4226114%	\$ 1,493,587.91	\$ 1,286,970.64	\$ 70,134.92	\$ 2,850,693.47	7.36%
<b>T. Rib Mountain</b>	<b>\$1,365,107,900</b>	20.2419635%	\$ 4,707,298.97	\$ 4,056,109.14	\$ 221,042.24	\$ 8,984,450.35	-0.99%
<b>T. Stettin</b>	<b>\$389,858,188</b>	5.7808582%	\$ 1,344,347.25	\$ 1,158,375.36	\$ 63,126.97	\$ 2,565,849.58	-0.32%
<b>T. Texas</b>	<b>\$222,102,300</b>	3.2933563%	\$ 765,874.95	\$ 659,926.72	\$ 35,963.45	\$ 1,461,765.12	-2.11%
<b>T. Wausau</b>	<b>\$232,037,991</b>	3.4406837%	\$ 800,136.16	\$ 689,448.36	\$ 37,572.27	\$ 1,527,156.79	2.19%
<b>ALLOCATION</b>	<b>\$6,743,950,003</b>	<b>100.0000%</b>	<b>\$ 23,255,150</b>	<b>\$ 20,038,121</b>	<b>\$ 1,092,000</b>	<b>\$ 44,385,271</b>	<b>0.00%</b>
Property Value Change	9.03%						



# Year over Year Levy Change by Fund

## FINAL 2025-2026 TAX LEVY - OCTOBER 27, 2025

### Wausau School District

Fund	FINAL 2025-26 LEVY	FINAL 2024-25 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
<b>GENERAL FUND **</b>	\$ 23,255,150	\$ 19,219,507	\$ 4,035,643	21.00%	3.45
<b>DEBT SERVICE FUND 38</b>	1,113,613	2,098,764	(985,151)	-46.94%	0.17
<b>DEBT SERVICE FUND 39</b>	18,924,508	22,275,000	(3,350,492)	-15.04%	2.80
<b>COMMUNITY SERVICE Fund 80</b>	1,092,000	792,000	300,000	37.88%	0.16
<b>TOTAL</b>	\$ 44,385,271	\$ 44,385,271	\$ 0	0.00%	6.58



# Year over Year Expense Change by Fund

## Total Expenses by Fund

Fund	Category	25-26 Budget	24-25 Budget	Change	%Change
10	TOTAL EXPENSE - (Less Transfers to 27 & 38)	\$ 107,505,312	\$ 107,769,479	\$ (264,167)	-0.25%
20	TOTAL EXPENSE	\$ 3,125,000	\$ 2,300,000	\$ 825,000	35.87%
27	TOTAL EXPENSE	\$ 20,234,845	\$ 19,687,640	\$ 547,205	2.78%
38	TOTAL EXPENSE	\$ 1,156,035	\$ 2,213,585	\$ (1,057,550)	-47.78%
39	TOTAL EXPENSE	\$ 18,998,133	\$ 22,345,000	\$ (3,346,867)	-14.98%
50	TOTAL EXPENSE	\$ 5,374,233	\$ 5,206,337	\$ 167,896	3.22%
80	TOTAL EXPENSE	\$ 1,573,653	\$ 1,279,819	\$ 293,834	22.96%
	GRAND TOTAL	\$ 157,967,212	\$ 160,801,860	\$ (2,834,648)	-1.76%

\*Does not include fund 40

# Two Necessary Motions

## 2025 - 2026 final budget approval

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

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

## 2025-26 final tax levy approval

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



# MEMO

TO: Board of Education

FROM: Josh Viegut

DATE: October 27, 2025

RE: Final 2025-26 Levy Approval

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Administration recommends a final tax levy of \$44,385,271, which is the same as the annual meeting and the same as the previous year. The result is a final gross mill rate of \$6.58 per thousand dollars of equalized valuation which is the same as the proposed mill rate from the annual meeting. The final 2025-26 tax levy information can be found on the attached document.

Subsequent to the Annual Meeting the levy was adjusted to reflect an increase in the private school voucher exemption, an increase in the declining enrollment exemption, an increase in personal private property aid, and a variety of other smaller adjustments for recently revealed student counts, along with a choice to pre-pay additional referendum debt. The result is a final gross mill rate of \$6.58 per thousand dollars of equalized valuation, which is equal to the proposed mill rate from the Annual Meeting and \$.60 less than a year ago.

The gross school tax on a \$100,000 home will decrease \$60 to \$658.

## **Recommendation for 2025-2026 Final Tax Levy**

**Action Required: Yes**

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

## **2025-26 final tax levy approval**

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