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 **Annual Meeting & Budget Hearing** 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 28, 2026.**

I. Call to Order/Pledge of Allegiance: President, Jim Bouché

II. Public Hearing for Resolution Requesting Starting School Prior to September 1 for 2027-2028.

III. Election of Chairperson

IV. Designate Secretary for Minutes

V. Designate Vote Counters

VI. Enter the Thirty-Third Annual Meeting Minutes into the Record

VII. State of the District Presentation

VIII. Treasurer's Report

IX. Other Post Employment Benefits Report

X. Budget Hearing

- X.A. Review Proposed 2026-2027 Budget
  Dr. Elizabeth Channel
  Assistant Superintendent of Operations
- X.B. Old Business
- X.C. New Business
  - X.C.1. Vote - Tax Levy for General Fund and Community Service Fund
  - X.C.2. Vote - Tax Levy for Debt Service Fund
  - X.C.3. Vote - Furnish School Lunches
  - X.C.4. Vote - Authorize Reimbursement of Expenses for School Board Members

X.C.5. Vote - Salaries of School Board Members

X.C.6. Vote - Authorize Resolution Regarding Continuing Authorization to Lease Suitable Buildings and/or Land for School Sites

X.C.7. Vote - Authorize Resolution Regarding Continuing Authorizations to Convey Partial Interests in Real Estate

X.C.8. Vote - Establish 2027 Annual Meeting

XI. Adjournment

NOTICE POSTED: Friday, September 25, 2026, at 12:30 pm

By: Cassie Peck

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WAUSAU SCHOOL DISTRICT
Longfellow Administration Center

415 Seymour Street • P.O. Box 359 • Wausau, Wisconsin 54402-0359 • 715-261-0500 • www.wausauschools.org
Cale Bushman, Superintendent of Schools

Early Start Resolution

Whereas: Under Wis. Stats. 118.045(3) "A school board may commence the school term before September 1 in any school year if the school board requests the department to allow it to commence the school term before September 1 and the school board includes reasons with its request. The department may grant a request only if it determines that there are extraordinary reasons for granting it."

Whereas: The Wausau School District is preparing for anticipated construction work on some of our schools.

Whereas: By starting earlier, August 24, 2027, we could ensure a longer construction season. and limit interruption of student learning.

RESOLVED: The Wausau School Board is seeking an exemption from the Wisconsin Department of Public Instruction to begin classes prior to September 1, 2027 (per Wis. Stat. 118.045) at its meeting on Monday, September 28, 2026.

______________________	______________________
Cale Bushman Superintendent	James Bouché Board President

Minutes of the ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

The Board of Education
Wausau School District

A Annual Meeting of the Board of Education of the Wausau School District was held Monday, September 22, 2025, beginning at 6:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

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

I. Call to Order/Pledge of Allegiance

President Bouche presided and called the meeting to order at 6:19 PM. The Pledge of Allegiance was recited.

II. Election of Chairperson

Lance Trollop moved to appoint James Bouche as the chairperson for the annual meeting, seconded by Pat McKee. The motion carried.

Sarah Brock moved to close nominations, seconded by Jon Creisher. The motion carried.

The main motion carried 8-0 (voice).

III. Designate Secretary for Minutes

President Bouche appointed Cassie Peck to take official minutes.

IV. Designate Vote Counters

President Bouche appointed Cassie Peck and Josh Viegut as vote counters.

V. Enter the Thirty Second Annual Meeting Minutes into the Record

President Bouche entered the Thirty Second Annual Meeting Minutes into the record.

VI. State of the District Presentation

Cale Bushman gave a brief state of the District presentation.

VII. Treasurer's Report

Sarah Brock presented the Treasurer's Report. He reported the following general checking account figures which include Funds 10, 21, 27, 29, 50, and 80 for fiscal year ending June 30, 2022, as of June 30, 2023:

Beginning Cash Balance

And Investments - July 1, 2024	$ 34,090,619.61
Receipts	$149,367,285.32
Disbursements	$148,392,030.26
Ending Cash Balance	
And Investments - June 30, 2025	$ 35,065,874.67

VIII. Other Post Employment Benefits Report

Josh Viegut presented the following Other Post Employment Benefits Report for fiscal year ending June 30, 2023:

Cash Balance in OPEB Trust Account - June 30, 2025		$ 3,896,266.89
Investment Returns July1, 2024 to June 30, 2025		$ 412,221.45
Dividends	469,893.93	
Unrealized Gains/Losses	415,603.20	
Long Term Realized Loss	(457,364.62)	
Fees	(15,911.06)	
Total Claim Disbursements July1, 2024 to June 30, 2025		$ 2,894,673.39

IX. **Budget Hearing**

A. Review Proposed 2025-2026 Budget

Josh Viegut
Assistant Superintendent of Operations

Josh Viegut reported on the school funding formula; changes in revenue limit and school funding; spending and engagement; revenues, expenditures, grant funding; debt mill rate; proposed tax levy; and school tax mill rate.

Mr. Viegut also detailed the Community Service Fund. He shared that funds were established to pay for activities that are accessible to the community at large. The fund pays for costs associated with the out of school enrichment programs, the planetarium, School Resource Officers, middle school athletics and seasonal labor to maintain outdoor facilities accessible to the community.

Total Community Service Tax Levy	$1,092,000

Mr. Viegut also shared the following slides related to Phase 2 & Phase 3 of the Energy Efficiency Exemption:

Phase 2 Energy Efficiency Exemption

Wausau Phase 2

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			$11,512,434
Total Project Payback Period			9.2
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2025	$1,040,375
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2025	$981,946
Utility Savings applied in Prior Year to Debt	Fiscal Year	2025	$58,429
Sum of reported Utility Savings to be applied to Debt			$60,766
		Savings Reported for 2025	
Specific Energy Efficiency Measure or Products	**Project Cost Including Financing**	**Utility Cost Savings**	**Non-Utility Cost Savings**
Controls Improvements - East High School	$ 55,055	$7,359	$147,634
Controls Improvements - Elementary Schools	$ 731,567	$7,638	$28,027
HVAC and Controls Improvements - Elementary Schools	$ 5,415,376	$21,687	$439,943
Controls Improvements - Horace Mann MS	$ 538,577	$4,002	$61,510
HVAC and Controls Improvements - John Muir MS	$ 164,565	$4,591	$37,649
Controls Improvements - Maintenance Building	$ 73,306	$408	$17,863
HVAC and Controls Improvements - West High School	$ 1,254,323	$10,031	$130,474
Electrical Infastructure Improvements	$ 3,279,666	$5,051	$568,409
Entire Energy Efficiency Project Totals	$11,512,434	$60,766	$1,431,510

Retired w/ 2024 Levy

Phase 3 Energy Efficiency Exemption

Wausau Phase 3

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2025	$1,144,935
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2025	$1,114,817
Utility Savings applied in Prior Year to Debt	Fiscal Year	2025	$30,118
Sum of reported Utility Savings to be applied to Debt			$31,323
		Savings Reported for 2025	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Building Envelope Improvements	$ 1,526,742	$3,435	$91,570
Heating System Upgrades	$ 801,304	$10,960	$37,621
Technology and Controls Upgrades	$ 3,785,895	$9,254	$510,026
Ventilation and IAQ Improvements	$ 5,563,898	$7,675	$314,771
Entire Energy Efficiency Project Totals	$11,677,838	$31,323	$953,988

Retire w/ 2026 Levy

B. Old Business
There was none.

C. **New Business**

1. Vote - Tax Levy for General Fund and Community Service Fund
Lance Trollop **moved that the amount of $24,266,518 be adopted as the tax levy for the General Fund and $1,092,000 for the Community Service Fund for the 2025-2026 school fiscal year, seconded by Sarah Brock. The motion carried.**

2. Vote - Tax Levy for Debt Service Fund
Pat McKee moved that the amount of $19,026,753 be adopted as the tax levy for the Debt Service Fund for the 2025-2026 school fiscal year, seconded by Jon Creisher. The motion carried.

3. Vote - Furnish School Lunches
Cory Sillars moved to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50, seconded by Sarah Brock. The motion carried.

4. Vote - Authorize Reimbursement of Expenses for School Board Members
   Ralph Williams moved to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties, seconded by Julie Schell. The motion carried.

5. Vote - Salaries of School Board Members
   Cassie Peck moved that School Board annual salaries be established at $3,300, for the 2025-2026 school fiscal year, seconded by Julie Schell. The motion carried.

6. Vote - Authorize Resolution Regarding Continuing Authorization to Lease Suitable Buildings and/or Land for School Sites
   Cory Sillars moved that pursuant to Section 120.10(5) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to lease suitable buildings and/or land for school sites, seconded by Pat McKee. The motion carried.

7. Vote - Authorize Resolution Regarding Continuing Authorizations to Convey Partial Interests in Real Estate
   Pat McKee moved that pursuant to Section 120.10(12) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to convey small parcels and/or easements in school lands to governmental authorities or public utilities under circumstances in which property belonging to the School District is not needed for school purposes, and in which the value of consideration to be received in exchange for an easement does not exceed $20,000, seconded by Cory Sillars. The motion carried.

8. Vote - Establish 2026 Annual Meeting
   Jennifer Paoli moved pursuant to statute (s. 120.08(1)(a)), authorize the Board of Education to establish a date and time of the 2026 Annual Meeting, seconded by Sarah Brock. The motion carried.

X. Adjournment

Lance Trollop moved to adjourn, seconded by Jon Creisher. The motion carried at 6:48 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 28, 2026

Treasurer's Report - Sarah Brock
General Checking Account**
Fiscal Year Ending June 30, 2026
As of June 30, 2026

BEGINNING CASH BALANCE AND INVESTMENTS - JULY 1, 2025	**$**	**35,048,981.11**
RECEIPTS	**$**	**151,433,386.97**
DISBURSEMENTS	**$**	**152,607,230.75**
ENDING CASH BALANCE AND INVESTMENTS - JUNE 30, 2026	**$**	**33,875,137.33**

****INCLUDES Fund 10, Fund 21, Fund 27, Fund 29, Fund 50, and Fund 80.**

WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 28, 2026

OTHER POST EMPLOYMENT BENEFITS REPORT
FISCAL YEAR ENDING JUNE 30, 2026

CASH BALANCE IN OPEB TRUST ACCOUNT - JUNE 30, 2026		**$**	**5,208,253.39**
INVESTMENT RETURNS JULY 1, 2025 TO JUNE 30, 2026		**$**	**764,153.28**
Dividends	**1,187,139.89**		
Unrealized Gains/Losses	**329,546.55**		
Long Term Realized Loss	**(737,594.51)**		
Fees	**(14,938.65)**		
TOTAL CLAIM DISBURSEMENTS JULY 1, 2025 TO JUNE 30, 2026		**$**	**2,625,751.20**

INVESTMENT MANAGER: **Prudent Man Advisors LLC**

Annual Budget & Related Information

2026-2027

Budget Hearing and Annual Meeting
September 28, 2026
5:00 p.m.

Longfellow Administration Center
415 Seymour Street
Wausau, Wisconsin

Board of Education

James Bouche, President (2028)

Lance Trollop, Vice President (2029)

Sarah Brock, Treasurer (2027)

Cory Sillars, Clerk (2029)

Charles Burger (2027)

Jon Creisher (2028)

Nick Crochiere (2028)

Patrick McKee (2027)

Yauo Yang (2029)

Administration

Cale Bushman
Superintendent of Schools

Elizabeth Channel
Assistant Superintendent of Operations

The Department of Business Services

This Report Has Been Prepared

By

Elizabeth Channel
Assistant Superintendent of Operations

Jen Bonke
Supervisor of Financial Services

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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	2026-27 Budget Overview

Revenue Highlights

The 2026-27 General and Special Education Funds have four major sources of revenues:

- **Local Property Tax is 22.56% of the revenue budget.**
- **State Equalization and Computer Aid (General State Aids) is 62.46% of the revenue budget.**
- **Other State Aid is 8.54% 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 6.44% of the revenue budget. Examples of deductible receipts are building rental fees, tuition received from other school districts, student fees, and grants.

The 2026-27 State Budget impacted District Revenues:

- The District's state equalization aid is estimated to decrease 2.42% over prior year.
- The 2026-27 maximum revenue limit of $12,425 per student increased from the 2025-26 base revenue limit of $12,099 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 4.03% over prior year.
- The per pupil adjustment aid is $742/FTE for the 2026-27 fiscal year.

Tax Levy

The Proposed 2026-27 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 $45,848,693 for a dollar increase of $1,463,422 and a percentage increase of 3.30% from the 2025-26 tax levy.

The gross mill rate will decrease to $6.54 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 $3.60 to $3.81, largely due to 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 $.17 to $.16. The Fund 39 or referendum debt mill rate will decrease from $3.25 to $2.40. The community service mill rate will remain the same at $0.16.

The mill rate is based on the District's projected equalized valuation increasing 4.03%.

Revenue Projection

The Preliminary Revenue Projection in in General and Special Project Funds is $128,246,317 with $118,307,108 in the General Fund. Revenue in all funds is $160,968,771. 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 7,787 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 2025-26 actual expenditures. It is an estimated amount based on the July 1st Aid Eligibility Worksheet along with 2025-26 unaudited expenditures.

   Equalization Aid is projected to decrease approximately $1.8 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 $103,015,780 which is an increase of approximately $1.7 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) – remained the same from prior year budget.

   Federal Grants (Fl-F13) – decreased due to decreases in ARP Homeless Children and Youth, ARPA Evidence After School, Education for Homeless Children and Youth Innovation, and Title funds available.

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.

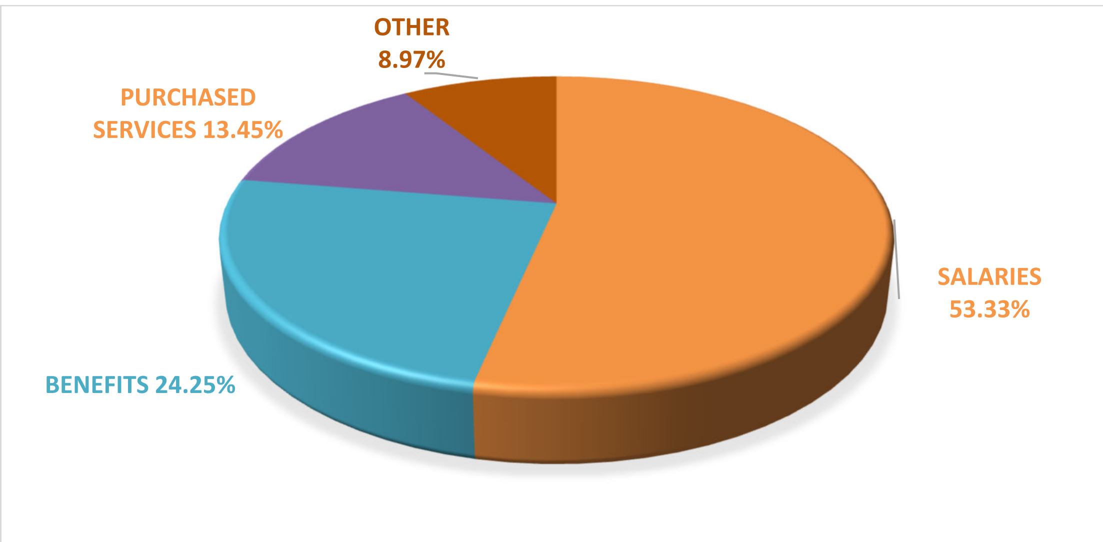
6. **AGR - Achievement Gap Reduction Program -** is a program established to create performance objectives, including reducing the achievement gap between low-income students in that school and students in the same grade and subject statewide. The amount received is prorated among all low income pupils 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 $99,471,732 and represents 77.58% of the budgets. Salaries decreased 0.97% for these funds. The salary budgets decreased $1.3 million. All employees pay one-half of the WRS retirement contribution. The total benefits budget increased 6.13%. The non-salary/benefit portion, items A1 through J7, is $26,514,734 and makes up the remaining 22.41%.

EXPENDITURES BY OBJECT



A1 – B8 Elementary Schools

Elementary School Budgets (A1- A13) - are based on January membership counts with the budget allocation of $84.20 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 ($84.20).

Montessori Charter School (A11 and C5) - there are 98 elementary students and 22 middle school students in the Montessori Charter School with a budget allocation of $6,506.67 and an additional $84.20 per elementary student and $105.97 per middle school student.

Red Granite Charter School (A17) - there are 41 elementary students in the Red Granite Charter School with a budget allocation of $6,506.67 and an additional $84.20 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 2026-27.

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 (C3) -** budgets reflect an increase 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 $105.97 per student.

Middle School Art Budgets (C2) - this budget remained the same as the allocation for 2025-26.

East High (Dl) and **West High (D2)** - budgets reflect an increase 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 $133.51 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 (A12, C6, Dl2 and Dl3) – 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 181 part-time/full-time students.

E1 – E4 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 2025-2026 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 2026 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.

Assessment of Reading Readiness (S3) - funds the per pupil cost of a selected assessment of literacy fundamentals. State statutes require each pupil enrolled in 4-year-old kindergarten to 3rd grade in a school district or in a charter school to be annually assessed for reading readiness.

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 – F15 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.

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.

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.

G1 – G6 Curriculum/Instruction

Education Department (G1)- budget includes PK-12 texts, resources, materials, curriculum development, professional development and International Baccalaureate and Advanced Placement supports. The 2026-27 budget will help fund updated PK-5 and Middle School/High School Social Studies resources.

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 $20.59 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, iPads, networking equipment and district-wide software such as a student information system and student learning management software.

H1 – H9 Operations/Buildings and Grounds

Pupil Transportation (Hl and H2) - includes costs for all pupil transportation (excluding field trips). The 2026-27 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 1,906,375 square feet as well as approximately 400 acres on 19 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 2026-27.

Utilities (H6) - the 2025-2026 costs, corresponding weather, and projected prices were considered when setting the 2026-27 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 $4,465,776.

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

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 (K1-L1) - $99,471,732 includes estimated salary and benefit increases less budget reductions. Salaries decreased 0.97% due to staffing adjustments and movement of middle school ADs to Fund 80.

Benefits (L1)

- Retirement for 2025-26 is based on the total contribution rate for qualifying salaries. The rate for 2027 is 14.5%. The rate for 2026 was 14.4%. The rate used in the budget for 2026-27 is 14.45%. All employee groups are required to pay one- half of the WRS rate (7.2% in 2026 and a projection of 7.25% in 2027).

- Health Insurance premiums increased 10% in July 2026. The insurance committee will monitor claims in 2026-27 and research benefit changes that may be needed in the future.

- Dental insurance plans were combined to one plan for the 2026-2027 year. After the consolidation, premiums were increased 2% in July 2026.

2026-27 Budget Summary

2026-27 REVENUES AND EXPENDITURES - ALL FUNDS
September 28, 2026

	2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE	PERCENT
FUND 10 - GENERAL FUND				
REVENUE & OTHER FINANCING SOURCES	118,307,108	117,366,124	940,984	0.80%
EXPENDITURES & OTHER FINANCING USES	107,088,893	107,418,086	-329,193	-0.31%
OPERATING TRANSFER OUT	11,218,215	9,948,038	1,270,177	12.77%
FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION				
REVENUE & OTHER FINANCING SOURCES	9,939,209	10,193,544	-254,335	-2.50%
OPERATING TRANSFER IN	11,185,641	9,916,716	1,268,925	12.80%
EXPENDITURES & OTHER FINANCING USES	21,124,850	20,110,260	1,014,590	5.05%
OTHER FUND 20 - SPECIAL PROJECTS FUND				
REVENUE & OTHER FINANCING SOURCES	3,900,000	3,125,000	775,000	24.80%
EXPENDITURES & OTHER FINANCING USES	3,900,000	3,125,000	775,000	24.80%
FUND 38 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	1,081,770	1,082,291	-522	-0.05%
OPERATING TRANSFER IN	32,574	31,322	1,252	4.00%
EXPENDITURES & OTHER FINANCING USES	1,158,835	1,156,035	2,800	0.24%
FUND 39 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	16,939,363	17,913,140	-973,778	-5.44%
EXPENDITURES & OTHER FINANCING USES	17,012,763	17,986,765	-974,003	-5.42%
FUND 49 - CAPITAL PROJECTS				
REVENUE & OTHER FINANCING SOURCES	1,000,000	1,500,000	-500,000	-33.33%
EXPENDITURES & OTHER FINANCING USES	12,793,909	29,873,069	-17,079,160	-57.17%
FUND 50 - FOOD SERVICE				
REVENUE & OTHER FINANCING SOURCES	5,111,000	5,111,000	0	0.00%
EXPENDITURES & OTHER FINANCING USES	5,375,145	5,380,733	-5,587	-0.10%
FUND 73 - EMPLOYEE BENEFIT TRUST FUND				
NET REVENUE & OTHER FINANCING SOURCES	3,239,862	3,145,497	94,365	3.00%
NET EXPENDITURES & OTHER FINANCING USES	3,077,869	2,988,222	89,647	3.00%
FUND 80 - COMMUNITY SERVICE FUND				
REVENUE & OTHER FINANCING SOURCES	1,092,000	1,092,000	0	0.00%
REVENUE FROM PRIOR YEARS	358,460	483,653	-125,193	-25.88%
EXPENDITURES & OTHER FINANCING USES	1,450,460	1,575,653	-125,193	-7.95%

TOTAL REVENUE & OTHER FINANCING SOURCES ALL FUNDS

GROSS TOTAL REVENUES	**172,186,986**	**170,960,287**	**1,226,699**	**0.72%**
INTERFUND TRANSFERS	**11,218,215**	**9,948,038**	**1,270,177**	**12.77%**
NET TOTAL REVENUES	**160,968,771**	**161,012,249**	**-43,478**	**-0.03%**

TOTAL EXPENDITURES & OTHER FINANCING USES ALL FUNDS

GROSS TOTAL EXPENDITURES	**184,200,939**	**199,561,861**	**-15,360,922**	**-7.70%**
INTERFUND TRANSFERS	**11,218,215**	**9,948,038**	**1,270,177**	**12.77%**
NET TOTAL EXPENDITURES	**172,982,724**	**189,613,823**	**-16,631,099**	**-8.77%**

2026-27 Fund 10
Budget Detail

2026-27 DETAILED REVENUE BUDGET September 28, 2026

SOURCE	FUND 10 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
LOCAL SOURCES				
Property Tax Levy	$26,693,987	$24,257,518	$2,436,469	10.04%
Property Tax Chargebacks	9,000	9,000	0	0.00%
Mobile Home Tax	35,000	35,000	0	0.00%
Other Payments for Services	20,000	20,000	0	0.00%
Admissions Athletics	60,000	60,000	0	0.00%
Athletic User Fees	105,000	105,000	0	0.00%
Student Fees	0	0	0	#DIV/0!
Interest on Investments	375,000	375,000	0	0.00%
Rentals	25,000	25,000	0	0.00%
Parking Lot Fees	30,000	30,000	0	0.00%
Miscellaneous Local Sources	190,000	190,000	0	0.00%
Sale of Obsolete Equipment	40,000	40,000	0	0.00%
Refunds: Workers Compensation, Insurance, Commerce	275,000	275,000	0	0.00%
Student Technology Device Insurance	65,000	65,000	0	0.00%
TOTAL LOCAL SOURCES	**$27,922,987**	**$25,486,518**	**$2,436,469**	**9.56%**
	27,417,987	505,000		
OTHER SCHOOL DISTRICT				
Open Enrollment Tuition	$2,413,714	$2,413,714	$0	0.00%
Non-Open Enrollment Tuition	5,000	5,000	0	0.00%
TOTAL OTHER SCHOOL DISTRICT	**$2,418,714**	**$2,418,714**	**$0**	**0.00%**
STATE GRANTS				
S1 Wisconsin Educator Effectiveness	$58,640	$58,640	$0	0.00%
S2 CTE Incentive	174,941	174,941	0	0.00%
S3 Assessments of Reading Readiness	255,000	255,000	0	0.00%
S4 State Aid Transmitted from Intermediate Sources	35,000	35,000	0	0.00%
TOTAL STATE GRANTS	**$523,581**	**$523,581**	**$0**	**0.00%**
STATE AIDS				
Equalization Aid	$73,278,890	$75,094,690	-$1,815,800	-2.42%
ELL Aid	315,000	315,000	0	0.00%
Early College Credit Program	22,028	22,028		
State Aid for Exempt Computers	609,814	564,122	45,692	8.10%
State Aid for Exempt Personal Property	1,309,745	291,149	1,018,596	349.85%
Other State Categorical Aid	0	0		
Juvenile Detention Center	85,000	85,000	0	0.00%
Transportation Aid	175,000	175,000	0	0.00%
Library Aid	631,401	475,000	156,401	32.93%
Per Pupil Adjustment Aid (2025-26)	5,877,523	5,907,058	-29,535	-0.50%
In Lieu of Tax	5,000	5,000	0	0.00%
AGR - Achievement Gap Reduction Program	1,682,071	1,682,071	0	0.00%
TOTAL STATE AIDS	**$83,991,472**	**$84,616,118**	**-$624,646**	**-0.74%**

2026-27 DETAILED REVENUE BUDGET September 28, 2026

SOURCE	FUND 10 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	$82,645	$90,822	-$8,177	-9.00%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,495,531	1,689,206	-193,675	-11.47%
F3 Title ID - Neglected and Delinquent	25,365	68,961	-43,596	-63.22%
F4 Title II A - Teacher and Principal Training and Recruiting Fund	285,910	379,585	-93,675	-24.68%
F5 Title III - English Language Acquisition	92,945	215,555	-122,610	-56.88%
F6 Title IV A - Student Support and Acedemic Enrichment	181,118	140,124	40,994	29.26%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	314,040	594,056	-280,016	-47.14%
F8 ARP Homeless Children and Youth	0	21,089	-21,089	-100.00%
F9 ARPA Evidence After School	0	74,011	-74,011	-100.00%
F10 Education For Homeless Children and Youth Innovation	0	74,984	-74,984	N/A
F11 Red Granite Charter School	72,800	72,800	0	N/A
TOTAL FEDERAL GRANTS	**$2,550,354**	**$3,421,193**	**-$870,839**	**-25.45%**
FEDERAL AID				
Medicaid Cost Settlements and MAC Administrative Claims	$900,000	$900,000	0	0.00%
TOTAL FEDERAL AID	**$900,000**	**$900,000**	**-$1,320,940**	**-146.77%**
	$118,307,108	**$117,366,124**	**$940,984**	**0.80%**

2026-27 DETAILED EXPENDITURE BUDGET September 28, 2026

	LOCATION	FTE	FUND 10 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
	ELEMENTARY SCHOOLS					
		Jan-26 FTE				
A1	Franklin	285	$23,997	$23,165	$832	3.59%
A2	G.D. Jones	462	$38,900	40,603	-1,703	-4.19%
A3	Jefferson	452	$38,058	41,201	-3,143	-7.63%
A4	John Marshall	316	$26,607	27,866	-1,259	-4.52%
A5	Maine	225	$18,945	20,173	-1,228	-6.09%
A6	Rib Mountain	176	$15,319	16,827	-1,508	-8.96%
A7	Riverview	430	$36,206	40,432	-4,226	-10.45%
A8	Stettin	312	$26,270	27,183	-913	-3.36%
A9	South Mountain	233	$19,619	20,259	-640	-3.16%
A10	WSD 4K & Early Childhood Programs	274	$23,088	22,464	624	2.78%
A11	Montessori (K-5)	98	$14,758	15,910	-1,152	-7.24%
A12	Wausau Area Virtual Education (K-5)	31	$2,610	2,222	388	17.46%
A13	Red Granite	41	$9,959	10,268	-309	N/A
A	SCHOOLS	3,335	$294,335	$308,572	-$14,237	-4.61%
B1	Library		$635,661	$461,459	$174,202	37.75%
B2	Music, Elementary		14,244	14,244	0	0.00%
B3	Art, Elementary		21,993	21,993	0	0.00%
B4	Phy Ed., Elementary		12,254	12,440	-186	-1.50%
B5	Gifted & Talented		13,023	13,221	-198	-1.50%
B6	School Forest		6,337	6,434	-97	-1.51%
B7	Four-year-old Kindergarten		310,866	310,866	0	0.00%
B8	Elementary Activities		1,245	1,245	0	0.00%
B	PROGRAMS		$1,015,623	$841,902	$173,721	20.63%
	TOTAL ELEMENTARY		$1,309,958	$1,150,474	$159,484	13.86%
	SECONDARY SCHOOLS					
		FTE				
C1	John Muir	976	$103,427	$102,631	$795	0.77%
C2	Art Middle Schools		14,759	14,759	0	0.00%
C3	Horace Mann	590	$62,522	67,883	-5,361	-7.90%
C4	EEA Learning Academy Middle School (6-8)	0	$0	7,798	-7,798	-100.00%
C5	Montessori (6-8)	22	$2,331	1,291	1,040	80.56%
C6	Wausau Area Virtual Education (6-8)	19	$2,013	2,690	-676	-25.13%
C	MIDDLE SCHOOLS		$185,053	$197,051	-$12,000	-6.09%
D1	East High	893	$119,224	$120,902	-$1,677	-1.39%
D2	West High	1,409	$188,116	198,566	-10,451	-5.26%
D3	Art, East		10,767	10,767	0	0.00%
D4	Art, West		10,745	10,745	0	0.00%
D5	Athletics, East R		155,887	155,917	-30	-0.02%
D6	Athletics, West R		192,883	182,315	10,568	5.80%
D7	Athletics, State Competitions		42,600	43,249	-649	-1.50%
D8	Music, Secondary R		87,713	87,713	0	0.00%
D9	Secondary Physical Education		31,070	31,543	-473	-1.50%
D10	LVEC/Career Center		7,761	7,879	-118	-1.50%
D11	EEA Learning Academy High School (9-12)	0	$0	4,202	-4,202	-100.00%
D12	Wausau Area Virtual Education (9-12)	131	$17,490	14,638	2,851	19.48%
D13	Wausau Area Virtual Education		112,228	113,937	-1,709	-1.50%
D	HIGH SCHOOLS		$976,484	$982,373	-$5,889	-0.60%
	TOTAL SECONDARY		$1,161,537	$1,179,424	-$17,889	-1.52%

2026-27 DETAILED EXPENDITURE BUDGET September 28, 2026

	LOCATION		FUND 10 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
	PUPIL SERVICES					
E1	**Guidance and Juvenile Detention Center**		$17,475	$17,741	-$266	-1.50%
E2	**District at Risk**		623,936	633,437	-9,501	-1.50%
E3	**Health Services**		19,717	20,017	-300	-1.50%
E4	**Pupil Services**		47,118	47,118	0	0.00%
E	**TOTAL PUPIL SERVICES**		**$708,246**	**$718,313**	**-$10,067**	**-1.40%**
	STATE GRANTS					
S1	**Wisconsin Educator Effectiveness**	58,640	$58,640	$58,640	0	0.00%
S2	**CTE Incentive**	0	185,011	$185,011	0	0.00%
S4	**State Aid Transmitted from Intermediate Sources**	0	35,000	$35,000	0	0.00%
S	**TOTAL STATE GRANTS**		**$278,651**	**$533,651**	**$0**	**0.00%**
	FEDERAL GRANTS					
F1	**Carl Perkins**		$69,389	$69,389	$0	0.00%
F2	**Title I -** Improving The Academic Achievement of The Disadvantaged		115,957	111,497	4,460	4.00%
F3	**Title ID -** Neglected and Delinquent		74,588	71,719	2,869	4.00%
F4	**Title IIA -** Teacher and Principal Training and Recruiting Fund		109,593	105,378	4,215	4.00%
F5	**Title III -** English Language Acquisition		130,561	125,539	5,022	4.00%
F6	**Title IV A -** Student Support and Acedemic Enrichment		115,184	110,754	4,430	4.00%
F7	**Flow Through -** Comprehensive Coordinated Early Intervening Services		217,899	209,518	8,381	4.00%
F8	**ARPA Evidence After School**		80,050	76,971	3,079	4.00%
F10	**Education For Homeless Children and Youth Innovation**		15,683	15,080	603	4.00%
F11	**Red Granite Charter School**		$0	0	0	#DIV/0!
F	**TOTAL FEDERAL GRANTS**		**$928,905**	**$895,846**	**$33,058**	**3.69%**
			928,905	**987,545**		
	CURRICULUM / INSTRUCTION					
G1	**Education Department**		$696,485	$701,000	($4,515)	-0.64%
G2	**Summer Learning**		52,965	53,771	-806	-1.50%
G3	**Early College Credit Program, Start College Now Program**		74,640	75,777	-1,137	-1.50%
G4	**English Learners**	935	16,016	18,955	-2,939	-15.51%
G5	**Instructional Services**		16,507	16,759	-252	-1.50%
G6	**Technology R**		1,898,661	1,984,145	-85,484	-4.31%
G	**TOTAL CURRICULUM / INST.**		**$2,755,274**	**$2,850,407**	**-$95,133**	**-3.34%**
	OPERATIONS / BUILDINGS & GROUNDS					
H1	**Pupil Transportation**		$2,523,554	$2,550,812	-$27,258	-1.07%
H2	**Pupil Transportation - Summer Learning**		$73,386	73,386	0	0.00%
H3	**Buildings & Grounds Operations R**		2,735,133	2,853,339	-118,206	-4.14%
H4	**Capital Projects**		1,008,400	1,008,400	0	0.00%
H5	**Operations & Print Shop**		14,611	14,834	-223	-1.50%
H6	**Utilities**		2,403,232	2,561,821	-158,589	-6.19%
H7	**Business/Central Office R**		214,561	224,305	-9,744	-4.34%
H8	**Private School Voucher Program**		4,465,776	4,054,103	411,673	10.15%
H9	**District Insurances**		1,071,473	1,071,473	0	0.00%
H	**TOTAL OPER. / B&G**		**$14,510,126**	**$14,412,473**	**$97,653**	**0.68%**
	DISTRICT-WIDE					
J1	**Instructional Equipment**		$67,574	$68,603	-$1,029	-1.50%
J2	**Board of Ed/Supt's Office**		141,311	143,463	-2,152	-1.50%
J3	**Communications**		83,461	84,732	-1,271	-1.50%
J4	**Human Resources Department**		76,307	76,307	0	0.00%
J5	**Wellness**		3,999	4,059	-60	-1.48%
J6	**Open Enrollment Tuition**		4,471,200	4,373,687	97,513	2.23%
J7	**Employment Services**		18,186	18,186	0	0.00%
J	**TOTAL DISTRICT-WIDE**		**$4,862,038**	**$4,769,037**	**$93,001**	**1.95%**
	TOTAL NON-SALARY/BENEFIT		**$26,514,734**	**$26,509,626**	**$260,108**	**0.98%**
	PERCENT OF TOTAL BUDGET		**22.41%**	**22.59%**		

2026-27 DETAILED EXPENDITURE BUDGET September 28, 2026

	LOCATION	FUND 10 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
K1	**SALARIES**				
	131 Board Salaries	29,651	$27,900	$1,751	6.28%
	161 Administrators	588,972	$523,086	65,887	12.60%
	164 Other Professional	1,516,714	$1,619,704	-102,991	-6.36%
	166 Principals	2,105,997	$2,344,208	-238,211	-10.16%
	167 Assistant Principals	835,075	$830,525	4,550	0.55%
	171 Instructional Subs	100,000	$100,000	0	0.00%
	172 Other Certified Teachers R	2,807,058	$2,695,641	111,417	4.13%
	173 Contracted Subs	675,000	$675,000	0	0.00%
	174 Professional Health	226,404	$224,040	2,364	1.06%
	175 Teachers E	33,147,620	$34,905,210	-1,757,590	-5.04%
	176 Long Term Subs	420,000	$420,000	0	0.00%
	178 Coaching	850,061	$777,342	72,719	9.35%
	180 Administrative Assistants	133,726	$129,624	4,101	3.16%
	181 Custodial	4,836,989	$4,711,566	125,423	2.66%
	182 Teacher Aides E	2,782,436	$3,046,172	-263,736	-8.66%
	184 Attendance	65,675	$66,168	-493	-0.74%
	185 Technical Staff	1,317,164	$1,330,468	-13,304	-1.00%
	186 Secretarial/Clerical	2,046,436	$1,940,842	105,593	5.44%
	187 Maintenance	150,082	$140,162	9,920	7.08%
	188 Enrollment Aides	66,950	$66,950	0	0.00%
	194 Other Supervisors	398,711	$287,419	111,291	38.72%
	195 Misc. Payrolls	125,000	$125,000	0	0.00%
K	**TOTAL SALARIES**	**$55,225,720**	**$56,987,028**	**-$1,761,308**	**-3.09%**
L1	**BENEFITS**				
	212 Retirement Employer	$3,972,481	$3,721,834	$250,646	6.73%
	218 Retiree Health	1,277,374	$1,338,835	-61,462	-4.59%
	219 Other Employee Benefits	20,000	$20,000	0	0.00%
	221 Medicare Portion/Social Security	783,551	$808,541	-24,990	-3.09%
	222 Social Security	3,341,366	$3,447,932	-106,566	-3.09%
	230 Group Life Insurance	109,624	$110,763	-1,140	-1.03%
	243 Dental Insurance	704,220	$718,537	-14,317	-1.99%
	248 Health Insurance	14,769,615	$13,379,927	1,389,688	10.39%
	251 Disability Insurance	152,209	$157,063	-4,854	-3.09%
	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**	**$25,348,439**	**$23,921,432**	**$1,427,006**	**5.97%**
	TOTAL SALARY & BENEFITS	**$80,574,158**	**$80,908,460**	**-$334,302**	**-0.41%**
	PERCENT OF TOTAL FUND 10 BUDGET	**68.11%**	**68.94%**		
	TRANSFER TO FUND 27	**$ 11,185,641**	**$ 9,916,716**	**$ 1,268,925**	12.80%
	TRANSFER TO FUND 38	**32,574**	**31,322**	**1,252**	4.00%
A	**TOTAL FUND 10 BUDGET**	**$118,307,108**	**$117,366,124**	**$940,984**	**0.80%**

WAUSAU SCHOOL DISTRICT
EDUCATING FOR THE FUTURE, ONE CHILD AT A TIME.

2026-27 Fund 27 Budget Detail

2026-27 DETAILED REVENUE BUDGET September 28, 2026

SOURCE	FUND 27 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
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	$7,308,758	$0	0.00%
High Cost EEN Aid	125,000	95,000	30,000	31.58%
Special Education Transition Incentive	20,000	20,000	0	0.00%
TOTAL STATE AIDS	**$7,453,758**	**$7,423,758**	**$30,000**	**0.40%**
FEDERAL GRANTS				
F12 Flow Through	$1,718,536	$2,098,656	-$380,120	-18.11%
F13 Preschool Flow Through	85,460	58,869	26,591	45.17%
F14 Early Childhood Social Emotional Learning	31,455	27,261	4,194	N/A
TOTAL FEDERAL GRANTS	**$1,835,451**	**$2,184,786**	**-$349,335**	**-15.99%**
FEDERAL AID				
Medicaid	$615,000	$550,000	$65,000	11.82%
TOTAL FEDERAL AID	**$615,000**	**$550,000**	**$65,000**	**11.82%**
TRANSFER FROM FUND 10				
Transfer in	$11,185,641	$9,916,716	$1,268,925	12.80%
GRAND TOTAL	**$21,124,850**	**$20,110,260**	**$1,014,590**	**5.05%**

2026-27 DETAILED EXPENDITURE BUDGET - September 28, 2026

	LOCATION	FUND 27 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
	SPECIAL EDUCATION				
E5	Medicaid School Based Services	$135,000	$135,000	$0	0.00%
H1	Pupil Transportation	$1,100,000	$1,050,000	50,000	4.76%
H10	Transit of State Aid	$20,000	$20,000	0	0.00%
E-J	SPECIAL EDUCATION	**$1,255,000**	**$1,205,000**	**$50,000**	**4.15%**
	FEDERAL GRANTS				
F12	Flow Through	$950,000	$848,651	$101,349	11.94%
F13	Preschool Flow Through	22,277	$22,277	0	0.00%
F	TOTAL FEDERAL GRANTS	**$972,277**	**$870,928**	**$101,349**	**11.64%**
K1	**SALARIES**				
	164 Other Professional	$283,688	$275,551	$8,137	2.95%
	171 Instructional Subs	15,000	$15,000	0	0.00%
	172 Other Certified Teachers	1,582,945	$1,418,048	164,897	11.63%
	173 Contracted Subs	100,000	$100,000	0	0.00%
	174 Professional Health	92,204	$90,588	1,616	1.78%
	175 Teachers E	8,030,747	$7,890,914	139,832	1.77%
	176 Long Term Subs	76,500	$76,500	0	0.00%
	182 Teacher Aides E	2,610,831	$2,457,476	153,355	6.24%
	185 Technical Staff	268,720	$245,106	23,613	9.63%
	186 Secretarial/Clerical	92,160	$89,521	2,639	2.95%
K	TOTAL SALARIES	**$13,152,793**	**$12,658,704**	**$494,090**	**3.90%**
L1	**BENEFITS**				
	212 Retirement Employer	$907,543	$873,451	$34,092	3.90%
	218 Retiree Health	261,619	$253,390	8,229	3.25%
	221 Medicare Portion/Social Security	189,561	$182,440	7,121	3.90%
	222 Social Security	810,534	$780,086	30,448	3.90%
	230 Group Life Insurance	23,543	$22,000	1,543	7.01%
	243 Dental Insurance	170,302	$170,402	-99	-0.06%
	248 Health Insurance	3,341,217	$3,054,919	286,298	9.37%
	251 Disability Insurance	40,461	$38,941	1,520	3.90%
L	TOTAL BENEFITS	**$5,744,780**	**$5,375,629**	**$369,151**	**6.87%**
	TOTAL SALARY & BENEFITS	**$18,897,573**	**$18,034,332**	**$863,241**	**4.79%**
	PERCENT OF TOTAL FUND 27 BUDGET	**89.46%**	**89.68%**		
A	**TOTAL FUND 27 BUDGET**	**$21,124,850**	**$20,110,260**	**$1,014,590**	**5.05%**

2026-27 Other Fund 20 Budget Detail

2026-27 DETAILED REVENUE AND EXPENDITURE BUDGET - September 28, 2026

	OTHER FUND 20 2026-27 BUDGET	AMENDED 2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
OTHER FUND 20 EXPENSES				
Activity Funds	$3,750,000	$3,000,000	$750,000	25.00%
Local Grants	125,000	100,000	25,000	25.00%
Donations	25,000	25,000	0	0.00%
Total Expenses	**$3,900,000**	**$3,125,000**	**$775,000**	**24.80%**
OTHER FUND 20 REVENUES				
Activity Funds	$3,750,000	$3,000,000	$750,000	25.00%
Local Grants	125,000	100,000	25,000	25.00%
Donations	25,000	25,000	0	0.00%
Total Revenues	**$3,900,000**	**$3,125,000**	**$775,000**	**24.80%**

	2026-27 Fund 38 Budget Detail

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 2026-27 corresponds to borrowing for Phase II and 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.

ENERGY EFFICIENCY EXEMPTION

§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2026	$1,146,918
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2026	$1,115,595
Utility Savings applied in Prior Year to Debt	Fiscal Year	2026	$31,323
Sum of reported Utility Savings to be applied to Debt			$32,576
		Savings Reported for 2026	
Specific Energy Efficiency Measure or Products	**Project Cost Including Financing**	**Utility Cost Savings**	**Non-Utility Cost Savings**
Building Envelope Improvements	$ 1,526,742	$3,572	$95,233
Heating System Upgrades	$ 801,304	$11,398	$39,126
Technology and Controls Upgrades	$ 3,785,895	$9,624	$530,427
Ventilation and IAQ Improvements	$ 5,563,898	$7,982	$327,362
Entire Energy Efficiency Project Totals	$11,677,838	$32,576	$992,148

2026-27 DEBT SERVICE LEVY FUND 38

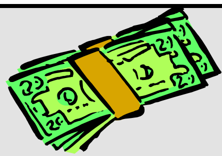
PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2027	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	$ 1,135,000.00	$ 11,917.50	$ 1,146,917.50
9/1/2027	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	$ -	$ -	$ -
2026-27	Energy Efficiency Savings	$ (32,574.00)	$ -	$ (32,574.00)
	TOTALS	**$ 1,102,426.00**	**$ 11,917.50**	**$ 1,114,343.50**

2026-27 DEBT SERVICE BUDGET FUND 38

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2026	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	$ -	$ 11,917.50	$ 11,917.50
3/1/2027	FTN FINANCIAL CAPITAL MARKETS 2017/GO 9.99M	$ 1,135,000.00	$ 11,917.50	$ 1,146,917.50
	TOTALS	**$ 1,135,000.00**	**$ 23,835.00**	**$ 1,158,835.00**

WAUSAU SCHOOL DISTRICT

Debt Service Schedule
FUND 38
03-01-26 TO 03-01-27



$9,990,000
G.O. Promissory Notes
Dated July 6, 2017
Matures March 1, 2027

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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	$46,853	$2,291,853

Callable

WAUSAU SCHOOL DISTRICT — EDUCATING FOR THE FUTURE, ONE CHILD AT A TIME.	2026-27 Fund 39 Budget Detail

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, 2026 through June 30, 2027, and the debt service levy is for payments made between January 1, 2027 and December 31, 2027.

2026-27 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2027	JEFFERIES & COMPANY 2015/GO 19.56M	$ 385,000.00	$ 27,975.00	$ 412,975.00
3/1/2027	2015 REFERENDUM PART 2 10.0M	$ -	$ 135,456.25	$ 135,456.25
3/1/2027	2022 REFERENDUM 99.99M	$ 14,205,000.00	$ 1,047,950.00	$ 15,252,950.00
9/1/2027	JEFFERIES & COMPANY 2015/GO 19.56M	$ -	$ 22,200.00	$ 22,200.00
9/1/2027	2015 REFERENDUM PART 2 10.0M	$ -	$ 135,456.25	$ 135,456.25
9/1/2027	2022 REFERENDUM 99.99M	$ -	$ 980,325.00	$ 980,325.00
	TOTALS	**$ 14,590,000.00**	**$ 2,349,362.50**	**$ 16,939,362.50**

2026-27 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
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	$ -	$ 1,047,950.00	$ 1,047,950.00
3/1/2027	JEFFERIES & COMPANY 2015/GO 19.56M	$ 385,000.00	$ 27,975.00	$ 412,975.00
3/1/2027	2015 REFERENDUM PART 2 10.0M	$ -	$ 135,456.25	$ 135,456.25
3/1/2027	2022 REFERENDUM 99.99M	$ 14,205,000.00	$ 1,047,950.00	$ 15,252,950.00
	TOTALS	**$ 14,590,000.00**	**$ 2,422,762.50**	**$ 17,012,762.50**

	2026-27 Fund 39 Debt Service Detail

Wausau School District
2026-27 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:	$2,235,000	$10,000,000
Remaining Interest:	$137,575	$2,225,269
Total Remaining:	$2,372,575	$12,225,269
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:	$66,045,000	
Remaining Interest:	$22,473,425	
Total Remaining:	$88,518,425	
Schools/Purpose:	2022 Building Referendum	

Issue:	Total (Rounded)
Amount:	$129,585,000
Remaining Principal:	$78,280,000
Remaining Interest:	$24,836,269
Total Remaining:	$103,116,269

WAUSAU SCHOOL DISTRICT

Projected Debt Service Schedule
Issues 1-3
03-01-26 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
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		$2,235,000	$137,575	$2,372,575

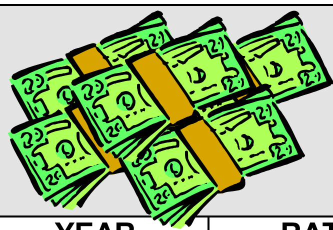
Callable

Issue 2

$10,000,000
G.O. Refunding Bonds
Dated March 1, 2016
Matures March 1, 2035

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
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	$2,225,269	$12,225,269

Callable



Issue 3

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

YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2026	5.00%	$21,570,000	$2,919,675	$24,489,675
2027	5.00%	$14,205,000	$2,787,675	$16,992,675
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%	$905,000	$1,188,800	$2,093,800
2037	4.00%	$0	$0	$0
2038	4.00%	$0	$0	$0
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		$66,045,000	$22,473,425	$88,518,425

Callable

Total Debt Service Requirements				
YEAR	**RATE**	**PRINCIPAL**	**INTEREST**	**TOTAL**
2026		$21,940,000	$3,255,788	$25,195,788
2027		$14,590,000	$3,108,763	$17,698,763
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		$905,000	$1,188,800	$2,093,800
2037		$0	$0	$0
2038		$0	$0	$0
2039		$0	$0	$0
2040		$0	$0	$0
2041		$0	$0	$0
2042		$0	$0	$0
TOTAL 2025-2042		$78,280,000	$24,836,269	$103,116,269

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
2026	$ 21,940,000	$ 78,280,000	$ 3,255,788	$ 25,195,788	$ 103,116,269
2027	$ 14,590,000	$ 56,340,000	$ 3,108,763	$ 17,698,763	$ 77,920,481
2028	$ 4,325,000	$ 41,750,000	$ 2,942,038	$ 7,267,038	$ 60,221,719
2029	$ 4,530,000	$ 37,425,000	$ 2,735,463	$ 7,265,463	$ 52,954,681
2030	$ 4,765,000	$ 32,895,000	$ 2,503,088	$ 7,268,088	$ 45,689,219
2031	$ 5,005,000	$ 28,130,000	$ 2,258,838	$ 7,263,838	$ 38,421,131
2032	$ 5,245,000	$ 23,125,000	$ 2,023,025	$ 7,268,025	$ 31,157,294
2033	$ 5,460,000	$ 17,880,000	$ 1,806,325	$ 7,266,325	$ 23,889,269
2034	$ 5,660,000	$ 12,420,000	$ 1,604,550	$ 7,264,550	$ 16,622,944
2035	$ 5,855,000	$ 6,760,000	$ 1,409,594	$ 7,264,594	$ 9,358,394
2036	$ 905,000	$ 905,000	$ 1,188,800	$ 2,093,800	$ 2,093,800
2037	$ -	$ -	$ -	$ -	$ -
2038	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 78,280,000**		**$ 24,836,269**	**$ 103,116,269**	

2026-27 Fund 46
Long Term Capital Improvement Trust Fund

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 2026-27.

2026-27 Fund 49
Capital Projects

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.

2026-27 Capital Projects includes Energy Efficiency Phase III projects.

2026-27 Budget

Revenues -	$ 1,000,000
Expenditures -	$ 12,793,909

2026-27 Fund 50 Budget Detail

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.

2026-27 DETAILED REVENUE BUDGET September 28, 2026

SOURCE	FUND 50 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
LOCAL SOURCES				
Student Meals - Ala Carte	$1,250,000	$1,250,000	$0	0.00%
Adult Meals - Ala Carte	35,000	35,000	0	0.00%
Other Food Service Sales	105,000	105,000	0	0.00%
Sale of Obsolete Equipment	1,000	1,000	0	0.00%
Interest on Investments	15,000	15,000	0	0.00%
TOTAL LOCAL SOURCES	**$1,406,000**	**$1,406,000**	**$0**	**0.00%**
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	$455,000	$0	0.00%
Food Service Aid	3,150,000	3,150,000	0	0.00%
F15 Fresh Fruit and Vegetable Program	35,000	35,000	0	0.00%
TOTAL FEDERAL AID	**$3,640,000**	**$3,640,000**	**$0**	**0.00%**
GRAND TOTAL	**$5,111,000**	**$5,111,000**	**$0**	**0.00%**

2026-27 DETAILED EXPENDITURE BUDGET - September 28, 2026

		FUND 50 2026-27 BUDGET	2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
	FOOD SERVICE				
	Purchased Services	$65,000	$65,000	$0	0.00%
	Food	2,700,000	2,700,000	0	0.00%
	Other Supplies	175,000	175,000	0	0.00%
	District Dues and Fees	6,500	6,500	0	0.00%
	F10 Fresh Fruit and Vegetable Program	30,000	30,000	0	0.00%
	FOOD SERVICE	**$2,976,500**	**$2,976,500**	**$0**	**0.00%**
K1	**SALARIES**				
	181 Custodial	$68,791	$65,174	$3,617	5.55%
	183 Cooks	1,284,072	1,367,103	-83,030	-6.07%
	183 Cooks - Subs	40,000	40,000	0	0.00%
	185 Other Municipal	66,694	67,565	-870	-1.29%
	186 Secretarial/Clerical	78,187	75,178	3,008	4.00%
	191 Food Service Supervisors	98,707	96,177	2,529	2.63%
K	**TOTAL SALARIES**	**$1,636,451**	**$1,711,197**	**-$74,746**	**-4.37%**
L1	**BENEFITS**				
	212 Retirement Employer	$98,875	103,391	-$4,516	-4.37%
	218 Retiree Health	7,403	7,213	190	2.63%
	221 Medicare Portion/Social Security	23,729	24,117	-389	-1.61%
	222 Social Security	101,460	103,124	-1,664	-1.61%
	230 Group Life Insurance	4,177	3,959	218	5.50%
	243 Dental Insurance	23,465	23,846	-381	-1.60%
	248 Health Insurance	498,177	422,251	75,926	17.98%
	251 Disability Insurance	4,909	5,134	-224	-4.37%
L	**TOTAL BENEFITS**	**$762,195**	**$693,036**	**$69,159**	**9.98%**
	TOTAL SALARY & BENEFITS	**$2,398,645**	**$2,404,233**	**-$5,587**	**-0.23%**
	PERCENT OF TOTAL FUND 50 BUDGET	**44.62%**	**44.68%**		
A	**TOTAL FUND 50 BUDGET**	**$5,375,145**	**$5,380,733**	**-$5,587**	**-0.10%**

WAUSAU SCHOOL DISTRICT EDUCATING FOR THE FUTURE, ONE CHILD AT A TIME.	# 2026-27 Fund 73 Budget Detail

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.

2026-27 DETAILED REVENUE AND EXPENDITURE BUDGET - September 28, 2026

	FUND 73 2026-27 BUDGET	AMENDED 2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
EMPLOYEE BENEFIT TRUST FUND EXPENDITURES				
Retiree Insurance Claims	-$3,077,869	-$2,988,222	-$89,647	3.00%
Expenses	**-$3,077,869**	**-$2,988,222**	**-$89,647**	**3.00%**
Transferred to Other Funds	3,077,869	2,988,222	89,647	3.00%
TOTAL FUND 73 EXPENSES	**$0**	**$0**	**$0**	**N/A**
EMPLOYEE BENEFIT TRUST FUND REVENUES				
Employer Contributions	$2,697,474	$2,618,907	$78,567	3.00%
Retiree Contributions	542,388	526,590	15,798	3.00%
Revenues	**$3,239,862**	**$3,145,497**	**$94,365**	**3.00%**
Transferred to Other Funds	-3,077,869	-2,988,222	-89,647	3.00%
TOTAL FUND 73 REVENUES	**$161,993**	**$157,275**	**$4,718**	**3.00%**

2026-27 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.

2026-27 DETAILED REVENUE AND EXPENDITURE BUDGET - September 28, 2026

	FUND 80 2026-27 BUDGET	AMENDED 2025-26 BUDGET	INCREASE DECREASE (-)	PERCENT
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	300,000	0	N/A
Carry Over	358,460	483,653	-125,193	-25.88%
TOTAL FUND 80 EXPENSES	**$1,450,460**	**$1,575,653**	**-$125,193**	**-7.95%**
COMMUNITY SERVICE REVENUES				
Tax Levy	$1,092,000	$1,092,000	$0	0.00%
Carry Over	358,460	483,653	-125,193	-25.88%
TOTAL FUND 80 REVENUES	**$1,450,460**	**$1,575,653**	**-$125,193**	**-7.95%**

2026-27 Tax Levy - Tax Related Information

PROPOSED 2026-2027 TAX LEVY

Wausau School District

Fund	Estimated 2026-27 LEVY	FINAL 2025-26 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	$ 26,702,987	$ 23,255,150	$ 3,447,837	14.83%	3.81
DEBT SERVICE FUND 38	1,114,344	1,113,613	731	0.07%	0.16
DEBT SERVICE FUND 39	16,939,363	18,924,508	(1,985,145)	-10.49%	2.40
COMMUNITY SERVICE Fund 80	1,092,000	1,092,000	-	0.00%	0.16
TOTAL	$ 45,848,693	$ 44,385,271	$ 1,463,422	3.30%	6.54

** 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 (25-26)	$ 6,743,950,003	6.58
New Valuation (26-27)	$ 7,015,526,255	6.54
Percent Increase/Decrease from Current to New	4.03%	-0.61%

Gross increase/(decrease) in taxes on a $100,000 home $ (4)

Explanation of Mill Rate Decrease

$	6.58	2025-26 Mill Rate
$	0.26	Increase to the Revenue Limit with Recurring Exemptions
$	(0.05)	Non-Reoccurring Exemptions
$	(0.28)	Decrease in Debt Service
$	0.29	Decrease in Equalization Aid
$	(0.26)	Increase in Equalized Property Value District-Wide
$	6.54	2026-27 Proposed Mill Rate

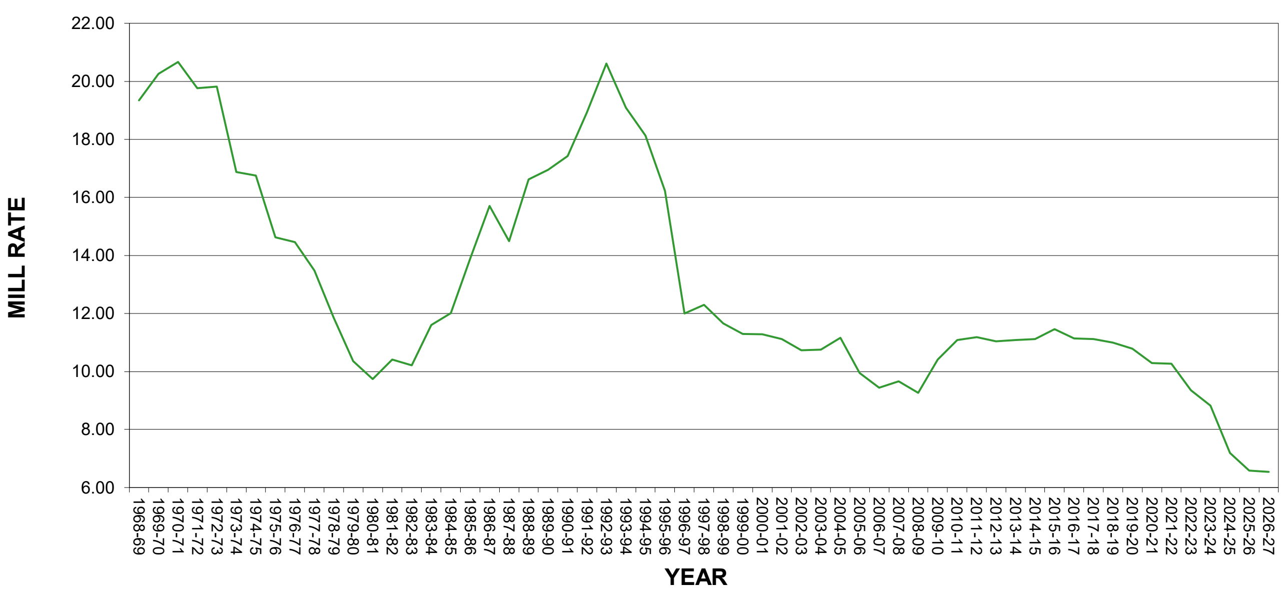
EQUALIZED TAX RATE HISTORY

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	6.58	-0.60	-8.36%
2026-27 ***	6.54	-0.04	-0.61%

*** Estimates 4.03 percent growth in equalized value.

GRAPH OF EQUALIZED MILL RATES

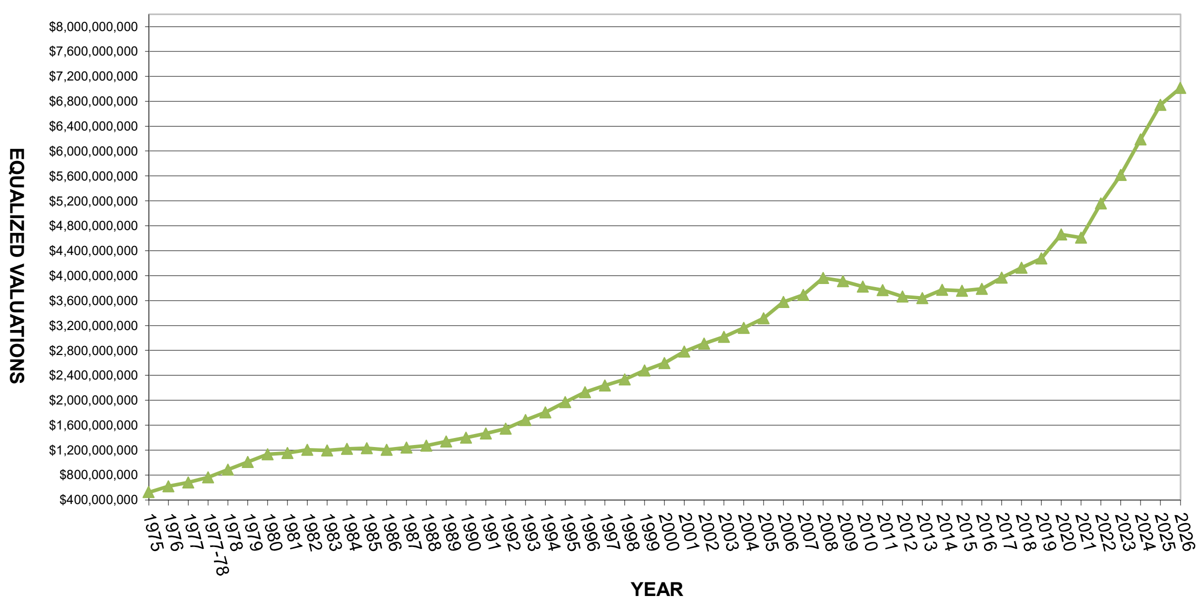


HISTORY OF EQUALIZED VALUATION

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
1975	524,920,300		
1976	616,180,300	91,260,000	17.39%
1977	682,482,900	66,302,600	10.76%
1977-78	761,469,900	78,987,000	11.57%
1978	884,022,586	122,552,686	16.09%
1979	1,009,827,737	125,805,151	14.23%
1980	1,133,651,597	123,823,860	12.26%
1981	1,154,323,617	20,672,020	1.82%
1982	1,203,988,149	49,664,532	4.30%
1983	1,192,643,175	(11,344,974)	-0.94%
1984	1,217,920,423	25,277,248	2.12%
1985	1,231,330,215	13,409,792	1.10%
1986	1,206,099,150	(25,231,065)	-2.05%
1987	1,240,427,033	34,327,883	2.85%
1988	1,269,430,290	29,003,257	2.34%
1989	1,336,278,689	66,848,399	5.27%
1990	1,397,712,416	61,433,727	4.60%
1991	1,466,681,063	68,968,647	4.93%
1992	1,544,765,807	78,084,744	5.32%
1993	1,683,697,776	138,931,969	8.99%
1994	1,807,271,141	123,573,365	7.34%
1995	1,969,226,219	161,955,078	8.96%
1996	2,126,572,153	157,345,934	7.99%
1997	2,235,250,542	108,678,389	5.11%
1998	2,335,396,622	100,146,080	4.48%
1999	2,477,798,666	142,402,044	6.10%

YEAR	EQUALIZED VALUE	INCREASE (DECREASE)	PERCENT CHANGE
2000	2,594,546,174	116,747,508	4.71%
2001	2,779,294,323	184,748,149	7.12%
2002	2,907,686,952	128,392,629	4.62%
2003	3,017,979,635	110,292,683	3.79%
2004	3,161,976,567	143,996,932	4.77%
2005	3,314,028,604	152,052,037	4.81%
2006	3,577,551,801	263,523,197	7.95%
2007	3,691,236,738	113,684,937	3.18%
2008	3,965,583,671	274,346,933	7.43%
2009	3,913,775,136	(51,808,535)	-1.31%
2010	3,823,891,328	(89,883,808)	-2.30%
2011	3,766,543,376	(57,347,952)	-1.50%
2012	3,665,352,476	(101,190,900)	-2.69%
2013	3,640,376,768	(24,975,708)	-0.68%
2014	3,770,385,652	130,008,884	3.57%
2015	3,759,146,896	(11,238,756)	-0.30%
2016	3,790,552,272	31,405,376	0.84%
2017	3,969,431,822	178,879,550	4.72%
2018	4,125,801,916	156,370,094	3.94%
2019	4,274,851,521	149,049,605	3.61%
2020	4,661,678,892	386,827,371	9.05%
2021	4,608,399,274	(53,279,618)	-1.14%
2022	5,160,532,708	552,133,434	11.98%
2023	5,617,078,411	456,545,703	8.85%
2024	6,185,345,156	568,266,745	10.12%
2025	6,743,950,003	558,604,847	9.03%
2026	**7,015,526,255**	**271,576,252**	**4.03%**

GROWTH OF EQUALIZED VALUATIONS



Wausau School District Calendar

2026-27 School Year - Approved 1/26/26

August

S	M	T	W	T	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

S	M	T	W	T	F	S
1	2	3	~~4~~	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	~~22~~	23
24	25	26	27	28	29	30
31						

February

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	~~19~~	20
21	22	23	24	25	26	27
28	29	30	31			

April

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

S	M	T	W	T	F	S
	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June

S	M	T	W	T	F	S
		1	2	~~3~~	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Aug. 24-27: Staff Professional Development

Sept. 1: First Day of Classes

Sept. 7: No classes (Labor Day)

Sept. 25: No Classes/Staff Professional Development

Oct. 28:

- No in-person AM/PM EC & 4K Classes (at-home learning)
- No Classes (K-5) - AM recordkeeping and afternoon conferences
- No secondary PM classes - afternoon conferences

Oct. 29: No Classes/ Staff Professional Development

Oct. 30: No Classes

Nov. 4: End of the 1st Quarter

Nov. 25 - 27: No Classes - Thanksgiving Break

Dec. 23 - Jan. 1: No Classes - Winter Break

Jan. 18: No Classes/Staff Professional Development

Jan. 22: End of 2nd Quarter

- No in-person AM & PM 4K & EC Classes (at-home learning)
- No PM Elementary Classes (K-5) - Recordkeeping

Feb. 15: No Classes/Staff Professional Development

March 5:

- No in-person AM & PM 4K & EC Classes (at-home learning)
- No PM Elementary Classes (K-5) - Recordkeeping

March 19: End of 3rd Quarter

March 22-26: No Classes - Spring Break

April 26: No Classes/Professional Development for Staff

May 28: No Classes/Professional Development for Staff

May 31: No Classes (Memorial Day)

June 3: End of 4th Quarter & Students' Last Day.

- No PM Classes (K-12 Students)
- No 4K/EC Classes

June 4: Teachers' Last Day

Semester 1: 88 Days
Semester 2: 85 Days

WAUSAU SCHOOL DISTRICT
EDUCATING FOR THE FUTURE, ONE CHILD AT A TIME.

2026-2027 BUDGET HEARING AND ANNUAL MEETING

LONGFELLOW BOARDROOM
SEPTEMBER 28, 2026

2026-27 Budget Calendar

May 11, 2026

- Board approval of the Budget Reconciliation Plan

May 18, 2026

- Committee approval of the initial 2026-27 budget

June 8, 2026

- School Board approval of the initial 2026-27 budget

August 24, 2026

- Share equalized value
- Set Annual Meeting date
- Recommendation for 2026-27 budget and tax levy

2026-27 Budget Calendar

September 14, 2026

- Approve the 2026-27 budget and tax levy for publication and presentation at Annual Meeting

September 28, 2026

- Regularly scheduled Committee Meeting
- Annual Meeting and Budget Hearing

October 13, 2026

- School Board approvals from September Committee meeting

October 27, 2026

- Adopt final budget
- Adopt district tax levy

Basics of School Funding

Full Revenue Limit - Operational Budget Dollars Available

General State Aid Amount	+	General Fund Levy Amount
75%		25%

The impact on individual property taxes varies with home values.

Wausau School District
Educating for the future, one child at a time.

Basics of School Funding

How much we **spend** per student in the General Fund		How much the **State** pays per student		How much the **local tax payers pay**
Revenue Limit	−	**State Aid**	=	**Property Tax Levy**

2026-27 Estimated Amounts

$13,229	−	**$9,657**	=	**$3,572**

Estimated Change in Revenue Limit

2025-26 Actual Amounts

Maximum Revenue per Member	+	Exemptions (recurring)	=	Base Revenue per Member
$12,100	+	$0	=	$12,100

2026-27 Estimated Amounts

Base Revenue per Member	+	Allowed Per Pupil Increase	=	Maximum Revenue per Member
$12,100	+	$325	=	$12,425

Maximum Revenue per Student	+	Exemptions Including EEE	=	Estimated 2026-27 Revenue Limit per Student
$12,425	+	$804	=	$13,229

Recommended 2026-27 Budget

- Limited Revenue Available
  - The per pupil change in the revenue limit remains at $325 per year.

YEAR	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Per Pupil Increase	-$578	$50	$75	$75	$0	$0	$0	$0	$175	$179	$0	$0	$325	$325	$325	$325
ANNUAL PER PUPIL REVENUE LIMIT INCREASES																

  - In previous years, per pupil categorical aid had replaced school districts' local revenue limit authority, this has changed.

YEAR	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Per Pupil Increase	$0	$50	$25	$75	$0	$100	$200	$204	$88	$0	$0	$0	$0	$0	$0	$0
ANNUAL PER PUPIL CATEGORICAL AID INCREASES																

Recommendation for 2026-2027 Budget

- Assumptions in operational revenue:
    - the revenue limit increase remains consistent at $325
    - per pupil categorical aid will remain flat in the last year of the state biennial budget (2025-2027)

- During the next month, 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

Estimate of School Tax Allocation

Full Revenue Limit - Operational Budget Dollars Available

General State Aid Amount + **General Fund Levy Amount**

WAUSAU SCHOOL DISTRICT

TAX APPROPRIATION WORKSHEET FY 2026-27

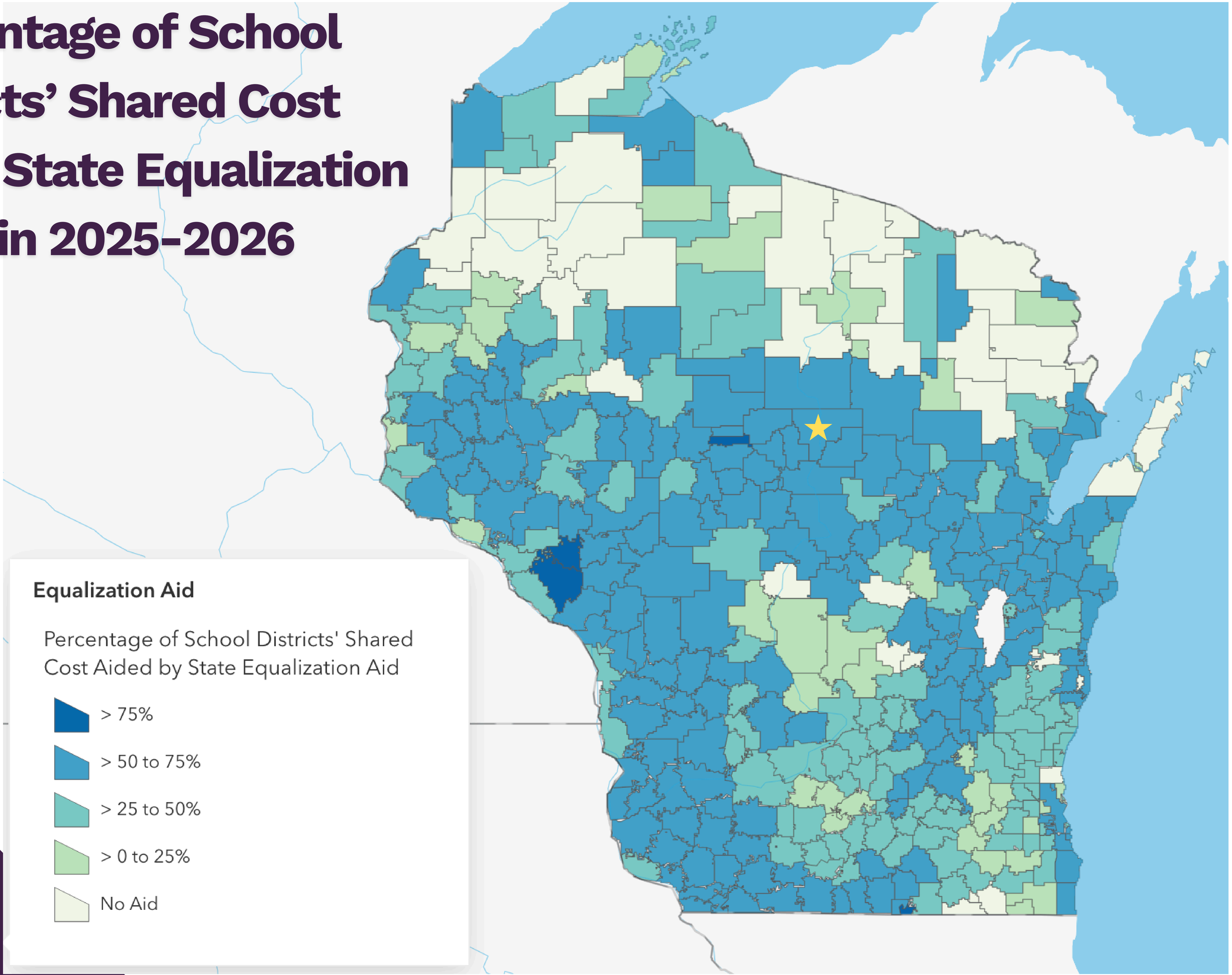
ESTIMATE

from the Wisconsin Department of Revenue

	CERTIFIED FULL VALUE	PERCENT	GENERAL FUND	DEBT SERVICE	COMMUNITY SERVICE	DISTRICT TOTAL
C. Wausau	$3,940,463,078	56.1677486%	$ 13,061,894.19	$ 11,254,961.42	$ 613,351.82	$ 24,930,207.43
T. Berlin	$133,889,206	1.9084699%	$ 443,817.54	$ 382,421.51	$ 20,840.49	$ 847,079.54
T. Hewitt	$94,985,500	1.3539326%	$ 314,859.06	$ 271,302.65	$ 14,784.94	$ 600,946.65
V. Maine	$480,679,501	6.8516528%	$ 1,593,362.14	$ 1,372,942.48	$ 74,820.05	$ 3,041,124.67
V. Rib Mountain	$1,456,686,348	20.7637502%	$ 4,828,641.25	$ 4,160,665.39	$ 226,740.15	$ 9,216,046.79
T. Stettin	$429,177,310	6.1175355%	$ 1,422,642.06	$ 1,225,839.17	$ 66,803.49	$ 2,715,284.72
T. Texas	$225,242,000	3.2106216%	$ 746,634.87	$ 643,348.24	$ 35,059.99	$ 1,425,043.10
T. Wausau	$254,403,312	3.6262898%	$ 843,299.13	$ 726,640.34	$ 39,599.08	$ 1,609,538.55
ALLOCATION	$7,015,526,255	100.0000%	$ 26,702,987	$ 18,053,706	$ 1,092,000	$ 44,385,271
Property Value Change	4.03%					

from the WSD Levy Adoption (near the end of October)

Percentage of School Districts' Shared Cost Aided by State Equalization Aid in 2025-2026



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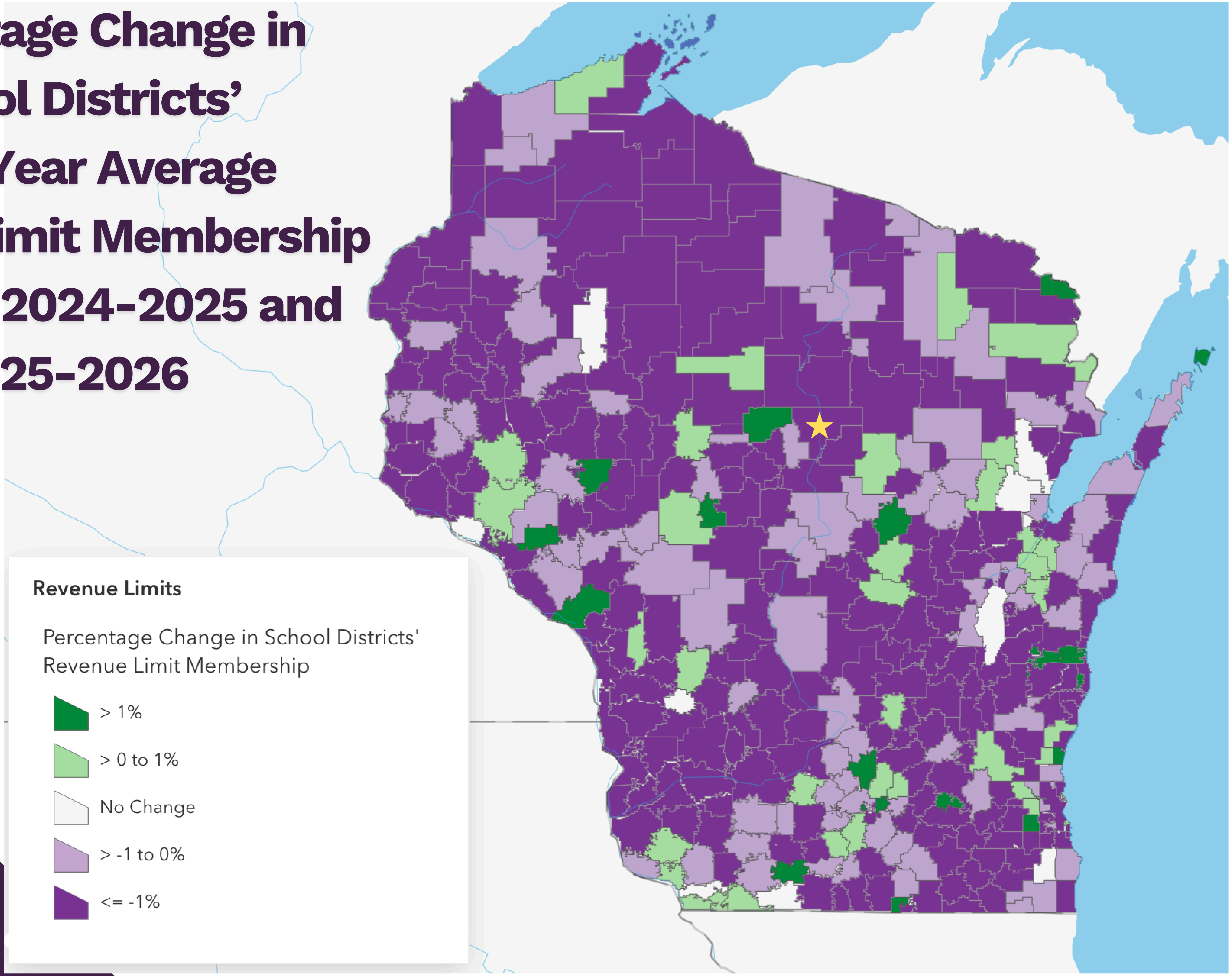
Percentage Change in School Districts' Three Year Average Revenue Limit Membership Between 2024-2025 and 2025-2026



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Fund 10 Revenues

2025-2026 Budget

• Property Tax	$ 24,257,518	20.67%
• Equalization Aid	$ 75,094,690	63.98%
• Other State Aid	$ 3,614,370	3.09%
• Per Pupil Adjustment Aid	$ 5,907,058	5.03%
• Deductible Receipts	$ 8,492,488	7.24%

Total Revenues: $117,366,124

Projected 2026-2027 Budget

• Property Tax	$ 26,693,987	22.56%
• Equalization Aid	$ 73,278,890	61.94%
• Other State Aid	$ 4,835,059	4.09%
• Per Pupil Adjustment Aid	$ 5,877,523	4.97%
• Deductible Receipts	$ 7,621,649	6.44%

Total Revenues: $118,307,108

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Fund 10 Expenditures

2025-2026 Budget

• Salary/Benefits	$ 90,856,498	77.4%
• Non-Salary/Benefits	$ 26,509,626	22.6%

Total Revenue: $117,366,124

Projected 2026-2027 Budget

• Salary/Benefits	$ 91,792,373	77.6%
• Non-Salary/Benefits	$ 26,514,734	22.4%

Total Revenue: $118,307,108

WAUSAU SCHOOL DISTRICT
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2026-2027 Estimated Grant Fund

The Wausau School District receives approximately:

- $3.07M from grants in Fund 10
- $1.84M from grants in Fund 27

Carl Perkins Vocational & Technical

CTE Incentive

Pre-School Flow Through

Title I

Title IV-A

Flow Through

Mini Grants

Title II-A

Wisconsin Educator Effectiveness

Assessment of Reading Readiness

Title III-EL/ML

Phase 3 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			$11,677,838
Total Project Payback Period			12.0
Years of Debt Payments			10
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2026	$1,146,918
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2026	$1,115,595
Utility Savings applied in Prior Year to Debt	Fiscal Year	2026	$31,323
Sum of reported Utility Savings to be applied to Debt			$32,576
		Savings Reported for 2026	
Specific Energy Efficiency Measure or Products	**Project Cost Including Financing**	**Utility Cost Savings**	**Non-Utility Cost Savings**
Building Envelope Improvements	$ 1,526,742	$3,572	$95,233
Heating System Upgrades	$ 801,304	$11,398	$39,126
Technology and Controls Upgrades	$ 3,785,895	$9,624	$530,427
Ventilation and IAQ Improvements	$ 5,563,898	$7,982	$327,362
Entire Energy Efficiency Project Totals	$11,677,838	$32,576	$992,148

Retire with 2026-2027 Levy

Community Service Fund (Fund 80)

COMMUNITY SERVICE

Funds were established to pay for activities that are accessible to the community at large. The fund pays for costs associated with the out-of-school enrichment programs, the planetarium, school resource officer programming, some buildings and grounds personnel, and utilities used to support commmunity use.

- **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.

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Community Service Fund (con't)

- **Planetarium (located at Wausau West High School)**
  - Offers a unique learning environment presenting an opportunity to inform, engage, and foster community collaborations that are mutually beneficial in both services 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 continually expanding role in the community.
- **The School Resource Officer program**
  - Offers a robost partnership between the Wausau School District and the Wausau Police Department. The program includes 4 full-time SROs and 2 therapy dogs, along with necessary training, support services, equipment, and Core Values for effective service. The SROs authority, support, and impact extends outside the District school buildings, in benefit of the Wausau community year-round.

Community Service Fund (con't)

- **Middle School Athletics**
  - Beginning last year in the 25-26 school year, the Wausau School District funds middle school athletics out of Fund 80. This change enables all middle school students who reside within the district boundaries the opportunity to participate in middle school athletics.
- **Adequate Maintenance of Buildings/Grounds**
  - The expanded availability of the District facilities for these identified programs in this year's funding is not fully funded by the minimal facility fees that are charged based on current 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 utilize seasonal employees to perform a variety of buildings and grounds functions supported by the community service levy.

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Community Service Fund (con't)

In summary, the identified activities in this year's funding includes:

• Out of School Enrichment Programs	$ 446,500
• School Resource Officer Program	$ 270,000
• Building/Grounds for Community Use	$ 35,000
• Middle School Athletics	$ 300,000
• Planetarium	$ 40,500
Total Tax Levy:	**$ 1,092,000**

Carryover

• Total Community Service Fund Budget	$ 358,460
Total Fund 80:	**$ 1,450,460**

WAUSAU SCHOOL DISTRICT
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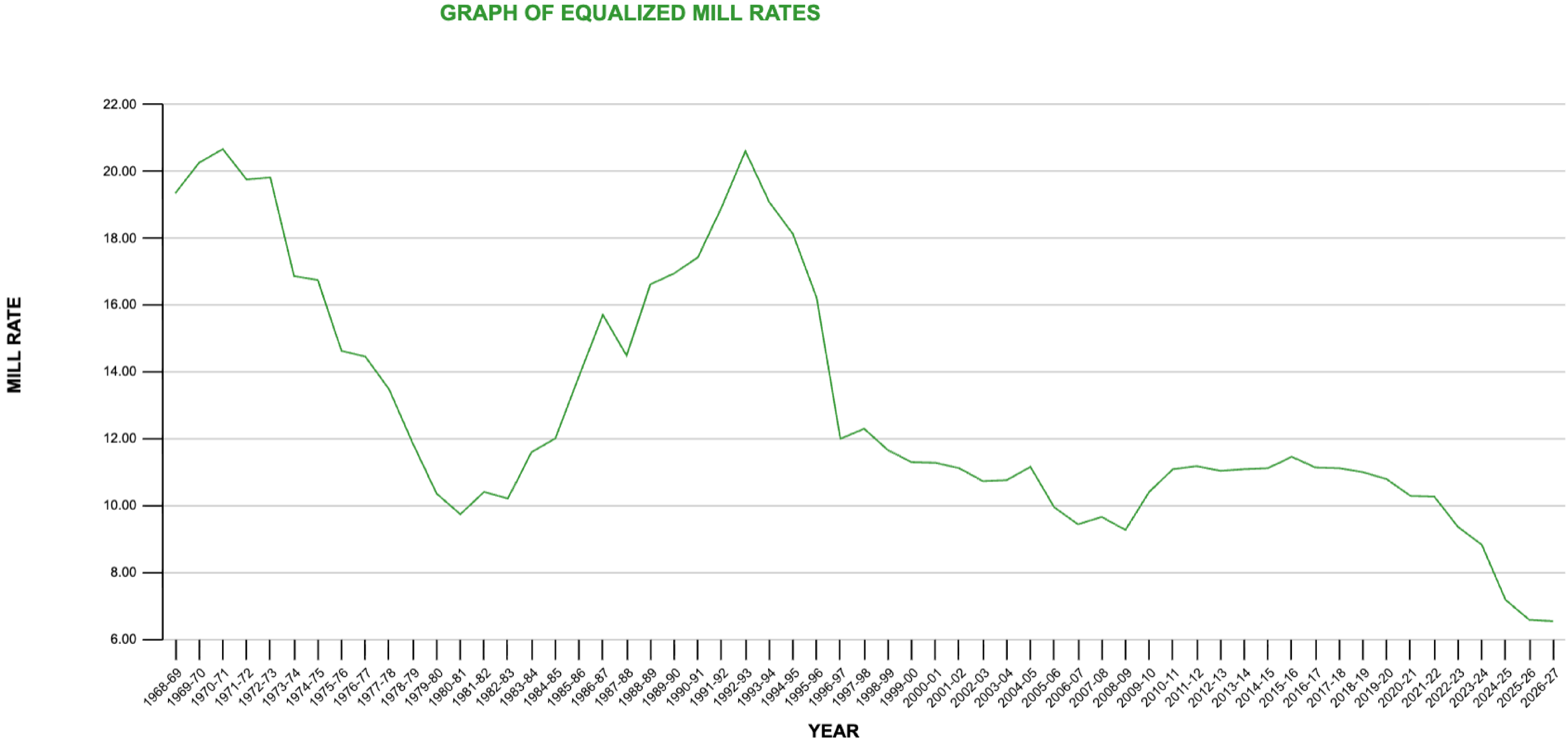
Mill Rate History

Wausau School District



Proposed 2026-2027 Tax Levy

Wausau School District

Fund	Estimated 2026-27 LEVY	FINAL 2025-26 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	$ 26,702,987	$ 23,255,150	$ 3,447,837	14.83%	3.81
DEBT SERVICE FUND 38	1,114,344	1,113,613	731	0.07%	0.16
DEBT SERVICE FUND 39	16,939,363	18,924,508	(1,985,145)	-10.49%	2.40
COMMUNITY SERVICE Fund 80	1,092,000	1,092,000	-	0.00%	0.16
TOTAL	$ 45,848,693	$ 44,385,271	$ 1,463,422	3.30%	6.54

Mill Rate Component	Estimated 2026-27	FINAL 2025-26	Change	Percent Change
Total Levy	$45,848,693	$44,385,271	3.30%	
Equalized Value	$7,015,526,255	$6,743,950,003	4.03%	
Gross Mill Rate	6.54	6.58	-0.61%	

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Components of Mill Rate Change

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

	Increase / (Decrease)	Mill Rate
2025-2026 Final Mill Rate		6.58
Increase in Revenue Limit with Recurring Exemptions	0.26	
Decrease in Non-Recurring Exemptions	(0.05)	
No change in Community Service	0.00	
Decrease in Debt Service	(0.28)	
Increase in Equalization Aid	0.29	
Increase in Property Values, District-Wide	(0.26)	
Proposed 2026-2027 Mill Rate		6.54

Final updates in October

Wausau School District
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Questions?

Wausau School District
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P.O. Box 359
Wausau, WI 54402-0359

715-261-0500

www.wausauschools.org

ANNUAL MEETING RESOLUTIONS

WAUSAU SCHOOL DISTRICT

ANNUAL MEETING

SEPTEMBER 28, 2026 - 5:00PM

LONGFELLOW BOARDROOM

X.C.1 – ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Tax Levy for General Fund and Community Service Fund** (includes sites, buildings, maintenance, and community activities).

- Motion by ________________, seconded by ________________, that the amount of $26,702,987 be adopted as the tax levy for the General Fund and $1,092,000 for the Community Service Fund for the 2026-2027 school fiscal year.

X.C.2 - ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Tax Levy for Debt Service Fund** (includes all long term debt).

- Motion by ____________________, seconded by ____________________, that the amount of $18,053,707 be adopted as the tax levy for the Debt Service Funds for the 2026-2027 school fiscal year.

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X.C.3 - ON THE AGENDA RESOLUTIONS TO CONSIDER

- **School Lunches**.

- Motion by ____________________, seconded by ____________________, to furnish school lunches to the students of the Wausau School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of meal tickets, federal & state subidies and is accounted for in Fund 50.

X.C.4 – ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Reimbursement of Expenses for School Board Members**.

- Motion by ____________________, seconded by ___________________, to authorize the payment of actual and necessary expenses of a School Board member when traveling in the performance of duties.

X.C.5 – ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Salaries of School Board Members** (From 2005 to 2025, School Board members salaries were $3,100.) School Board members will receive $3,300 annual salary.

- Motion by ________________, seconded by ________________, that School Board annual salaries be establised at ___________ for the 2026-2027 school fiscal year.

X.C.6 – ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Authorize Resolution Regarding Continuing Authorization for the Board of Education to Lease Suitable Buildings and/or Land for School Sites**.

- Motion by ____________________, seconded by ____________________, pursuant to Section 120.10(5) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to lease suitable buildings and/or land for school sites.

X.C.7 - ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Authorize Resolution Regarding Continuing Authorization for the Board of Education to Convey Partial Interests in Real Estate**.

- Motion by ___________________, seconded by __________________, pursuant to Section 120.10(12) of the Wisconsin Statutes, that the Board of Education be granted authority through the time of the next annual meeting to convey small parcels and/or easements in the school lands to governmental authorities or public utilities under circumstances in which property belonging to the Wausau School District is not needed for school purposes, and in which the value of consideraton to be received in exchange for an easement does not exceed $20.000.

Wausau School District
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X.C.8 - ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Establish 2027 Annual Meeting**.

- Motion by ____________________, seconded by ____________________, pursuant to Section 120.08(1)(a) of the Wisconsin Statutes, authorize the Board of Education to establish a date and time of the 2027 Annual Meeting.