

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

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

Cory Sillars, Clerk
Exemptions s.19.85

A **Special Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:30 PM** on **Monday, October 26, 2026.**

I. CALL TO ORDER

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

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

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

II.C. Leaves of Absence

II.D. Retirements

III. Adopt Final 2026-27 Budget (**Action Requested**)

IV. Adopt Final 2026-27 District Levy (**Action Requested**)

V. ADJOURN

NOTICE POSTED: Friday, October 23, 2026, at 12:00 pm

By: Cassie Peck

NOTICE SENT TO:

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WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: October 26, 2026
SUBJECT: Staffing Consent Agenda

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

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

SEPARATIONS (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LIMITED TERM CONTRACTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Heidi Olson	John Marshall Elementary School	1.0 FTE, Special Education Teacher	11/02/2026-06/04/2027

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LEAVES OF ABSENCE:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

RETIREMENTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Heidi Rewey-Pietz	Horace Mann MS	1.0 FTE, Science Teacher	06/04/2027
Debra Watz	Wausau East HS	1.0 FTE, English Teacher	06/04/2027
Yer Vang	John Muir MS	1.0 FTE, EL Teacher	06/04/2027

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE



MEMO

TO: WSD Board of Education
FROM: Dr. Elizabeth Channel, Assistant Superintendent of Operations
DATE: October 26, 2026
RE: Final 2026-2027 Budget Approval

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

The Fund 10 (General Fund) budget reflects final revenue limit and state aid calculations that have been revealed since the Annual Meeting. Compared to values shared at the Annual Meeting, the revenue limit increased by \$296,950. This includes an increase of \$376,475 for private school vouchers along with a number of other smaller adjustments. A detailed summary of changes can be found on page 10.

The Fund 39 (Referendum Debt Service Fund) budget and corresponding levy reflects additional pre-payments of referendum debt in the amount of \$11,947,278. This additional debt service levy still allows the overall mill rate to decrease by \$0.28 (decrease of \$28 on a \$100,000 home).

Compared to last year’s revenue limit enrollment numbers, the full time equivalency (FTE) membership count decreased by 215 students. This one-year decline keeps the District in declining membership as the current three-year average is 133 FTE lower than the base three-year average as shown in the table below.

	September 2023	September 2024	September 2025	September 2026	3-year average
Base Years	7,922	7,822	7,739		7,848
Current Years	---	7,822	7,739	7,524	7,715
			Decrease of 215		Down by 133

This 133 FTE decrease in rolling membership entitles the District to a non-recurring declining enrollment exemption of \$1,652,553. This exemption is built into the revenue limit formula to protect districts against declining enrollment.

2026-2027 Final Budget Approval

Motion to approve final 2026-2027 budgets as presented below:

- **Fund 10:** Expenses \$118,604,058 (\$105,954,577 plus transfers to Fund 27); Revenues \$118,604,058
- **Fund 27:** \$22,829,688 (\$10,186,654 plus transfer from Fund 10)
- **Other Fund 20:** \$3,900,000
- **Fund 30:** Expenses \$18,618,874; Revenues \$18,533,558
- **Fund 40:** Expenses \$12,793,909; Revenues \$1,010,000
- **Fund 50:** Expenses \$5,415,923; Revenues \$5,111,000
- **Fund 80:** \$1,450,460 (levy, fees, and carryover)

2026-2027 Final Tax Levy Approval

Motion to adopt a final tax levy of \$44,385,271 representing \$24,759,713 for the General Fund, \$18,533,558 for the Debt Service Funds, and \$1,092,000 for the Community Service Fund.

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 10

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	TRANSFERS	OTHER OBJECT	TOTAL
Undifferentiated 110000	11,379,962	4,536,461	557,240	400,130					1,170	16,874,963
Regular 120000	17,638,470	8,378,432	575,657	618,120	12,417				8,625	27,231,721
Vocational 130000	2,078,763	1,145,677	12,348	175,604					12,335	3,424,726
Physical 140000	1,813,577	873,268	2,500	61,568					400	2,751,313
Co-Curricular 160000	1,102,871	72,292	136,560	24,195					69,997	1,405,915
Special Needs 170000	554,591	227,282	5,910	23,183					689	811,654
										0
Sub-Total Instruction	34,568,234	15,233,411	1,290,215	1,302,800	12,417	0	0	0	93,216	52,500,293
Pupil Services	4,168,116	1,613,115	81,757	31,980						5,894,968
Instr. Services	4,052,059	1,584,791	922,285	522,806					3,525	7,085,467
General Adm.	307,581	134,224	163,404	3,201					31,525	639,935
School Bldg. Adm.	4,188,026	2,271,603	3,640	15,812	727				1,039	6,480,847
Business Adm.	6,119,591	2,992,142	7,642,507	1,164,833	140,000				14,350	18,073,423
Central Services	535,649	265,865	363,678	118,773					1,866	1,285,831
Insur. & Judgment.							1,071,473			1,071,473
Debt Services						90,000				90,000
Other Support Serv.	797,631	623,658	1,504,855	295,873	934				50	3,223,001
Sub-Total Support	20,168,654	9,485,397	10,682,126	2,153,278	141,661	90,000	1,071,473	0	52,355	43,844,944
General Tuition			9,609,340							9,609,340
Non-Prog. Trans.								12,643,034	6,447	12,649,481
Fund 38 Trans.										0
										0
Sub-Total	0	0	9,609,340	0	0	0	0	12,643,034	6,447	22,258,821
Fund 10 Budget 2026-27	54,736,888	24,718,809	21,581,681	3,456,078	154,078	90,000	1,071,473	12,643,034	152,018	118,604,058

2026-27 DETAILED REVENUE BUDGET - October 26, 2026

SOURCE	FUND 10 2026-27 BUDGET	2025-26 Actual
LOCAL SOURCES		
Property Tax Levy	\$24,750,713	\$23,246,150
Property Tax Chargebacks	9,000	9,000
Mobile Home Tax	35,000	39,818
Other Payments for Services	20,000	15,515
Admissions Athletics	60,000	57,259
Athletic User Fees	105,000	81,349
Student Fees	0	0
Interest on Investments	375,000	294,071
Rentals	25,000	64,705
Parking Lot Fees	30,000	0
Miscellaneous Local Sources	190,000	96,598
Sale of Obsolete Equipment	40,000	23,390
Refunds: Workers Compensation, E-rate, Insurance, Focus on Energy	275,000	278,587
Student Technology Device Insurance	65000	63,245
TOTAL LOCAL SOURCES	\$25,979,713	\$24,269,686
OTHER SCHOOL DISTRICT		
Open Enrollment Tuition	\$2,413,714	\$2,710,467
Non-Open Enrollment Tuition	\$5,000	\$600
TOTAL OTHER SCHOOL DISTRICT	\$2,418,714	\$2,711,067

STATE GRANTS		
S1 Wisconsin Educator Effectiveness	\$58,640	\$96,831
S2 CTE Incentive	174,941	83,945
S3 School-Based Mental Health	255,000	396,829
S4 State Aid Transmitted from Intermediate Sources	35,000	34,000
TOTAL STATE GRANTS	\$523,581	\$611,605
2026-27 DETAILED REVENUE BUDGET - October 26, 2026		
SOURCE	FUND 10 2026-27 BUDGET	2025-26 Actual
STATE AIDS		
Equalization Aid	\$75,515,112	\$75,312,316
ELL Aid	315,000	154,048
Early College Credit Program	22,028	1,395
State Aid for Exempt Computers	613,816	609,814
Other State Aid for Exempt Personal Property	1,309,745	1,251,010
Other State Categorical Aid	0	0
Juvenile Detention Center	85,000	78,767
Transportation Aid	175,000	172,568
Library Aid	631,401	631,407
Per Pupil Adjustment Aid	5,877,523	5,822,474
In Lieu of Tax	5,000	57,483
AGR - Achievement Gap Reduction Program	1,682,071	1,565,895
TOTAL STATE AIDS	\$86,231,696	\$85,657,177
FEDERAL GRANTS		
F1 Carl Perkins (Vocational)	\$82,645	\$118,872
F2 Title I - Improving The Academic Achievement of The Disadvantaged	\$1,495,531	1,706,879
F3 Title ID - Neglected and Delinquent	\$25,365	38,607
F4 Title II A - Teacher and Principal Training and Recruiting Fund	\$285,910	246,387
F5 Title III - English Language Acquisition	\$92,945	36,141
F6 Title IV A	\$181,118	96,419
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	\$314,040	180,544
F10 ARP Homeless Children and Youth	\$0	0
F11 ARPA Evidence After School	\$0	0
Education For Homeless Children and Youth Innovation	\$0	82,683
Red Granite Charter School	\$72,800	20,858
TOTAL FEDERAL GRANTS	\$2,550,354	\$2,527,390
FEDERAL AID		
Govenor's Stimulus Money, Other Federal Funds, Grants	\$900,000	\$901,967
TOTAL FEDERAL AID	\$900,000	\$901,967
GRAND TOTAL	\$118,604,058	\$116,678,892

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 27

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	DEBT SERVICE	INSURANCE	OTHER OBJECT	TOTAL
Special Education	12,143,492	4,631,752	284,737	26,802			24,250		17,111,033
Special Needs									0
Sub-Total Instruction	12,143,492	4,631,752	284,737	26,802	0	0	24,250	0	17,111,033
Pupil Services	2,255,202	840,252	84,654						3,180,108
Instr. Services	238,971	106,021	403,796						748,789
Business Adm.			1,439,274						1,439,274
Central Services			11,253						11,253
Other Support Services			113,380						113,380
Sub-Total Support	2,494,173	946,273	2,052,357	0	0	0	0	0	5,492,804
General Tuition			205,851						205,851
Non-Prog. Trans.								20,000	20,000
									0
Sub-Total	0	0	205,851	0	0	0	0	20,000	225,851
Fund 27 Budget 2026-27	14,637,665	5,578,026	2,542,945	26,802	0	0	24,250	20,000	22,829,688

2026-27 DETAILED REVENUE BUDGET - October 26, 2026

SOURCE	FUND 27 2026-27 BUDGET	2025-26 Actual
OTHER SCHOOL DISTRICT		
Hearing/Vision Tuition	\$35,000	\$0
TOTAL OTHER SCHOOL DISTRICT	\$35,000	\$0
STATE AIDS		
Exceptional Educational Needs Aid	\$7,572,658	\$6,771,261
High Cost EEN Aid	140,000	140,808
Special Education Transition Incentive	20,000	20,991
TOTAL STATE AIDS	\$7,732,658	\$6,933,060
FEDERAL GRANTS		
F12 Flow Through	\$1,718,536	\$1,135,338
F13 Preschool Flow Through	85,460	77,168
F14 Early Childhood Social Emotional Learning	0	4,390
TOTAL FEDERAL GRANTS	\$1,803,996	\$1,216,896
FEDERAL AID		
Medicaid	\$615,000	\$615,167
TOTAL FEDERAL AID	\$615,000	\$615,167
TRANSFERS		
Transfer From Fund 10	\$12,643,034	\$12,289,018
GRAND TOTAL	\$22,829,688	\$21,054,141

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 20

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	Transfers	TOTAL
Undifferentiated			\$ 2,797	\$ 159,928		\$ 15,732		\$ 178,457
Regular	4,106	600	\$ 67,873	\$ 2,373,532		\$ 594,642		\$ 3,040,753
Vocational	6,918	997		\$ 28,706	\$ -	\$ 1,013		\$ 37,633
Co-Curricular	844	121	\$ 3,377	\$ 4,148				\$ 8,491
Support Services	841	122		\$ 11,112				\$ 12,075
Instr. Services			\$ 892					\$ 892
Business Adm.			\$ 621,699					\$ 621,699
Central Services			\$ -					\$ -
Total Expenses	12,709	1,840	\$ 696,639	\$ 2,577,425	\$ -	\$ 611,387	\$ -	\$ 3,900,000

Source	2026-27 BUDGET	2025-26 ACTUAL
Activity Accounts	3,775,000	3,999,391
Local Grants/Donations	125,000	92,407
Total Revenues	\$3,900,000	\$4,091,798

Fund 30

Function	DEBT SERVICE	TOTAL
Debt Service Fund 38	\$1,158,835	\$1,158,835
Debt Service Fund 39	17,460,039	17,460,039
Total Expenses	\$18,618,874	\$0

Source	2026-27 BUDGET	2025-26 ACTUAL
Transfer From Fund 10 to Fund 38	\$ -	\$ 31,322
Current Property Tax Fund 38	1,146,918	1,082,291
Current Property Tax Fund 39	17,386,640	18,924,508
Total Revenues	\$18,533,558	\$20,038,121

Fund 40

Function	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECTS	TOTAL
Business Adm.	\$ 12,793,909			\$ -	\$ 12,793,909
Total Expenses	\$0	\$0	\$12,793,909	\$0	\$12,793,909

Source	2026-27 BUDGET	2025-26 ACTUAL
Interest Fund 46	\$ 10,000	\$ 2,933,740
Long Term Capital Improvement Trust Fund - Funding	\$ -	\$ -
Interest Fund 49	\$ 1,000,000	\$ 1,054,971
Unrealized Gains		\$ 1,309,432
Total Expenses	\$1,010,000	\$5,298,143

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 50

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	CAPITAL OBJECTS	OTHER OBJECT	TOTAL
Business Adm.	1,685,657	753,766	65,000	2,905,000	0	6,500	5,415,923
Central Services							0
Total Expenses	1,685,657	753,766	65,000	2,905,000	-	6,500	5,415,923

Source	2026-27 BUDGET	2025-26 ACTUAL
LOCAL SOURCES		
Student Meals - Ala Carte	\$1,250,000	\$1,251,557
Adult Meals - Ala Carte	35,000	28,258
Other Food Service Sales	105,000	107,253
Sale of Obsolete Equipment	1,000	0
Interest on Investments	15,000	8,911
Total Local Sources	\$1,406,000	\$1,395,978
STATE AIDS		
Food Service Aid	\$65,000	\$61,799
FEDERAL AID		
USDA Commodities	\$455,000	\$395,856
Food Service Aid	3,150,000	2,973,489
F10 Fresh Fruit and Vegetable Program	35,000	53,374
Total Federal Aid	\$3,640,000	\$3,422,719
GRAND TOTAL	\$5,111,000	\$ 4,880,496

2026-27 Budget Expenditures by Function/Object

October 26, 2026

Fund 80

Function	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	NON-CAPITAL OBJECTS	OTHER OBJECT	TOTAL
General Adm.	300,628	60,677	113,809	46,886		522,000
Business Adm.			270,000			270,000
Community Service Other	188,112	23,636	56,900	28,352	3,000	300,000
Total Expenses	488,741	84,312	440,709	75,238	3,000	1,092,000

Source	2026-27 BUDGET	2025-26 ACTUAL
Current Property Tax		\$1,092,000
Fees		\$0
Carryover		358,460
Total Revenues	\$1,450,460	\$1,140,653

FINAL 2026-2027 TAX LEVY - OCTOBER 26, 2026

Wausau School District

Fund	FINAL 2026-27 LEVY	FINAL 2025-26 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,759,713	\$ 23,255,150	\$ 1,504,563	6.47%	3.49
DEBT SERVICE FUND 38	1,146,918	1,113,613	33,305	2.99%	0.16
DEBT SERVICE FUND 39	17,386,640	18,924,508	(1,537,868)	-8.13%	2.44
COMMUNITY SERVICE Fund 80	1,092,000	1,092,000	-	0.00%	0.15
TOTAL	\$ 44,385,271	\$ 44,385,271	\$ 0	0.00%	6.26

** 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)	\$ 7,091,881,485	6.26
Percent Increase/Decrease from Current to New	5.16%	-4.86%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (32)	

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
\$ (0.13)	Decrease in Revenue Limit before Exemptions
\$ 0.17	Non-Recurring Exemptions
\$ 0.06	Decrease Referendum Debt Defeasance Levy
\$ (0.07)	Increase in Equalized Property Value District-Wide
\$ (0.31)	Increase in Total Aid
\$ 6.26	2026-27 Final Certified Levy Mill Rate

Changes Since Budget Hearing and Annual Meeting

Fund 10

Expenses Fund 10

Private School Vouchers	\$ 376,475
Grants (Object 300 and up)	\$ 11,667
Other (Object 300 and up)	\$ (397,548)
Budget Roll (Salary)	\$ (488,832)
Budget Roll (Benefits)	\$ (629,630)
Transfer to Fund 27	\$ 1,457,393
Transfer to Fund 38	\$ (32,574)

Total Expense Increase **\$ 296,950**

Expenses Old Budget	\$ 118,307,108
Expenses New Budget	\$ 118,604,058
Increase	\$ 296,950

Revenue Fund 10

Property Tax Levy	\$ (1,943,274)
Equalization Aid	\$ 2,236,222
Other State Aid for Exempt Personal Property	\$ 4,002
Total Revenue Increase	\$ 296,950

Revenues Old Budget	\$ 118,307,108
Revenues New Budget	\$ 118,604,058
Increase	\$ 296,950

Fund 27

Expenses Fund 27

Grants (Object 300 and up)	\$ 386,720
Budget Roll (Benefits)	\$ (166,754)
Budget Roll (Salary)	\$ 1,484,872
Total Expense Increase	\$ 1,704,838

Expenses Old Budget	\$ 21,124,850
Expenses New Budget	\$ 22,829,688
Increase	\$ 1,704,838

Revenue Fund 27

Transfer from Fund 10	\$ 1,457,393
Increase in Exception Educational Needs Aid	\$ 263,900
Increase in High Cost EEN Aid	\$ 15,000
Decreast in Grants	\$ (31,455)
Increase	\$ 1,704,838

Revenues Old Budget	\$ 21,124,850
Revenues New Budget	\$ 22,829,688
Increase	\$ 1,704,838

Expenses Fund 39

Total Expense Increase **\$ 447,277**

Expenses Old Budget	\$ 17,012,763
Expenses New Budget	\$ 17,460,039
Increase	\$ 447,277

Total Revenue Increase **\$ 447,277**

Revenue Old Budget	\$ 16,939,363
Rvenue New Budget	\$ 17,386,640
Increase	\$ 447,277

Expenses Fund 50

Salary decrease	\$ 49,207
Benefit decrease	\$ (8,429)
Total Expense Decrease	\$ 40,778

Expenses Old Budget	\$ 5,375,145
Expenses New Budget	\$ 5,415,923
Increase	\$ 40,778

Revenue Limit

Revenue Limit **\$ 296,950**

Decrease in Transfer of Service	\$ (1,000)
Increase in Declining Enrollment Exemption	\$ 894,615
Decrease in Prior Year Open Enrollment	\$ (46,683)
Increase in Private School Vouchers	\$ 376,475
Decrease in Revenue Limit Before Exemptions	\$ (894,614)
Increase in Energy Efficiency Net Exemption	\$ 731
Decrease in Fund 38 Energy Efficiency	\$ (32,574)

Revenues related to Revenue Limit

Property Tax Levy	\$ (1,943,274)
Equalization Aid	\$ 2,236,222
Other State Aid for Exempt Personal Property	\$ 4,002
Total Related Revenues	\$ 296,950

Tax Levy

General Fund	\$ (1,943,274)
Fund 38 and 39	\$ 479,851
Total Increase in Tax Levy	\$ (1,463,423)

Equalized Value **\$ 76,355,230**

Mill Rate Decrease **0.280**

Funds 50 and 80 - No Change in Revenues from the Annual Meeting.

Fund 40 - No Change in Revenues or Expenses from the Annual Meeting



Wausau School District

Board of Education - Business & Finance

Dr. Elizabeth Channel - Assistant Superintendent of Operations

October 26, 2026

Adopt Final 2026-2027 Budget

Action Required: Yes

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

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

Motion to approve final 2026-2027 budgets as presented below:

- **Fund 10:** Expenses \$118,604,058 (\$105,954,577 plus transfers to Fund 27); Revenues \$118,604,058
- **Fund 27:** \$22,829,688 (\$10,186,654 plus transfer from Fund 10)
- **Other Fund 20:** \$3,900,000
- **Fund 30:** Expenses \$18,618,874; Revenues \$18,533,558
- **Fund 40:** Expenses \$12,793,909; Revenues \$1,010,000
- **Fund 50:** Expenses \$5,415,923; Revenues \$5,111,000
- **Fund 80:** \$1,450,460 (levy, fees, and carryover)

Adopt Final 2026-2027 District Levy

Action Required: Yes

Administration recommends a final tax levy of \$44,385,271; which is \$1,463,422 less than what was presented at the annual meeting, and the same as last year. The result is a final gross mill rate of \$6.26 per thousand dollars of equalized valuation which is \$0.28 less than what was presented at the annual meeting.

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

Motion to adopt a final tax levy of \$44,385,271 representing \$24,759,713 for the General Fund, \$18,533,558 for the Debt Service Funds, and \$1,092,000 for the Community Service Fund.



ESTABLISH TAX LEVY AND BUDGET 2026-2027

**SPECIAL BOARD MEETING
OCTOBER 26, 2026**



2026-27 Budget Calendar



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



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



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



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

2026-27 Budget Calendar



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



- Regularly scheduled Committee Meeting
- Annual Meeting and Budget Hearing



- School Board approvals from September Committee meeting



- Adopt final budget
- Adopt district tax levy

Components of Mill Rate Change

(Since last year, shared at the Annual Meeting)

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

	Increase / (Decrease)	Mill Rate
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

Components of Mill Rate Change

(Since the Annual Meeting)

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

	Increase/ (Decrease)	Mill Rate
2025-2026 Final Mill Rate		6.58
Decrease in Revenue Limit with Recurring Exemptions	(0.13)	
Increase in Non-Recurring Exemptions	0.17	
No change in Community Service	0.00	
Increase in Debt Service	0.06	
Decrease in Equalization Aid	(0.31)	
Increase in Property Values, District-Wide	(0.07)	
2026-2027 Final Mill Rate		6.26

Budget Changes Since Annual Meeting

Changes Since Budget Hearing and Annual Meeting			
Fund 10			
Expenses Fund 10			
Private School Vouchers	\$	376,475	
Grants (Object 300 and up)	\$	11,667	
Other (Object 300 and up)	\$	(397,548)	
Budget Roll (Salary)	\$	(488,832)	
Budget Roll (Benefits)	\$	(629,630)	
Transfer to Fund 27	\$	1,457,393	
Transfer to Fund 38	\$	(32,574)	
Total Expense Increase	\$	296,950	
Expenses Old Budget	\$	118,307,108	
Expenses New Budget	\$	118,604,058	
Increase	\$	296,950	
Revenue Fund 10			
Property Tax Levy	\$	(1,943,274)	
Equalization Aid	\$	2,236,222	
Other State Aid for Exempt Personal Property	\$	4,002	
Total Revenue Increase	\$	296,950	
Revenues Old Budget	\$	118,307,108	
Revenues New Budget	\$	118,604,058	
Increase	\$	296,950	
Fund 27			
Expenses Fund 27			
Grants (Object 300 and up)	\$	386,720	
Budget Roll (Benefits)	\$	(166,754)	
Budget Roll (Salary)	\$	1,484,872	
Total Expense Increase	\$	1,704,838	
Expenses Old Budget	\$	21,124,850	
Expenses New Budget	\$	22,829,688	
Increase	\$	1,704,838	
Revenue Fund 27			
Transfer from Fund 10	\$	1,457,393	
Increase in Exception Educational Needs Aid	\$	263,900	
Increase in High Cost EEN Aid	\$	15,000	
Decreast in Grants	\$	(31,455)	
Increase	\$	1,704,838	
Revenues Old Budget	\$	21,124,850	
Revenues New Budget	\$	22,829,688	
Increase	\$	1,704,838	
Expenses Fund 39			
Total Expense Increase	\$	447,277	
Expenses Old Budget	\$	17,012,763	
Expenses New Budget	\$	17,460,039	
Increase	\$	447,277	
Total Revenue Increase	\$	447,277	
Revenue Old Budget	\$	16,939,363	
Rvenue New Budget	\$	17,386,640	
Increase	\$	447,277	
Expenses Fund 50			
Salary decrease	\$	49,207	
Benefit decrease	\$	(8,429)	
Total Expense Decrease	\$	40,778	
Expenses Old Budget	\$	5,375,145	
Expenses New Budget	\$	5,415,923	
Increase	\$	40,778	
Revenue Limit			
Revenue Limit	\$	296,950	
Decrease in Transfer of Service	\$	(1,000)	
Increase in Declining Enrollment Exemption	\$	894,615	
Decrease in Prior Year Open Enrollment	\$	(46,683)	
Increase in Private School Vouchers	\$	376,475	
Decrease in Revenue Limit Before Exemptions	\$	(894,614)	
Increase in Energy Efficiency Net Exemption	\$	731	
Decrease in Fund 38 Energy Efficiency	\$	(32,574)	
Revenues related to Revenue Limit			
Property Tax Levy	\$	(1,943,274)	
Equalization Aid	\$	2,236,222	
Other State Aid for Exempt Personal Property	\$	4,002	
Total Related Revenues	\$	296,950	
Tax Levy			
General Fund	\$	(1,943,274)	
Fund 38 and 39	\$	479,851	
Total Increase in Tax Levy	\$	(1,463,423)	
Equalized Value	\$	76,355,230	
Mill Rate Decrease		0.280	
Funds 50 and 80 - No Change in Revenues from the Annual Meeting.			
Fund 40 - No Change in Revenues or Expenses from the Annual Meeting			

Revenue Fails to Keep Pace with Inflation

- Using the baseline for inflation reset to 2011, District revenue from the Revenue Limit, and Per Pupil Categorical Aid significantly lags behind inflation.
- This year, revenue is well over \$13,000,000 behind the inflationary pace.
- The total of the past fourteen years represents a deficit of over \$71,000,000.
- We continue to see the burden of inflation outpacing revenue.



Changes in FTE Membership

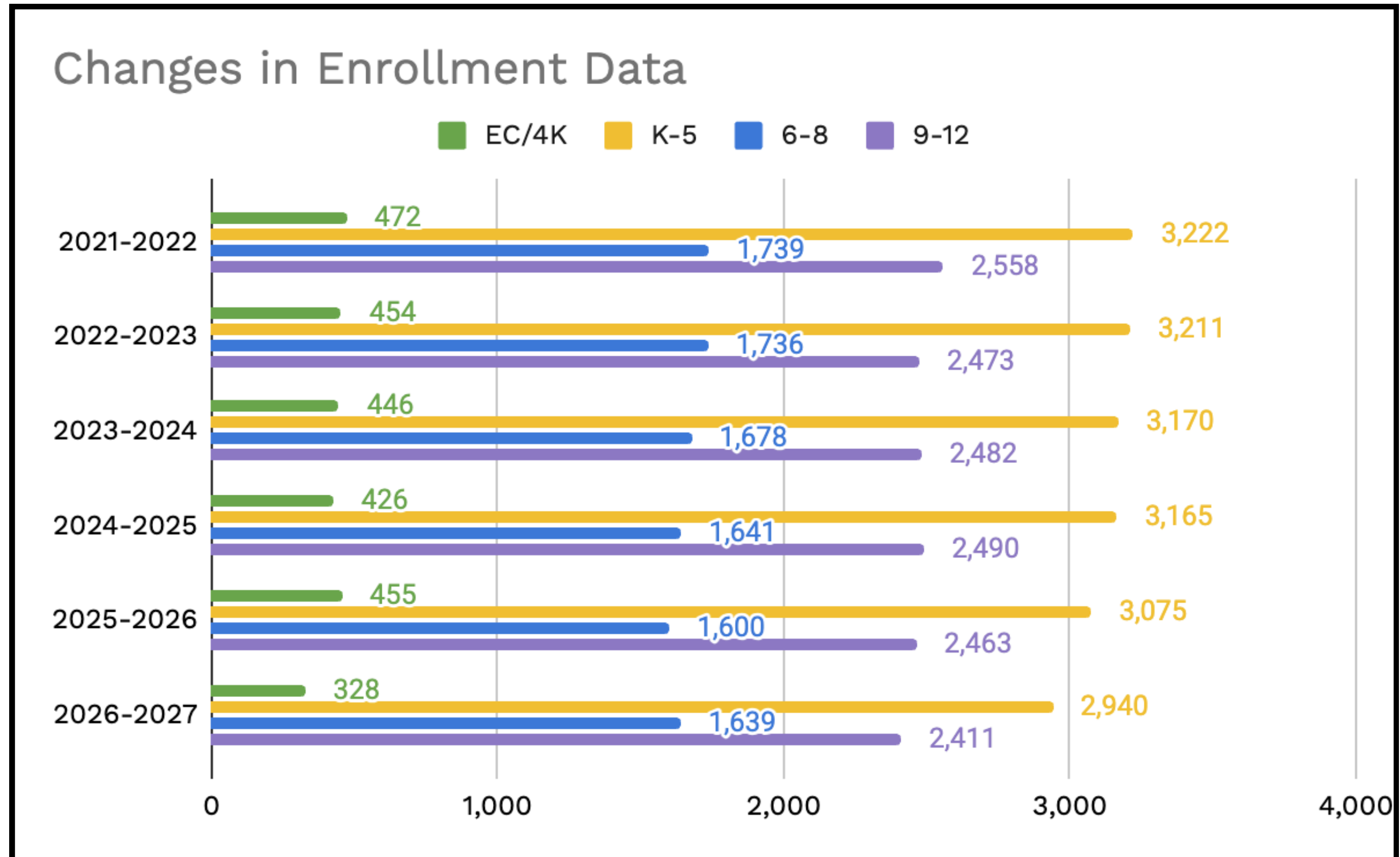
Counting Students for Revenue Limit:

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

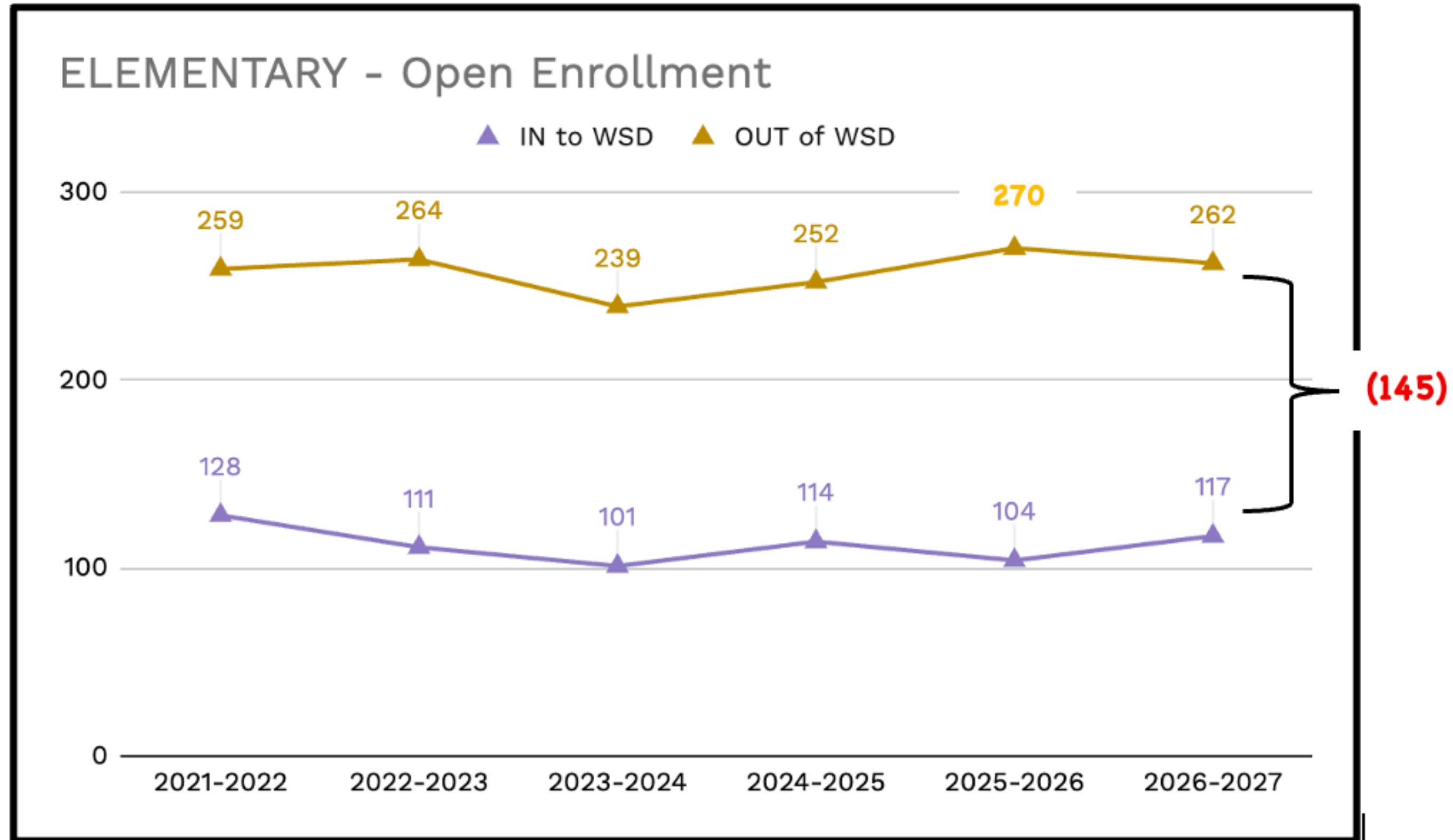
	September 2023	September 2024	September 2025	September 2026	3-year average
Base Years	7,922	7,822	7,739		7,848
Current Years	---	7,822	7,739	7,524	7,715
			Decrease of 215		Down by 133



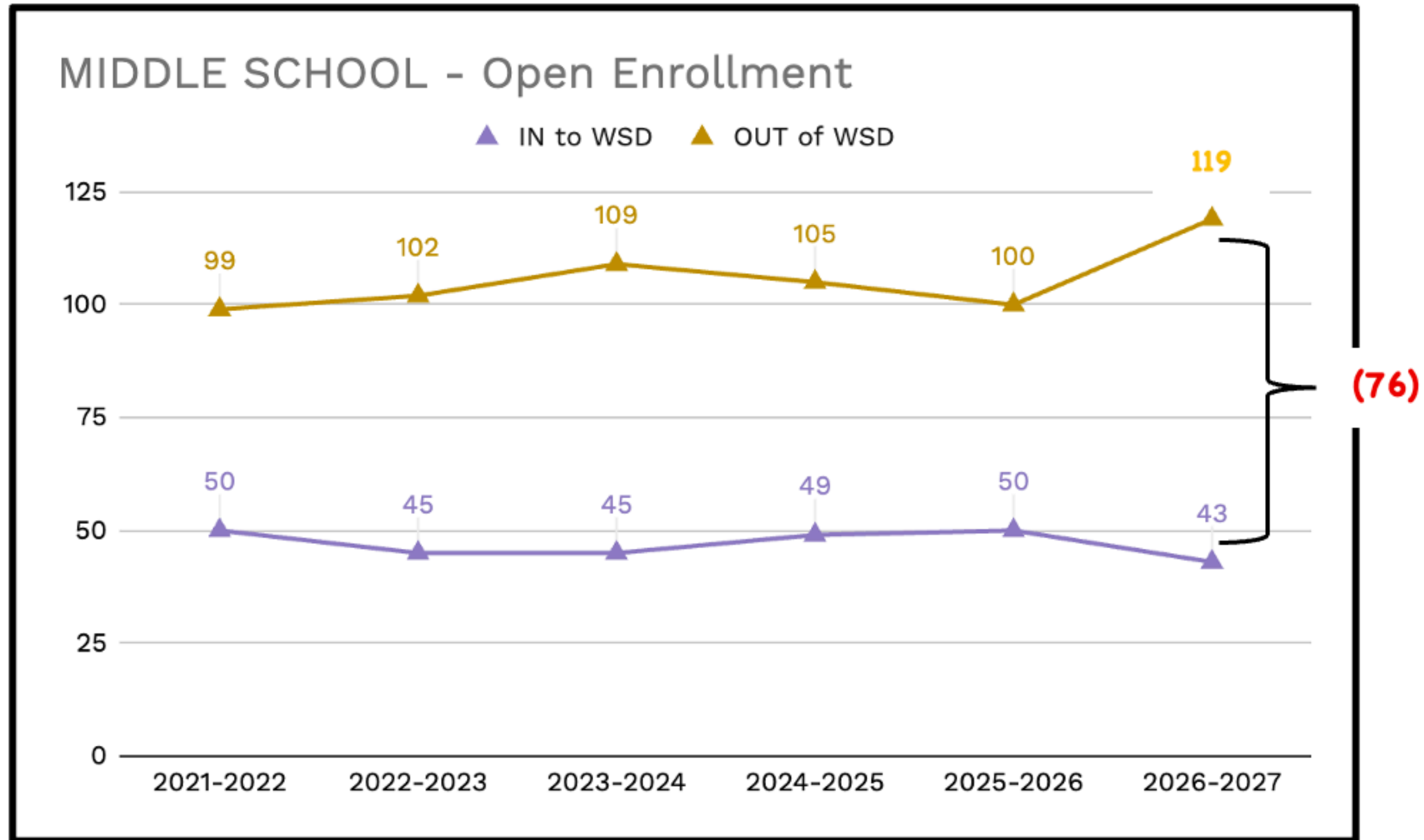
Enrollment/Membership Data



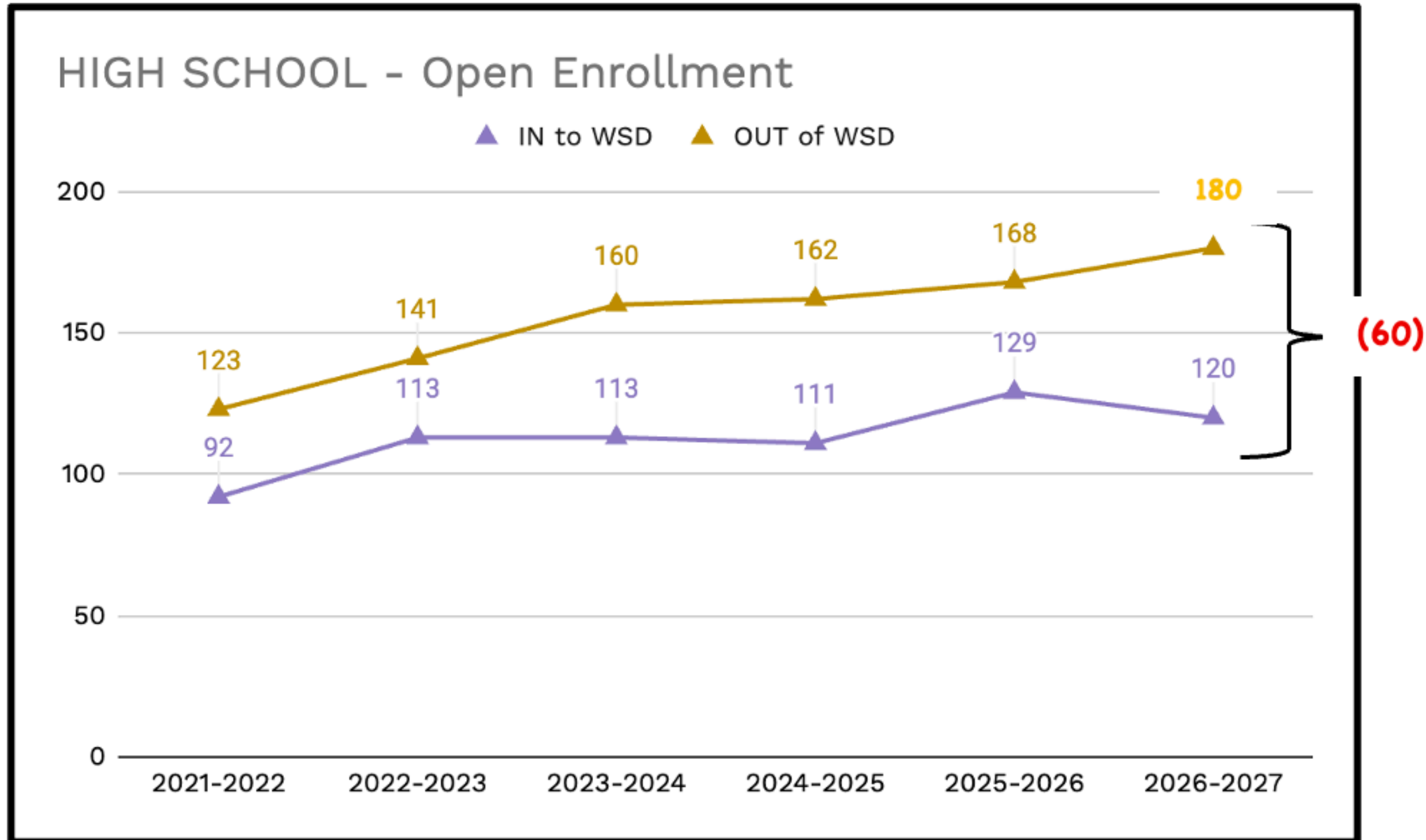
Trends in Open Enrollment (K-12)



Trends in Open Enrollment



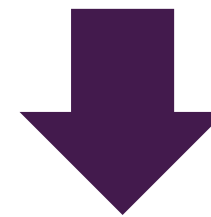
Trends in Open Enrollment



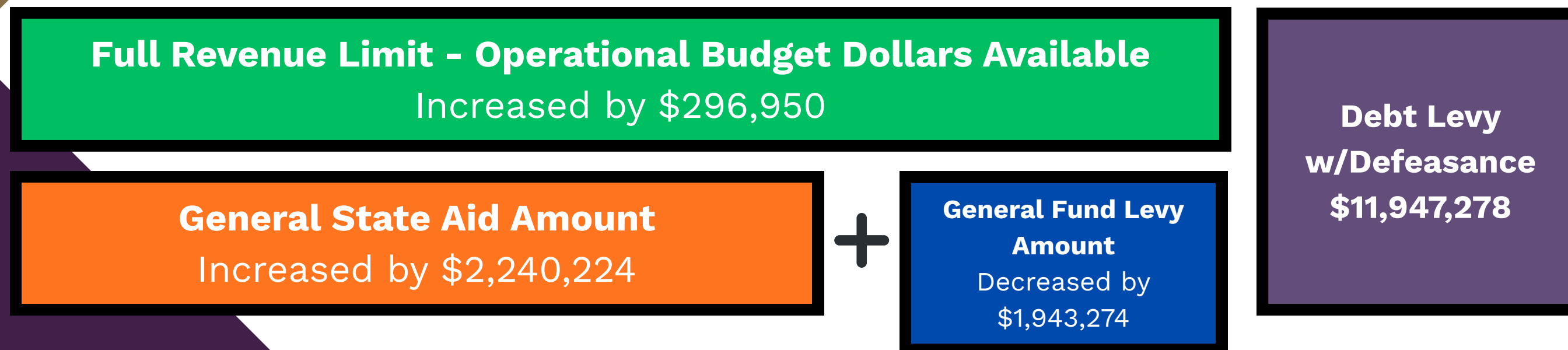
Levy Changes Since Annual Meeting

Amounts are not drawn to scale and Community Service Levy is ignored as it remains constant.

PROJECTED AT ANNUAL MEETING



FINAL LEVY



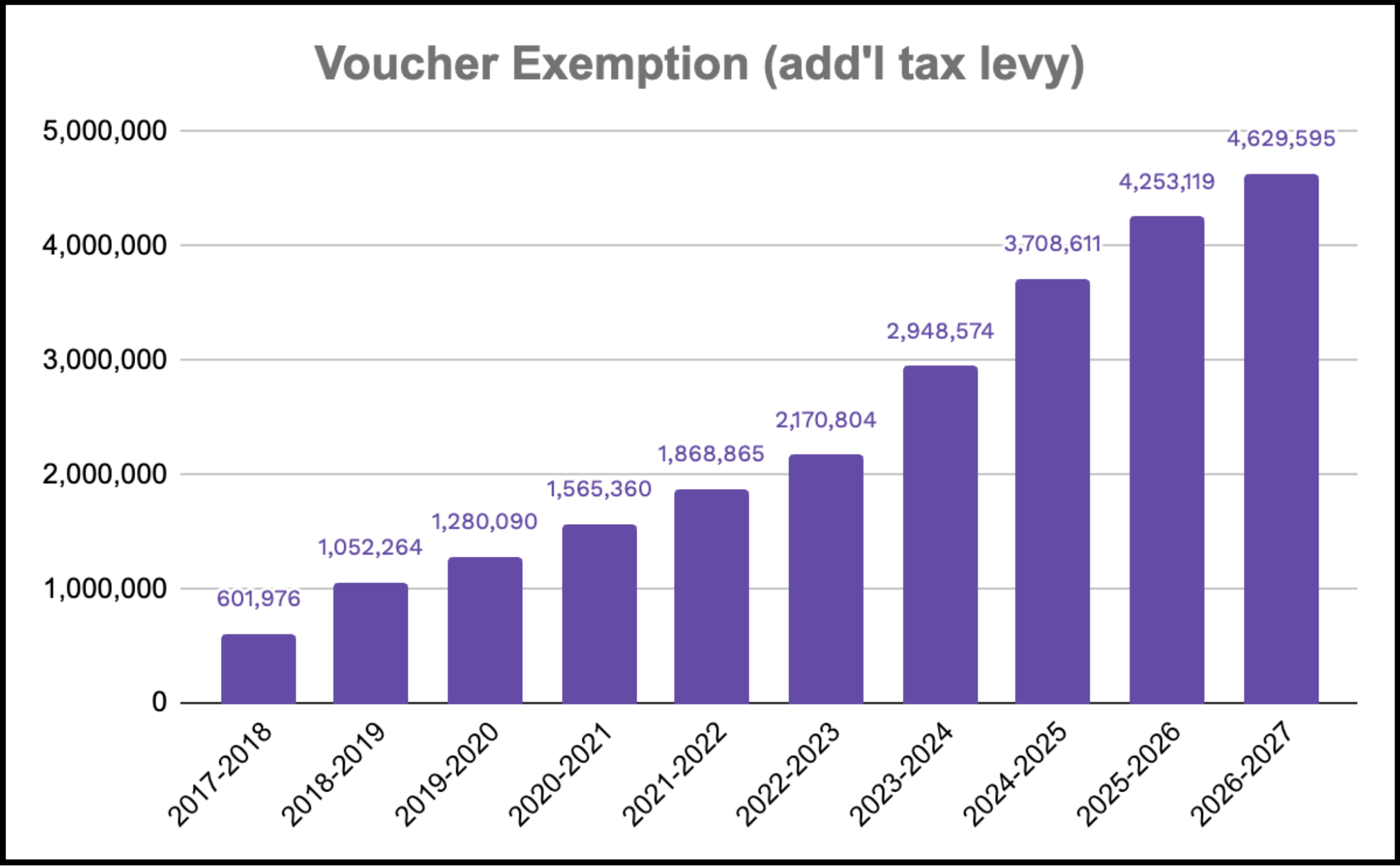
Tax Impact of Private Voucher Program

- The private school voucher aid deduction is a revenue limit exemption and corresponding reduction in aid, funding private school vouchers for students living in the Wausau School District receiving these vouchers.
- This results in a direct impact to District tax payers of \$4,629,595.
- The tax levied for this expense is \$4,629,595 and the corresponding mill rate for this levy is \$0.65 (\$65 for a \$100,000 home) which is up \$0.02 from last year.

H. WPCP and RPCP Private School Voucher Aid Deduction	4,267,101
I. SNSP Private School Voucher Aid Deduction	362,494



Tax Impact of Private Voucher Program



Private School Voucher Tax Levy by Municipality

Municipality	2026 Equalized Value	Percent of District	Total Voucher Levy
City of Wausau	\$4,022,610,665	56.7%	\$2,624,981
Town of Berlin	\$134,013,589	1.9%	\$87,962
Town of Hewitt	\$94,985,500	1.3%	\$60,186
Town of Stettin	\$430,420,608	6.1%	\$282,405
Town of Texas	\$225,242,000	3.2%	\$148,147
Town of Wausau	\$254,155,623	3.6%	\$166,665
Village of Maine	\$481,296,500	6.8%	\$314,812
Village of Rib Mountain	\$1,449,157,000	20.4%	\$944,437

Benefits of Defeasance Strategy

- Debt prepayment and defeasance are strategies leveraged to pay debt ahead of regularly scheduled payments.
- This strategy has been used over the past decade of budget cycles and is recommended for this upcoming budget cycle.
- During this period of time, about \$87M of future debt has been retired.
- This has saved taxpayers over \$28.5M of interest payments.
- This strategy of prepayment and defeasance can be used as a variable, once other factors determining the mill rate are established, to achieve a desired target mill rate or tax levy.

2017-2018	\$ 11.12
2018-2019	\$ 11.00
2019-2020	\$ 10.79
2020-2021	\$ 10.29
2021-2022	\$ 10.27
2022-2023	\$ 9.36
2023-2024	\$ 8.83
2024-2025	\$ 7.18
2025-2026	\$ 6.58
2026-2027	\$ 6.26



School Tax Allocation 2026-2027

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2026-27							
	<u>CERTIFIED FULL VALUE</u>	<u>PERCENT</u>	<u>GENERAL FUND</u>	<u>DEBT SERVICE</u>	<u>COMMUNITY SERVICE</u>	<u>DISTRICT TOTAL</u>	<u>% INCR Prior YR</u>
C. Wausau	\$4,022,610,665	56.7213474%	\$ 14,044,042.83	\$ 10,512,483.82	\$ 619,397.11	\$ 25,175,923.76	-1.72%
T. Berlin	\$134,013,589	1.8896761%	\$ 467,878.38	\$ 350,224.21	\$ 20,635.26	\$ 838,737.85	4.95%
T. Hewitt	\$94,985,500	1.3393554%	\$ 331,620.56	\$ 248,230.22	\$ 14,625.76	\$ 594,476.54	2.60%
V. Maine	\$481,296,500	6.7865841%	\$ 1,680,338.74	\$ 1,257,795.50	\$ 74,109.50	\$ 3,012,243.74	5.67%
V. Rib Mountain	\$1,449,157,000	20.4340273%	\$ 5,059,406.52	\$ 3,787,152.30	\$ 223,139.58	\$ 9,069,698.40	0.95%
T. Stettin	\$430,420,608	6.0692019%	\$ 1,502,716.98	\$ 1,124,839.06	\$ 66,275.69	\$ 2,693,831.73	4.99%
T. Texas	\$225,242,000	3.1760542%	\$ 786,381.91	\$ 588,635.85	\$ 34,682.51	\$ 1,409,700.27	-3.56%
T. Wausau	\$254,155,623	3.5837545%	\$ 887,327.33	\$ 664,197.22	\$ 39,134.60	\$ 1,590,659.15	4.16%
			\$ 24,759,713	\$ 18,533,558	\$ 1,092,000		
ALLOCATION	\$7,091,881,485	100.0000%	\$ 24,759,713	\$ 18,553,558	\$ 1,092,000	\$ 44,385,271	0.00%
Property Value Change		5.16%					

from the Wisconsin Department of Revenue

from the WSD Levy Adoption

Year by Year Tax Levy by Fund

Wausau School District

FINAL 2026-2027 TAX LEVY - OCTOBER 26, 2026

Wausau School District

Fund	FINAL 2026-27 LEVY	FINAL 2025-26 LEVY	DOLLAR INCREASE	PERCENT CHANGE	EQUALIZED MILL RATE
GENERAL FUND **	\$ 24,759,713	\$ 23,255,150	\$ 1,504,563	6.47%	3.49
DEBT SERVICE FUND 38	1,146,918	1,113,613	33,305	2.99%	0.16
DEBT SERVICE FUND 39	17,386,640	18,924,508	(1,537,868)	-8.13%	2.44
COMMUNITY SERVICE Fund 80	1,092,000	1,092,000	-	0.00%	0.15
TOTAL	\$ 44,385,271	\$ 44,385,271	\$ 0	0.00%	6.26



Two Necessary Motions

Motion to approve final 2026-2027 budgets as presented below:

- **Fund 10: Expenses \$118,604,058 (\$105,954,577 plus transfers to Fund 27); Revenues \$118,604,058**
- **Fund 27: \$22,829,688 (\$10,186,654 plus transfer from Fund 10)**
- **Other Fund 20: \$3,900,000**
- **Fund 30: Expenses \$18,618,874; Revenues \$18,533,558**
- **Fund 40: Expenses \$12,793,909; Revenues \$1,010,000**
- **Fund 50: Expenses \$5,415,923; Revenues \$5,111,000**
- **Fund 80: \$1,450,460 (levy, fees, and carryover)**

Motion to adopt a final tax levy of \$44,385,271 representing \$24,759,713 for the General Fund, \$18,533,558 for the Debt Service Funds, and \$1,092,000 for the Community Service Fund.





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

715-261-0500

www.wausauschools.org





MEMO

TO: WSD Board of Education
FROM: Dr. Elizabeth Channel, Assistant Superintendent of Operations
DATE: October 26, 2026
RE: Final 2026-2027 Budget Approval

Administration recommends a final tax levy of \$44,385,271; which is \$1,463,422 less than what was presented at the annual meeting, and the same as last year. The result is a final gross mill rate of \$6.26 per thousand dollars of equalized valuation which is \$0.28 less than what was presented at the annual meeting. The final 2026-2027 tax levy information can be found on the attached document.

Subsequent to the Annual Meeting the levy was adjusted to reflect an increase in the private school voucher exemption, an increase in the declining enrollment exemption, and a variety of other smaller adjustments, along with choice to pre-pay additional referendum debt. The result is a final gross mill rate of \$6.26 per thousand dollars of equalized valuation, which is \$0.28 less than what was proposed at the Annual Meeting and \$0.32 less than a year ago.

The gross school tax on a \$100,000 home will decrease by \$32 to \$626.

Recommendation for 2026-2027 Final Tax Levy

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

2026-2027 Final Tax Levy Approval

Motion to adopt a final tax levy of \$44,385,271 representing \$24,759,713 for the General Fund, \$18,533,558 for the Debt Service Funds, and \$1,092,000 for the Community Service Fund.