

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 **6:00 PM** on **Monday, September 22, 2025.**

- I. Call to Order/Pledge of Allegiance: President, Jim Bouché
- II. Election of Chairperson
- III. Designate Secretary for Minutes
- IV. Designate Vote Counters
- V. Enter the Thirty-Second Annual Meeting Minutes into the Record
- VI. State of the District Presentation
- VII. Treasurer's Report
- VIII. Other Post Employment Benefits Report
- IX. Budget Hearing
 - IX.A. Review Proposed 2025-2026 Budget
Josh Viegut
Assistant Superintendent of Operations
 - IX.B. Old Business
 - IX.C. New Business
 - IX.C.1. Vote - Tax Levy for General Fund and Community Service Fund
 - IX.C.2. Vote - Tax Levy for Debt Service Fund
 - IX.C.3. Vote - Furnish School Lunches
 - IX.C.4. Vote - Authorize Reimbursement of Expenses for School Board Members
 - IX.C.5. Vote - Salaries of School Board Members
 - IX.C.6. Vote - Authorize Resolution Regarding Continuing Authorization to

Lease Suitable Buildings and/or Land for School Sites

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

IX.C.8. Vote - Establish 2026 Annual Meeting

X. Adjournment

NOTICE POSTED: Friday, September 19, 2025, at 1:15 pm.

By: Cassie Peck

NOTICE SENT TO:

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

The Wausau School District does not discriminate on the basis of race, age, color, religion, national origin, ancestry, creed, pregnancy, marital status, parental status, sexual orientation, sex (including transgender status, change of sex, or gender identity), or physical, mental, emotional, or learning disability ("Protected Classes")

Minutes of 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 23, 2024, beginning at 6:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

Present: Sarah Brock; Jon Creisher; Pat McKee; Jennifer Paoli; Joanna Reyes; Jane Rusch; Cory Sillars; Lance Trollop.

Absent: James Bouché;

I. Call to Order/Pledge of Allegiance

Vice President Trollop presided and called the meeting to order at 6:00 PM. The Pledge of Allegiance was recited.

II. Election of Chairperson

Cory Sillars moved to appoint Lance Trollop as the chairperson for the annual meeting, seconded by Jane Rusch. The motion carried.

Jane Rusch moved to close nominations, seconded by Sarah Brock. The motion carried.

The main motion carried 8-0 (voice).

III. Designate Secretary for Minutes

Lance Trollop appointed Cassie Peck to take official minutes.

IV. Designate Vote Counters

Lance Trollop appointed Cassie Peck and Josh Viegut as vote counters.

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

Lance Trollop entered the Thirty First 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

Jon Creisher 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, 2023	\$ 34,357,231.59
Receipts	\$146,173,685.58
Disbursements	\$146,440,297.56
Ending Cash Balance	
And Investments - June 30, 2024	\$ 34,090,619.61

VIII. Other Post Employment Benefits Report

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

Cash Balance in OPEB Trust Account - June 30, 2024	\$ 4,830,441.04
Investment Returns July1, 2022 to June 30, 2024	\$ 361,130.29
Dividends	184,078.34
Unrealized Gains/Losses	328,258.03
Long Term Realized Loss	(135,798.99)
Fees	(15,407.09)
Total Claim Disbursements July1, 2023 to June 30, 2024	\$ 1,591 ,833.48

IX. **Budget Hearing**

A. Review Proposed 2024-2025 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, and seasonal labor to maintain outdoor facilities accessible to the community.

Total Community Service Tax Levy	\$792,200
----------------------------------	-----------

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

Phase 2 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (a) 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	8.8		
Years of Debt Payments	10		
Remaining Useful Life of the Facility	40		
Prior Year Planned Expense Amount	Fiscal Year	2024	\$1,040,675
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$984,494
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$56,181
Sum of reported Utility Savings to be applied to Debt	\$58,428		
Savings Reported for 2024			
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Controls Improvements - East High School	\$ 55,055	\$ 7,075	\$ 141,956
Controls Improvements - Elementary Schools	\$ 731,567	\$ 7,344	\$ 26,949
HVAC and Controls Improvements - Elementary Schools	\$ 5,415,376	\$ 20,852	\$ 423,022
Controls Improvements - Horace Mann MS	\$ 538,577	\$ 3,848	\$ 59,145
HVAC and Controls Improvements - John Muir MS	\$ 164,565	\$ 4,415	\$ 36,201
Controls Improvements - Maintenance Building	\$ 73,306	\$ 392	\$ 17,175
HVAC and Controls Improvements - West High School	\$ 1,254,323	\$ 9,645	\$ 125,456
Electrical Infrastructure Improvements	\$ 3,279,666	\$ 4,857	\$ 546,546
Entire Energy Efficiency Project Totals	\$ 11,512,434	\$ 58,428	\$ 1,376,448

Retire w/ 2024 Levy



Phase 3 Energy Efficiency Exemption

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (a) 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 Planned Expense Amount	Fiscal Year	2024	\$1,146,935
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$1,117,975
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$28,960
Sum of reported Utility Savings to be applied to Debt			\$30,118
	Savings Reported for 2024		
	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Specific Energy Efficiency Measure or Products			
Building Envelope Improvements	\$ 1,526,742	\$ 3,303	\$ 88,048
Heating System Upgrades	\$ 801,304	\$ 10,538	\$ 36,174
Technology and Controls Upgrades	\$ 3,785,895	\$ 8,898	\$ 490,409
Ventilation and IAQ Improvements	\$ 5,563,898	\$ 7,379	\$ 302,665
Entire Energy Efficiency Project Totals	\$ 11,677,838	\$ 30,118	\$ 917,297

Retire w/ 2026 Levy

B. Old Business

There was none.

C. New Business

1. Vote - Tax Levy for General Fund and Community Service Fund

Jane Rusch moved that the amount of \$20,597,589 be adopted as the tax levy for the General Fund and \$792,200 for the Community Service Fund for the 2024-2025 school fiscal year, seconded by Pat McKee. The motion carried.

2. Vote - Tax Levy for Debt Service Fund

Jane Rusch moved that the amount of \$24,373,765 be adopted as the tax levy for the Debt Service Fund for the 2024-2025 school fiscal year, seconded by Jennifer Paoli. The motion carried.

3. Vote - Furnish School Lunches

Sarah Brock 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 Joanna Reyes. The motion carried.

4. Vote - Authorize Reimbursement of Expenses for School Board Members

Jon Euting moved to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties, seconded by Sarah Brock. The motion carried.

5. Vote - Salaries of School Board Members

Jon Euting moved that School Board annual salaries be established at \$3,100, for the 2023-2024 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

Joanna Reyes 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 Jennifer Paoli. The motion carried.

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

Jane Rusch 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 Jon Creisher. The motion carried.

8. Vote - Establish 2025 Annual Meeting

Jane Rusch moved pursuant to statute (s. 120.08(1)(a)), authorize the Board of Education to establish a date and time of the 2025 Annual Meeting, seconded by Sarah Paoli. The motion carried.

X. Adjournment

Joanna Reyes moved to adjourn, seconded by Jennifer Paoli. The motion carried at 6:35 pm.

Respectfully Submitted,

Jennifer Paoli,
Board Clerk

JP:cp

**WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 22,
2025**

**Treasurer's Report - Sarah Brock
General Checking Account**
Fiscal Year Ending June 30, 2025
As of June 30, 2025**

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

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

WAUSAU SCHOOL DISTRICT ANNUAL MEETING - SEPTEMBER 22, 2025

**OTHER POST EMPLOYMENT BENEFITS REPORT
FISCAL YEAR ENDING JUNE 30, 2025**

CASH BALANCE IN OPEB TRUST ACCOUNT - JUNE 30, 2025 **\$ 3,896,266.89**

INVESTMENT RETURNS JULY 1, 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 JULY 1, 2024 TO JUNE 30, 2025 **\$ 2,894,673.39**

INVESTMENT MANAGER: Prudent Man Advisors LLC

Annual Budget & Related Information

2025-2026



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

**Longfellow Administration Center
415 Seymour Street
Wausau, Wisconsin**

Board of Education

James Bouche, President (2028)

Lance Trollop, Vice President (2026)

Sarah Brock, Treasurer (2027)

Cory Sillars, Clerk (2026)

Jon Creisher (2028)

Nick Crochiere (2028)

Patrick McKee (2027)

Jennifer Paoli, (2026)

Jane Rusch (2027)

Administration

Cale Bushman
Superintendent of Schools

Joshua Viegut
Assistant Superintendent of Operations

The Department of Business Services

This Report Has Been Prepared

By

Joshua Viegut
Assistant Superintendent of Operations

Noel Tordsen
Supervisor of Financial Services

Nichole Villiard
General Ledger Specialist

Mission Statement

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

Shared Key Interests

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

TABLE OF CONTENTS

<u>2025-2026 Budget Overview</u>	1
Revenue Highlights	2-3
Expenditure Highlights	4-11
Budget Adjustment Factors	11
<u>2025-2026 Budget Summary</u>	12
Budget Summary	13
<u>2024-2025 Budget Detail</u>	14
Fund 10 - General Fund Revenue Budget	15-16
Fund 10 - General Fund Expenditure Budget	17-20
Fund 27 - Special Education Revenue Budget	22
Fund 27 - Special Education Expenditure Budget	23
Fund 20 - Other Special Projects	25
Fund 38 - Energy Efficiency Exemption Evaluation	27-28
Fund 38 - Debt Service Levy and Budget	29
Fund 38 - Debt Service Schedule	30
Fund 39 - Debt Service Levy	32
Fund 39 - Debt Service Budget	33
Fund 39 - Debt Service Detail	35-39
Fund 46 - Long Term Capital Improvement Trust Fund	40
Fund 49 - Capital Projects	41
Fund 50 - Food Service Fund Revenue Budget	43
Fund 50 - Food Service Fund Expenditure Budget	44
Fund 73 - Employee Benefit Trust Fund	46
Fund 80 - Community Service Fund	48
<u>2025-2026 Tax Levy - Levy Related Information</u>	49
Proposed Tax Levy	50
Equalized Tax Rate History	51
History of Equalized Valuation	52



2025-26 Budget Overview

Revenue Highlights

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

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

The 2025-26 State Budget impacted District Revenues:

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

Tax Levy

The Proposed 2025-26 Tax Levy consists of the levy for general fund operations, levy for the debt service funds, and levy for community service. The total levy is projected at \$44,385,271 which remains the same as the 2024-25 tax levy.

The gross mill rate will decrease to \$6.58 per thousand dollars of equalized property value. The mill rate on a home valued at \$100,000 would decrease \$60.

The general fund mill rate will increase from \$3.11 to \$3.60, largely due to decreased equalization aid and increased property value. Fund 38 is used to account for debt service related to the energy efficiency phase III project, this mill rate will decrease from \$.34 to \$.17. The Fund 39 or referendum debt mill rate will decrease from \$3.60 to \$2.65. The community service mill rate will increase from \$.13 to \$.16.

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

Revenue Projection

The Preliminary Revenue Projection in General and Special Project Funds is \$127,559,668 with \$117,366,124 in the General Fund. Revenue in all funds is \$161,012,249. Final revenue numbers will be reevaluated before the final budget and levy are set in late October. Factors that would change the revenue projection along with the tax levy include:

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

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

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

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

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

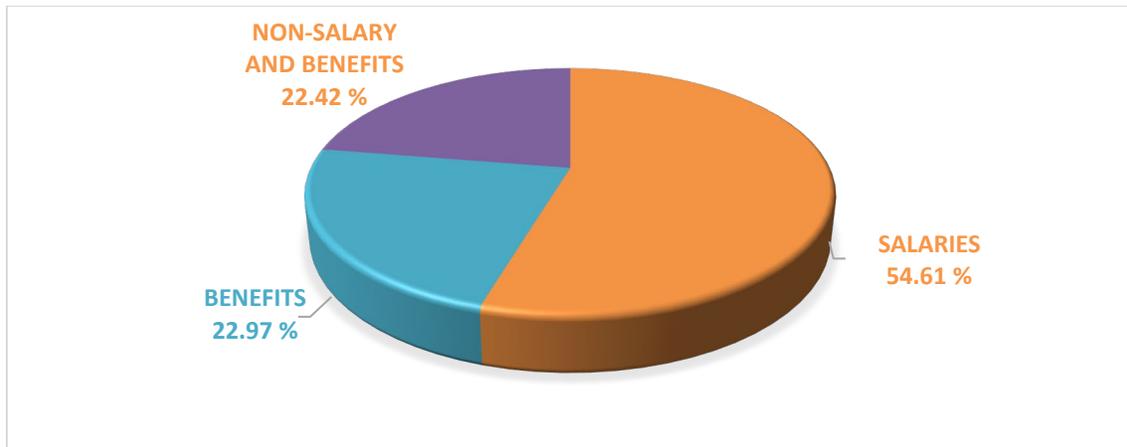
- 4. Transfer of Service** - transfer of service exemptions received in excess of the estimates by the Wausau School District would increase the revenue limit. If transfers of service exemptions are below estimates, the revenue limit would decrease.
- 5. Governmental Changes** - any changes made by the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

Expenditure Highlights

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

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

EXPENDITURES BY OBJECT



A1 – B8 Elementary Schools

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

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

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

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

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

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

C1 – D13 Secondary Schools

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

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

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

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

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

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

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

E1 – E5 Pupil Services

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

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

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

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

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

S1 – S4 and F1 – F15 Grant Overview

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

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

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

S1 – S4 State Grant Detail

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

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

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

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

F1 – F17 Federal Grant Detail

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G1 – G7 Curriculum/Instruction

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

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

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

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

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

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

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

H1 - H10 Operations/Buildings and Grounds

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

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

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

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

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

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

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

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

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

J1 – J7 District-Wide

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

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

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

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

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

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

K1 – L1 Salaries and Benefits for Fund 10 and 27

Salaries and Benefits (K1-L1) - \$98,942,793 includes estimated salary and benefit increases less budget reductions. Salaries were decreased 0.57% due to ESSER funds and other changes reflective of staffing adjustments.

Benefits (L1)

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



2025-26 Budget Summary

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

	2025-26 BUDGET	2024-25 BUDGET	INCREASE DECREASE	PERCENT
FUND 10 - GENERAL FUND				
REVENUE & OTHER FINANCING SOURCES	117,366,124	118,497,789	-1,131,665	-0.96%
EXPENDITURES & OTHER FINANCING USES	107,418,086	107,769,478	-351,392	-0.33%
OPERATING TRANSFER OUT	9,948,038	11,503,309	-1,555,271	-13.52%
FUND 27 - SPECIAL PROJECTS FUND: SPECIAL EDUCATION				
REVENUE & OTHER FINANCING SOURCES	10,193,544	8,272,876	1,920,668	23.22%
OPERATING TRANSFER IN	9,916,716	11,414,764	-1,498,048	-13.12%
EXPENDITURES & OTHER FINANCING USES	20,110,260	19,687,640	422,620	2.15%
OTHER FUND 20 - SPECIAL PROJECTS FUND				
REVENUE & OTHER FINANCING SOURCES	3,125,000	2,300,000	825,000	35.87%
EXPENDITURES & OTHER FINANCING USES	3,125,000	2,300,000	825,000	35.87%
FUND 38 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	1,082,291	2,010,220	-927,929	-46.16%
OPERATING TRANSFER IN	31,322	88,545	-57,223	-64.63%
EXPENDITURES & OTHER FINANCING USES	1,156,035	2,098,765	-942,730	-44.92%
FUND 39 - DEBT SERVICE				
REVENUE & OTHER FINANCING SOURCES	17,913,140	22,275,000	-4,361,860	-19.58%
EXPENDITURES & OTHER FINANCING USES	17,986,765	22,354,000	-4,367,235	-19.54%
FUND 49 - CAPITAL PROJECTS				
REVENUE & OTHER FINANCING SOURCES	1,500,000	1,500,000	0	0.00%
EXPENDITURES & OTHER FINANCING USES	29,873,069	66,756,925	-36,883,856	-55.25%
FUND 50 - FOOD SERVICE				
REVENUE & OTHER FINANCING SOURCES	5,111,000	5,139,500	-28,500	-0.55%
EXPENDITURES & OTHER FINANCING USES	5,380,733	5,242,031	138,702	2.65%
FUND 73 - EMPLOYEE BENEFIT TRUST FUND				
NET REVENUE & OTHER FINANCING SOURCES	3,145,497	3,053,880	91,616	3.00%
NET EXPENDITURES & OTHER FINANCING USES	2,988,222	2,894,673	93,549	3.23%
FUND 80 - COMMUNITY SERVICE FUND				
REVENUE & OTHER FINANCING SOURCES	1,092,000	792,000	300,000	37.88%
REVENUE FROM PRIOR YEARS	483,653	487,619	-3,966	-0.81%
EXPENDITURES & OTHER FINANCING USES	1,575,653	1,279,619	296,034	23.13%
TOTAL REVENUE & OTHER FINANCING SOURCES ALL FUNDS				
GROSS TOTAL REVENUES	170,960,287	175,832,193	-4,871,906	-2.77%
INTERFUND TRANSFERS	9,948,038	11,503,309	-1,555,271	-13.52%
NET TOTAL REVENUES	161,012,249	164,328,884	-3,316,635	-2.02%
TOTAL EXPENDITURES & OTHER FINANCING USES ALL FUNDS				
GROSS TOTAL EXPENDITURES	199,561,861	241,886,440	-42,324,579	-17.50%
INTERFUND TRANSFERS	9,948,038	11,503,309	-1,555,271	-13.52%
NET TOTAL EXPENDITURES	189,613,823	230,383,131	-40,769,308	-17.70%



2025-26 Fund 10 Budget Detail

2025-26 DETAILED REVENUE BUDGET September 22, 2025

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

2025-26 DETAILED REVENUE BUDGET September 22, 2025

SOURCE	FUND 10		INCREASE	PERCENT
	2025-26 BUDGET	2024-25 BUDGET	DECREASE (-)	
FEDERAL GRANTS				
F1 Carl Perkins (Vocational)	\$90,822	\$94,587	-\$3,765	-3.98%
F2 Title I - Improving The Academic Achievement of The Disadvantaged	1,689,206	1,577,709	111,497	7.07%
F3 Title ID - Neglected and Delinquent	68,961	68,961	0	0.00%
F4 Title II A - Teacher and Principal Training and Recruiting Fund	379,585	379,585	0	0.00%
F5 Title III - English Language Acquisition	215,555	215,555	0	0.00%
Title III A - Immigrant Children and Youth				
F6 Title IV A - Student Support and Academic Enrichment	140,124	140,124	0	0.00%
F7 Flow Through - Comprehensive Coordinated Early Intervening Services	594,056	516,564	77,492	15.00%
F9 Elementary and Secondary School Emergency Relief Fund 3	0	2,093,496	-2,093,496	-100.00%
F10 ARP Homeless Children and Youth	21,089	21,089	0	0.00%
F11 ARPA Evidence After School	74,011	10,000	64,011	640.11%
Education For Homeless Children and Youth Innovation	74,984	74,984	0	0.00%
Red Granite Charter School	72,800	564,265	-491,465	-87.10%
TOTAL FEDERAL GRANTS	\$3,421,193	\$5,756,919	-\$2,335,726	-40.57%
FEDERAL AID				
Medicaid Cost Settlements and MAC Administrative Claims	\$900,000	\$900,000	0	0.00%
TOTAL FEDERAL AID	\$900,000	\$900,000	-\$4,779,184	-531.02%
	\$117,366,124	\$118,497,789	-\$1,131,665	-0.96%

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

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

ELEMENTARY SCHOOLS

	Jan-25 FTE				
A1 Franklin	271	\$23,165	\$16,802	\$6,363	37.87%
A2 Grant	0	\$0	16,097	-16,097	-100.00%
A3 G.D. Jones	475	\$40,603	26,612	13,991	52.57%
A4 Hawthorn Hills	0	\$0	15,657	-15,657	-100.00%
A5 Hewitt-Texas	0	\$0	8,166	-8,166	-100.00%
A6 Jefferson	482	\$41,201	24,762	16,439	66.39%
A7 John Marshall	326	\$27,866	20,268	7,598	37.49%
A8 Lincoln	0	\$0	19,475	-19,475	-100.00%
A9 Maine	236	\$20,173	20,973	-800	-3.81%
A10 Rib Mountain	191	\$16,827	17,976	-1,149	-6.39%
A11 Riverview	473	\$40,432	37,275	3,157	8.47%
A12 Stettin	318	\$27,183	27,493	-310	-1.13%
A13 South Mountain	237	\$20,259	20,091	168	0.84%
A14 WSD 4K & Early Childhood Programs	263	\$22,464	25,008	-2,544	-10.17%
A15 Montessori (K-5)	110	\$15,910	15,083	827	5.48%
A16 Wausau Area Virtual Education (K-5)	26	\$2,222	2,555	-333	-13.03%
A17 Red Granite	44	\$10,268	13,053	-2,785	-21.34%
A SCHOOLS	3,452	\$308,572	\$327,345	-\$18,773	-5.73%
B1 Library		\$461,459	\$439,289	\$22,170	5.05%
B2 Music, Elementary		14,244	14,685	-441	-3.00%
B3 Art, Elementary		21,993	22,673	-680	-3.00%
B4 Phy Ed., Elementary		12,440	12,825	-385	-3.00%
B5 Gifted & Talented		13,221	13,630	-409	-3.00%
B6 School Forest		6,434	6,633	-199	-3.00%
B7 Four-year-old Kindergarten		310,866	320,481	-9,615	-3.00%
B8 Elementary Activities		1,245	1,245	0	0.00%
B PROGRAMS		\$841,902	\$831,461	\$10,441	1.26%
TOTAL ELEMENTARY		\$1,150,474	\$1,158,806	-\$8,332	-0.72%

SECONDARY SCHOOLS

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

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

		FUND 10		INCREASE		
LOCATION		2025-26	2024-25	DECREASE	PERCENT	
		BUDGET	BUDGET	(-)		
D1	East High	892	\$120,902	\$124,360	-\$3,458	-2.78%
D2	West High	1,465	\$198,566	201,211	-2,645	-1.31%
D3	Art, East		10,767	11,100	-333	-3.00%
D4	Art, West		10,745	11,077	-332	-3.00%
D5	Athletics, East R		155,917	154,863	1,054	0.68%
D6	Athletics, West R		182,315	186,907	-4,592	-2.46%
D7	Athletics, State Competitions		43,249	44,586	-1,337	-3.00%
D8	Music, Secondary R		87,713	90,426	-2,713	-3.00%
D9	Secondary Physical Education		31,543	32,519	-976	-3.00%
D10	LVEC/Career Center		7,879	8,123	-244	-3.00%
D11	EEA Learning Academy High School (9-12)	31	\$4,202	4,280	-78	-1.83%
D12	Wausau Area Virtual Education (9-12)	108	\$14,638	12,576	2,063	16.40%
D13	Wausau Area Virtual Education		113,937	117,461	-3,524	-3.00%
D	HIGH SCHOOLS		\$982,373	\$999,489	-\$17,116	-1.71%
	TOTAL SECONDARY		\$1,179,424	\$1,289,055	-\$109,630	-8.50%
PUPIL SERVICES						
E1	Guidance and Juvenile Detention Center		\$17,741	\$18,290	-\$549	-3.00%
E2	District at Risk		633,437	653,028	-19,591	-3.00%
E3	Health Services		20,017	20,637	-620	-3.00%
E4	Pupil Services		47,118	48,575	-1,457	-3.00%
E	TOTAL PUPIL SERVICES		\$718,313	\$740,530	-\$22,217	-3.00%
STATE GRANTS						
S1	Wisconsin Educator Effectiveness		\$58,640	\$58,640	0	0.00%
S2	CTE Incentive		185,011	\$185,011	0	0.00%
S3	School-Based Mental Health		255,000	263,241	-8,241	-3.13%
S4	State Aid Transmitted from Intermediate Sources		35,000	\$35,000	0	0.00%
S	TOTAL STATE GRANTS		\$533,651	\$541,892	-\$8,241	-1.52%
FEDERAL GRANTS						
F1	Carl Perkins		\$69,389	\$73,778	-\$4,389	-5.95%
F2	Title I - Improving The Academic Achievement of The Disadvantaged		111,497	31,554	79,943	253.35%
F3	Title ID - Neglected and Delinquent		71,719	68,961	2,758	4.00%
F4	Title IIA - Teacher and Principal Training and Recruiting Fund		105,378	101,325	4,053	4.00%
F5	Title III - English Language Acquisition		125,539	120,711	4,828	4.00%
F6	Title IV A - Student Support and Academic Enrichment		110,754	106,494	4,260	4.00%
F7	Flow Through - Comprehensive Coordinated Early Intervening Services		209,518	201,460	8,058	4.00%
F8	Elementary and Secondary School Emergency Relief Fund 3		\$0	760,910	-760,910	-100.00%
F9	ARPA Evidence After School		76,971	74,011	2,960	4.00%
F10	Education For Homeless Children and Youth Innovation		15,080	14,500	580	4.00%
F11	Red Granite Charter School		\$0	491,465	-491,465	-100.00%
F	TOTAL FEDERAL GRANTS		\$895,846	\$2,045,169	-\$1,149,323	-56.20%

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

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

2025-26 DETAILED EXPENDITURE BUDGET September 22, 2025

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



2025-26 Fund 27 Budget Detail

2025-26 DETAILED REVENUE BUDGET September 22, 2025

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

2025-26 DETAILED EXPENDITURE BUDGET - September 22, 2025

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



2025-26 Other Fund 20 Budget Detail

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

	OTHER FUND 20 2025-26 BUDGET	AMENDED 2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
--	---	---------------------------------------	--------------------------------------	----------------

OTHER FUND 20 EXPENSES				
-------------------------------	--	--	--	--

Activity Funds	\$3,000,000	\$2,200,000	\$800,000	36.36%
Local Grants	100,000	75,000	25,000	33.33%
Donations	25,000	25,000	0	0.00%
Total Expenses	<u><u>\$3,125,000</u></u>	<u><u>\$2,300,000</u></u>	<u><u>\$825,000</u></u>	<u><u>35.87%</u></u>

OTHER FUND 20 REVENUES				
-------------------------------	--	--	--	--

Activity Funds	\$3,000,000	\$2,200,000	\$800,000	36.36%
Local Grants	100,000	75,000	25,000	33.33%
Donations	25,000	25,000	0	0.00%
Total Revenues	<u><u>\$3,125,000</u></u>	<u><u>\$2,300,000</u></u>	<u><u>\$825,000</u></u>	<u><u>35.87%</u></u>



Non-Referendum Approved Debt Service Budget and Levy

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

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

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 Infrastructure Improvements	\$ 3,279,666	\$5,051	\$568,409
Entire Energy Efficiency Project Totals	\$11,512,434	\$60,766	\$1,431,510

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

2025-26 DEBT SERVICE LEVY FUND 38

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

2025-26 DEBT SERVICE BUDGET FUND 38

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

WAUSAU SCHOOL DISTRICT

Debt Service Schedule

FUND 38

03-01-25 TO 03-01-27

 <p>\$10,000,000 G.O. Promissory Notes Dated August 4, 2015 Matures March 1, 2025</p>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	3.00%	\$1,025,000	\$15,375	\$1,040,375
TOTAL		\$1,025,000	\$15,375	\$1,040,375

☐ Callable

 <p>\$9,990,000 G.O. Promissory Notes Dated July 6, 2017 Matures March 1, 2027</p>				
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	2.00%	\$1,090,000	\$56,935	\$1,146,935
2026	2.00%	\$1,110,000	\$34,935	\$1,144,935
2027	2.10%	\$1,135,000	\$11,918	\$1,146,918
TOTAL		\$3,335,000	\$103,788	\$3,438,788

☐ Callable



Debt Service Budget and Levy

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

2025-26 DEBT SERVICE LEVY

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
3/1/2026	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 370,000.00	\$ 37,225.00	\$ 407,225.00
3/1/2026	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2026	2022 REFERENDUM 99.99M	\$ 13,652,990.50	\$ 1,809,206.00	\$ 15,462,196.50
9/1/2026	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 27,975.00	\$ 27,975.00
9/1/2026	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2026	2022 REFERENDUM 99.99M	\$ -	\$ 1,744,831.00	\$ 1,744,831.00
TOTALS		\$ 14,022,990.50	\$ 3,890,149.50	\$ 17,913,140.00

2025-26 DEBT SERVICE BUDGET

PAYMENT DATE	PROJECT DESCRIPTION	PRINCIPAL	INTEREST	TOTAL
9/1/2025	JEFFERIES & COMPANY 2015/GO 19.56M	\$ -	\$ 37,225.00	\$ 37,225.00
9/1/2025	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
9/1/2025	2022 REFERENDUM 99.99M	\$ -	\$ 1,809,206.00	\$ 1,809,206.00
3/1/2026	JEFFERIES & COMPANY 2015/GO 19.56M	\$ 370,000.00	\$ 37,225.00	\$ 407,225.00
3/1/2026	2015 REFERENDUM PART 2 10.0M	\$ -	\$ 135,456.25	\$ 135,456.25
3/1/2026	2022 REFERENDUM 99.99M	\$ 13,652,990.50	\$ 1,809,206.00	\$ 15,462,196.50
TOTALS		\$ 14,022,990.50	\$ 3,963,774.50	\$ 17,986,765.00



2025-26 Fund 39 Debt Service Detail

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

Issue:	Issue 1	Issue 2
Amount:	\$19,595,000	\$10,000,000
Type:	G.O. Refunding Bonds	G.O. Refunding Bonds
Dated:	August 4, 2015	March 1, 2016
Maturity Date:	March 1, 2032	March 1, 2035
Callable:	26-32 Callable 03/01/25	32-35 Callable on 03/01/25
Remaining Principal:	\$4,210,000	\$10,000,000
Remaining Interest:	\$261,400	\$2,496,181
Total Remaining:	\$4,471,400	\$12,496,181
Schools/Purpose:	2015 Building Referendum	2015 Building Referendum Part II
Issue:	Issue 3	
Amount:	\$99,990,000	
Type:	G.O. Refunding Bonds	
Dated:	July 6, 2022	
Maturity Date:	July 6, 2042	
Callable:	31-42 Callable on 03/01/30	
Remaining Principal:	\$80,178,547	
Remaining Interest:	\$27,418,481	
Total Remaining:	\$107,597,028	
Schools/Purpose:	2022 Building Referendum	
Issue:		Total (Rounded)
Amount:		\$129,585,000
Remaining Principal:		\$94,388,547
Remaining Interest:		\$30,176,062
Total Remaining:		\$124,564,609

WAUSAU SCHOOL DISTRICT

Projected Debt Service Schedule

Issues 1-3

03-01-24 TO 03-01-42



Issue 1

\$19,565,000

G.O. Refunding Bonds

Dated August 4, 2015

Matures March 1, 2032



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

Callable



Issue 2

\$10,000,000

G.O. Refunding Bonds

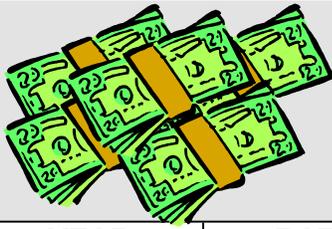
Dated March 1, 2016

Matures March 1, 2035

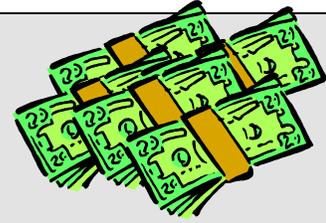


YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	2.50%	\$0	\$270,913	\$270,913
2026	2.50%	\$0	\$270,913	\$270,913
2027	2.50%	\$0	\$270,913	\$270,913
2028	2.50%	\$0	\$270,913	\$270,913
2029	2.50%	\$0	\$270,913	\$270,913
2030	2.50%	\$0	\$270,913	\$270,913
2031	2.50%	\$0	\$270,913	\$270,913
2032	2.50%	\$1,635,000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

Callable



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



YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025	5.00%	\$16,583,406	\$3,321,856	\$19,905,262
2026	5.00%	\$14,287,353	\$2,919,675	\$17,207,028
2027	5.00%	\$2,705,000	\$2,787,675	\$5,492,675
2028	5.00%	\$2,845,000	\$2,648,925	\$5,493,925
2029	5.00%	\$4,530,000	\$2,464,550	\$6,994,550
2030	5.00%	\$4,765,000	\$2,232,175	\$6,997,175
2031	5.00%	\$5,005,000	\$1,987,925	\$6,992,925
2032	5.00%	\$3,610,000	\$1,772,550	\$5,382,550
2033	5.00%	\$2,750,000	\$1,613,550	\$4,363,550
2034	4.00%	\$2,870,000	\$1,487,400	\$4,357,400
2035	4.00%	\$2,990,000	\$1,370,200	\$4,360,200
2036	4.00%	\$6,080,000	\$1,188,800	\$7,268,800
2037	4.00%	\$6,325,000	\$940,700	\$7,265,700
2038	4.00%	\$4,832,788	\$682,500	\$5,515,288
2039	4.00%	\$0	\$0	\$0
2040	4.00%	\$0	\$0	\$0
2041	4.125%	\$0	\$0	\$0
2042	4.125%	\$0	\$0	\$0
TOTAL		\$80,178,547	\$27,418,481	\$107,597,028

Callable

Total Debt Service Requirements

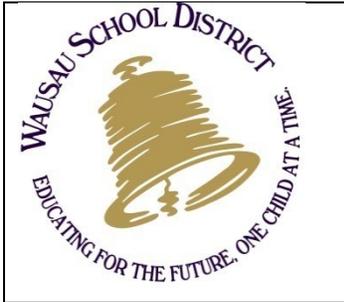
YEAR	RATE	PRINCIPAL	INTEREST	TOTAL
2025		\$18,558,406	\$3,716,594	\$22,275,000
2026		\$14,657,353	\$3,255,788	\$17,913,140
2027		\$3,090,000	\$3,108,763	\$6,198,763
2028		\$4,325,000	\$2,942,038	\$7,267,038
2029		\$4,530,000	\$2,735,463	\$7,265,463
2030		\$4,765,000	\$2,503,088	\$7,268,088
2031		\$5,005,000	\$2,258,838	\$7,263,838
2032		\$5,245,000	\$2,023,025	\$7,268,025
2033		\$5,460,000	\$1,806,325	\$7,266,325
2034		\$5,660,000	\$1,604,550	\$7,264,550
2035		\$5,855,000	\$1,409,594	\$7,264,594
2036		\$6,080,000	\$1,188,800	\$7,268,800
2037		\$6,325,000	\$940,700	\$7,265,700
2038		\$4,832,788	\$682,500	\$5,515,288
2039		\$0	\$0	\$0
2040		\$0	\$0	\$0
2041		\$0	\$0	\$0
2042		\$0	\$0	\$0
TOTAL 2025-2042		\$94,388,547	\$30,176,062	\$124,564,609

WAUSAU SCHOOL DISTRICT

LONG TERM DEBT

OUTSTANDING PRINCIPAL & INTEREST

CALENDAR & LEVY YEAR	TOTAL PRINCIPAL PER YEAR	OUTSTANDING PRINCIPAL PER YEAR	TOTAL INTEREST PER YEAR	TOTAL LEVY PER YEAR	OUTSTANDING PRINCIPAL & INTEREST
2025	\$ 18,558,406	\$ 94,388,547	\$ 3,716,594	\$ 22,275,000	\$ 124,564,609
2026	\$ 14,657,353	\$ 75,830,141	\$ 3,255,788	\$ 17,913,140	\$ 102,289,609
2027	\$ 3,090,000	\$ 61,172,788	\$ 3,108,763	\$ 6,198,763	\$ 84,376,469
2028	\$ 4,325,000	\$ 58,082,788	\$ 2,942,038	\$ 7,267,038	\$ 78,177,707
2029	\$ 4,530,000	\$ 53,757,788	\$ 2,735,463	\$ 7,265,463	\$ 70,910,669
2030	\$ 4,765,000	\$ 49,227,788	\$ 2,503,088	\$ 7,268,088	\$ 63,645,207
2031	\$ 5,005,000	\$ 44,462,788	\$ 2,258,838	\$ 7,263,838	\$ 56,377,119
2032	\$ 5,245,000	\$ 39,457,788	\$ 2,023,025	\$ 7,268,025	\$ 49,113,282
2033	\$ 5,460,000	\$ 34,212,788	\$ 1,806,325	\$ 7,266,325	\$ 41,845,257
2034	\$ 5,660,000	\$ 28,752,788	\$ 1,604,550	\$ 7,264,550	\$ 34,578,932
2035	\$ 5,855,000	\$ 23,092,788	\$ 1,409,594	\$ 7,264,594	\$ 27,314,382
2036	\$ 6,080,000	\$ 17,237,788	\$ 1,188,800	\$ 7,268,800	\$ 20,049,788
2037	\$ 6,325,000	\$ 11,157,788	\$ 940,700	\$ 7,265,700	\$ 12,780,988
2038	\$ 4,832,788	\$ 4,832,788	\$ 682,500	\$ 5,515,288	\$ 5,515,288
TOTAL	\$ 94,388,547		\$ 30,176,062	\$ 124,564,609	



2025-26 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 2025-26.

	<h2 style="color: blue;">2025-26 Fund 49 Capital Projects</h2>
---	--

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

2025-26 Budget

Revenues - \$ 1,500,000

Expenditures - \$ 29,873,069



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.

2025-26 DETAILED REVENUE BUDGET September 22, 2025

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

2025-26 DETAILED EXPENDITURE BUDGET - September 22, 2025

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



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.

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

	FUND 73 2025-26 BUDGET	AMENDED 2024-25 BUDGET	INCREASE DECREASE (-)	PERCENT
--	---------------------------------------	---------------------------------------	--------------------------------------	----------------

EMPLOYEE BENEFIT TRUST FUND EXPENDITURES				
---	--	--	--	--

Retiree Insurance Claims Expenses	-\$2,988,222	-\$2,894,673	-\$93,549	3.23%
Transferred to Other Funds	2,988,222	2,894,673	93,549	3.23%
TOTAL FUND 73 EXPENSES	\$0	\$0	\$0	N/A

EMPLOYEE BENEFIT TRUST FUND REVENUES				
---	--	--	--	--

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



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

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

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

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

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

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

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

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

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

COMMUNITY SERVICE EXPENSES

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

COMMUNITY SERVICE REVENUES

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



2025-26 Tax Levy - Tax Related Information

PROPOSED 2025-2026 TAX LEVY

Wausau School District

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

** Includes Property Tax Chargebacks

Proposed School Tax Mill Rate

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

	EQUALIZED VALUATION	GROSS MILL RATE
Current Valuation (24-25)	\$ 6,185,345,156	7.18
New Valuation (24-25)	\$ 6,741,046,868	6.58
Percent Increase/Decrease from Current to New	8.98%	-8.36%
Gross increase/(decrease) in taxes on a \$100,000 home	\$ (60)	

Explanation of Mill Rate Decrease

\$	7.18	2024-25 Mill Rate
\$	0.31	Increase to the Revenue Limit with Recurring Exemptions
\$	(0.13)	Non-Reoccurring Exemptions
\$	0.04	Increase in Community Service
\$	(0.66)	Decrease in Debt Service
\$	0.44	Decrease in Equalization Aid
\$	(0.60)	Increase in Equalized Property Value District-Wide
\$	6.58	2025-26 Proposed Mill Rate

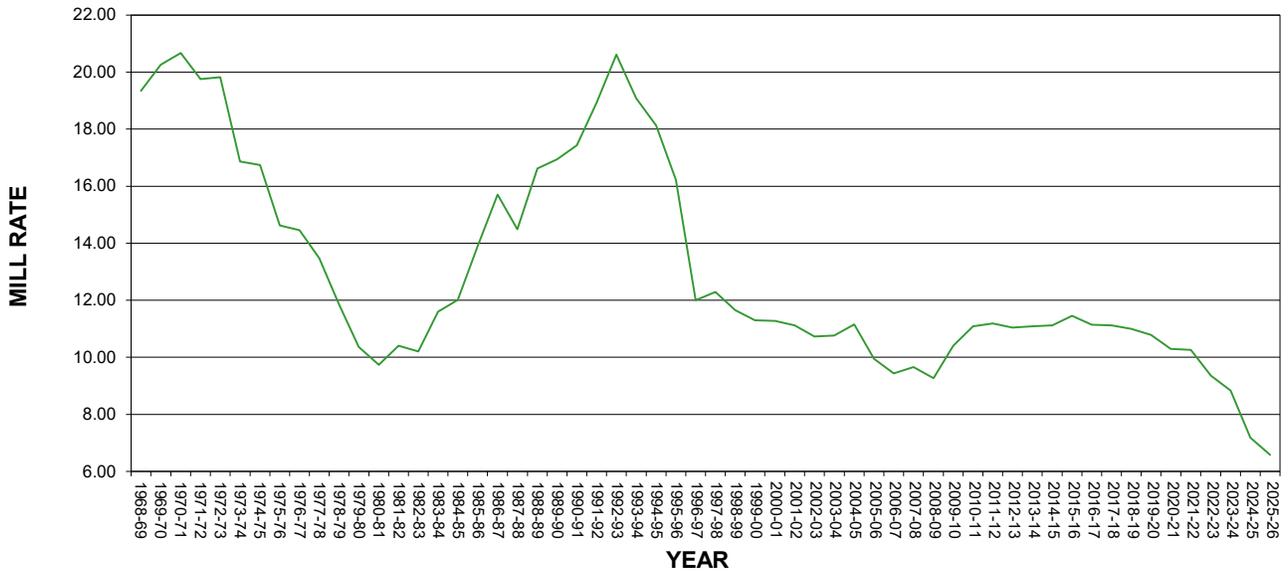
EQUALIZED TAX RATE HISTORY

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%

*** Estimates 9.98 percent growth in equalized value.

GRAPH OF EQUALIZED MILL RATES

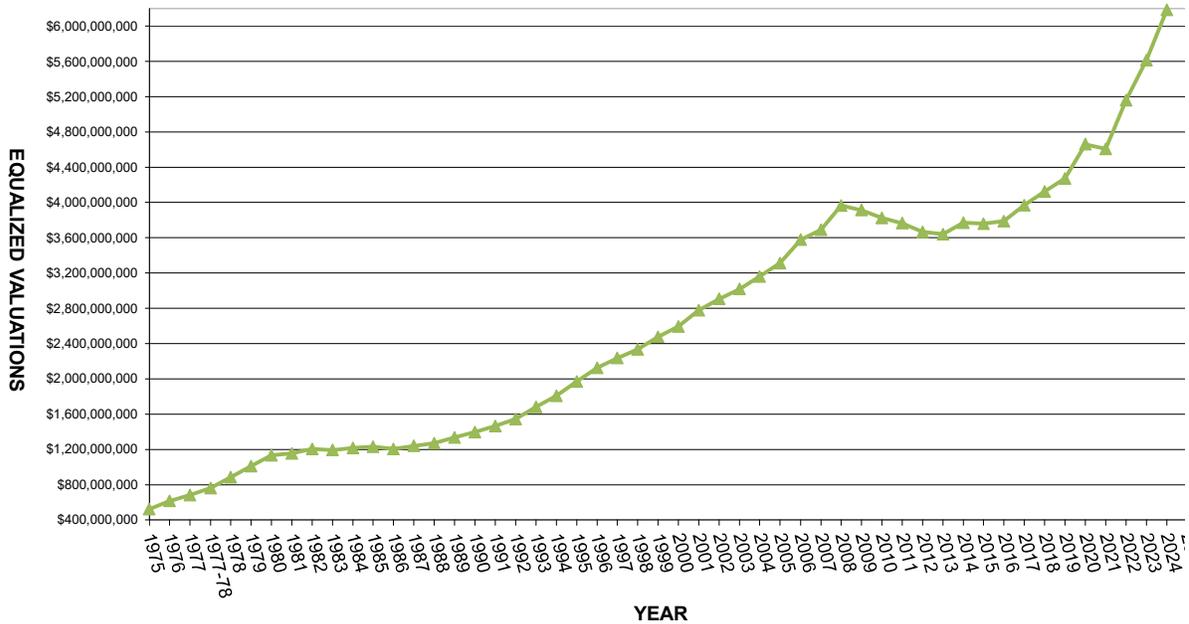


HISTORY OF EQUALIZED VALUATION

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	6,741,046,868	555,701,712	8.98%

GROWTH OF EQUALIZED VALUATIONS



Wausau School District Calendar

2025 - 2026 SCHOOL YEAR

KEY

 First Day of Classes
 • First Day: Sept. 2

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

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

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

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

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

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

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

 Teachers Last Day
 • June 8

Semester 1: 87 Days
 Semester 2: 86 Days

August

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

September

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

October

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

November

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

December

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

January

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

February

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

March

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

April

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

May

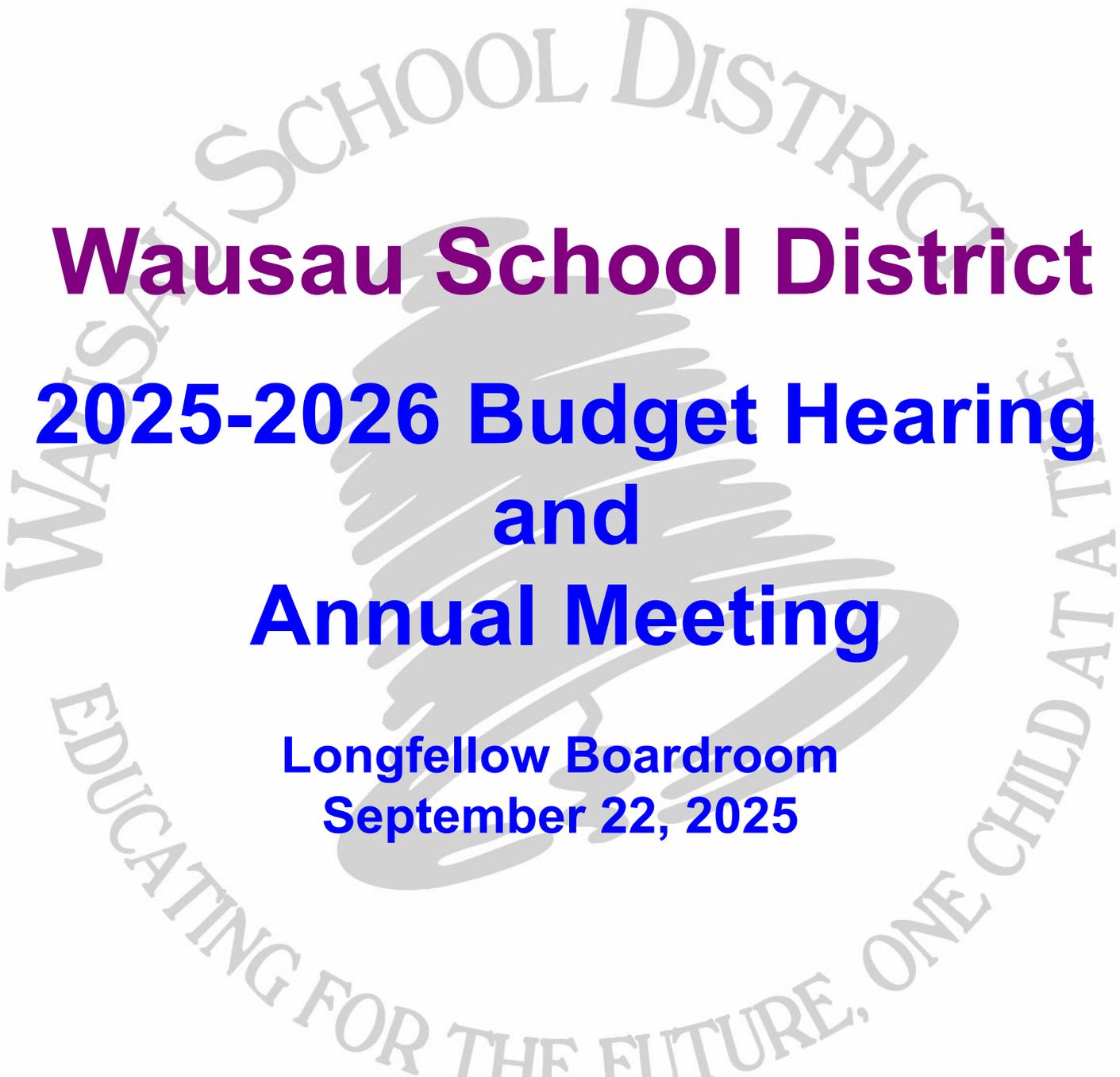
Mo	Tu	We	Th	Fr
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

June

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



BOARD APPROVED: FEB. 10, 2025



Wausau School District
2025-2026 Budget Hearing
and
Annual Meeting

Longfellow Boardroom
September 22, 2025

2025-2026 Budget Calendar

- May 19, Committee of the Whole
 - Committee approval of the initial 2025-2026 budget
- June 9, Board of Education
 - BOE approval of the initial 2025-2026 budget
- August 25, Committee of the Whole
 - Share equalized value
 - Set Annual Meeting date
 - Recommendation for 2025-2026 budget and tax levy
- September 8, Board of Education
 - Approve the 2025-2026 budget and tax levy for publication and presentation at Annual Meeting
- **September 22, Board of Education and Committee of the Whole**
 - **Regularly scheduled Ed/Ops Committee meeting**
 - **Annual Meeting and Budget Hearing**
- October 13, Board of Education
 - Full Board approvals from September Committee of the Whole
- October 27, Board of Education (Special Meeting)
 - Adopt final budget
 - Adopt District tax levy



School Funding – *Simplified!*

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

How much we **spend**
per student in the
General Fund

How much the
State pays

How much
local tax
payers pay

Revenue
Limit

State Aid

Property
Tax Levy

2025-26 Estimated Amounts

\$12,834

\$9,620

\$3,214

75%

25%

*** The impact on individual property taxes varies with home values ***



Estimated Change in Revenue Limit

2024-25 Actual Amounts

Maximum Revenue per Member		Exemptions (Recurring)		Base Revenue per Member
\$11,774	+	\$0	=	\$11,774

2025-26 Estimated Amounts

Base Revenue per Member		Allowed Per Pupil Increase		Maximum Revenue per Member
\$11,774	+	\$325	=	\$12,099

Maximum Revenue per Member		Exemptions Including EEE		Estimated 2025-26 Revenue Limit Per Member
\$12,099	+	\$735 \$1 Recur., \$734 Non-recur.	=	\$12,834



Recommended 2025-26 Budget

- Limited Revenue Available
 - The per-pupil change in the revenue limit goes up by \$325 this year.

YEAR	10-11	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
Per-Pupil Increase	\$200	-\$578	\$50	\$75	\$75	\$0	\$0	\$0	\$0	\$175	\$179	\$0	\$0	\$325	\$325	\$325
-----ANNUAL PER PUPIL REVENUE LIMIT INCREASES-----																

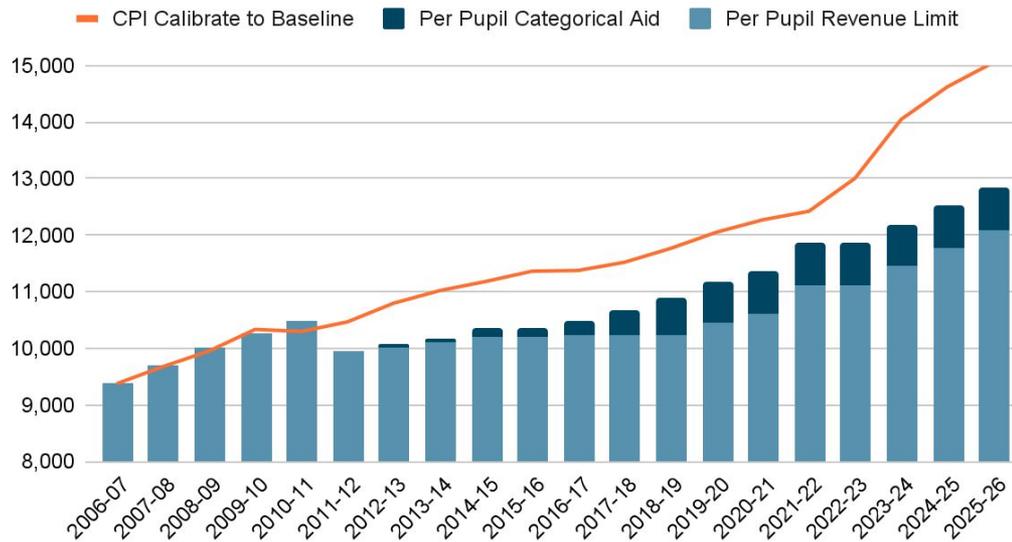
- In recent years per pupil categorical aid had replaced school districts' local revenue limit authority, this appears to be changing.

YEAR	10-11	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
Per-Pupil Increase	\$0	\$0	\$50	\$25	\$75	\$0	\$100	\$200	\$204	\$88	\$0	\$0	\$0	\$0	\$0	\$0
-----ANNUAL PER PUPIL CATEGORICAL AID INCREASES-----																

Recommendation for 2025-2026 budget

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

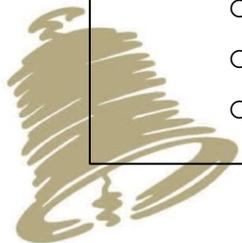
Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Inflation has significantly outpaced revenue

Includes \$500/pupil from 2021 referendum

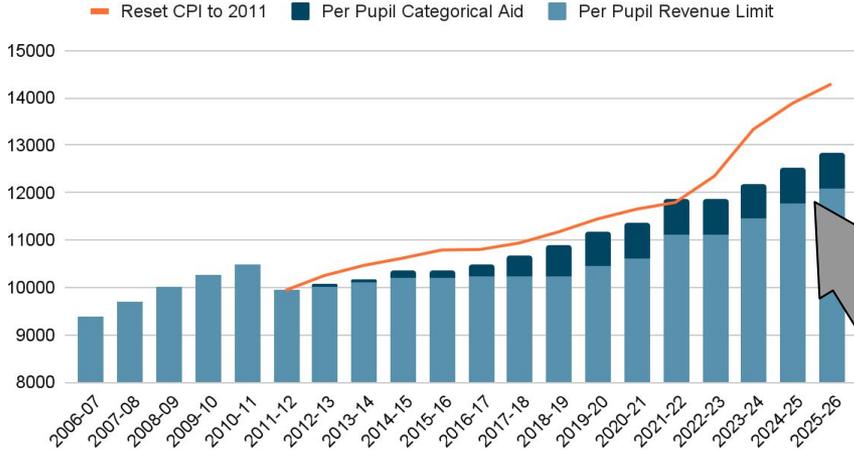
- During the next month the following factors impacting the final budget will be revealed.
 - Final District staffing plan
 - Certified District property value
 - State equalization aid final certification
 - 3rd Friday pupil count certification
 - Wisconsin Parental Choice Program voucher costs



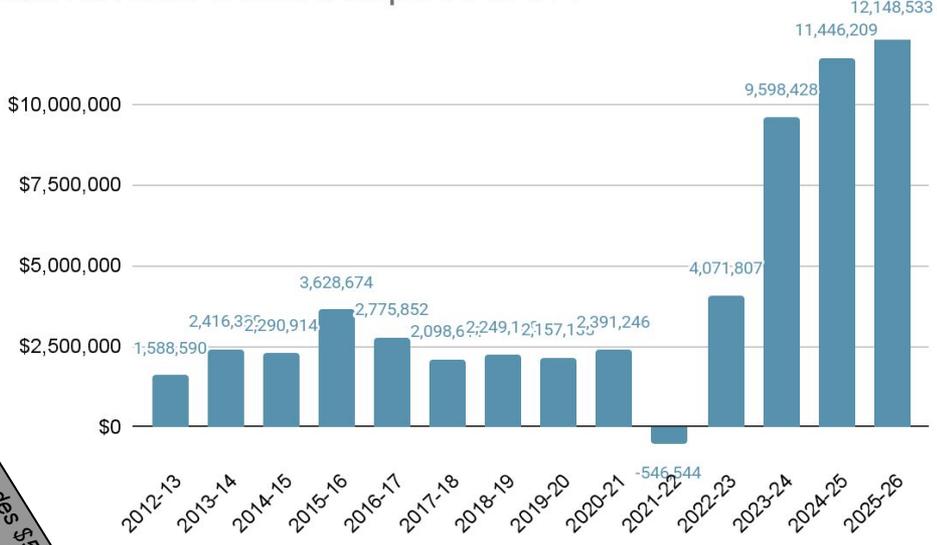
Recommendation for 2025-2026 budget (Revenue fails to keep pace with inflation)

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

Per Pupil Revenue Limit, Per Pupil Categorical Aid and CPI



Annual Revenue Deficit Compared to CPI



Includes \$500 pupil from 2021 referendum



Example of School Tax Allocation

General State Aid Amount

General Fund Levy Amount

Full Revenue Limit—Operational Budget Dollars Available

- ESTIMATE* of School Tax Allocation for 2025-26

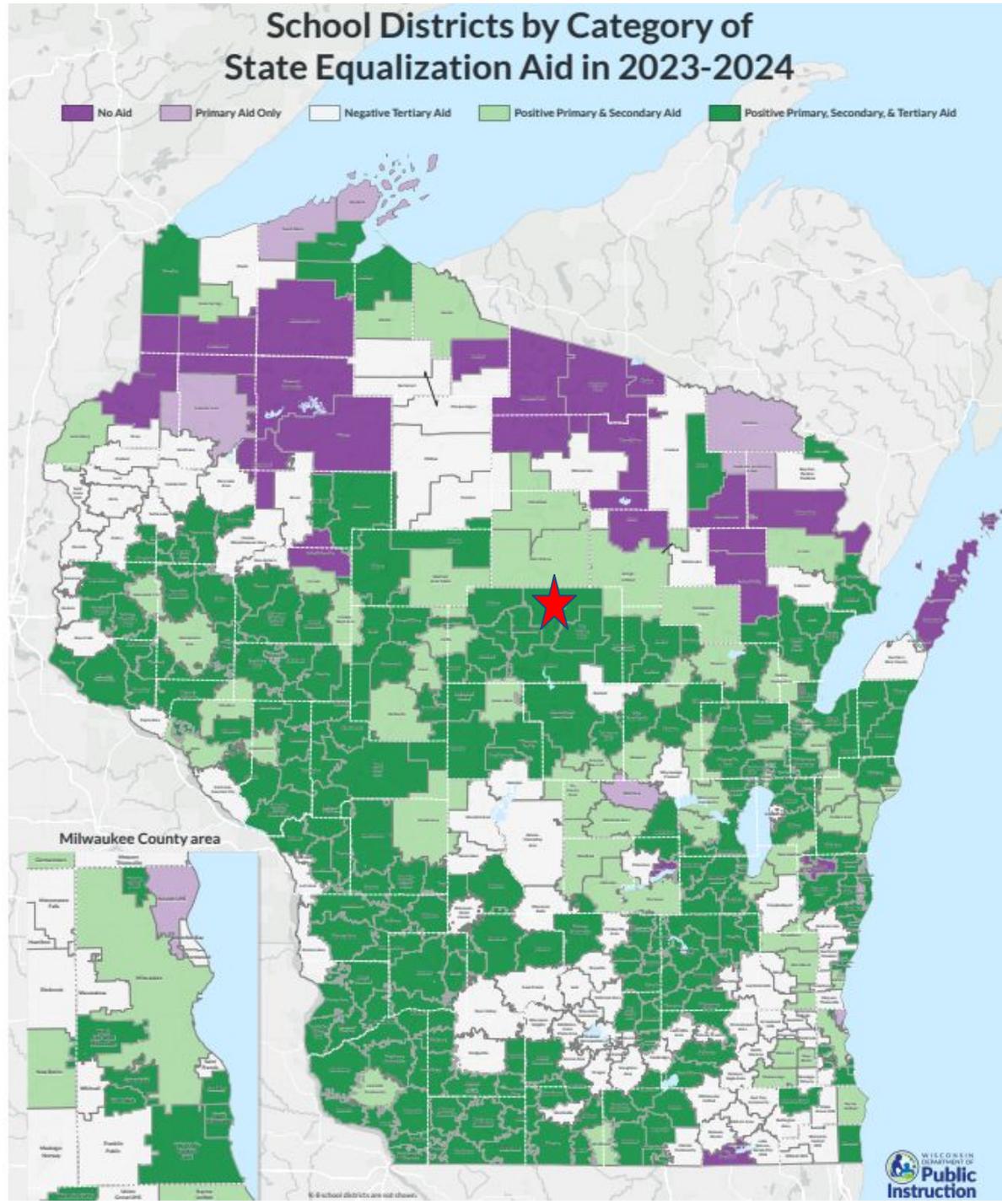
From the Wisconsin Dept. of Revenue*
(final values available in October)

WAUSAU SCHOOL DISTRICT TAX APPROPRIATION WORKSHEET FY 2025-26						
	ESTIMATE					
	<u>CERTIFIED</u>		<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>COMMUNITY</u>	<u>DISTRICT</u>
	<u>FULL VALUE</u>	<u>PERCENT</u>	<u>FUND</u>		<u>SERVICE</u>	<u>TOTAL</u>
C. Wausau	\$3,888,569,747	57.6849544%	\$ 13,998,129.84	\$ 10,975,573.78	\$ 629,919.71	\$ 25,603,623.33
T. Berlin	\$121,324,690	1.7997900%	\$ 436,746.36	\$ 342,441.60	\$ 19,653.71	\$ 798,841.67
T. Hewitt	\$88,040,100	1.3060301%	\$ 316,928.03	\$ 248,495.12	\$ 14,261.85	\$ 579,685.00
V. Maine	\$433,137,700	6.4253774%	\$ 1,559,215.36	\$ 1,222,540.69	\$ 70,165.12	\$ 2,851,921.17
T. Rib Mountain	\$1,365,107,900	20.2506810%	\$ 4,914,135.15	\$ 3,853,047.05	\$ 221,137.44	\$ 8,988,319.64
T. Stettin	\$389,839,581	5.7830718%	\$ 1,403,350.16	\$ 1,100,330.79	\$ 63,151.14	\$ 2,566,832.09
T. Texas	\$222,102,300	3.2947746%	\$ 799,527.07	\$ 626,888.63	\$ 35,978.94	\$ 1,462,394.64
T. Wausau	\$232,924,850	3.4553216%	\$ 838,486.24	\$ 657,435.51	\$ 37,732.11	\$ 1,533,653.86
ALLOCATION	\$6,741,046,868	100.0000%	\$ 24,266,518	\$ 19,026,753	\$ 1,092,000	\$ 44,385,271

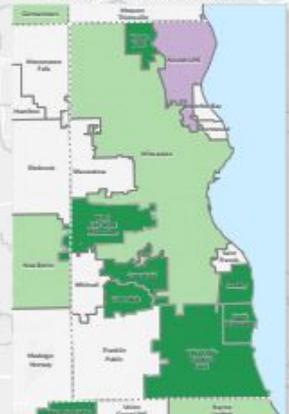
From the WSD Levy Adoption Oct. 27*

School Districts by Category of State Equalization Aid in 2023-2024

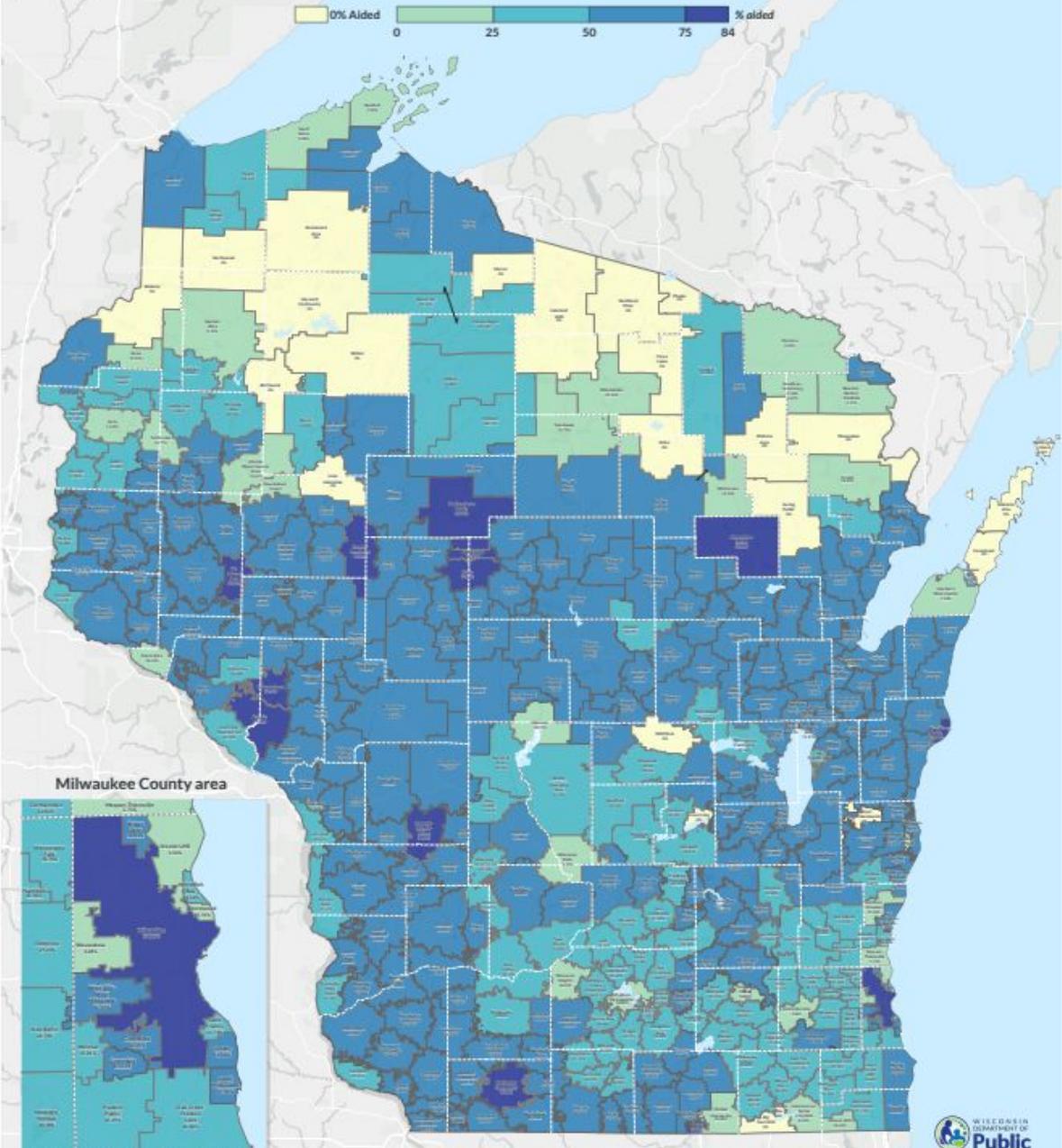
No Aid Primary Aid Only Negative Tertiary Aid Positive Primary & Secondary Aid Positive Primary, Secondary, & Tertiary Aid



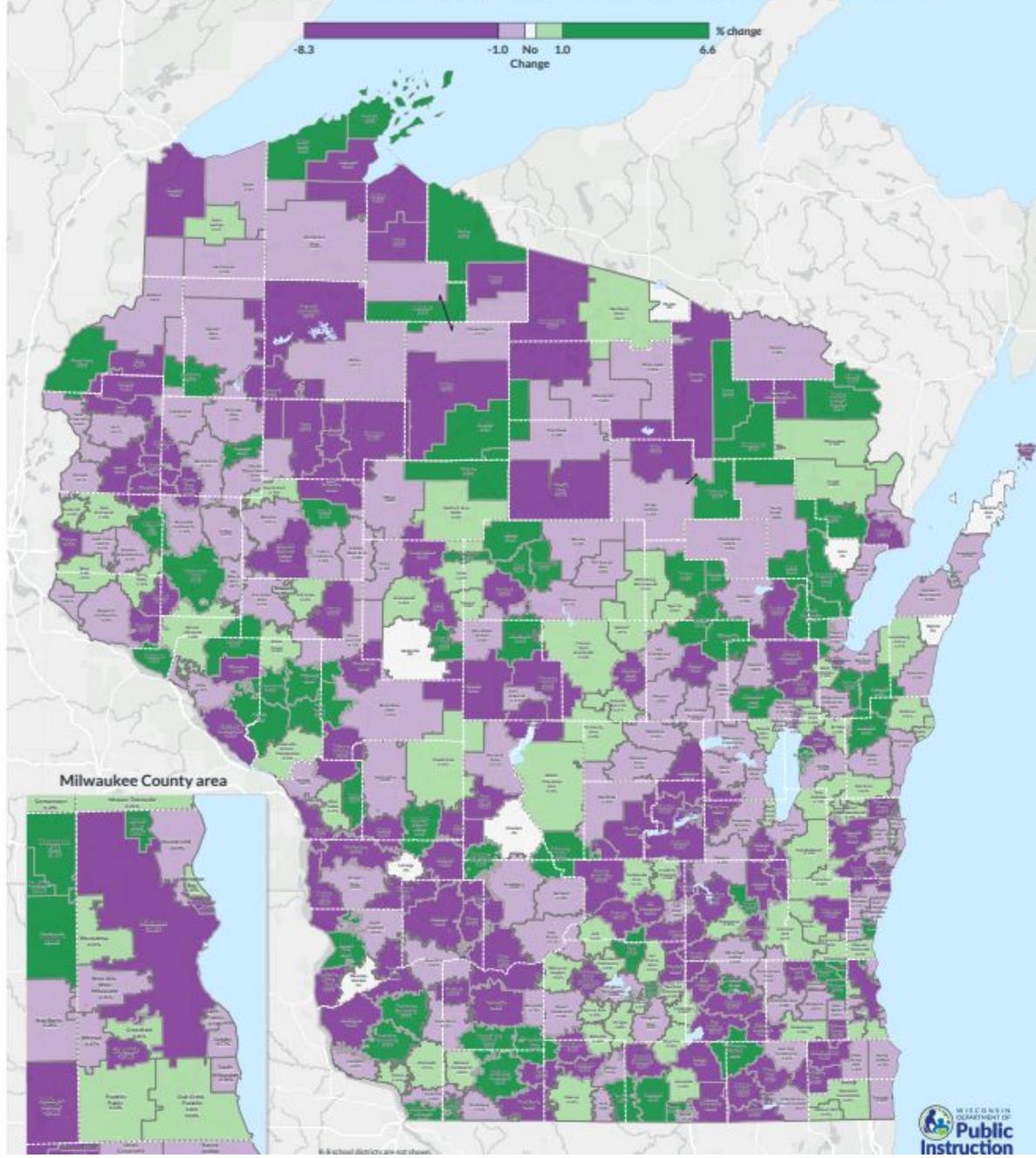
Milwaukee County area



Percentage of School Districts' Shared Costs Aided by State Equalization Aid in 2023-2024



Percentage Change in School Districts' Revenue Limit Membership Between 2022-2023 and 2023-2024



Fund 10 Revenues

2024-25 Budget

- Property Tax \$19,210,507 16.21%
- Equalization Aid \$77,977,610 65.81%
- Other State Aid \$ 4,516,286 3.81%
- Per Pupil Adj. Aid \$ 5,936,742 5.01%
- Deductible Receipts \$10,856,644 9.16%

Total Revenues \$118,497,789

2025-26 Projected

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

Total Revenues \$117,366,124

Net Revenue Decrease \$1,131,665

Fund 10 Expenditures

2024-25 Budget

- **Salary/Benefits** **\$91,867,801 77%**
- **Non-Salary/Benefits** **\$27,404,986 23%**

Total Expenditures \$119,272,787

2025-26 Projected

- **Salary /Benefits** **\$90,856,498 77%**
- **Non-Salary/Benefits** **\$26,509,626 23%**

Total Expenditures \$117,366,124

Net Expenditure Decrease \$1,906,663



2025-26 Estimated Grant Fund

The Wausau School District receives approximately \$3.94 million in grants in Fund 10, \$2.18 million in Fund 27.

**Carl Perkins
Vocational &
Technical**

CTE Incentive

**Pre-School
Flow Through**

Title I

Title IV-A

Flow Through

Title III-ELL

**Wisconsin Educator
Effective**

**Assessment of
Reading Readiness**

Mini Grants

Title IIA



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 Infrastructure 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

Retire w/ 2026 Levy

Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Savings Reported for 2025	
		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

Community Service Fund

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, and some buildings and grounds personnel used to support community 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.
- 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.



Community Service Fund

- **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.
- **Middle School Athletics:** 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.

□



Community Service Fund

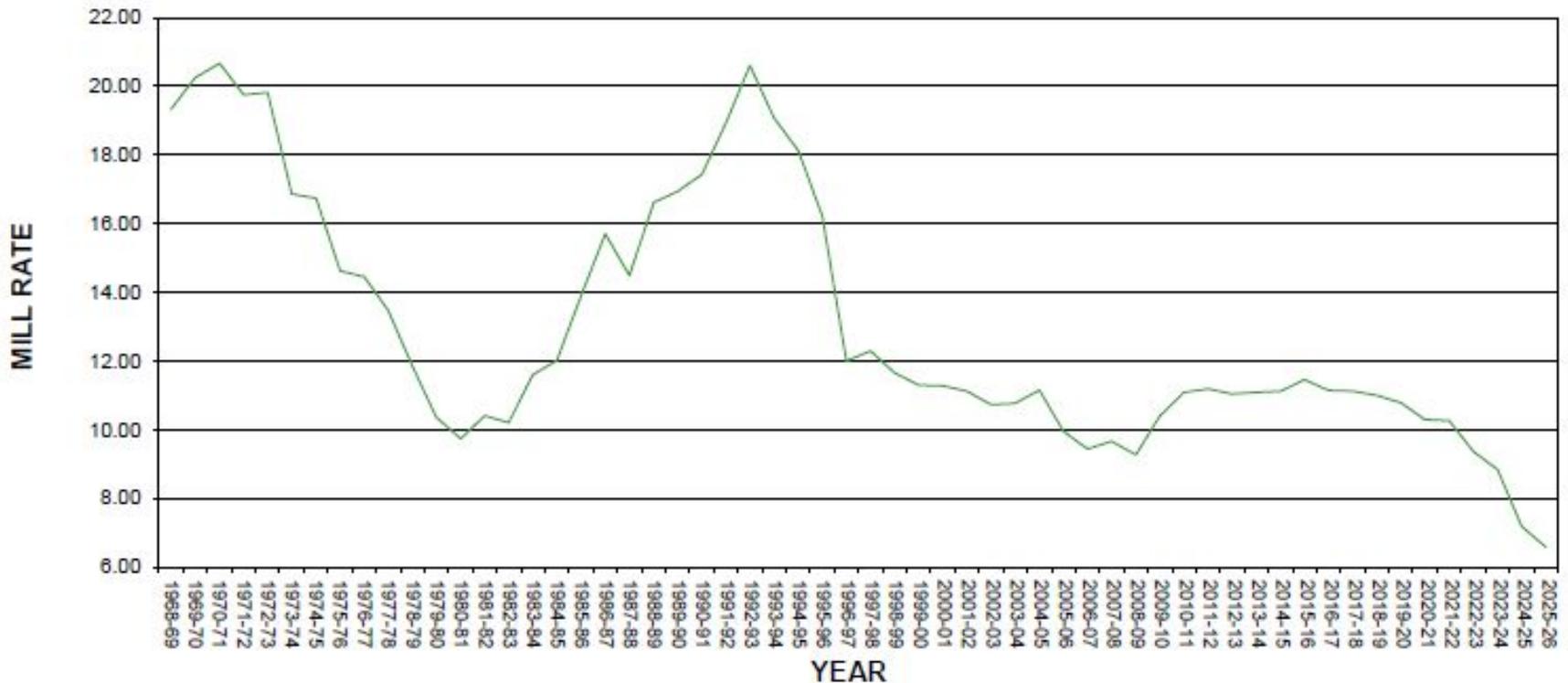
In summary, this year's funding includes:

Out of School Enrichment Programs	\$ 446,500
School Resource Officer Program	\$ 270,000
Buildings and Grounds for Community Use	\$ 35,000
Middle School Athletics	\$ 300,000
<u>Planetarium</u>	<u>\$ 40,500</u>
Total Tax Levy	\$ 1,092,000
<u>Carry over</u>	<u>\$ 483,653</u>
Total Community Service Fund Budget	\$ 1,575,653



Mill Rate History Wausau School District

GRAPH OF EQUALIZED MILL RATES



Proposed 2025-26 Tax Levy

Wausau School District

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

Mill Rate Component	Estimated 2025-26	Final 2024-25	Change	Percent Change
------------------------	----------------------	------------------	--------	-------------------

Total Levy	\$44,385,271	\$44,385,271	\$0	0%
Equalized Value	\$6,741,046,868	\$6,185,345,156	\$555,701,712	8.98%
Gross Mill Rate	6.58	7.18	(.60)	(8.36%)



Components of Mill Rate Change

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

will
change

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



**Questions,
Contact us at the
Wausau School District
[715-261-0500](tel:715-261-0500)**

**More information including the full
Annual Budget and the District
Annual Report can be found at
www.wausauschools.org**

ANNUAL MEETING RESOLUTIONS

WSD Annual Meeting
6:00 PM, September 22, 2025
Longfellow Boardroom

VIII.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 \$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.

VIII.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 \$19,026,753 be adopted as the tax levy for the Debt Service Funds for the 2025-2026 school fiscal year.

VIII.C.3 ON THE AGENDA RESOLUTIONS TO CONSIDER

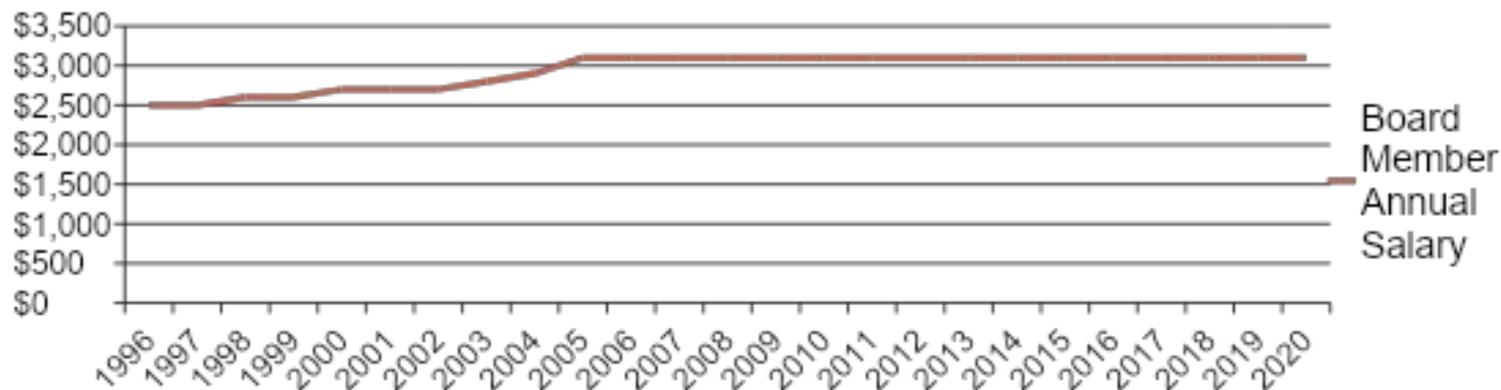
- ◎ **School Lunches**. Motion by _____, seconded by _____, to furnish school lunches to the students of the School District and appropriate funds for that purpose. The school lunch program is self-funded through sales of tickets and federal & state subsidies and is accounted for in Fund 50.

VIII.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.

VIII.C.5 ON THE AGENDA RESOLUTIONS TO CONSIDER

- **Salaries of School Board Members.** School Board members have received a \$3,100 annual salary since 2005. Motion by _____, seconded by _____, that School Board annual salaries be established at _____ for the 2025-2026 school fiscal year.



VIII.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.

VIII.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 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.

VIII.C.8 ON THE AGENDA RESOLUTIONS TO CONSIDER

- ◎ **Establish 2026 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 2026 Annual Meeting.