

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

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

Cory Sillars, Clerk
Exemptions s.19.85

A **Regular Meeting** of the BOARD OF EDUCATION will be held in the **Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403** at **5:00 PM** on **Monday, February 9, 2026.**

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE: Jim Bouché, President

IV. READING OF THE MISSION STATEMENT

V. Proclamation: School Bus Driver Appreciation Week

VI. Excellence in Action: 4K & EC Programs

VII. PUBLIC AND STUDENT COMMENT

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

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

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

VIII.C. Leaves of Absence

VIII.D. Retirements

VIII.E. Minutes: Regular Session of January 12, 2026; and the Special Session of January 26, 2026.

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

VIII.G. Donations to the District

IX. OLD/RECURRING BUSINESS

IX.A. Education/Operations Committee Meeting

IX.A.1. Franklin, Rib Mountain, Lincoln & John Marshall 95% Design (**Action Requested**)

IX.A.2. Legal Expenses for 2nd Quarter of 2025-2026

X. NEW BUSINESS

X.A. Wausau West Chiller System (**Action Requested**)

X.B. Wausau East Hockey Update

X.C. Education/Operations Committee Meeting

X.C.1. Presentation of Financial Projection Model Assumptions

X.C.2. Governance Model Option (**Possible Action**)

XI. OPEN FORUM

XI.A. Board Member Professional Growth & Development Report

XI.B. Legislative Liaison

XI.C. Superintendent Commentary

XI.D. Presiding Officer Commentary

XII. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES

XII.A. Discussion regarding the Competitive Negotiations of a Purchase/Sale of Real Estate s. 19.85 (1)(e)

XII.B. Reconvene in Open Session, and if Necessary, Take Action as a Result of the Closed Session

XIII. ADJOURN

NOTICE POSTED: Friday, February 6, 2026, at 7:00 am CP

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")

STATE of WISCONSIN



OFFICE of the GOVERNOR

Proclamation

WHEREAS; school bus drivers in the state of Wisconsin travel millions of miles a year to safely transport hundreds of thousands of students to and from school every day; and

WHEREAS; drivers, managers, and operators of school buses work to practice and promote the highest standards to ensure the safety and transportation of their passengers; and

WHEREAS; in addition to transporting students to and from school, drivers are tasked with the important responsibilities of vehicle maintenance and cleanliness, assisting students with specialized needs, and ensuring student safety; and

WHEREAS; the Wisconsin School Bus Association, through its board of directors, pledges its full and dedicated cooperation with the Wisconsin Department of Transportation's Bureau of Transportation Safety, Division of Motor Vehicles, State Patrol, and the Traffic Safety Council, as well as the Wisconsin Department of Public Instruction, schools, law enforcement agencies, parent-teacher associations, Cooperative Educational Service Agencies, and other organizations across the state in promoting public awareness of the importance of school bus transportation; and

WHEREAS; this week, the state of Wisconsin joins all Wisconsinites in thanking school bus drivers, managers, and operators across the state for the critically important work they do to ensure Wisconsin's students have a safe and reliable way to get to and from school every day;

NOW, THEREFORE, I, Tony Evers, Governor of the State of Wisconsin,
do hereby proclaim February 9 – 13, 2026, as

WISCONSIN SCHOOL BUS DRIVER APPRECIATION WEEK

throughout the State of Wisconsin, and I commend this observance
to all our state's residents.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Wisconsin to be affixed. Done at the Capitol in the City of Madison this 16th day of January 2026.

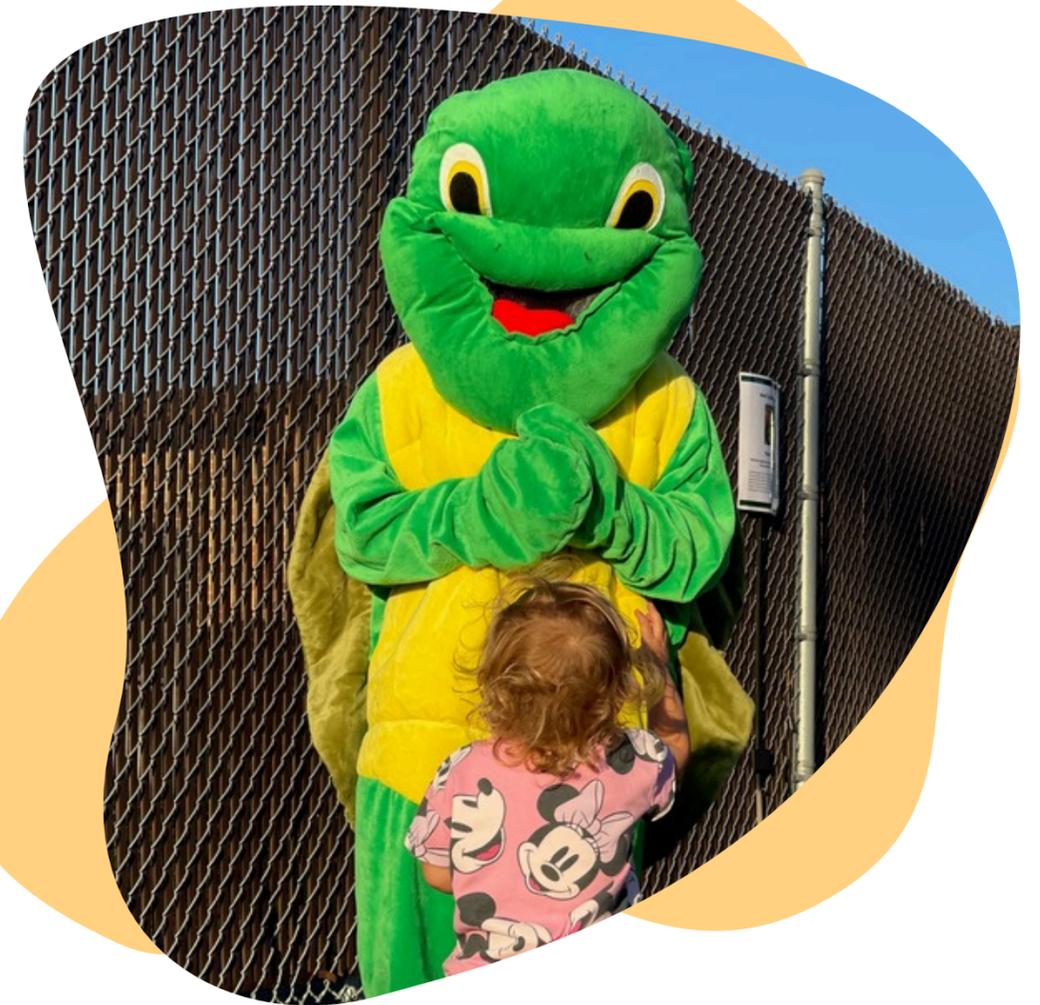
TONY EVERS
GOVERNOR

By the Governor:

SARAH GODLEWSKI
Secretary of State

Better Together: Lincoln Early Learning Academy “Big Friends”

Building Leadership, Connection, and Community!





What is Big Friends?

Big Friends is a partnership between:

Lincoln Early Learning Academy

Wausau West High School Students enrolled in Early Childhood Services

Purpose:

- Build relationships
- Support early learning
- Build leadership, knowledge, and practical experiences in early childhood education for high school students

What it Looks Like in Action

Reading and language interaction

- Support early literacy by asking open-ended questions, expanding children's responses, encouraging vocabulary through conversation.

Play-based learning support

- Engage alongside children in centers, helping extend play, problem-solving, and imaginative thinking.

Professional behavior in a school setting

- Model positive relationships, patience, kindness, and respect while collaborating with teachers.



Impact on Our Youngest Learners



Social-emotional skills

- Extra language and social interaction



Positive relationships with older role models

- Build a strong sense of belonging and emotional safety



A sense of belonging and safety

- Increased engagement and confidence

Impact on Wausau West Students



Leadership and responsibility

- Taking initiative, adapting to the needs of young learners, practicing professionalism



Real-world experience working with children

- Hands-on application of coursework



Interest in education and service careers

- Exposure to careers in education and service

Why this Partnership Matters

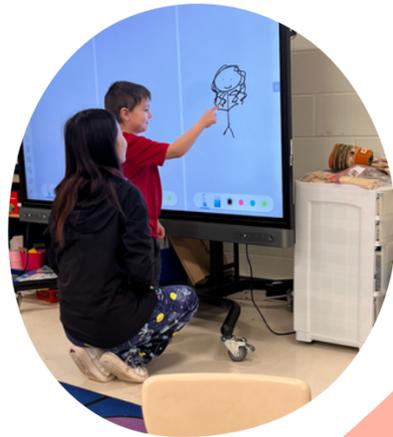
Big Friends shows us:

- Authentic career-connected learning
- Strong vertical alignment across the district
- Learning that is relational and community - based

Voices from the Program

- "They don't just help - they belong here."
- "We love when big friends come to our class."





Conclusion & Key Takeaways

Thank you to :

- Lincoln Early Learning Academy 4K Teaching Staff
- Wausau West students and Amanda Van Oosten

Big Friends reminds us that sometimes the most powerful learning happens through simple human connection.



Thank You

Together, We Learn, Play, and Grow!

WAUSAU SCHOOL DISTRICT
HUMAN RESOURCES

TO: Board of Education
FROM: Tabatha Gundrum
MEETING: February 9, 2026 ADDENDUM
SUBJECT: Staffing Consent Agenda

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

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

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

SEPARATIONS (Resignations, Contract Decreases, Terminations):

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LIMITED TERM CONTRACTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE
Kevin Grundy	Wausau East HS	1.0 FTE, Special Education Teacher	02/09/2026

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

LEAVES OF ABSENCE:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

RETIREMENTS:

		TEACHING STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

		ADMINISTRATIVE STAFF	
NAME	BUILDING	POSITION	EFFECTIVE DATE

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Regular Meeting of the Board of Education of the Wausau School District was held Monday, January 12, 2026, beginning at 5:00 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

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

Absent: Charles Burger

I. CALL TO ORDER

The meeting was called to order at 5:00 pm.

II. ROLL CALL

Ms. Peck read the roll call.

III. PLEDGE OF ALLEGIANCE: Jim Bouché, President

President Bouche led everyone in the Pledge of Allegiance.

IV. READING OF THE MISSION STATEMENT

President Bouche read the mission statement.

V. PUBLIC AND STUDENT COMMENT

There was none.

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

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

Madison Gamez (Special Education Teacher/Franklin) 1.0 FTE, effective 2/23/26;
and Joshua Phillips (Special Education Teacher/West) 1.0 FTE, effective 1/5/26.

B. Separations (Resignations, Contract Decreases, Terminations)

C. Leaves of Absence

D. Retirements

Timothy Olson (History Teacher/East) 1.0 FTE, effective 6/8/26.

E. Minutes: Regular Session of December 8, 2025; Special Session of December 15, 2025; and the Special Session of January 5, 2026.

F. Payment of Bills/Budget Status and Investment Report

G. Donations to the District

\$19,800 in \$100 grocery gift cards from the Rotary Club of Wausau/Marathon County Hunger Coalition to Franklin, John Marshall, and Thomas Jefferson Social Workers; \$340 from Goetsch's Welding & Machine, and \$340 from Inspired by Design to Maine Elementary; \$6,000 worth of stickers and magnets from Heidi

Sorenson to Riverview Elementary and the School Forest; \$67 from the American Online Giving Foundation to Wausau Area Montessori Charter School; \$1,500 from E. Thomas Smiley, \$100 from Jim Zelenk, and \$250 from Roxann Zoromski to Wausau East High School.

Pat McKee moved to approve the consent agenda with great gratitude for donations made to the District, seconded by Jon Creisher. The motion carried 8-0.

VII. OLD/RECURRING BUSINESS

A. Education/Operations Committee Meeting

There was none.

VIII. NEW BUSINESS

A. Approve the 2024-25 Audit Report (**Action Requested**)

Jennifer Paoli moved to approve the 2024-2025 Audit report as presented, seconded by Lance Trollop. The motion carried 8-0.

B. WASB Resolutions (**Action Required**)

Jon Creisher moved that the Board direct Sarah Brock to vote as discussed at the WASB Delegate Assembly, seconded by Pat McKee. The motion carried 8-0.

1. Support
2. No
3. Support
4. Support
5. Support
6. Support
7. Support
8. Support
9. Support
10. No Support
11. Support
12. Support
13. No

Sarah Brock left the meeting at 5:59 pm.

C. Wausau West Chiller Discussion (**Possible Action**)

Cory Sillars moved to for the approval to pursue bids for the Wausau West High School Chiller replacement project, seconded by Pat McKee. The motion carried 7-0.

D. RESOLUTION AUTHORIZING ENTRY INTO AN INTERGOVERNMENTAL COOPERATION AGREEMENT RELATING TO THE "WISCONSIN INVESTMENT SERIES COOPERATIVE" AND AUTHORIZING PARTICIPATION IN THE INVESTMENT PROGRAMS OF THE FUND (**Action Requested**)

Lance Trollop moved to approve and adopt the attached resolution authorizing entry into an Intergovernmental Cooperation Agreement relating to the Wisconsin Investment Series Cooperative and authorizing participation in the investment programs of the fund, seconded by Cory Sillars. The motion carried 7-0.

E. Education/Operations Committee Meeting

1. Open Enrollment Seat Availability (Action Requested)

Cory Sillars moved to approve the regular and special education non-resident spaces available under open enrollment for the 2026-2027 school year as presented, seconded by Jon Creisher. The motion carried 7-0.

2. Approve Co-Ops (Action Requested)

Pat McKee moved to approve of the WIAA Co-Op renewals as presented, seconded by Lance Trollop. The motion carried 7-0.

IX. OPEN FORUM

A. Board Member Professional Growth & Development Report

Mr. Bouche mentioned the upcoming state education convention.

B. Legislative Liaison

Mr. Sillars shared that while attending the CESA 9 Board meeting, they elected to vote in support of the same resolutions the Board approved to support.

C. Superintendent Commentary

Mr. Bushman welcomed Elizabeth Channel to her new role and also welcomed back Bob Tess as he assists Elizabeth with the transition to her new role.

D. Presiding Officer Commentary

There was none.

X. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUTES

Pat McKee moved to enter into closed session, seconded by Nick Crochiere. The motion carried 7-0 via a roll call vote at 6:08 pm.

Jon Creisher – Yes

Nick Crochiere – Yes

Pat McKee – Yes

Jennifer Paoli – Yes

Cory Sillars – Yes

Lance Trollop – Yes

Jim Bouche - Yes

A. Preliminary Discussion Regarding Potential Litigation 19.85 (g)

B. Evaluation of Superintendent of Schools s. 19.85 (1)(c)

C. Reconvene in Open Session, and if Necessary, Take Action as a Result of the Closed Session

Jennifer Paoli moved to reconvene in Open Session, seconded by Jon Creisher. The motion carried 7-0 at 6:23 pm.

XI. ADJOURN

Pat McKee moved to adjourn, seconded by Lance Trollop. The motion carried at 6:24 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

Minutes of REGULAR MEETING

The Board of Education Wausau School District

DRAFT

A Special Meeting of the Board of Education of the Wausau School District was held Monday, January 26, 2026, beginning at 5:30 PM in the Nicholson Board Room, 415 Seymour Street, Wausau, Wisconsin 54403.

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

I. CALL TO ORDER

The meeting was called to order at 6:15 pm.

II. APPROVE CONSENT AGENDA (Action Requested)

- A. Appointments (Additional Staff, Replacement Staff, Contract Increases)
Matthew Pijan (Special Education Teacher/Muir) 1.0 FTE, effective 1/26/26.
- B. Separations (Resignations, Contract Decreases, Terminations)
Alicia Ratsaphonh-Withers (Business Education Teacher/West) 1.0 FTE, effective 1/23/26.
- C. Leaves of Absence
- D. Retirements

Pat McKee moved to approve the consent agenda, seconded by Jennifer Paoli. The motion carried, 9-0.

III. Approve 2026-2027 District Calendar (Action Requested)

Charles Burger moved to approve the 2026-2027 District Calendar, seconded by Jennifer Paoli. The motion carried 9-0.

IV. REQUEST FOR CLOSED SESSION PURSUANT TO STATE STATUES

Sarah Brock moved to enter into Closed Session, seconded by Jon Creisher. The motion carried 9-0 via a roll call vote at 6:16 pm.

**Sarah Brock – Yes
Charles Burger – Yes
Jon Creisher – Yes
Nick Crochiere – Yes
Pat McKee – Yes
Jennifer Paoli – Yes
Cory Sillars – Yes
Lance Trollop – Yes
Jim Bouche - Yes**

A. Evaluation of Superintendent of Schools s. 19.85 (1)(c)

B. Reconvene in Open Session, and if Necessary, Take Action as a Result of the Closed Session

V. ADJOURN

Pat McKee moved to adjourn, seconded by Jennifer Paoli. The motion carried 9-0 at 6:43 pm.

Respectfully Submitted,

Cory Sillars,
Board Clerk

CS:cp

WAUSAU SCHOOL DISTRICT
APPROVAL OF BILLS

Education/Operations Committee of the Whole - January 26, 2026
Board Meeting - February 9, 2026

25-26 Budgets
December 9, 2025 to January 19, 2026

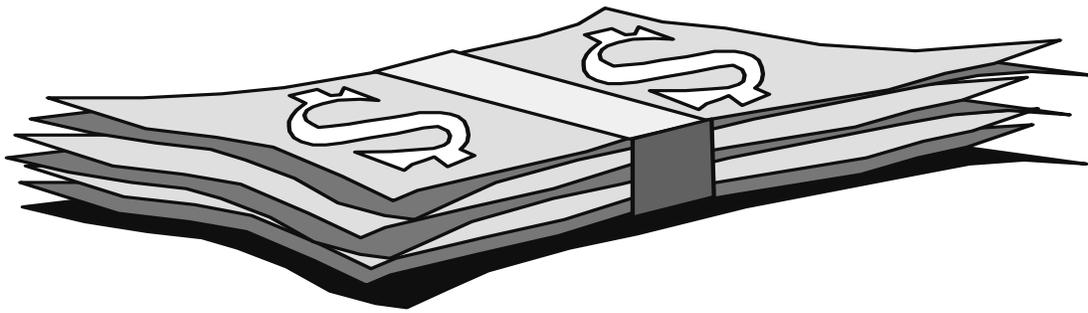
Vouchers 1066823-1066998, 202500189, 252602373-252602873

General Fund - Fund 10	\$1,080,277.88
Grants - Fund 11	\$70,262.25
Federal Projects Fund - Fund 20	\$5,720.20
Special Education - 27	\$16,548.11
Food Service Fund - Fund 50	\$294,586.24
Trust Funds - Fund 72	\$0.00
Community Service Fund - Fund 80	\$6,637.72
Total	\$1,474,032.40

Vouchers 252602874

Capital Projects - Fund 49	\$1,336.92
Total	\$1,336.92

WAUSAU SCHOOL DISTRICT



BUDGET STATUS REPORT

Month Ending

January 31, 2026

INVESTMENT PORTFOLIO
January 31, 2026

<u>INSTITUTION</u>	<u>BALANCE</u>	<u>RATE</u>
Associated Bank	39,775,057.61	0 to 2.38%/variable
BMO Financial Group	4,545,564.39	variable
CoVantage Credit Union	7,060.75	.40% to .54%
State of Wisconsin Investment Pool	6,985.07	3.82%
Wisconsin Investment Series Cooperative	25,362,510.95	3.545-3.709%

BALANCE SHEET SUMMARY

January 31, 2026

ASSETS

General Fund	\$876,778.94
Special Projects Fund	\$192.97
Community Services Fund	\$1,061,117.80
Special Education	(\$7,352,408.92)
Food Service Fund	\$1,631,990.11
Scholarships/Donations/Activity Accounts	\$2,269,062.24
HRA Account	(\$22,999.88)
Trust Funds - OPEB	\$4,545,564.39
Petty Cash Fund	\$249.00

Investments

General Fund	\$8,138,623.06
Debt Service Fund	\$27,095,064.11
Long Term Capital Improvement Trust Fund	\$4,807,434.59
Capital Projects Fund	\$18,689,982.42

Interest Receivable	\$543.63
Taxes Receivable	\$28,518,291.41
Accounts Receivable	(\$760,309.62)
Prepaid	\$0.00

TOTAL ASSETS

\$89,499,176.25

LIABILITIES

Line of Credit	\$0.00
Salaries and Benefits Payable	(\$1,679,439.75)
Accrued Interest Payable	\$0.00
Accounts Payable	\$1,906,762.95

TOTAL LIABILITIES

\$227,323.20

EQUITY - FUND BALANCE

General Fund Balance	\$35,303,083.72
Federal Programs Balance	\$0.00
Special Education	(\$8,126,657.19)
Debt Service Balance	\$27,095,257.08
Food Service Balance	\$1,779,235.77
Scholarships/Donations/Activity Accounts	\$2,276,148.98
Trust Fund Balance - OPEB	\$3,806,652.77
Community Service Balance	\$1,058,926.92

TOTAL FUND BALANCE

\$63,192,648.05

Restricted for Insurance Claims	4,221,049.68
Restricted for Long Term Capital Improvement Trust Fund	\$4,807,434.59
Restricted for Construction	\$17,050,720.73

TOTAL EQUITY - FUND BALANCE

\$89,271,853.05

TOTAL EQUITY AND LIABILITIES

\$89,499,176.25

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	211	-----	---	CURRENT PROPERTY TAX	23,246,150.00	23,246,150.00	23,246,150.00	0.00
10	R	---	212	-----	---	PROPERTY TAX CHARGEBACKS	9,000.00	9,000.00	9,000.00	0.00
10	R	---	213	-----	---	MOBILE HOME TAX	35,000.00	0.00	0.00	35,000.00
10	R	---	219	-----	---	OTHER TAXES	0.00	473,678.00	473,678.00	-473,678.00
10	R	---	249	-----	---	TRANSPORTATION FEES-PRIVATE	20,000.00	242.59	6,437.09	13,562.91
10	R	---	271	-----	---	ADMISSIONS ATHL/SPRT	60,000.00	0.00	22,764.84	37,235.16
10	R	---	279	-----	---	OTH SCH ACTIVITY INC	105,000.00	4,097.00	82,029.00	22,971.00
10	R	---	280	-----	---	INT ON INVESTMENTS	375,000.00	16,552.19	158,661.03	216,338.97
10	R	---	290	-----	---	OTHER REVENUE	0.00	-80,000.00	0.00	0.00
10	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	80,000.00	50,030.00	-50,030.00
10	R	---	292	-----	---	STUDENT FEES	65,000.00	626.13	56,647.56	8,352.44
10	R	---	293	-----	---	RENTALS	55,000.00	2,645.00	34,972.83	20,027.17
10	R	---	341	-----	---	NON-OPEN ENROLL GENERAL TUIT	5,000.00	0.00	0.00	5,000.00
10	R	---	345	-----	---	OPEN ENROLLMENT GEN. TUITION	2,413,714.00	0.00	0.00	2,413,714.00
10	R	---	515	-----	---	STATE AID TRANSIT/INT. SOURC	35,000.00	0.00	16,000.00	19,000.00
10	R	---	612	-----	---	TRANSPORTATION AID	175,000.00	143,315.00	143,315.00	31,685.00
10	R	---	613	-----	---	LIBRARY AID	475,000.00	0.00	0.00	475,000.00
10	R	---	618	-----	---	BILINGUAL STATE AID	315,000.00	0.00	154,047.64	160,952.36
10	R	---	619	-----	---	OTHER STATE CATEGORICAL AID	22,028.00	0.00	1,395.33	20,632.67
10	R	---	621	-----	---	EQUALIZATION AID	75,312,316.00	0.00	30,124,926.00	45,187,390.00
10	R	---	630	-----	---	SPECIAL PROJECT GRNT	429,941.00	0.00	0.00	429,941.00
10	R	---	641	-----	---	STATE TUITION PAYMENTS	85,000.00	0.00	0.00	85,000.00
10	R	---	650	-----	---	STATE SAGE AID	1,682,071.00	0.00	523,569.00	1,158,502.00
10	R	---	660	-----	---	STATE REV. THROUGH LOCAL GOV	5,000.00	0.00	28,738.16	-23,738.16
10	R	---	691	-----	---	STATE TAX EXEMPT AIDS	1,860,824.00	0.00	564,121.52	1,296,702.48
10	R	---	695	-----	---	PER PUPIL AID	5,907,058.00	0.00	0.00	5,907,058.00
10	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	900,000.00	0.00	0.00	900,000.00
10	R	---	861	-----	---	EQUIPMENT SALES	40,000.00	0.00	0.00	40,000.00
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	275,000.00	25,821.88	130,646.70	144,353.30
10	R	---	990	-----	---	MISCELLANEOUS	190,000.00	10,188.36	41,779.71	148,220.29
10	R	---	999	-----	---		0.00	0.00	20.00	-20.00
10	-	---	---	-----	---	GENERAL FUND	114,098,102.00	23,932,316.15	55,868,929.41	58,229,172.59

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	131	-----	---	STRAIGHT TIME	27,900.00	0.00	14,490.72	13,409.28
10	E	---	161	-----	---	ADMIN SALARY	537,271.28	61,345.25	334,964.86	202,306.42
10	E	---	164	-----	---	OTHER PROF SALARIES	1,621,144.18	187,170.54	967,721.46	653,422.72
10	E	---	166	-----	---	PRINCIPALS SALARY	2,349,932.72	235,539.50	1,275,871.49	1,074,061.23
10	E	---	167	-----	---	ASSIST PRINC SALARY	810,661.92	107,961.00	578,805.12	231,856.80
10	E	---	171	-----	---	INSTR SUB TEACHERS	100,001.47	3,726.85	24,723.49	75,277.98
10	E	---	172	-----	---	OTHER CERT SALARIES	2,702,426.95	313,952.82	1,262,789.05	1,439,637.90
10	E	---	173	-----	---	SUB TEACHER SALARIES	671,509.85	50,319.79	226,877.39	444,632.46
10	E	---	174	-----	---	PROF HEALTH SALARIES	222,192.27	23,952.69	125,033.99	97,158.28
10	E	---	175	-----	---	TEACHERS SALARIES	32,639,607.83	3,600,740.02	14,964,570.34	17,675,037.49
10	E	---	176	-----	---	L-TERM SUB TCHRS	420,000.00	19,453.61	169,468.88	250,531.12
10	E	---	178	-----	---	COACHING SALARIES	795,612.26	111,437.93	473,486.27	322,125.99
10	E	---	180	-----	---	SUPPORT SALARIES	127,793.43	14,702.06	74,240.39	53,553.04
10	E	---	181	-----	---	CUSTODIAL SALARIES	4,639,108.58	531,088.56	2,691,683.87	1,947,424.71
10	E	---	182	-----	---	TEACHR AIDE SALARIES	3,017,313.93	303,207.27	1,367,048.35	1,650,265.58
10	E	---	184	-----	---	ATTENDANCE OFFICE	62,992.51	7,714.19	33,324.23	29,668.28
10	E	---	185	-----	---	OTHER MUNIC SALARIES	1,258,829.67	138,614.57	712,543.12	546,286.55
10	E	---	186	-----	---	SECR-CLER SALARIES	1,997,200.61	222,261.04	1,097,867.99	899,332.62
10	E	---	187	-----	---	MAINT WORKER SALARY	140,161.26	16,580.97	84,346.83	55,814.43
10	E	---	188	-----	---	TEACHER AIDE-ENROLLMENT	66,950.00	1,365.47	5,057.85	61,892.15
10	E	---	194	-----	---	OTHER SUPV SALARIES	289,591.76	37,309.81	172,045.86	117,545.90
10	E	---	195	-----	---	MISC PAYROLLS	125,000.00	21,175.95	48,156.48	76,843.52
10	E	---	212	-----	---	RET-EMPLR CONTRIBTN	3,674,682.12	421,970.27	1,820,091.89	1,854,590.23
10	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	1,380,627.38	134,916.88	598,761.50	781,865.88
10	E	---	219	-----	---	OTHER EMPLOYEE BENEFITS	20,000.00	0.00	0.00	20,000.00
10	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	794,496.89	83,782.00	369,186.91	425,309.98
10	E	---	222	-----	---	S S EMLPR CON	3,339,950.42	358,239.46	1,576,091.67	1,763,858.75
10	E	---	230	-----	---	GROUP LIFE INS	207,348.27	9,225.48	50,930.05	156,418.22
10	E	---	243	-----	---	DENTAL INSURANCE	705,071.48	58,971.91	315,323.83	389,747.65
10	E	---	248	-----	---	HOSPITAL SURGICL INS	12,809,889.99	999,981.49	5,314,391.71	7,495,498.28
10	E	---	251	-----	---	DISABILITY INSURANCE	305,153.61	13,820.44	63,799.78	241,353.83
10	E	---	291	-----	---	COLLEGE CREDIT REIMB	40,000.00	2,011.41	8,045.64	31,954.36
10	E	---	293	-----	---	MISC BENEFITS	170,000.00	0.00	0.00	170,000.00
10	E	---	299	-----	---	MISC BENEFITS	8,000.00	0.00	17,360.00	9,360.00-
10	E	---	310	-----	---	PERSONAL SERVICES	865,054.00	92,016.09	561,530.60	303,523.40
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	4,035.00	511.95	22,160.68	18,125.68-
10	E	---	324	-----	---	MAINTENANCE SERVICES	1,680,078.00	193,177.24	1,138,419.06	541,658.94
10	E	---	325	-----	---	VEHICLE AND EQUIPMENT RENTAL	12,905.00	552.03	14,511.84	1,606.84-
10	E	---	327	-----	---	CONSTRUCTION SERVICE	648,400.00	144,938.00	822,064.05	173,664.05-
10	E	---	328	-----	---	BUILDING RENTAL	26,466.00	5,027.50	16,608.70	9,857.30

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	329	-----	---	CLEANING SERVICES	169,985.00	0.00	0.00	169,985.00
10	E	---	331	-----	---	GAS FOR HEAT	527,830.00	130,473.58	209,586.86	318,243.14
10	E	---	336	-----	---	ELECT NOT FOR HEAT	1,545,303.00	111,846.58	758,786.20	786,516.80
10	E	---	337	-----	---	WATER	120,661.00	22,433.13	80,811.12	39,849.88
10	E	---	338	-----	---	SEWER	83,153.00	12,887.09	57,105.17	26,047.83
10	E	---	339	-----	---	OTHER UTILITIES	103,446.00	2,425.50	11,230.00	92,216.00
10	E	---	341	-----	---	PUPIL TRANSPORTATION	2,506,815.52	305,973.85	461,280.56	2,045,534.96
10	E	---	342	-----	---	EMPLOYEE TRAVEL	166,506.00	-100.74	49,047.92	117,458.08
10	E	---	345	-----	---	PUPIL LODGING & MEALS	28,190.00	0.00	6,733.34	21,456.66
10	E	---	348	-----	---	VEHICLE FUEL	356,263.00	37,902.44	71,398.78	284,864.22
10	E	---	351	-----	---	ADVERTISING	604.00	22,122.40	24,751.44	24,147.44-
10	E	---	352	-----	---	PHOTOGRAPHY	11,952.00	0.00	0.00	11,952.00
10	E	---	353	-----	---	POSTAGE	62,066.00	9,741.45	41,689.72	20,376.28
10	E	---	354	-----	---	PRINTING & BINDING	235,467.00	24,285.65	222,764.32	12,702.68
10	E	---	355	-----	---	TELEPHONE	120,900.00	8,438.68	39,823.22	81,076.78
10	E	---	358	-----	---	ON-LINE COMMUNICATIONS	228,109.00	2,049.18	33,207.38	194,901.62
10	E	---	359	-----	---	OTHER COMMUNICATIONS	29,032.00	0.00	49.61	28,982.39
10	E	---	360	-----	---	INFORMATION TECHNOLOGY	1,279,693.00	22,813.63	1,066,399.33	213,293.67
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	189,931.00	1,500.00	362,734.72	172,803.72-
10	E	---	370	-----	---	EDUC SERV N-GOVT	0.00	0.00	0.00	0.00
10	E	---	382	-----	---	PAYMENTS TO WI SCHOOL DISTRI	4,674,671.00	0.00	647.00	4,674,024.00
10	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	113,118.00	1,703.50	65,637.54	47,480.46
10	E	---	387	-----	---	PAYMENTS TO STATE	4,328,896.00	603.32	8,076.96	4,320,819.04
10	E	---	389	-----	---	PAYMENT TO WTCS	675,949.00	-201.55	384,480.37	291,468.63
10	E	---	411	-----	---	GENERAL SUPPLIES	1,394,054.00	27,328.25	423,552.91	970,501.09
10	E	---	413	-----	---	COMPUTER SUPPLIES	1,762.00	0.00	0.00	1,762.00
10	E	---	415	-----	---	FOOD	40,251.00	4,376.62	34,916.65	5,334.35
10	E	---	416	-----	---	MEDICAL SUPPLIES	14,333.00	280.93	10,227.63	4,105.37
10	E	---	417	-----	---	PAPER	59,155.00	-12,855.71	-88,737.46	147,892.46
10	E	---	420	-----	---	APPAREL	24,125.00	436.12	3,338.27	20,786.73
10	E	---	430	-----	---	MEDIA	0.00	0.00	1,808.49	1,808.49-
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	8,328.00	-46.71	4,026.70	4,301.30
10	E	---	432	-----	---	LIBRARY BOOKS	236,881.00	19,805.23	183,205.82	53,675.18
10	E	---	433	-----	---	NEWSPAPERS	343.00	0.00	0.00	343.00
10	E	---	434	-----	---	PERIODICALS	19,605.00	0.00	5,746.55	13,858.45
10	E	---	439	-----	---	OTHER MEDIA	210,434.00	7,574.21	31,275.79	179,158.21
10	E	---	440	-----	---	N-CAPITAL EQUIPMENT	791,672.00	36,539.78	298,118.58	493,553.42
10	E	---	441	-----	---	N/A	0.00	0.00	981.00	981.00-
10	E	---	449	-----	---	OTHER NON-CAPITAL OBJECTS	691.00	0.00	0.00	691.00
10	E	---	460	-----	---	EQUIPMENT COMPONENTS	5,368.00	0.00	1,325.74	4,042.26

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	180,538.00	76.91	92,494.27	88,043.73
10	E	---	472	-----	---	WORKBOOKS	0.00	0.00	125.36	125.36-
10	E	---	473	-----	---	SHEET MUSIC	16,105.00	618.43	7,968.31	8,136.69
10	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	274,183.00	0.00	26,420.32	247,762.68
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	6,509.00	0.00	278.78	6,230.22
10	E	---	482	-----	---	NON-CAPITAL HARDWARE	456,379.00	3,197.36	657,044.55	200,665.55-
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	20,063.00	211.38	14,152.25	5,910.75
10	E	---	551	-----	---	EQUIP PURCHASE ADDN	7,461.00	0.00	0.00	7,461.00
10	E	---	553	-----	---	EQUIP/VEHICLE PURCHASE	50,000.00	0.00	15,291.60	34,708.40
10	E	---	561	-----	---	EQUIPMENT REPLACE	15,117.00	0.00	0.00	15,117.00
10	E	---	678	-----	---	CAPITAL LEASE PRINCIPAL	213,531.00	10,277.06	35,151.35	178,379.65
10	E	---	688	-----	---	CAPITAL LEASE INTEREST	0.00	2,251.41	8,396.71	8,396.71-
10	E	---	711	-----	---	DIST LIABILITY INS	73,212.40	0.00	71,445.50	1,766.90
10	E	---	712	-----	---	DIST PROPERTY INS	182,332.00	32,493.47	295,143.60	112,811.60-
10	E	---	713	-----	---	WORKERS COMPENSATION	784,101.00	46,852.17	577,205.77	206,895.23
10	E	---	730	-----	---	UNEMPLOYMENT COMP	31,828.00	1,302.81	3,625.22	28,202.78
10	E	---	827	-----	---	SPECIAL ED FUND TRANSFERS	10,041,301.00	0.00	0.00	10,041,301.00
10	E	---	838	-----	---	NON-REFERENDUM DEBT FUND TRA	31,322.00	0.00	0.00	31,322.00
10	E	---	940	-----	---	DUES & FEES	250.00	0.00	147.75	102.25
10	E	---	941	-----	---	DISTRICT DUES & FEES	84,955.00	3,921.44	67,004.40	17,950.60
10	E	---	942	-----	---	EMPLOYEE DUES & FEES	3,871.00	0.00	208.40	3,662.60
10	E	---	943	-----	---	PUPIL DUES & FEES	51,529.00	4,510.00	18,229.83	33,299.17
10	E	---	961	-----	---	CASH ADJUSTMENTS	0.00	429.07	429.07	429.07-
10	E	---	972	-----	---	REFND RECPT N-AIDBLE	6,740.00	0.00	0.00	6,740.00
10	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-323,251.30	0.00	0.00
10	-	---	---	-----	---	GENERAL FUND	114,212,230.56	9,111,988.66	46,171,187.21	68,041,043.35

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	R	---	630	-----	---	SPECIAL PROJECT GRNT	58,640.00	0.00	426,946.29	-368,306.29
11	R	---	699	-----	---	OTHER STATE REVENUE	0.00	0.00	33,794.00	-33,794.00
11	R	---	713	-----	---	VOCATIONAL EDUC ACT	90,822.00	16,313.12	74,935.30	15,886.70
11	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	1,572,204.00	330,802.23	1,819,568.50	-247,364.50
11	R	---	751	-----	---	ESEA TITLE 1	1,758,167.00	252,748.58	682,712.80	1,075,454.20
11	-	---	---	-----	---	GENERAL GRANTS	3,479,833.00	599,863.93	3,037,956.89	441,876.11

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	166	-----	---	PRINCIPALS SALARY	15,286.62	0.00	0.00	15,286.62
11	E	---	171	-----	---	INSTR SUB TEACHERS	0.00	1,414.49	37,952.62	37,952.62-
11	E	---	172	-----	---	OTHER CERT SALARIES	0.00	0.00	19,680.98	19,680.98-
11	E	---	175	-----	---	TEACHERS SALARIES	1,118,168.14	136,223.95	600,874.23	517,293.91
11	E	---	182	-----	---	TEACHR AIDE SALARIES	23,853.01	1,198.50	2,956.13	20,896.88
11	E	---	185	-----	---	OTHER MUNIC SALARIES	70,876.62	2,733.40	9,346.74	61,529.88
11	E	---	186	-----	---	SECR-CLER SALARIES	0.00	344.92	2,293.88	2,293.88-
11	E	---	212	-----	---	RET-EMPLR CONTRIBTN	86,819.47	10,443.94	45,930.66	40,888.81
11	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	27,642.66	3,280.51	13,696.24	13,946.42
11	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	18,159.93	1,957.69	9,237.72	8,922.21
11	E	---	222	-----	---	S S EEMPLR CON	77,646.35	8,371.67	39,500.86	38,145.49
11	E	---	230	-----	---	GROUP LIFE INS	8,030.39	405.36	1,895.74	6,134.65
11	E	---	243	-----	---	DENTAL INSURANCE	17,040.93	1,455.18	6,823.71	10,217.22
11	E	---	248	-----	---	HOSPITAL SURGICL INS	289,837.72	24,184.87	111,984.99	177,852.73
11	E	---	251	-----	---	DISABILITY INSURANCE	6,345.68	352.98	1,460.88	4,884.80
11	E	---	310	-----	---	PERSONAL SERVICES	742,966.48	8,200.88	115,374.04	627,592.44
11	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	9,002.00	0.00	0.00	9,002.00
11	E	---	341	-----	---	PUPIL TRANSPORTATION	19,745.00	2,644.55	8,671.23	11,073.77
11	E	---	342	-----	---	EMPLOYEE TRAVEL	43,137.00	2,697.04	19,697.09	23,439.91
11	E	---	354	-----	---	PRINTING & BINDING	0.00	809.04	2,221.23	2,221.23-
11	E	---	360	-----	---	INFORMATION TECHNOLOGY	59,254.00	40,148.00	40,148.00	19,106.00
11	E	---	362	-----	---	SOFTWARE AS A SERVICE	24,098.00	2,863.00	38,605.32	14,507.32-
11	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	21,967.00	0.00	0.00	21,967.00
11	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	18,818.00	0.00	4,455.00	14,363.00
11	E	---	411	-----	---	GENERAL SUPPLIES	333,303.00	2,844.80	16,841.43	316,461.57
11	E	---	415	-----	---	FOOD	739.00	933.97	3,197.33	2,458.33-
11	E	---	420	-----	---	APPAREL	0.00	0.00	50.33	50.33-
11	E	---	440	-----	---	N-CAPITAL EQUIPMENT	51,879.00	0.00	10,053.21	41,825.79
11	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	580.16	10,585.75	10,585.75-
11	E	---	482	-----	---	NON-CAPITAL HARDWARE	115,819.00	0.00	3,827.99	111,991.01
11	E	---	483	-----	---	NON-CAPITAL SOFTWARE	16,825.00	0.00	0.00	16,825.00
11	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	489.00	0.00	0.00	489.00
11	E	---	550	-----	---	EQUIPMENT ADDITION	0.00	0.00	11,629.15	11,629.15-
11	E	---	940	-----	---	DUES & FEES	0.00	0.00	350.00	350.00-
11	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	13,140.00	13,140.00-
11	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-8,533.43	0.00	0.00
11	-	---	---	-----	---	GENERAL GRANTS	3,217,749.00	245,555.47	1,202,482.48	2,015,266.52

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
21	R	---	279	-----	---	OTH SCH ACTIVITY INC	3,000,000.00	223,955.23	2,916,808.40	83,191.60
21	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	125,000.00	7,398.66	54,600.36	70,399.64
21	R	---	969	-----	---	OTHER ADJUSTMENTS	0.00	0.00	130.00	-130.00
21	-	---	---	-----	---	DONATIONS	3,125,000.00	231,353.89	2,971,538.76	153,461.24

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
21	E	---	175	-----	---	TEACHERS SALARIES	0.00	57.69	6,508.26	6,508.26-
21	E	---	212	-----	---	RET-EMPLR CONTRIBTN	0.00	4.14	452.46	452.46-
21	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	0.00	0.80	92.73	92.73-
21	E	---	222	-----	---	S S EMPLR CON	0.00	3.45	396.56	396.56-
21	E	---	310	-----	---	PERSONAL SERVICES	7,800.00	8,302.66	37,534.95	29,734.95-
21	E	---	328	-----	---	BUILDING RENTAL	200,000.00	0.00	0.00	200,000.00
21	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	15,177.37	64,669.44	64,669.44-
21	E	---	342	-----	---	EMPLOYEE TRAVEL	500.00	5,549.48	9,623.28	9,123.28-
21	E	---	345	-----	---	PUPIL LODGING & MEALS	0.00	54,776.37	134,953.14	134,953.14-
21	E	---	353	-----	---	POSTAGE	1,200.00	0.00	171.40	1,028.60
21	E	---	354	-----	---	PRINTING & BINDING	5,000.00	563.93	2,909.68	2,090.32
21	E	---	360	-----	---	INFORMATION TECHNOLOGY	500.00	0.00	0.00	500.00
21	E	---	374	-----	---		0.00	0.00	220,012.79	220,012.79-
21	E	---	411	-----	---	GENERAL SUPPLIES	2,252,353.00	40,613.96	1,824,388.41	427,964.59
21	E	---	415	-----	---	FOOD	2,024.00	45,978.99	220,823.47	218,799.47-
21	E	---	420	-----	---	APPAREL	0.00	13,343.71	137,104.08	137,104.08-
21	E	---	440	-----	---	N-CAPITAL EQUIPMENT	225,623.00	1,398.00	19,771.80	205,851.20
21	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	1,208.40	1,208.40-
21	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	153.72	153.72	153.72-
21	E	---	483	-----	---	NON-CAPITAL SOFTWARE	0.00	498.00	498.00	498.00-
21	E	---	550	-----	---	EQUIPMENT ADDITION	40,000.00	0.00	0.00	40,000.00
21	E	---	940	-----	---	DUES & FEES	383,500.00	29,588.66	126,571.19	256,928.81
21	E	---	941	-----	---	DISTRICT DUES & FEES	6,500.00	259.00	3,064.00	3,436.00
21	E	---	943	-----	---	PUPIL DUES & FEES	0.00	155.00	60,382.29	60,382.29-
21	-	---	---	-----	---	DONATIONS	3,125,000.00	216,424.93	2,871,290.05	253,709.95

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	R	---	110	-----	---	GENERAL	10,041,301.00	0.00	0.00	10,041,301.00
27	R	---	346	-----	---	NON-OPEN ENROLL SP ED TUITIO	35,000.00	0.00	0.00	35,000.00
27	R	---	611	-----	---	HANDICAPPED AID	7,308,758.00	926,032.00	2,778,096.00	4,530,662.00
27	R	---	625	-----	---	HIGH COST SPECIAL EDUC AID	95,000.00	0.00	0.00	95,000.00
27	R	---	697	-----	---	AID FOR SPECIAL ED TRANSITIO	20,000.00	0.00	0.00	20,000.00
27	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	2,184,786.00	8,202.21	-1,649,313.35	3,834,099.35
27	R	---	780	-----	---	FED AID STATE AGENCY. NOT DP	550,000.00	109,651.72	248,978.15	301,021.85
27	-	---	---	-----	---	SPECIAL EDUCATION	20,234,845.00	1,043,885.93	1,377,760.80	18,857,084.20

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	164	-----	---	OTHER PROF SALARIES	276,418.19	31,894.38	170,103.50	106,314.69
27	E	---	171	-----	---	INSTR SUB TEACHERS	15,000.00	0.00	0.00	15,000.00
27	E	---	172	-----	---	OTHER CERT SALARIES	1,470,733.87	169,543.14	683,274.96	787,458.91
27	E	---	173	-----	---	SUB TEACHER SALARIES	100,000.00	39,518.97	159,878.55	59,878.55-
27	E	---	174	-----	---	PROF HEALTH SALARIES	90,754.58	12,268.18	56,888.36	33,866.22
27	E	---	175	-----	---	TEACHERS SALARIES	7,845,349.45	896,864.94	3,669,786.15	4,175,563.30
27	E	---	176	-----	---	L-TERM SUB TCHRS	76,500.00	0.00	10,804.70	65,695.30
27	E	---	182	-----	---	TEACHR AIDE SALARIES	2,502,924.74	329,661.19	1,302,729.35	1,200,195.39
27	E	---	185	-----	---	OTHER MUNIC SALARIES	262,158.67	35,792.76	140,316.92	121,841.75
27	E	---	186	-----	---	SECR-CLER SALARIES	90,687.26	8,885.34	50,992.31	39,694.95
27	E	---	212	-----	---	RET-EMPLR CONTRIBTN	875,174.91	106,317.66	424,261.72	450,913.19
27	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	247,858.17	28,599.75	117,965.57	129,892.60
27	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	182,379.80	20,930.08	84,711.15	97,668.65
27	E	---	222	-----	---	S S EEMPLR CON	779,830.92	89,494.13	362,214.03	417,616.89
27	E	---	230	-----	---	GROUP LIFE INS	46,904.49	2,004.06	10,048.16	36,856.33
27	E	---	243	-----	---	DENTAL INSURANCE	193,174.65	15,739.86	77,163.02	116,011.63
27	E	---	248	-----	---	HOSPITAL SURGICL INS	3,028,430.13	276,642.43	1,357,862.79	1,670,567.34
27	E	---	251	-----	---	DISABILITY INSURANCE	77,301.16	3,430.18	15,259.15	62,042.01
27	E	---	310	-----	---	PERSONAL SERVICES	226,584.00	2,536.40	138,018.27	88,565.73
27	E	---	321	-----	---	TECH RELATED REPAIRS & MAINT	0.00	0.00	290.00	290.00-
27	E	---	324	-----	---	MAINTENANCE SERVICES	87,705.00	0.00	915.04	86,789.96
27	E	---	328	-----	---	BUILDING RENTAL	140,787.00	0.00	14,566.10	126,220.90
27	E	---	341	-----	---	PUPIL TRANSPORTATION	975,702.00	98,531.98	104,918.02	870,783.98
27	E	---	342	-----	---	EMPLOYEE TRAVEL	0.00	1,283.36	2,591.56	2,591.56-
27	E	---	348	-----	---	VEHICLE FUEL	82,952.00	25.00	25.00	82,927.00
27	E	---	353	-----	---	POSTAGE	7,527.00	145.99	302.87	7,224.13
27	E	---	354	-----	---	PRINTING & BINDING	157,902.00	989.49	5,934.23	151,967.77
27	E	---	355	-----	---	TELEPHONE	14,374.00	23.49	425.68	13,948.32
27	E	---	360	-----	---	INFORMATION TECHNOLOGY	3,533.00	0.00	403.72	3,129.28
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	88,290.00	30.00	37,834.44	50,455.56
27	E	---	371	-----	---	INSTR PAYMENTS-PRIV VENDOR	0.00	31,537.80	194,723.42	194,723.42-
27	E	---	383	-----	---	PAYMENT TO CCDEB	58,184.00	0.00	4,450.00	53,734.00
27	E	---	386	-----	---	PAYMENT TO CESA-SERVICES	64,229.01	0.00	148,885.64	84,656.63-
27	E	---	387	-----	---	PAYMENTS TO STATE	953.00	0.00	0.00	953.00
27	E	---	389	-----	---	PAYMENT TO WTCS	117,316.04	0.00	89,300.50	28,015.54
27	E	---	411	-----	---	GENERAL SUPPLIES	7,478.00	719.84	15,887.10	8,409.10-
27	E	---	415	-----	---	FOOD	0.00	2,146.70	2,754.11	2,754.11-
27	E	---	440	-----	---	N-CAPITAL EQUIPMENT	0.00	259.98	16,186.47	16,186.47-
27	E	---	470	-----	---	TEXTBOOKS & WORKBOOKS	0.00	0.00	184.95	184.95-
27	E	---	471	-----	---	TEXTBOOKS	0.00	0.00	35.00	35.00-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	0.00	1,069.30	1,069.30-
27	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	19.99	15,192.47	15,192.47-
27	E	---	490	-----	---	OTHER NON-CAPITAL OBJECTS	4,396.00	0.00	7,348.55	2,952.55-
27	E	---	936	-----	---	SP EDUC AID TRANSITED TO OTH	20,000.00	0.00	0.00	20,000.00
27	E	---	940	-----	---	DUES & FEES	0.00	0.00	730.00	730.00-
27	E	---	941	-----	---	DISTRICT DUES & FEES	0.00	0.00	1,513.43	1,513.43-
27	E	---	942	-----	---	EMPLOYEE DUES & FEES	4,039.00	806.00	1,455.00	2,584.00
27	E	---	943	-----	---	PUPIL DUES & FEES	2,568.00	0.00	0.00	2,568.00
27	E	---	949	-----	---	OTHER DUES & FEES	8,744.96	200.00	4,217.00	4,527.96
27	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-83,960.06	0.00	0.00
27	-	---	---	-----	---	SPECIAL EDUCATION	20,234,845.00	2,122,883.01	9,504,418.26	10,730,426.74

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
38	R	---	110	-----	---	GENERAL	31,322.00	0.00	0.00	31,322.00
38	R	---	211	-----	---	CURRENT PROPERTY TAX	1,082,291.00	1,113,613.00	1,113,613.00	-31,322.00
38	R	---	280	-----	---	INT ON INVESTMENTS	0.00	65.80	3,443.30	-3,443.30
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	1,113,613.00	1,113,678.80	1,117,056.30	-3,443.30

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
38	E	---	683	-----	---	INT L-TERM LOANS	1,156,035.00	23,017.50	23,017.50	1,133,017.50
38	-	---	---	-----	---	NON-REFERENDUM DEBT SERVICE	1,156,035.00	23,017.50	23,017.50	1,133,017.50

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
39	R	---	211	-----	---	CURRENT PROPERTY TAX	18,924,508.00	18,924,508.00	18,924,508.00	0.00
39	R	---	280	-----	---	INT ON INVESTMENTS	0.00	18,745.85	126,863.38	-126,863.38
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	18,924,508.00	18,943,253.85	19,051,371.38	-126,863.38

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
39	E	---	675	-----	---	PRINC L-TERM BONDS	15,027,353.00	0.00	0.00	15,027,353.00
39	E	---	685	-----	---	INT L-TERM BONDS	3,970,780.00	1,664,906.25	1,664,906.25	2,305,873.75
39	-	---	---	-----	---	DEBT SERVICE-REFERENDUM APPR	18,998,133.00	1,664,906.25	1,664,906.25	17,333,226.75

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
46	R	---	110	-----	---	GENERAL	0.00	0.00	2,254,186.00	-2,254,186.00
46	R	---	280	-----	---	INT ON INVESTMENTS	10,000.00	13,022.29	70,038.28	-60,038.28
46	-	---	---	-----	---	LONG TERM CAPITAL IMPR TRUST	10,000.00	13,022.29	2,324,224.28	-2,314,224.28

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
49	R	---	280	-----	---	INT ON INVESTMENTS	1,500,000.00	512,020.20	811,012.47	688,987.53
49	R	---	959	-----	---		0.00	15,305.00	15,305.00	-15,305.00
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	1,500,000.00	527,325.20	826,317.47	673,682.53

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
49	E	---	327	-----	---	CONSTRUCTION SERVICE	29,852,705.00	1,641,990.83	11,468,042.10	18,384,662.90
49	E	---	482	-----	---	NON-CAPITAL HARDWARE	0.00	0.00	606,936.99	606,936.99-
49	E	---	712	-----	---	DIST PROPERTY INS	0.00	0.00	35,500.00	35,500.00-
49	E	---	941	-----	---	DISTRICT DUES & FEES	20,364.00	569.53	7,025.77	13,338.23
49	E	---	964	-----	---	REALIZED LOSSES ON INVESTMEN	0.00	24,211.45	24,211.45	24,211.45-
49	E	---	998	-----	---	UNREALIZED LOSSES ON INVESTM	0.00	0.00	6,949.48	6,949.48-
49	-	---	---	-----	---	OTHER CAPITAL PROJECTS FUND	29,873,069.00	1,666,771.81	12,148,665.79	17,724,403.21

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	R	---	251	-----	---	PUPILS	1,250,000.00	252,349.10	410,939.32	839,060.68
50	R	---	252	-----	---	ADULTS	35,000.00	6,134.35	9,599.90	25,400.10
50	R	---	259	-----	---	OTH FOOD SERV SALES	105,000.00	-607.58	247,850.15	-142,850.15
50	R	---	280	-----	---	INT ON INVESTMENTS	15,000.00	0.00	1.40	14,998.60
50	R	---	617	-----	---	FOOD SERVICE AID	65,000.00	0.00	0.00	65,000.00
50	R	---	714	-----	---	USDA COMMODITIES	455,000.00	0.00	0.00	455,000.00
50	R	---	717	-----	---	FEDERAL FOOD SERVICE AID	3,150,000.00	256,620.42	1,492,417.73	1,657,582.27
50	R	---	730	-----	---	SPECIAL PROJ GRANT THROUGH D	30,000.00	19,441.94	39,175.41	-9,175.41
50	R	---	861	-----	---	EQUIPMENT SALES	6,000.00	0.00	0.00	6,000.00
50	-	---	---	-----	---	FOOD SERVICE FUND	5,111,000.00	533,938.23	2,199,983.91	2,911,016.09

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
50	E	---	181	-----	---	CUSTODIAL SALARIES	65,179.00	7,695.86	37,955.82	27,223.18
50	E	---	183	-----	---	COOKS SALARIES	1,403,697.50	143,352.94	675,560.39	728,137.11
50	E	---	185	-----	---	OTHER MUNIC SALARIES	67,545.17	7,793.67	39,006.21	28,538.96
50	E	---	186	-----	---	SECR-CLER SALARIES	75,191.49	8,647.69	43,267.17	31,924.32
50	E	---	191	-----	---	FOOD SERVICE SUPVSR	96,177.20	11,097.36	59,186.00	36,991.20
50	E	---	212	-----	---	RET-EMPLR CONTRIBTN	100,687.42	11,900.85	55,159.75	45,527.67
50	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	7,213.28	832.29	4,438.89	2,774.39
50	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	22,522.96	2,434.65	11,681.04	10,841.92
50	E	---	222	-----	---	S S EEMPLR CON	96,304.99	10,410.37	49,946.71	46,358.28
50	E	---	230	-----	---	GROUP LIFE INS	8,597.08	361.49	1,925.94	6,671.14
50	E	---	243	-----	---	DENTAL INSURANCE	29,489.88	2,342.29	11,612.15	17,877.73
50	E	---	248	-----	---	HOSPITAL SURGICL INS	419,920.09	41,124.92	200,521.94	219,398.15
50	E	---	251	-----	---	DISABILITY INSURANCE	5,207.30	440.95	1,973.64	3,233.66
50	E	---	310	-----	---	PERSONAL SERVICES	19,791.00	0.00	0.00	19,791.00
50	E	---	324	-----	---	MAINTENANCE SERVICES	33,956.00	3,446.61	20,446.58	13,509.42
50	E	---	342	-----	---	EMPLOYEE TRAVEL	1,989.00	0.00	1,047.68	941.32
50	E	---	348	-----	---	VEHICLE FUEL	582.00	0.00	0.00	582.00
50	E	---	353	-----	---	POSTAGE	0.00	49.43	1,554.22	1,554.22-
50	E	---	354	-----	---	PRINTING & BINDING	6,015.00	212.26	2,363.19	3,651.81
50	E	---	360	-----	---	INFORMATION TECHNOLOGY	0.00	0.00	23,008.44	23,008.44-
50	E	---	387	-----	---	PAYMENTS TO STATE	2,667.00	20.83	1,431.90	1,235.10
50	E	---	411	-----	---	GENERAL SUPPLIES	113,831.00	8,693.65	92,307.20	21,523.80
50	E	---	415	-----	---	FOOD	2,704,906.00	132,681.52	1,057,633.98	1,647,272.02
50	E	---	417	-----	---	PAPER	0.00	31.50	94.50	94.50-
50	E	---	420	-----	---	APPAREL	2,155.00	0.00	527.92	1,627.08
50	E	---	440	-----	---	N-CAPITAL EQUIPMENT	65,241.00	940.20	16,127.47	49,113.53
50	E	---	480	-----	---	NON-INSTRUCTIONAL COMPUTER S	18,867.00	0.00	0.00	18,867.00
50	E	---	551	-----	---	EQUIP PURCHASE ADDN	0.00	0.00	22,213.00	22,213.00-
50	E	---	561	-----	---	EQUIPMENT REPLACE	0.00	0.00	74,204.00	74,204.00-
50	E	---	941	-----	---	DISTRICT DUES & FEES	6,500.00	53.00	1,756.00	4,744.00
50	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-6,248.37	0.00	0.00
50	-	---	---	-----	---	FOOD SERVICE FUND	5,374,233.36	388,315.96	2,506,951.73	2,867,281.63

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
72	R	---	280	-----	---	INT ON INVESTMENTS	0.00	6,580.26	-2,897.47	2,897.47
72	R	---	291	-----	---	GIFTS, FUNDRAISING, CONTRIBU	0.00	2,435.14	12,343.45	-12,343.45
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	9,015.40	9,445.98	-9,445.98

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
72	E	---	991	-----	---	TRUST FUND EXPENDITURES	0.00	0.00	30,502.00	30,502.00-
72	-	---	---	-----	---	EXP/NONEXP TRUST FUNDS	0.00	0.00	30,502.00	30,502.00-

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
80	R	---	211	-----	---	CURRENT PROPERTY TAX	1,575,653.00	1,092,000.00	1,092,000.00	483,653.00
80	-	---	---	-----	---	COMMUNITY SERVICES	1,575,653.00	1,092,000.00	1,092,000.00	483,653.00

Number of Accounts: 487

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
80	E	---	171	-----	---	INSTR SUB TEACHERS	13,968.00	262.44	2,546.15	11,421.85
80	E	---	175	-----	---	TEACHERS SALARIES	33,693.46	3,955.80	15,823.20	17,870.26
80	E	---	178	-----	---	COACHING SALARIES	166,980.00	19,257.15	115,948.61	51,031.39
80	E	---	181	-----	---	CUSTODIAL SALARIES	30,500.00	0.00	0.00	30,500.00
80	E	---	182	-----	---	TEACHR AIDE SALARIES	0.00	3,192.21	46,946.37	46,946.37-
80	E	---	185	-----	---	OTHER MUNIC SALARIES	193,763.43	27,680.81	136,406.65	57,356.78
80	E	---	186	-----	---	SECR-CLER SALARIES	11,957.11	1,494.61	6,121.51	5,835.60
80	E	---	195	-----	---	MISC PAYROLLS	0.00	132.88	673.70	673.70-
80	E	---	212	-----	---	RET-EMPLR CONTRIBTN	34,086.04	3,547.77	19,911.74	14,174.30
80	E	---	218	-----	---	CONTR TO EMPLOYEE BENEFIT TR	857.09	98.88	395.52	461.57
80	E	---	221	-----	---	MEDICARE-EMPLOYER CONTRIBUTI	7,799.38	794.96	4,569.92	3,229.46
80	E	---	222	-----	---	S S EEMPLR CON	35,880.98	3,399.21	19,541.24	16,339.74
80	E	---	230	-----	---	GROUP LIFE INS	1,909.95	64.63	351.52	1,558.43
80	E	---	243	-----	---	DENTAL INSURANCE	1,586.74	147.72	842.97	743.77
80	E	---	248	-----	---	HOSPITAL SURGICL INS	18,818.98	2,180.72	12,970.51	5,848.47
80	E	---	251	-----	---	DISABILITY INSURANCE	412.84	44.50	291.34	121.50
80	E	---	310	-----	---	PERSONAL SERVICES	193,022.00	2,907.67	45,853.99	147,168.01
80	E	---	341	-----	---	PUPIL TRANSPORTATION	0.00	-799.86	8,858.09	8,858.09-
80	E	---	342	-----	---	EMPLOYEE TRAVEL	1,561.00	0.00	747.43	813.57
80	E	---	343	-----	---	CONTRCT SERV TRAVEL	0.00	8,030.35	14,719.98	14,719.98-
80	E	---	353	-----	---	POSTAGE	0.00	4.10	4.10	4.10-
80	E	---	354	-----	---	PRINTING & BINDING	99.00	620.97	1,899.28	1,800.28-
80	E	---	355	-----	---	TELEPHONE	0.00	369.90	1,947.71	1,947.71-
80	E	---	360	-----	---	INFORMATION TECHNOLOGY	561.00	0.00	1,618.00	1,057.00-
80	E	---	381	-----	---	PAYMENT TO MUNICIPALITY	270,000.00	0.00	24,145.38	245,854.62
80	E	---	410	-----	---	SUPPLIES & MATERIALS	0.00	0.00	139.72	139.72-
80	E	---	411	-----	---	GENERAL SUPPLIES	57,293.00	174.36	535.57	56,757.43
80	E	---	415	-----	---	FOOD	113.00	39.69	630.30	517.30-
80	E	---	420	-----	---	APPAREL	2,244.00	0.00	0.00	2,244.00
80	E	---	440	-----	---	N-CAPITAL EQUIPMENT	9,106.00	535.00	4,563.15	4,542.85
80	E	---	482	-----	---	NON-CAPITAL HARDWARE	337.00	0.00	0.00	337.00
80	E	---	551	-----	---	EQUIP PURCHASE ADDN	1,000.00	0.00	21,369.00	20,369.00-
80	E	---	940	-----	---	DUES & FEES	0.00	176.65	3,034.93	3,034.93-
80	E	---	941	-----	---	DISTRICT DUES & FEES	4,450.00	0.00	368.00	4,082.00
80	E	---	943	-----	---	PUPIL DUES & FEES	0.00	0.00	3,149.84	3,149.84-
80	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	-396.55	0.00	0.00
80	-	---	---	-----	---	COMMUNITY SERVICES	1,092,000.00	77,916.57	516,925.42	575,074.58

Number of Accounts: 10519

BALANCE SHEET SUMMARY

January 31, 2026

ASSETS

General Fund	\$876,778.94
Special Education	(\$7,352,408.92)
HRA Account	(\$22,999.88)
Petty Cash Fund	\$249.00
Investments	
General Fund	\$8,130,875.24
Interest Receivable	\$543.63
Taxes Receivable	\$28,518,291.41
Accounts Receivable	(\$28,829.12)
<u>TOTAL ASSETS</u>	<u>\$30,122,500.30</u>

LIABILITIES

Salaries and Benefits Payable	(\$1,541,869.69)
Accounts Payable	\$266,893.78
<u>TOTAL LIABILITIES</u>	<u>(\$1,274,975.91)</u>

EQUITY - FUND BALANCE

General Fund Balance	\$35,303,083.72
Special Education	(\$8,126,657.19)
TOTAL FUND BALANCE	<u>\$27,176,426.53</u>
Restricted for Insurance Claims	\$4,221,049.68
TOTAL EQUITY - FUND BALANCE	<u>\$31,397,476.21</u>
TOTAL EQUITY AND LIABILITIES	<u>\$30,122,500.30</u>

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	23,970,150.00	23,752,990.91	24,140,370.35	-170,220.35
10	R	---	3--	-----	---	INTER DISTRICT PAYMENTS	2,418,714.00	0.00	0.00	2,418,714.00
10	R	---	5--	-----	---	REVENUE FROM INTER. SOURCES	35,000.00	0.00	16,000.00	19,000.00
10	R	---	6--	-----	---	REVENUE FROM STATE	86,269,238.00	143,315.00	31,540,112.65	54,729,125.35
10	R	---	7--	-----	---	REVENUE FROM FEDERAL	900,000.00	0.00	0.00	900,000.00
10	R	---	8--	-----	---	OTHER FINANCING	40,000.00	0.00	0.00	40,000.00
10	R	---	9--	-----	---	OTHER REVENUE	465,000.00	36,010.24	172,446.41	292,553.59
10	-	---	---	-----	---	GENERAL FUND	114,098,102.00	23,932,316.15	55,868,929.41	58,229,172.59

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
10	E	---	1--	-----	---	SALARIES	54,623,202.48	6,009,619.89	26,705,118.03	27,918,084.45
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	23,455,220.16	2,082,919.34	10,133,982.98	13,321,237.18
10	E	---	3--	-----	---	PURCHASED SERVICES	20,795,478.52	1,153,120.50	6,531,536.49	14,263,942.03
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	3,760,779.00	87,542.80	1,708,270.51	2,052,508.49
10	E	---	5--	-----	---	CAPITAL OBJECTS	72,578.00	0.00	15,291.60	57,286.40
10	E	---	6--	-----	---	DEBT RETIREMENT	213,531.00	12,528.47	43,548.06	169,982.94
10	E	---	7--	-----	---	INSURANCE & JUDGEMENTS	1,071,473.40	80,648.45	947,420.09	124,053.31
10	E	---	8--	-----	---	OPERATING TRANSFERS - OUT	10,072,623.00	0.00	0.00	10,072,623.00
10	E	---	9--	-----	---	OTHER OBJECTS	147,345.00	-314,390.79	86,019.45	61,325.55
10	-	---	---	-----	---	GENERAL FUND	114,212,230.56	9,111,988.66	46,171,187.21	68,041,043.35

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	R	---	6--	-----	---	REVENUE FROM STATE	58,640.00	0.00	460,740.29	-402,100.29
11	R	---	7--	-----	---	REVENUE FROM FEDERAL	3,421,193.00	599,863.93	2,577,216.60	843,976.40
11	-	---	---	-----	---	GENERAL GRANTS	3,479,833.00	599,863.93	3,037,956.89	441,876.11

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
11	E	---	1--	-----	---	SALARIES	1,228,184.39	141,915.26	673,104.58	555,079.81
11	E	---	2--	-----	---	EMPLOYEE BENEFITS	531,523.13	50,452.20	230,530.80	300,992.33
11	E	---	3--	-----	---	PURCHASED SERVICES	938,987.48	57,362.51	229,171.91	709,815.57
11	E	---	4--	-----	---	NON-CAPITAL OBJECTS	519,054.00	4,358.93	44,556.04	474,497.96
11	E	---	5--	-----	---	CAPITAL OBJECTS	0.00	0.00	11,629.15	11,629.15-
11	E	---	9--	-----	---	OTHER OBJECTS	0.00	-8,533.43	13,490.00	13,490.00-
11	-	---	---	-----	---	GENERAL GRANTS	3,217,749.00	245,555.47	1,202,482.48	2,015,266.52

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	R	---	1--	-----	---		10,041,301.00	0.00	0.00	10,041,301.00
27	R	---	3--	-----	---	INTER DISTRICT PAYMENTS	35,000.00	0.00	0.00	35,000.00
27	R	---	6--	-----	---	REVENUE FROM STATE	7,423,758.00	926,032.00	2,778,096.00	4,645,662.00
27	R	---	7--	-----	---	REVENUE FROM FEDERAL	2,734,786.00	117,853.93	-1,400,335.20	4,135,121.20
27	-	---	---	-----	---	SPECIAL EDUCATION	20,234,845.00	1,043,885.93	1,377,760.80	18,857,084.20

Number of Accounts: 76

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

Fd	T	Loc	Obj	Func	Prj	OBJECT	2025-26 Revised Budget	January 2025-26 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance
27	E	---	1--	-----	---	SALARIES	12,730,526.76	1,524,428.90	6,244,774.80	6,485,751.96
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	5,431,054.23	543,158.15	2,449,485.59	2,981,568.64
27	E	---	3--	-----	---	PURCHASED SERVICES	2,026,038.05	135,103.51	743,584.49	1,282,453.56
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	11,874.00	3,146.51	58,657.95	46,783.95-
27	E	---	9--	-----	---	OTHER OBJECTS	35,351.96	-82,954.06	7,915.43	27,436.53
27	-	---	---	-----	---	SPECIAL EDUCATION	20,234,845.00	2,122,883.01	9,504,418.26	10,730,426.74

Number of Accounts: 9275

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



District Donation Form

Gifts, Grants, and Bequests

Today's Date: 1/28/26

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

Donor's Name: Community Foundation of North Central Wisconsin

Donor's Address: _____
Grant 688826 Wausau Marathon County Fund.

Donor's Phone: _____

Amount of Donation: \$100.00

School/Building Receiving Donation: Nutrition Services

Department/Program Receiving Donation: Nutrition Services

Designation/Purpose of Donation: Unpaid meal debt

The Wausau School District and Nutrition Services
Department/Program

gratefully acknowledge your gift of \$100.00
Donation

to be used by the Department/Program named above for unpaid meal debt
Purpose

Building Principal Signature: Karen Fuchs Date: 1/28/26

- ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form

Gifts, Grants, and Bequests

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

Today's Date: 12/19/25

Donor's Name: Don and Joan Smith

Donor's Address: 904 N 23rd Ave

Wausau, WI 54401

Donor's Phone: _____

Amount of Donation: \$500.00

School/Building Receiving Donation: Nutrition Services

Department/Program Receiving Donation: Nutrition Services

Designation/Purpose of Donation: Help students in need, school meal debt

The Wausau School District and Nutrition Services

Department/Program

gratefully acknowledge your gift of \$500.00

Donation

to be used by the Department/Program named above for students in need, school meal debt

Purpose

Building Principal Signature: Karen Fuchs Date: 12/19/25

ROUTING:

- Original to Donor
- Email copy to Department/Program
- Email copy to Building Administrative Assistant/Building Bookkeeper
- Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form Gifts, Grants, and Bequests

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

Today's Date: 01/19/2026

Donor's Name: Elizabeth Andersen

Donor's Address: 243690 Trappe River Rd

Wausau, WI 54403

Donor's Phone: (715) 845-7096

Amount of Donation: Jackets, shoes, backpack, pants, scarves, hats, mittens, gloves, socks, and headbands (total of: \$480.00)

School/Building Receiving Donation: Wausau East High

Department/Program Receiving Donation: Lumberjack Closet

Designation/Purpose of Donation: Students in need

The Wausau School District and Lumberjack Closet
Department/Program

of Wausau East High Jackets, shoes, backpack, pants, scarves, hats, mittens, gloves, socks, and headba
School/Building gratefully acknowledge your gift of _____
Donation

to be used by the Department/Program named above for Lumberjack Closet
Purpose

Building Principal Signature: Lucas Barth Digitally signed by Lucas Barth
Date: 2026.01.26 14:44:40 -06'00' Date: _____

ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form Gifts, Grants, and Bequests

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

Today's Date: 01/19/2026

Donor's Name: Rob Barbier

Donor's Address: 2304 Burlington Drive

Wausau, WI 54401

Donor's Phone: (715) 551-0792

Amount of Donation: Large donation of food items (around \$300.00)

School/Building Receiving Donation: Wausau East High

Department/Program Receiving Donation: Zoro's Locker

Designation/Purpose of Donation: Students in need

The Wausau School District and Zoro's Locker
Department/Program

of Wausau East High Large donation of food items (around \$300.00)
School/Building gratefully acknowledge your gift of _____
Donation

to be used by the Department/Program named above for Zoro's Locker
Purpose

Building Principal Signature: Lucas Barth Digitally signed by Lucas Barth
Date: 2026.01.26 14:45:06 -06'00' Date: _____

ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form Gifts, Grants, and Bequests

Today's Date: 01/27/2026

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

Donor's Name: Forest Park Neighborhood - Cheryl Jones

Donor's Address: 3222 N 7th St

Wausau WI 54403

Donor's Phone: (715) 571-5791

Amount of Donation: Large donation of food items for Zoro's Locker and some personal hygiene items for the Lumberjack Closet (around \$300 in total)

School/Building Receiving Donation: Wausau East High

Department/Program Receiving Donation: Zoro's Locker & Lumberjack Closet

Designation/Purpose of Donation: Students in need

The Wausau School District and Zoro's Locker & Lumberjack Closet
Department/Program

of Wausau East High Large donation of food items for Zoro's Locker and personal hygiene items for the Lu
School/Building gratefully acknowledge your gift of _____
Donation

to be used by the Department/Program named above for Zoro's Locker & Lumberjack Closet
Purpose

Building Principal Signature: Lucas Barth Digitally signed by Lucas Barth
Date: 2026.02.03 14:42:53 -06'00' Date: _____

- ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



District Donation Form Gifts, Grants, and Bequests

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

Today's Date: 01/20/2026

Donor's Name: Shawn & Cheryl Slane

Donor's Address: 4217 Sommer Drive
Sheboygan, WI 53081

Donor's Phone: _____

Amount of Donation: \$500.00

School/Building Receiving Donation: Wausau West High School

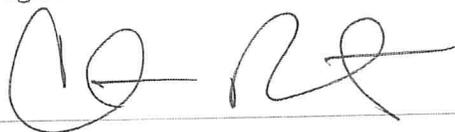
Department/Program Receiving Donation: Curling Team

Designation/Purpose of Donation: In support of the Curling Team

The Wausau School District and Curling Team
Department/Program

of Wausau West High School gratefully acknowledge your gift of 500.00
School/Building Donation

to be used by the Department/Program named above for support and recognition
Purpose

Building Principal Signature:  Date: 1/20/2026

ROUTING:
Original to Donor
Email copy to Department/Program
Email copy to Building Administrative Assistant/Building Bookkeeper
Email copy to Superintendent's Administrative Assistant at Longfellow



WAUSAU SCHOOL DISTRICT Referendum Updates - 95% Design

- John Marshall Elementary School
- Rib Mountain Elementary School
- Franklin Elementary School
- Lincoln School

January 26, 2026





Agenda

- 1 95% Review- John Marshall
- 2 95% Review - Rib Mountain
- 3 95% Review – Franklin
- 4 95% Review – Lincoln
- 5 Project Budget
- 6 Questions



95% Update Agenda/ Purpose of Presentation

Our Purpose Today:

- Summarize current design for (4) schools
- Identify changes from the Referendum Scope of Work
- Approve plans to be issued for bidding



➤ District Staff Involvement

District Involvement

- (5) Design Meetings – 4 schools
- District Leadership Team
 - District Maintenance Team
 - Principals
 - City of Wausau
 - Wausau Historical Society



1

John Marshall
Elementary
School



John Marshall

John Marshall Elementary School

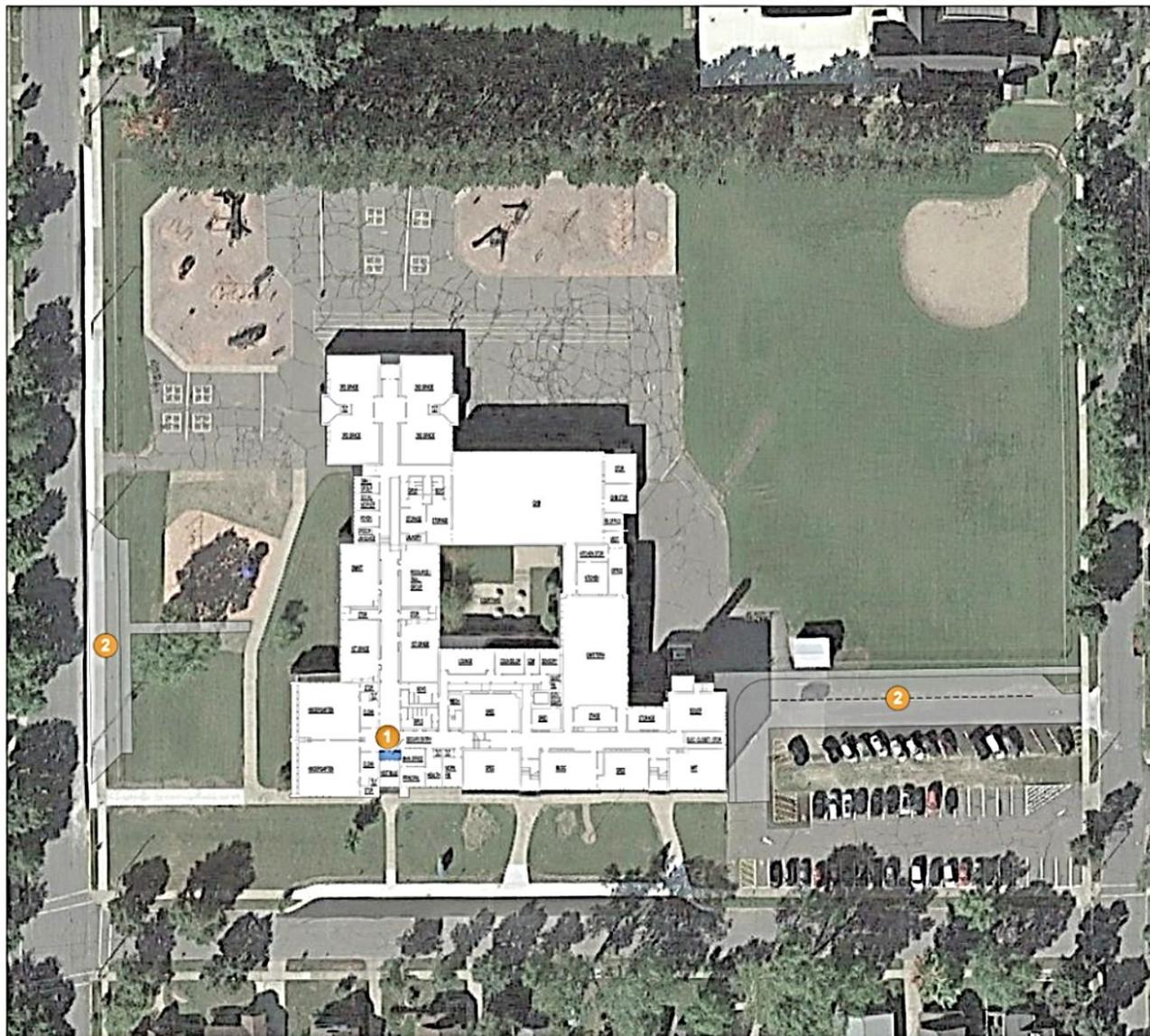
Wausau, Wisconsin

1 Secure Entry and Main Office

2 Revised Parent / Bus Patterns

DEFERRED MAINTENANCE

REMODELING



Referendum Scope of Work

- Secure entry
- Fire alarm system
- Video Surveillance
- Clock/ PA system
- Site: Pick up/ drop off
- Emergency Generator
- ADA Upgrades

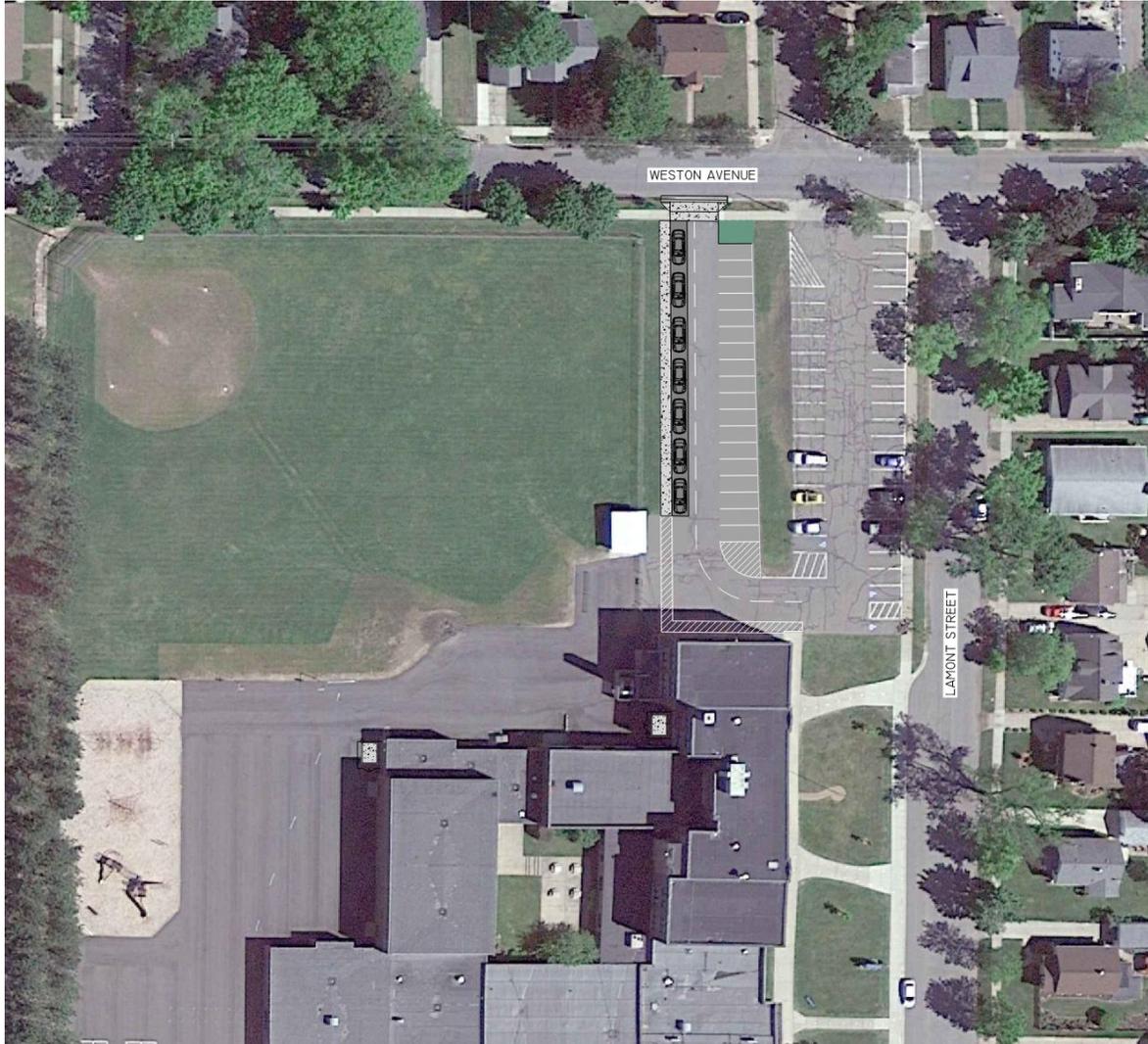


➤ John Marshall Additional Scope – September 8, 2025

Marshall Elementary
HVAC Upgrade, Boiler Replacement
Add A/C
Lighting Upgrade to LED
Ceiling Replacement to Accommodate HVAC Upgrades
Partial Roofing Replacement



John Marshall Site Plan

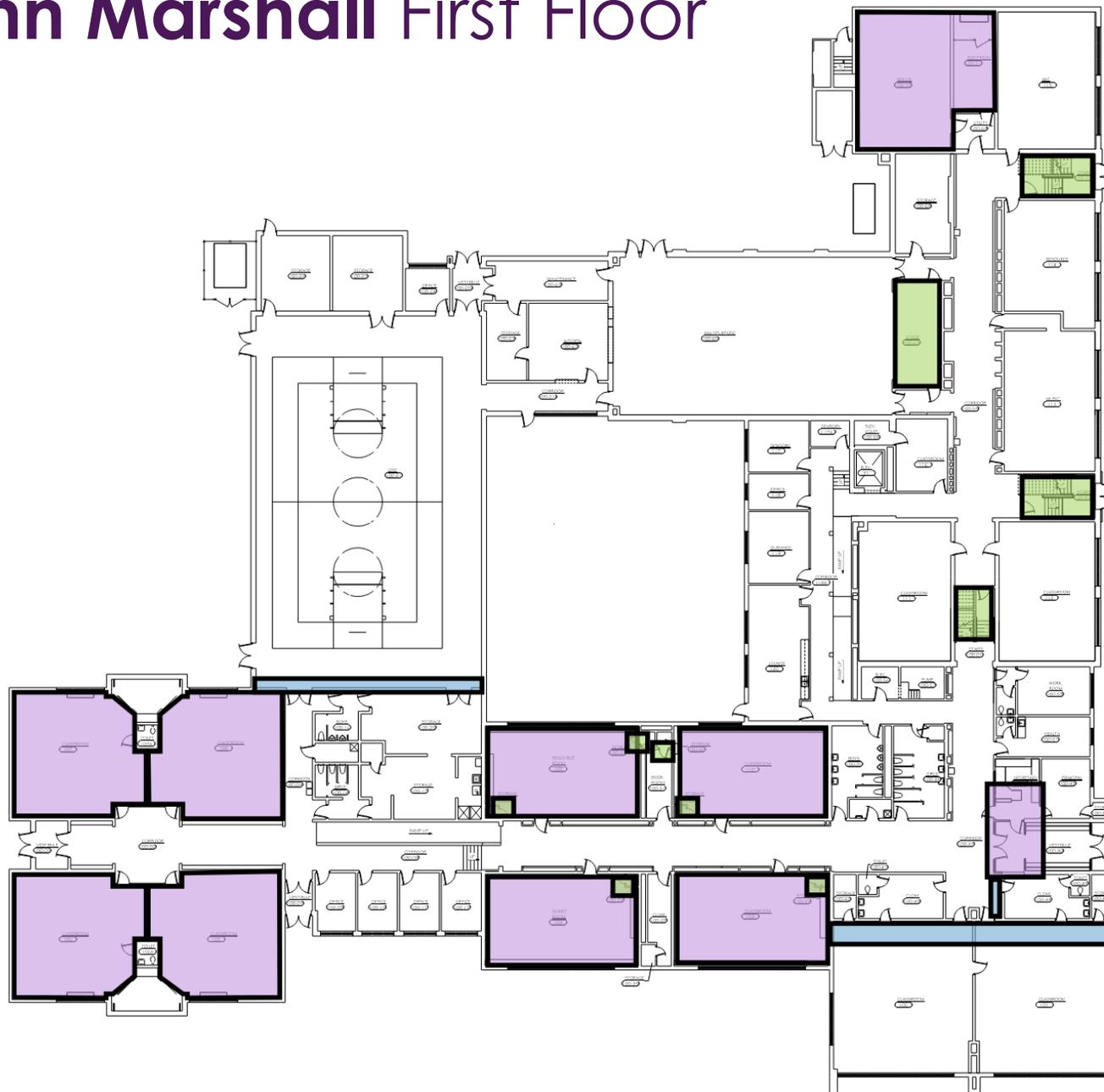


Noted Updates

- South drive
 - Removed from Scope
- North Parking lot
 - Updated bus loop and walking path
 - 58 Parking Stalls
 - Maintain east drive
 - New street access - Weston
 - Fits within existing fence/ shed
- Equipment
 - Condensing Unit
 - Generator
 - Transformer



John Marshall First Floor



Areas of Work

- Secure Front Entry
- ADA Upgrades
 - Handrails
 - Grab Bars
 - Cubbies
 - Pipewrap
 - Door Hardware
 - Stage Considerations
- Other Work
 - Casework/ Patching
 - Mechanical room equipment
 - Electrical Room equipment

Light Renovation

Ceiling/ Lights

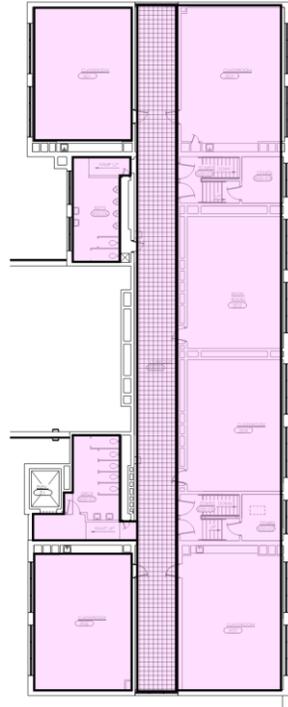
Medium Renovation

ADA

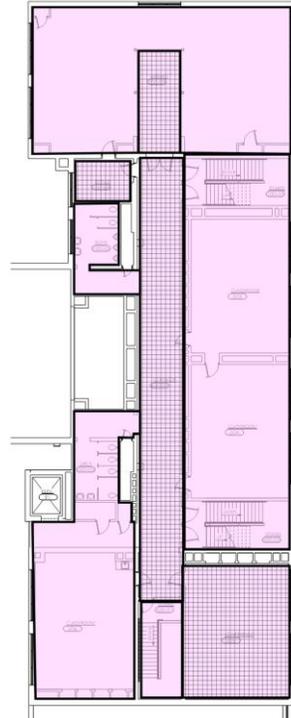
Roofing



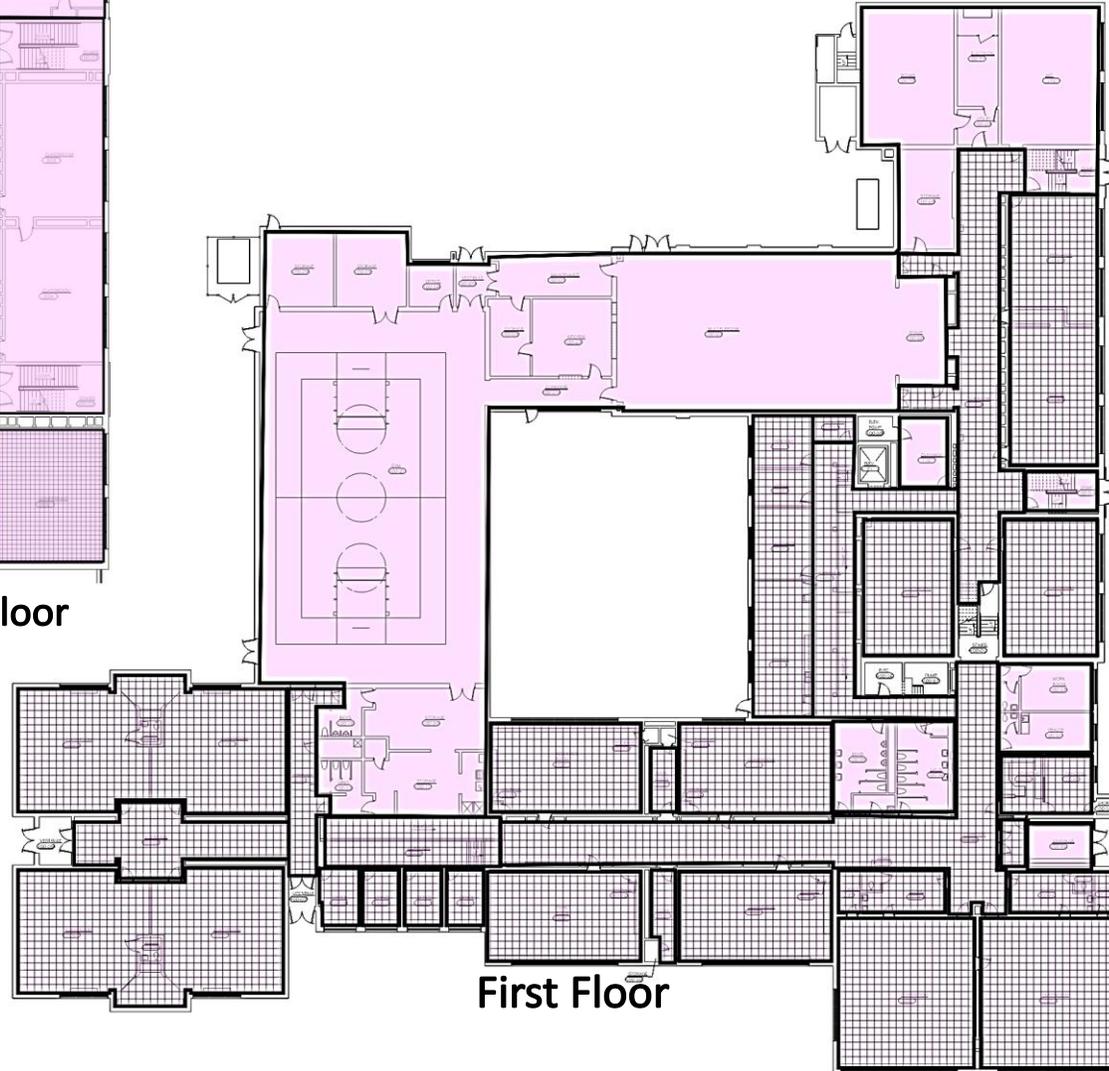
John Marshall Lighting, Ceilings



Third Floor



Second Floor



First Floor

Renovation
Ceiling/ Lights
Medium Renovation
ADA
Roofing

Areas of Work

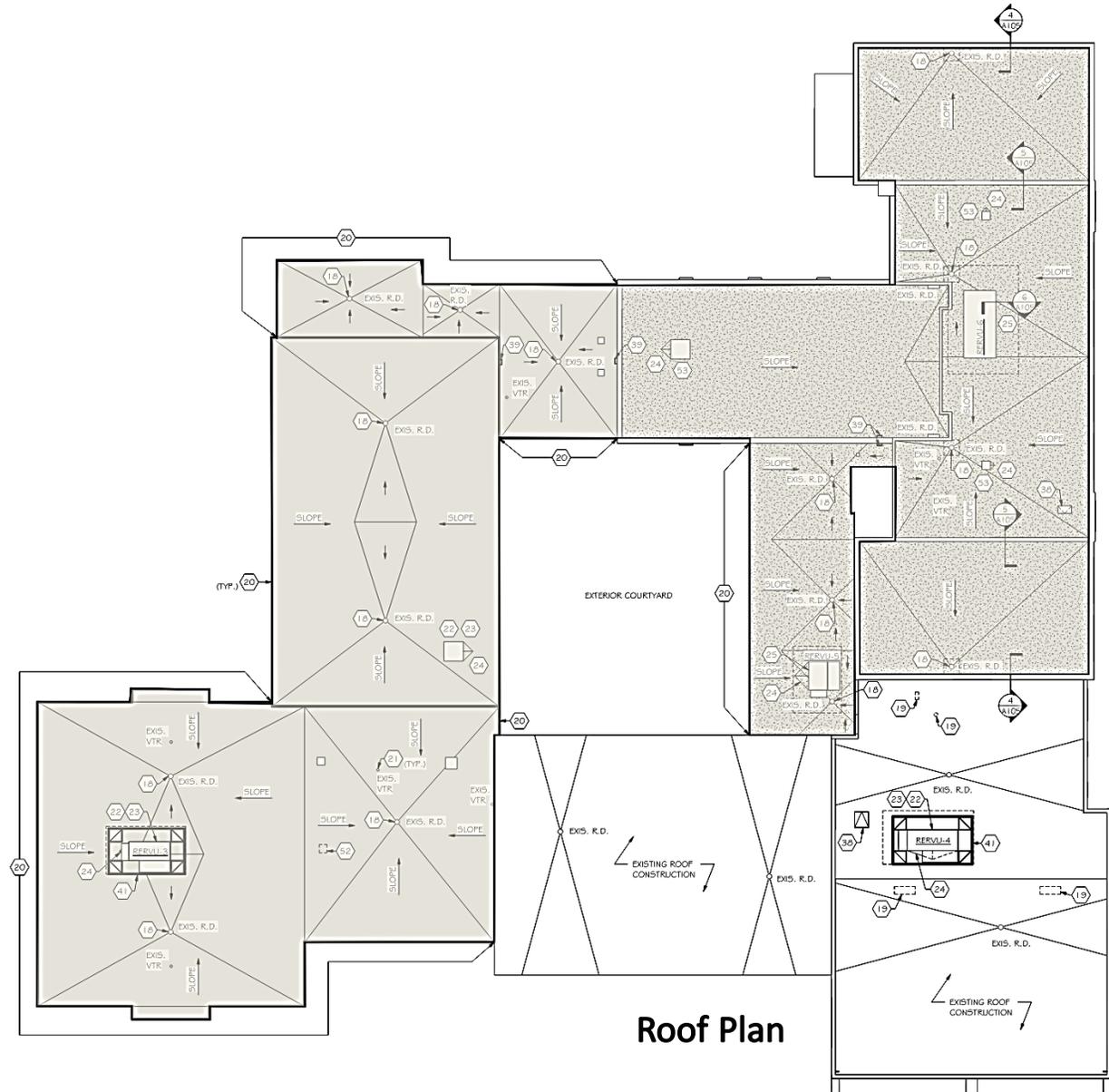
- Ceiling Replacement
 - (Hatched areas)
- Lighting Replacement



John Marshall Roofing

Areas of Work

- Partial Roofing Replacement



Renovation

Ceiling/ Lighting

Medium

ADA

Roofing



➤ John Marshall Mechanical Systems Summary

• Mechanical:

- Replace boilers and heating water pumps
- Replace domestic hot water heaters
- Add cooling to portions of building not already cooled
- Replace unit ventilators with an overhead central system
- Replace 1 indoor AHU, 2 RTUs, and add 2 new ERVUs all with hot water heating coils and DX cooling.
- Provide ADA compliant trap wraps on existing non-compliant lavatory fixtures



➤ John Marshall Electrical Systems Summary

Electrical

- Power distribution, lighting, telecom, fire alarm and security modifications for secure entry
- Replace older electrical panel in the library
- Existing emergency generator will be replaced and relocated to exterior near storage garage. New transfer switch will be located in north boiler room.
- Electrical service upgrade for new cooling system
- Lighting upgrade to LED
- Video surveillance system upgrade
- Mass Notification upgrade



2

Rib Mountain
Elementary
School



Rib Mountain

Rib Mountain Elementary School

Wausau, Wisconsin

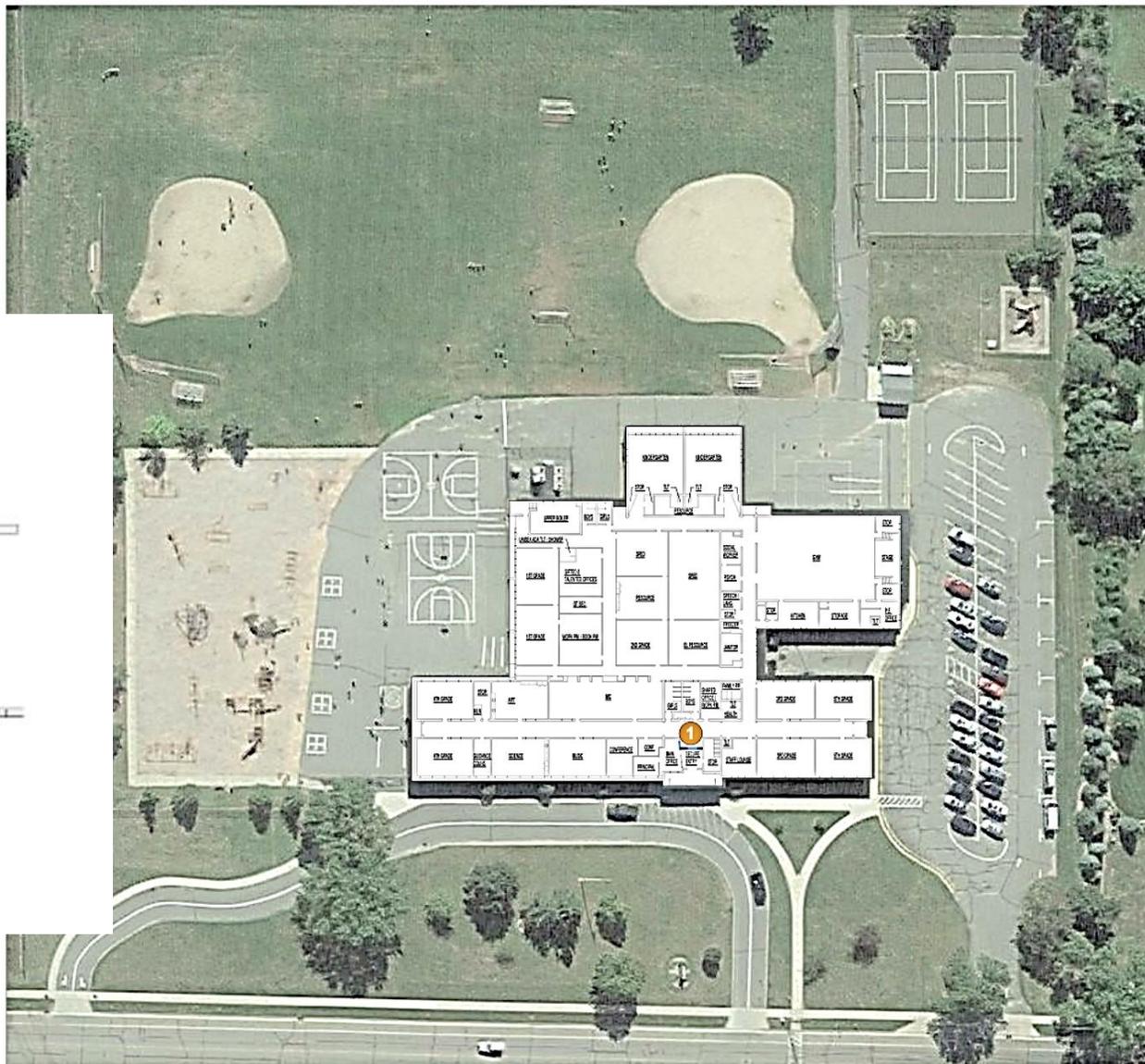
1 Secure Entry

DEFERRED MAINTENANCE
REMODELING



ENLARGED OFFICE AREA

0' 4' 8' 16' 24'



FIRST FLOOR
0' 15' 30' 45'

Referendum Scope of Work

- Secure entry
- Fire alarm system panel
- Video Surveillance
- Clock/ PA system
- ADA Upgrades



Rib Mountain Overall Floor Plans

Areas of Work

- Secure Front Entry
- ADA Upgrades
 - Grab Bars
 - Pipe Wrap
 - Stage Railings
 - Doors and Frames
 - Replace drinking fountains/ add bottle filler
- Changes to Scope
 - Fire alarm work complete
 - Mass Notification



Light Renovation

Ceiling/ Lighting

Medium Renovation

ADA

Roofing



➤ Rib Mountain Mechanical Systems Summary

- **Mechanical/ Plumbing:**

- Upgrade drinking fountain to ADA/ Bottle filler
- Modify existing HVAC as required for new secure entry



➤ Rib Mountain Electrical Systems Summary

Electrical

- Power distribution, lighting, telecom, fire alarm and security modifications for to accommodate any changes for secure entry
- Add video surveillance updates where identified in the referendum scope
- Recircuit emergency power circuits



3

Franklin
Elementary
School



Franklin Elementary School

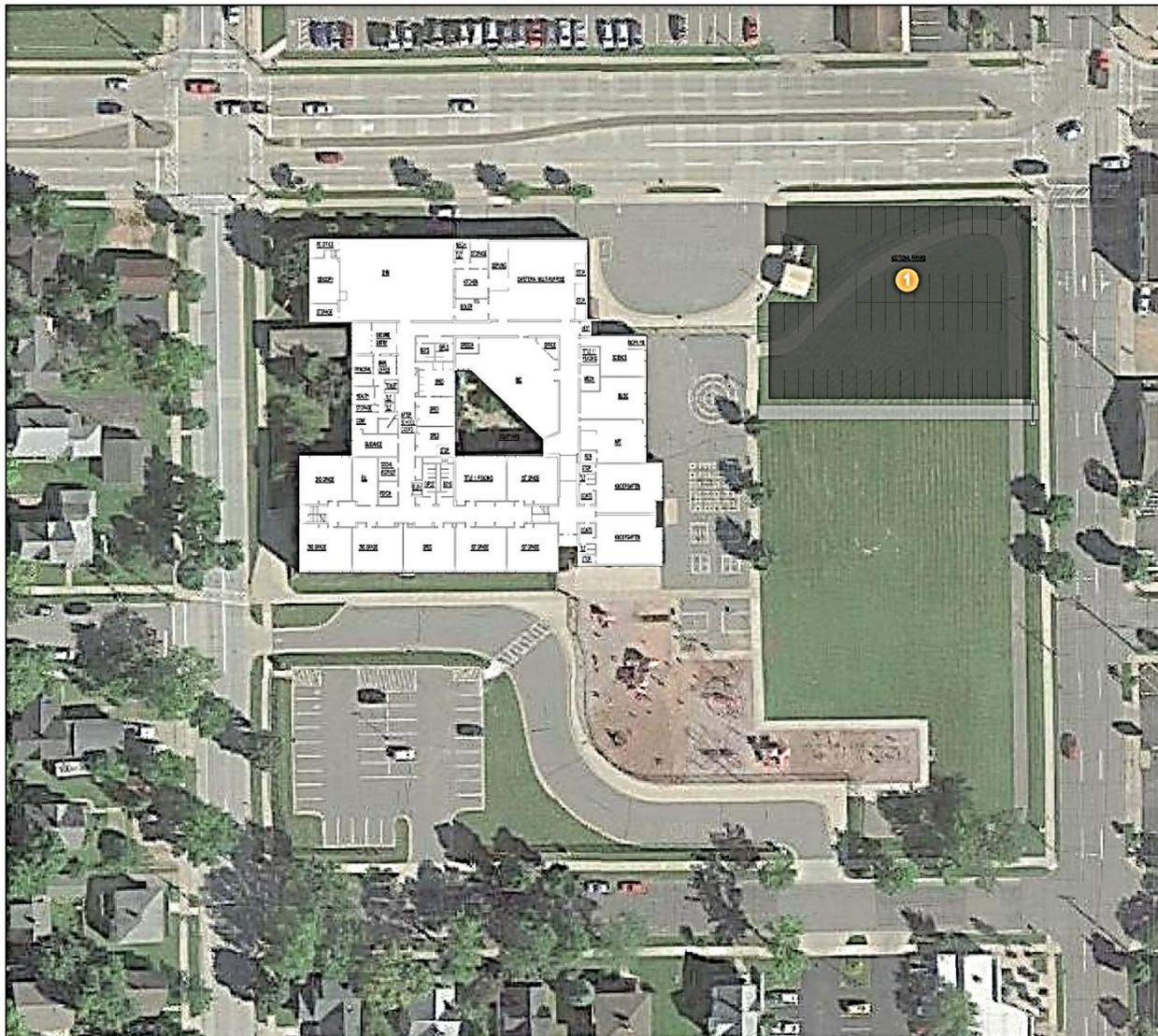
Franklin Elementary School

Wausau, Wisconsin

1 Parking Lot

DEFERRED MAINTENANCE

REMODELING



FIRST FLOOR PLAN

0' 10' 20' 30'

Referendum Scope of Work

- Video surveillance
- Clock/ PA system
- Elevator Repair/ Modernization
- ADA upgrades
- Parking Lot
- Floor Repair
- Sitework



Franklin Additional Scope – September 8, 2025

Franklin Elementary

HVAC Upgrade

Add A/C

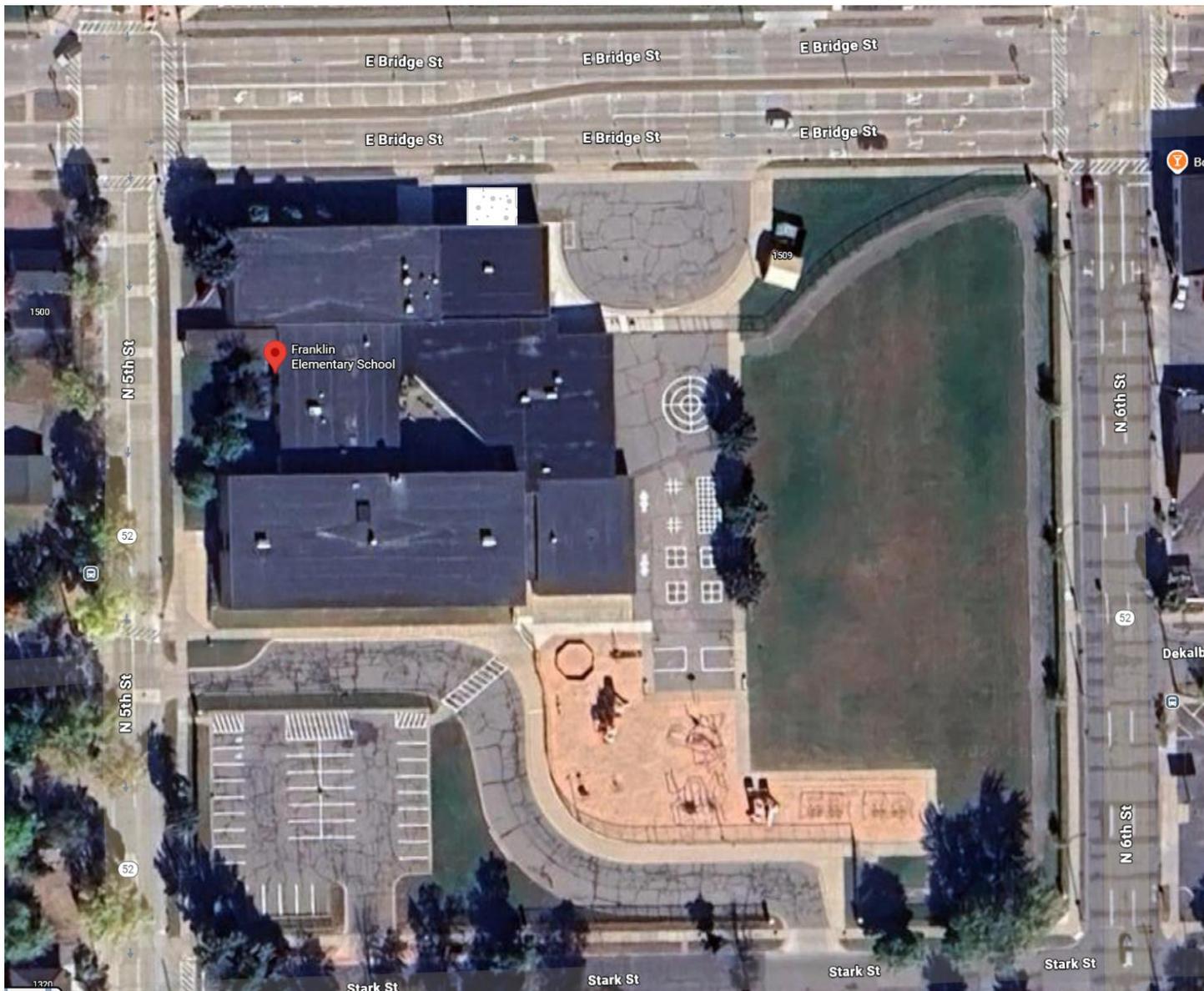
Partial Roofing Replacement

Lighting to LED

Ceiling Replacement to Accommodate HVAC Upgrades



Franklin Site Plan

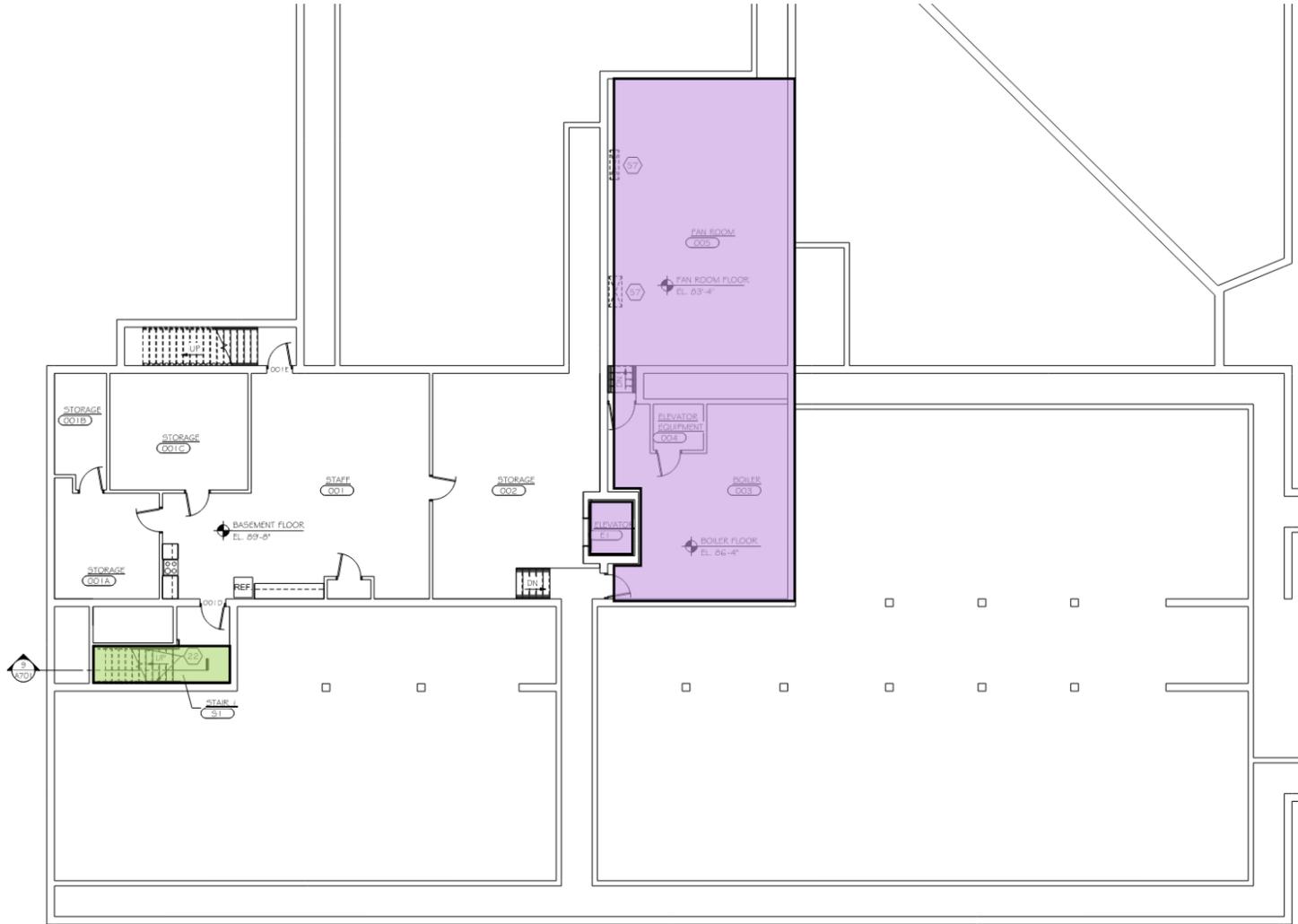


Noted Updates

- Removed from Scope
 - New parking lot
 - Concrete work
 - Curb and gutter
 - Sink Hole
 - Retaining wall
- Added Scope
 - New Chiller
 - New Transformer



Franklin Basement



Light Renovation

Ceiling/ Lights

Medium Renovation

ADA

Roofing

1 PARTIAL BASEMENT FLOOR PLAN
A101 SCALE: 1/8" = 1'-0" 

Areas of Work

- ADA Upgrades
 - Handrails
- Other
 - Elevator Modernization
 - Mechanical Room



Franklin First Floor



Areas of Work

- Added Scope
 - Secure Front Entry
 - Remodel stage into sensory room
- ADA Upgrades
 - Handrails
 - Grab Bars
 - Cubbies
 - Pipewrap
 - Door Hardware
- Other
 - Elevator Modernization
 - Rebuild footing by special education room
 - Add toilet room to special education room
 - Closet modifications
 - Mechanical room modifications

Light Renovation

Ceiling/ Lights

Medium Renovation

ADA

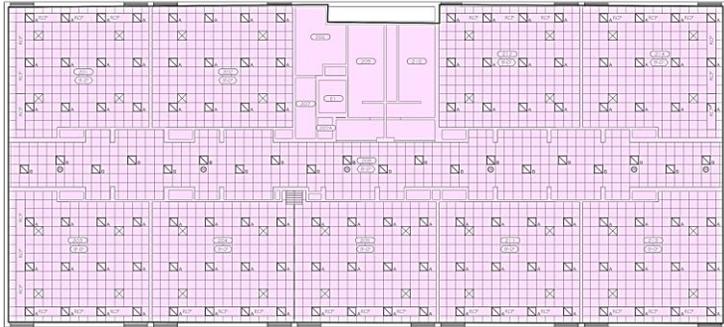
Roofing



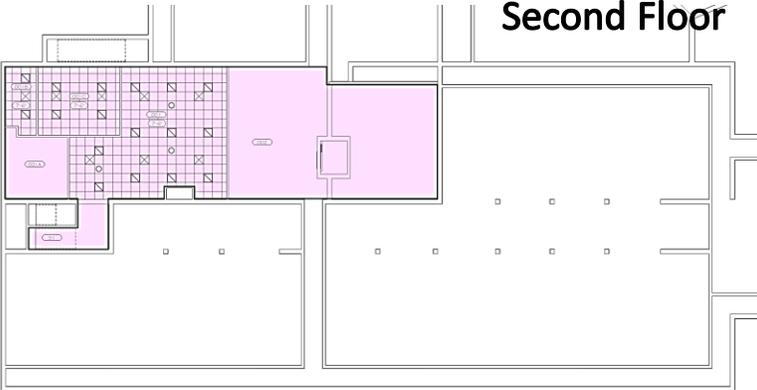
Franklin Lighting, Ceilings

Areas of Work

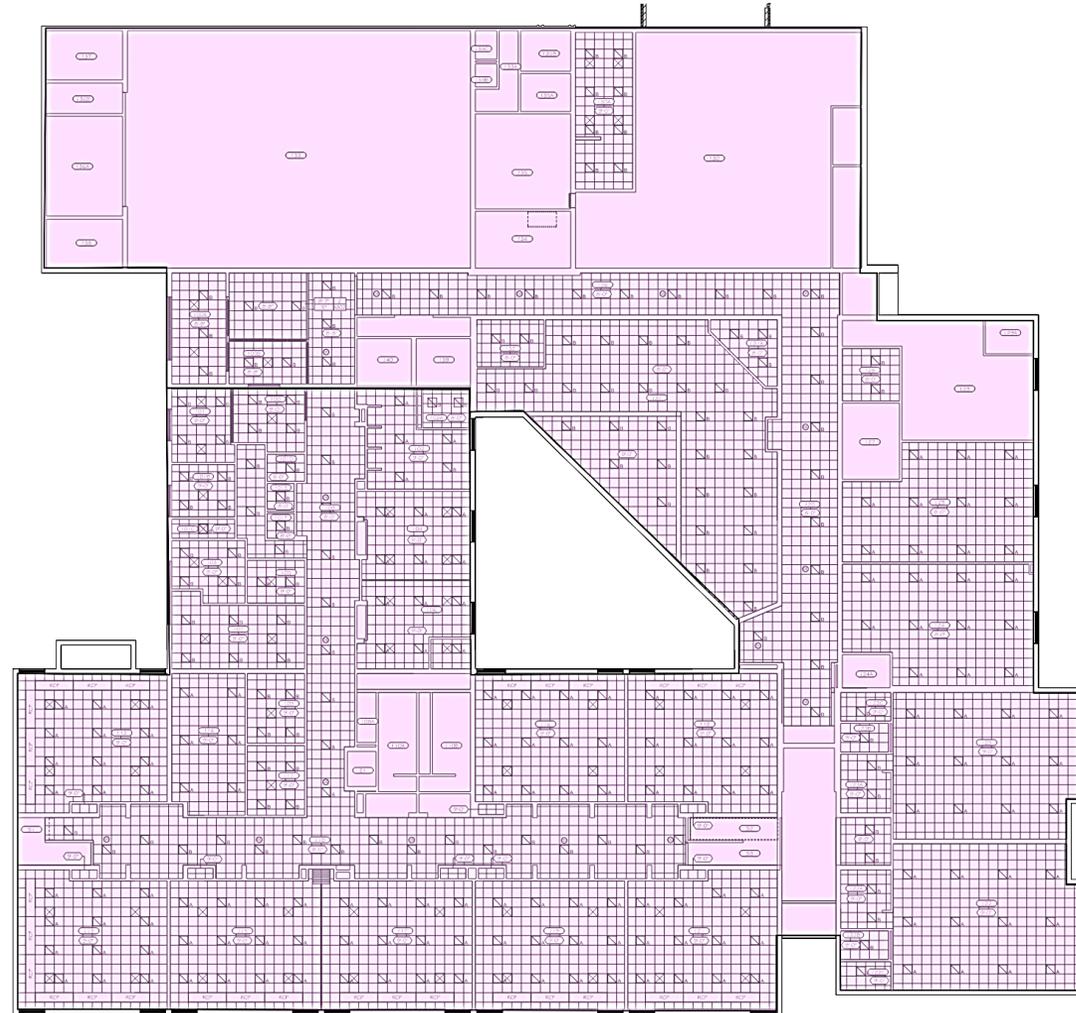
- Ceiling Replacement
 - (Hatched areas)
- Lighting Replacement



Second Floor



Basement



REFLECTED CEILING -
FIRST FLOOR PLAN
A602

First Floor

Renovation

Ceiling/ Lights

Medium Renovation

ADA

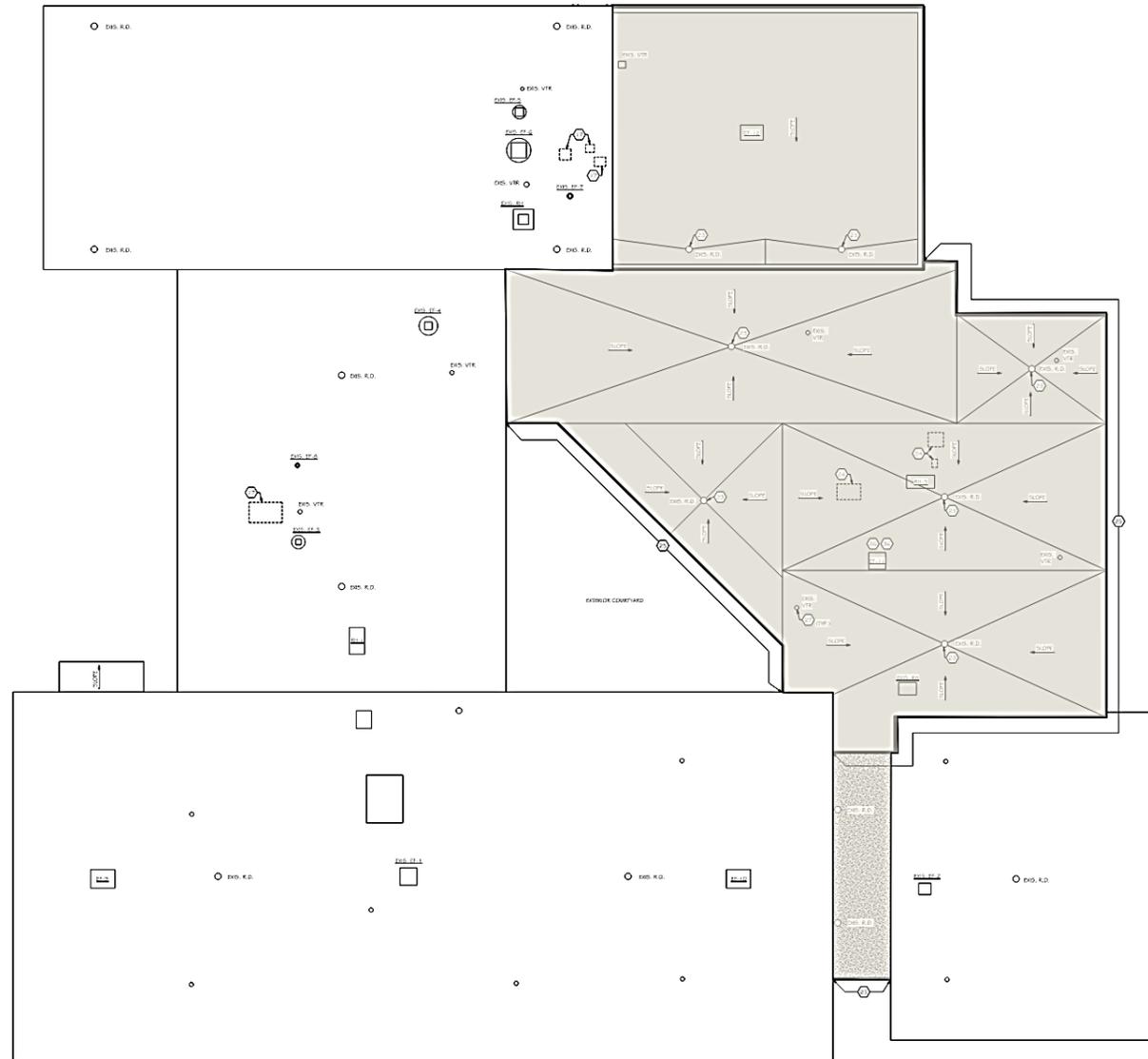
Roofing



Franklin Roofing

Areas of Work

- Partial Roofing Replacement



Roof Plan

Renovation

Ceiling/ Lighting

Medium

ADA

Roofing



➤ Franklin Mechanical Systems Summary

• Mechanical:

- Relocate HVAC grilles, diffusers, etc. for secure entry.
- Provide ADA compliant trap wraps on existing non-compliant lavatory fixtures.
- Replace boilers and heating water pumps
- Replace domestic hot water heaters
- Add cooling to building with new chilled water plant
- Replace 3 air handling units with units that have hot water heating coils and chilled-water cooling coils
- Add a chilled-water cooling coil to 1 existing AHU
- Add plumbing and fixtures to new special education toilet room



➤ Franklin Electrical Systems Summary

Electrical

- Power distribution, lighting, telecom, fire alarm and security modifications for secure entry
- Replace older electrical panel in the library
- Existing emergency generator will be replaced and relocated to exterior near storage garage. New transfer switch will be located in north boiler room.
- Electrical service upgrade for new cooling system
- Interior Lighting upgrade to LED
- Video surveillance system upgrade
- Mass Notification upgrade



4

Lincoln School



Lincoln School

Lincoln Elementary School

Wausau, Wisconsin

1 Secure Entry

DEFERRED MAINTENANCE
 REMODELING



ENLARGED OFFICE AREA

0' 5' 10' 20' 30'



FIRST FLOOR PLAN

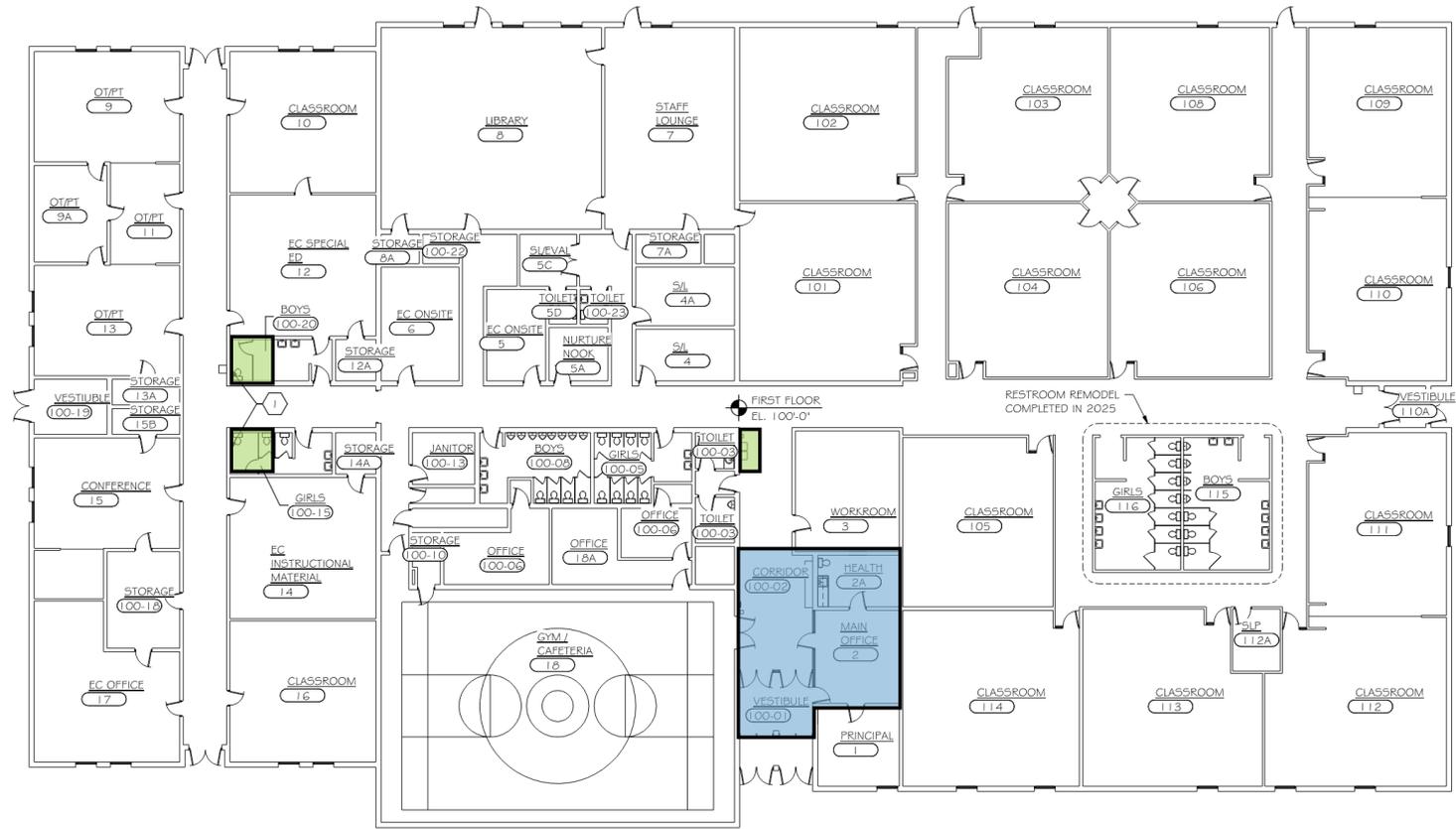
0' 10' 20' 40' 60'

Referendum Scope of Work

- Secure entry
- Fire alarm system
- Video Surveillance
- Clock/ PA system
- ADA Upgrades



Lincoln Overall Floor Plan



Light Renovation

Ceiling/ Lighting

Medium Renovation

ADA

Roofing

Areas of Work

- Secure Front Entry
- ADA Upgrades
 - Grab Bars
 - Pipe Wrap
 - Replace drinking fountains/ add bottle filler
- Changes to Scope
 - Mass Notification



Lincoln Mechanical Systems Summary

Mechanical/ Plumbing:

- Review impact of secure front entry
- Upgrade drinking fountain to ADA/ Bottle filler



Lincoln Electrical Systems Summary

Electrical

- Power distribution, lighting, telecom, fire alarm and security modifications for to accommodate any changes for secure entry
- Add video surveillance updates where identified in the referendum scope
- Replace Fire Alarm System



5

Project Budget
95% Project Budget



Project Budgets

<u>Site</u>	<u>Project Budgets (Oct 2025)</u>
John Marshall	\$ 6,832,600
Rib Mountain	\$ 198,000
Franklin	\$ 5,300,900
Lincoln	\$ 268,000
Total	\$12,599,500



Conclusion

Board Action

- Approve plan designs for John Marshall Elementary School, Rib Mountain Elementary School, Franklin Elementary School, and Lincoln School, as presented, to be issued for bidding



6

Questions



MEMO

TO: WSD Board of Education
 FROM: Elizabeth Channel, Interim Assistant Superintendent of Operations
 DATE: January 22, 2026
 RE: Legal Expenses for 2nd Quarter of 2025-2026

In an effort to inform the Board of all legal expenses incurred during the fiscal year, the following report captures all legal costs separated by category and law firm. This summary report represents a quarterly review for all legal expenses incurred during the second quarter of 2025-2026 for which the District was billed as well as the year to date total.

10/1/25 to 12/31/25	2025 - 2026 WSD 2nd Quarter Legal Expenses											
	FIRM	Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
	ATTOLLES LAW											-
	BOARDMAN & CLARK LLP	7,843					429				209	8,481
	BUELOW VETTER BUIKEMA											-
	QUARLES AND BRADY											-
	RUDER WARE											-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS											-
	VON BRIESEN & ROPER											-
	STRANG, PATTESON, RENNING, LEWIS & LACY											-
	RENNING, LEWIS & LACY	1,629	1,798	4,972	2,075				1,320			11,794
	STRANG LAW											-
	TOTAL	9,472	1,798	4,972	2,075	-	-	429	-	1,320	209	20,275

7/1/25 to 12/31/25	2025 - 2026 Year to Date Legal Expenses											
	FIRM	Student Services	HR Management and Administration	HR Personnel Issues and Grievances	Contract Review	Audit Related	Tax Sheltered Annuities	Board of Education	Insurance Issues	Open Records	Misc.	TOTAL
	ATTOLLES LAW	-	-	-	-	-	-	-	-	-	-	-
	BOARDMAN & CLARK LLP	8,074	-	-	-	-	-	594	-	99	209	8,976
	BUELOW VETTER BUIKEMA	-	-	-	-	-	-	-	-	-	-	-
	QUARLES AND BRADY	-	-	-	-	-	-	-	-	-	-	-
	RUDER WARE	-	-	-	-	-	-	-	-	-	-	-
	WISCONSIN ASSOCIATION OF SCHOOL BOARDS	-	-	-	-	-	-	-	-	-	-	-
	VON BRIESEN & ROPER	-	-	-	-	-	-	-	-	-	-	-
	STRANG, PATTESON, RENNING, LEWIS & LACY	-	-	-	-	-	-	-	-	-	-	-
	RENNING, LEWIS & LACY	1,862	3,303	5,375	9,041	-	-	403	-	1,320	16	21,320
	STRANG LAW	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	9,936	3,303	5,375	9,041	-	-	997	-	1,419	225	30,295



Student Demographics Report for 2025-2026

Table of Contents

***Student Demographics Report for 2025-2026* 1**

***Wausau School District Sites* 5**

 Elementary Campuses 5

 Middle School Campuses 5

 High Schools Campuses 5

 Charter Campuses 6

 Alternative Campuses 6

 Early Childhood Centers 6

***Letter to the Board* 7**

***Pre K – 12 Enrollment Information Third Friday Count September 19, 2025* 9**

 Introduction: 9

 District Enrollment by School and Grade Level (2025-2026) 9

 Wausau School District Enrollment Summary by Grade Band (2025-2026) 10

***10- Year Enrollment Trends* 11**

 Introduction: 11

 Visual Representation of 10-Year Enrollment Decline (2016-2026) 11

 Annual Enrollment Figures for the Wausau School District (2016-2026) 12

***Student Enrollment by Ethnicity and Race* 13**

 Introduction: 13

 Demographic Composition 13

Minority Representation.....	14
Student Enrollment by Free and Reduced Meal Percentages from Dec 9 Snapshot.....	15
Introduction:.....	15
School-by-School Free and Reduced Meal Eligibility (December 2025)	16
District Wide Averages	17
Annual Student Transfer Analysis.....	18
Introduction:.....	18
Student Transfer Analysis by Source and Destination (2025-2026)	18
Open Enrollment Trends	19
Introduction:.....	19
10-Year Open Enrollment Inflow and Outflow Summary (2016-2026)	19
Annual Net Change	20
Annual Student Movement Summary	21
Introduction:.....	21
Annual Student Movement Summary (2016-2026)	21
Total Migration Summary (2016-2026)	22
Home-Based Private Education Trends	23
Introduction:.....	23
10-Year Home-Based Private Education Enrollment (2016-2026).....	23
10-Year Home-Schooling Data	24
Immigrant and Refugee population	25

Introduction:	25
Immigrant and Refugee Student Population by Country of Origin (2025-2026)	26
<i>Immigrant and Refugee Enrollment by Grade</i>	27
Introduction:	27
Immigrant and Refugee Student Distribution by Grade (2025-2026).....	27
Summary of Immigrant and Refugee Enrollment Totals	28

Wausau School District Sites

Elementary Campuses

There are nine elementary schools in the district serving 3074 elementary students and 63 early learners. They include:

- Franklin
- G.D. Jones
- John Marshall
- Lincoln
- Maine
- Rib Mountain
- Riverview
- South Mountain
- Stettin
- Thomas Jefferson

Middle School Campuses

There are two middle schools serving 1554 students. They include:

- Horace Mann
- John Muir

High Schools Campuses

There are two high schools serving 2302 students. They include

- Wausau East
- Wausau West

Charter Campuses

There are four charter schools serving 387 students from early learning to high school. They include:

- Enrich, Excel, Achieve Learning Academy (EEA)
- Red Granite Charter School (Red Granite)
- Wausau Area Montessori Chart School (Montessori)
- Wausau Area Virtual Education (WAVE)

Alternative Campuses

There are three alternative schools providing additional learning opportunities for students. They include:

- Alternative High School
- Prepare, Empower, Education, Rebuild (PEER)
- Project LIFE 18-21 Transition Program

Early Childhood Centers

There is one 4k Academy operated by the Wausau School District and four early childhood centers operated by community partners. They Include:

- Lincoln 4k Academy (operated by the Wausau School District)
- Woodson YMCA – Wausau Branch
- Wausau Child Care
- Newman Catholic Schools
- Mountain View Montessori

Letter to the Board

TO: Board of Education
Cale Bushman, Superintendent of Schools

FROM: Ralph Williams, Director of Technology

DATE: January 8, 2025

RE: 2024-2025 Student Demographics

Each school year, the District completes an analysis of our student demographic information based on the state mandated Third Friday in September and December student snapshot Counts. This information illustrates short and long-term trends. The data provides key information to inform both instructional and financial decisions. Finally, the data are used to describe our current conditions to organizations or in grant writing processes.

Important highlights from the full report follow:

- The report changed due to the consolidation. The closing schools are in the Third Day Count report as a reference to last year but are not in the other reports.
- Enrollment in grades 4K-12 decreased this year by 136 students for a total District enrollment of 7,586.
- Analysis of available data reveals 442 students moved into the Wausau School District while 344 students moved out of the District. These numbers are very similar to the 2024-2025 school year. The number of students moving out of the District increased slightly compared to last year's 343.

- The overall number of students leaving the Wausau School District through Open Enrollment increased by 18, for a total of 538 students. Of the 538 students Open Enrolling out, 108 are new applicants this year. The overall number of students entering the Wausau School District through Open Enrollment increased by 8 for a total of 283. Of the 283 students Open Enrolling in, 95 students are new applicants.
- Kindergarten enrollment continues to attract approximately 85% of available 5-year old students in the Wausau School District area.
- The Wausau School District continues to support a diverse student body with 39% of students representing a race other than white. Additionally, approximately 9.4% of students are English Learners and receive support.
- As of the 2025 Third Friday Count, 172 students are listed at Home Based Education which is an increase of 57 students.
- The District Free/Reduced lunch overall average is 44% compared to 49% for 2024-2025 school year.
- Please contact my office if you have any questions about the data presented.

Pre K – 12 Enrollment Information Third Friday Count September 19, 2025

Introduction:

This section provides a comprehensive breakdown of student enrollment across all district schools for the 2025-2026 school year. Based on the state-mandated Third Friday in September snapshot, the data compares current enrollment figures to the previous year, highlighting the impacts of school consolidations and shifts in grade-level populations.

District Enrollment by School and Grade Level (2025-2026)

School	EEC 4K	4K	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	2025 Total	2024 Total	Difference
Franklin	0	0	47	44	54	46	49	50	0	0	0	0	0	0	0	290	181	109
Grant (CLOSED)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	189	-189
Hawthorn Hill (CLOSED)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227	-227
Hewitt Texas (CLOSED)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	85	-85
Thomas Jefferson	0	0	76	78	67	80	80	68	0	0	0	0	0	0	0	449	372	77
G.D. Jones	0	0	73	66	78	85	90	84	0	0	0	0	0	0	0	476	397	79
John Marshall	0	0	57	50	53	48	58	50	0	0	0	0	0	0	0	316	231	85
Lincoln (Transitioned to 4K Academy)	41	188	0	0	0	0	0	0	0	0	0	0	0	0	0	229	204	25
4K Outreach	0	139	0	0	0	0	0	0	0	0	0	0	0	0	0	139	95	44
Maine	0	0	33	39	30	31	47	43	0	0	0	0	0	0	0	223	229	-6
Red Granite	0	11	12	12	3	2	5	0	0	0	0	0	0	0	0	45	51	-6
Rib Mountain	0	0	24	25	36	32	36	27	0	0	0	0	0	0	0	180	194	-14
Riverview	5	58	69	59	64	67	83	94	0	0	0	0	0	0	0	499	445	54
South Mountain	0	0	33	43	41	39	38	43	0	0	0	0	0	0	0	237	235	2
Stettin	0	0	44	48	43	51	53	66	0	0	0	0	0	0	0	305	327	-22
Montessori	0	13	18	18	12	14	21	16	20	2	1	0	0	0	0	135	121	14
Horace Mann	0	0	0	0	0	0	0	0	185	193	210	0	0	0	0	588	633	-45
John Muir	0	0	0	0	0	0	0	0	354	309	303	0	0	0	0	966	966	0
EEA	0	0	0	0	0	0	0	0	0	2	1	5	6	11	8	33	38	-5
East	0	0	0	0	0	0	0	0	0	0	0	236	216	212	226	890	892	-2
West	0	0	0	0	0	0	0	0	0	0	0	364	357	358	333	1412	1460	-48
WAVE	0	0	3	4	4	5	8	5	5	8	7	14	28	42	41	174	150	24
2025 Totals	46	409	489	486	485	500	568	546	564	514	522	619	607	623	608	7586	7722	-136
2024 Totals	47	379	484	483	512	569	556	561	517	524	600	604	618	609	659	7722		
Difference	-1	30	5	3	-27	-69	12	-15	47	-10	-78	15	-11	14	-51	-136		

Wausau School District Enrollment Summary by Grade Band (2025-2026)

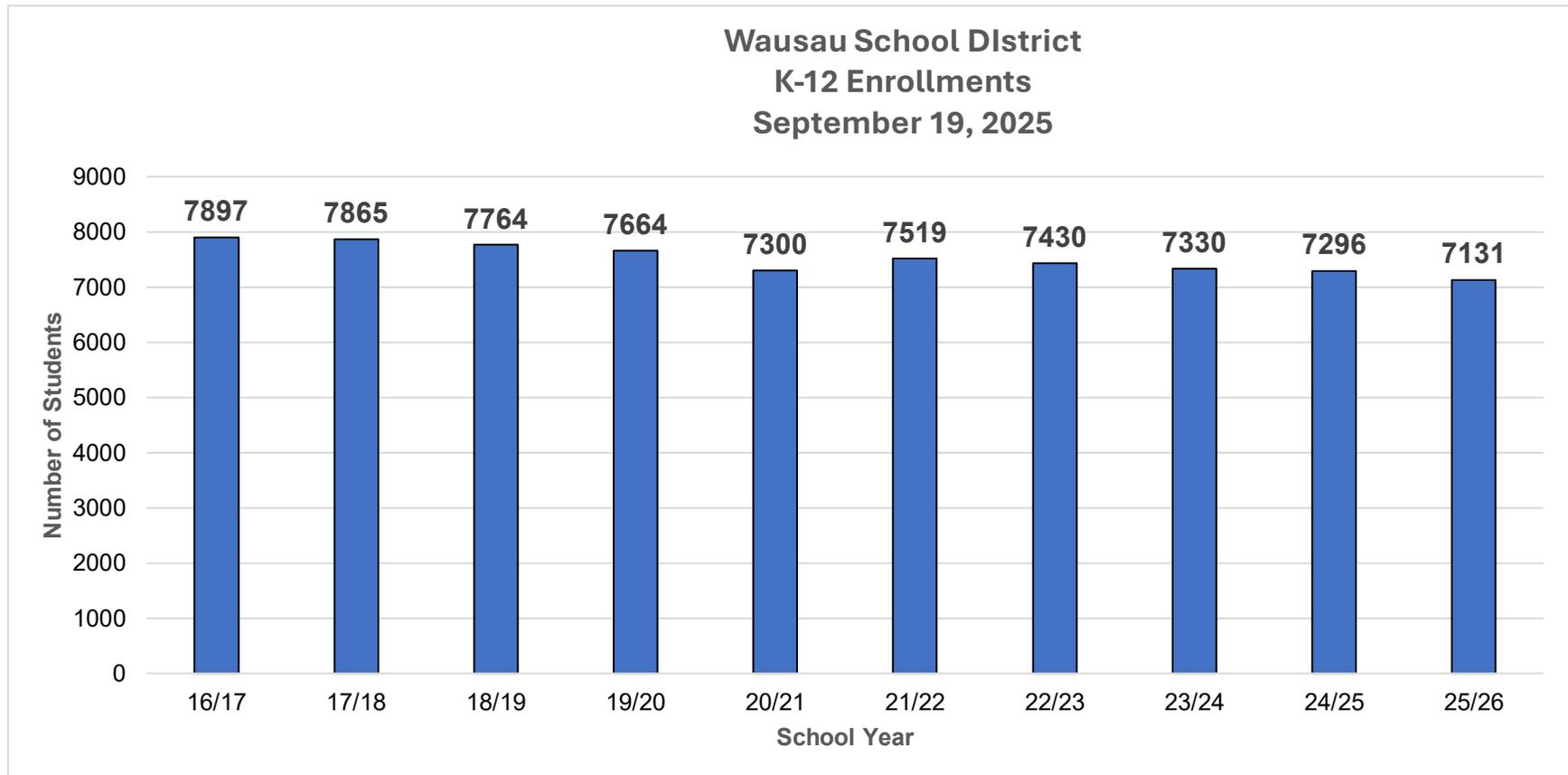
Grade Band	2024/2025 Enrolment	2025/2026 Enrolment	Enrollment Difference
Preschool	426	455	29
Elementary	3165	3074	-91
Middle	1641	1600	-41
High	2490	2457	-33
K-12	7722	7586	-136

10- Year Enrollment Trends

Introduction:

Long-term enrollment data is essential for understanding the district's trajectory and informing future financial and instructional planning. This ten-year analysis tracks total student headcount from the 2016-2017 school year through the current 2025-2026 term, illustrating a gradual decline in the overall student population.

Visual Representation of 10-Year Enrollment Decline (2016-2026)



Annual Enrollment Figures for the Wausau School District (2016-2026)

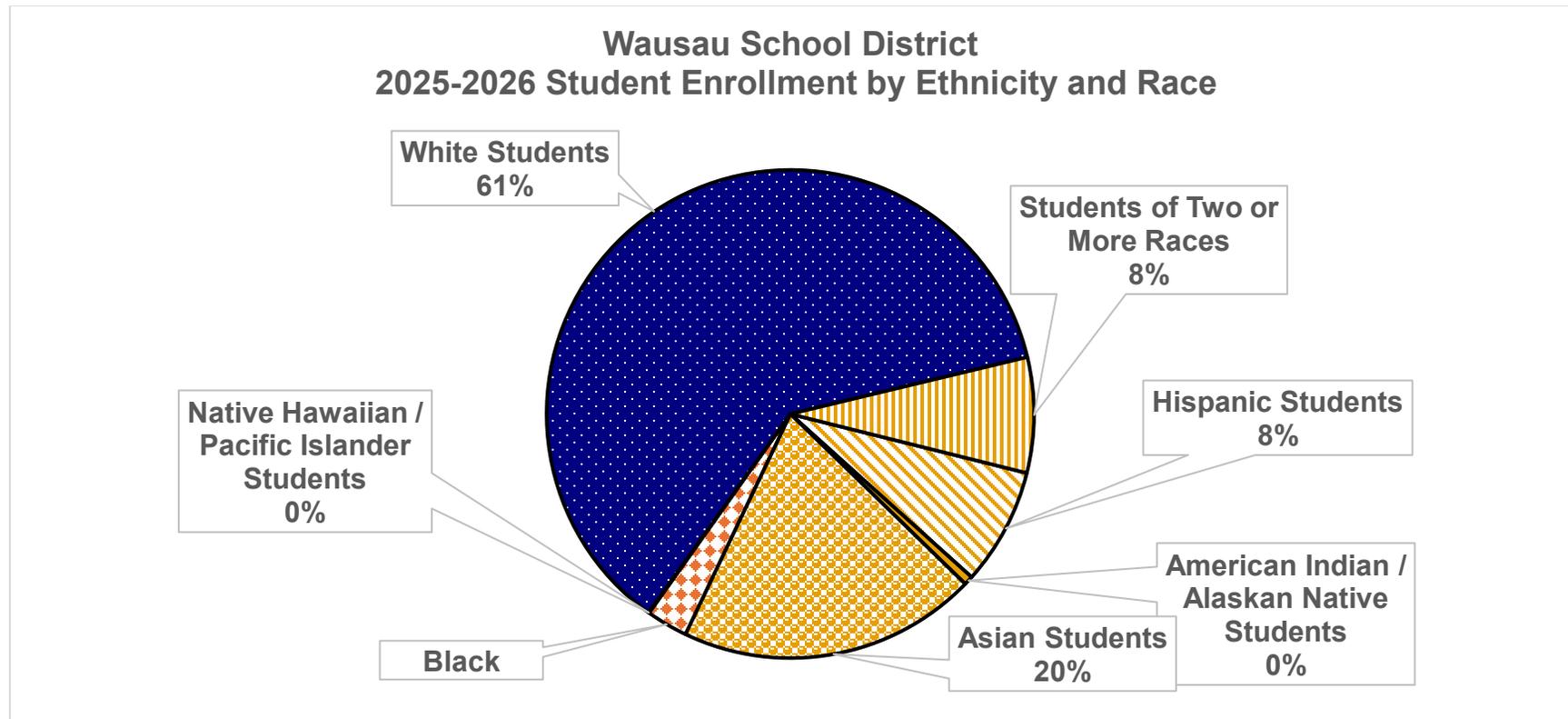
Year	Students
16/17	7897
17/18	7865
18/19	7764
19/20	7664
20/21	7300
21/22	7519
22/23	7430
23/24	7330
24/25	7296
25/26	7131

Student Enrollment by Ethnicity and Race

Introduction:

The Wausau School District remains committed to supporting a diverse student body. This data outlines the racial and ethnic composition of our students, with 39% of the population identifying as a race other than white. Understanding these demographics ensures our resources and support systems are aligned with the needs of our diverse community.

Demographic Composition



Minority Representation

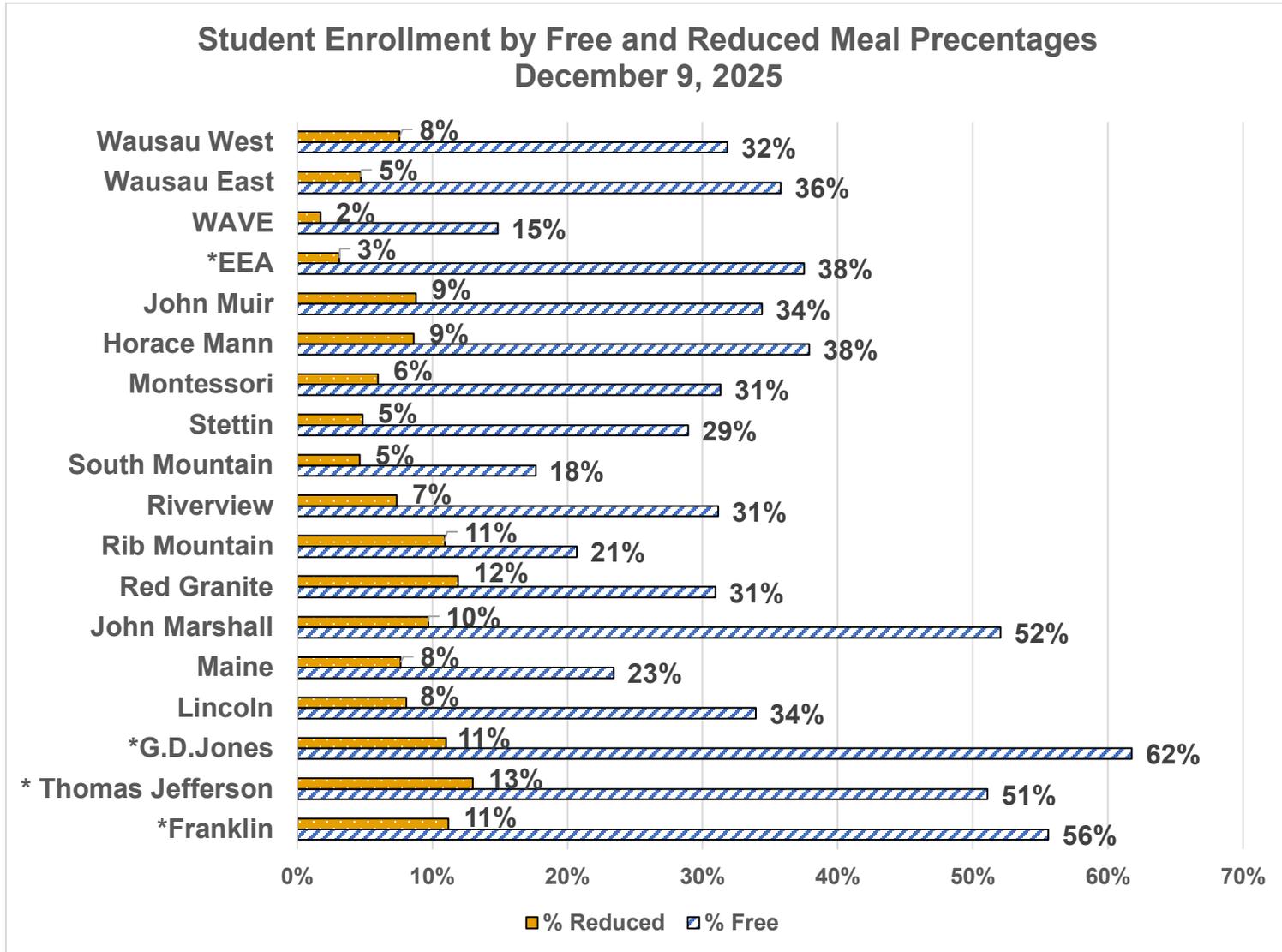
Demographic Category	Students Count	Percentage of Total
Hispanic Students	589	8%
American Indian / Alaskan Native Students	46	1%
Asian Students	1504	20%
Black Students	209	3%
Native Hawaiian / Pacific Islander Students	3	0%
White Students	4656	61%
Students of Two or More Races	579	8%
Total	7586	100%

Student Enrollment by Free and Reduced Meal Percentages from Dec 9 Snapshot

Introduction:

Socioeconomic data, measured through Free and Reduced Meal eligibility, is a key indicator used for grant writing and determining instructional resource allocation. The district-wide average for the 2025-2026 school year is 44%, a decrease from the 49% reported in the previous year

School-by-School Free and Reduced Meal Eligibility (December 2025)



District Wide Averages

School	% Free	% Reduced
*Franklin	56%	11%
* Thomas Jefferson	51%	13%
*G.D.Jones	62%	11%
Lincoln	34%	8%
Maine	23%	8%
John Marshall	52%	10%
Red Granite	31%	12%
Rib Mountain	21%	11%
Riverview	31%	7%
South Mountain	18%	5%
Stettin	29%	5%
Montessori	31%	6%
Horace Mann	38%	9%
John Muir	34%	9%
*EEA	38%	3%
WAVE	15%	2%
Wausau East	36%	5%
Wausau West	32%	8%

Annual Student Transfer Analysis

Introduction:

This analysis tracks students moving into and out of the district through various channels, excluding open enrollment. In the current cycle, 442 students moved into the district while 344 moved out, showing a net gain in traditional transfers from sources such as private schools, home-based education, and other states. This data includes students who attended the Wausau School District for at least one school day.

Student Transfer Analysis by Source and Destination (2025-2026)

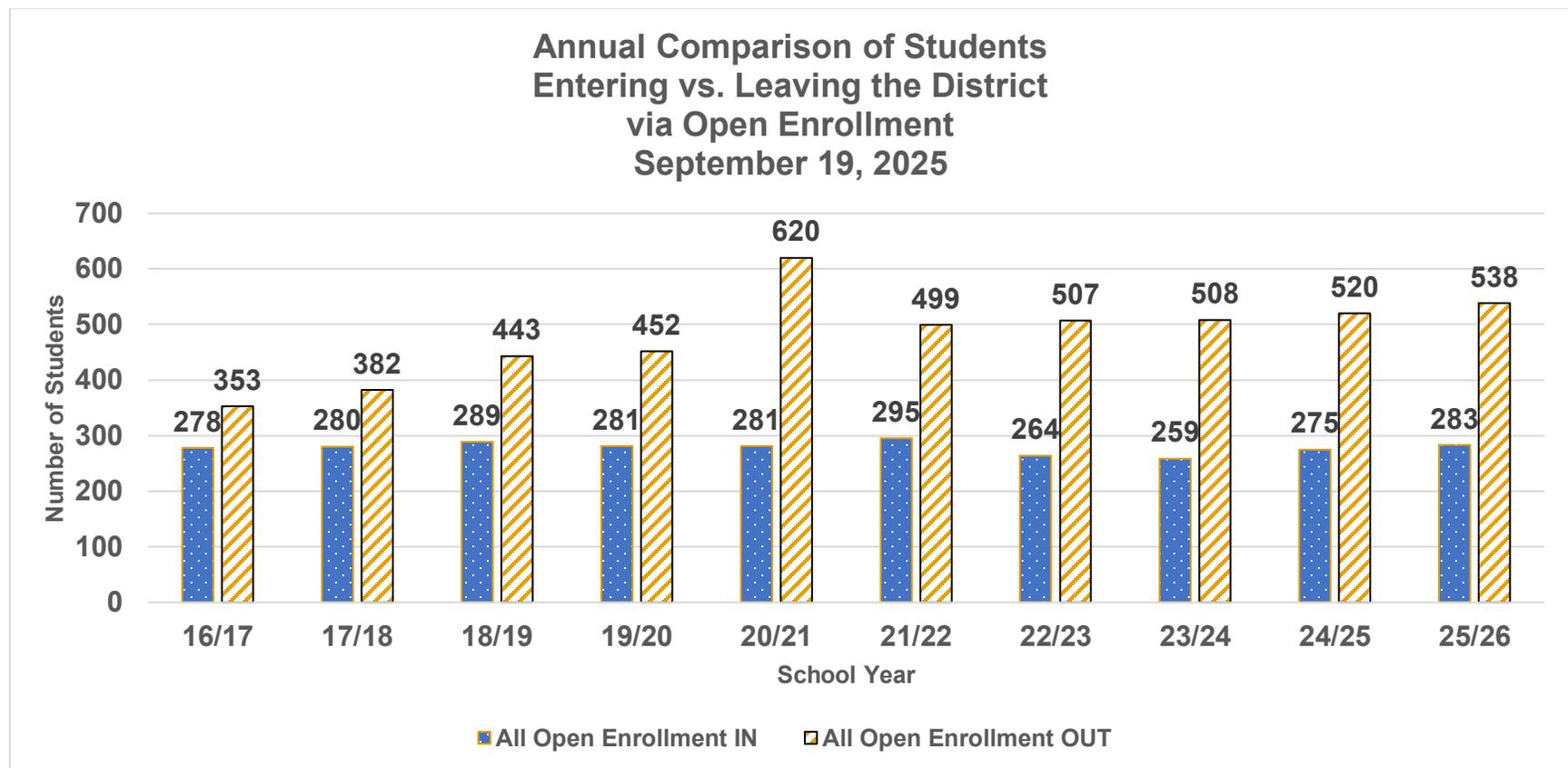
Transfer Source/Destination	Direction	Elementary School	Middle School	High School	Total
Private School	Into District	94	16	26	136
Private School	Out of District	38	8	0	46
DC Everest	Into District	45	16	18	79
DC Everest	Out of District	60	10	5	75
Mosinee	Into District	3	1	2	6
Mosinee	Out of District	7	0	0	7
Merrill	Into District	4	2	6	12
Merrill	Out of District	6	4	1	11
Marathon	Into District	3	0	1	4
Marathon	Out of District	1	0	0	1
Home Based Education	Into District	11	5	6	22
Home Based Education	Out of District	8	2	2	12
Other WI. School Districts	Into District	50	28	30	108
Other WI. School Districts	Out of District	80	24	29	133
Out of State	Into District	35	15	17	67
Out of State	Out of District	22	15	20	57
Out of Country	Into District	0	2	6	8
Out of Country	Out of District	2	0	0	2
Grand Total	Into District	245	85	112	442
Grand Total	Out of District	224	63	57	344

Open Enrollment Trends

Introduction:

Open enrollment data tracks the movement of students between the Wausau School District and other Wisconsin public school districts. This year, the number of students open enrolling out of the district increased to 538, while the number of students open enrolling into the district grew to 283.

10-Year Open Enrollment Inflow and Outflow Summary (2016-2026)



Annual Net Change

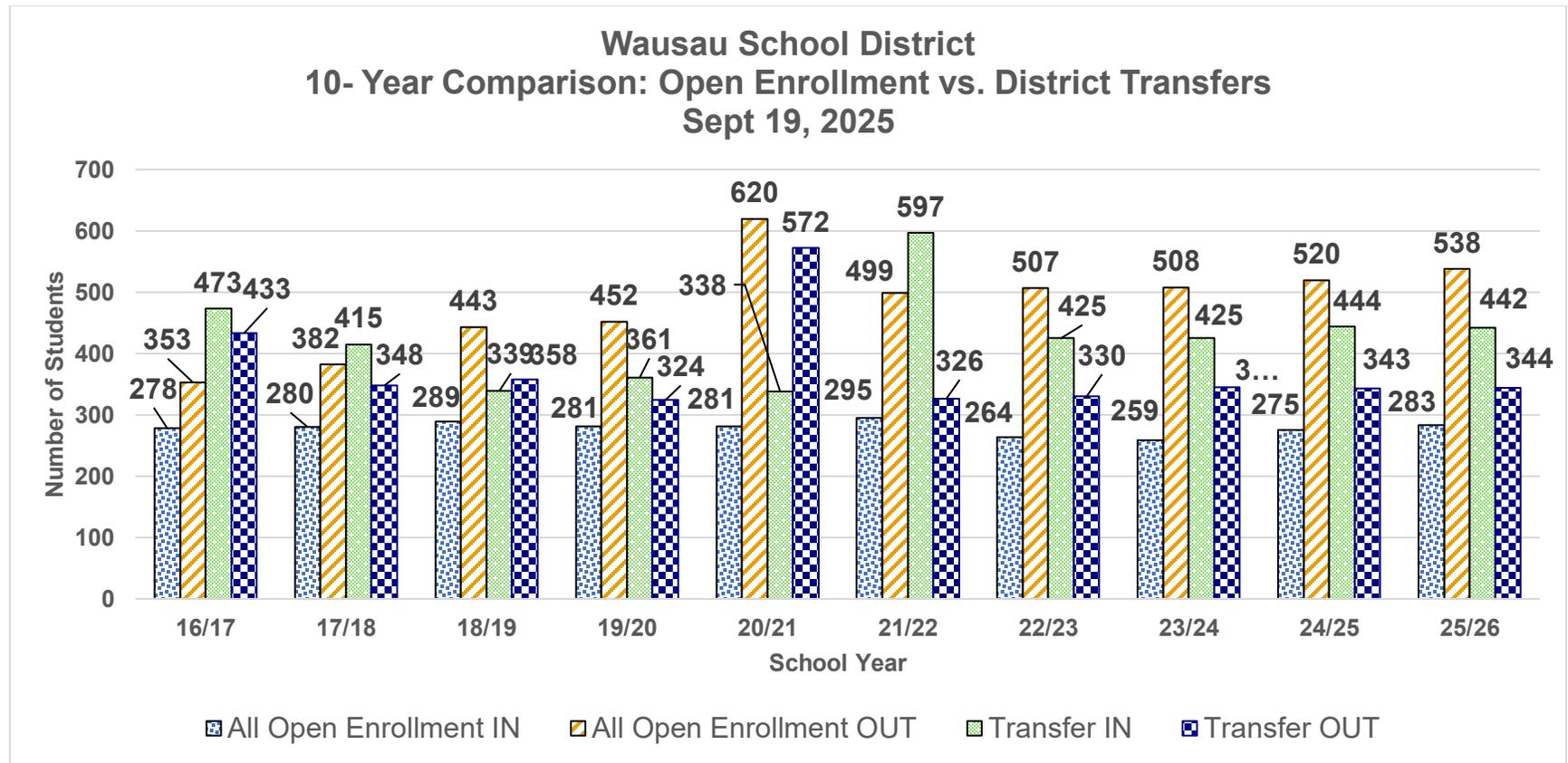
Year	All Open Enrollment IN	All Open Enrollment OUT
16/17	278	353
17/18	280	382
18/19	289	443
19/20	281	452
20/21	281	620
21/22	295	499
22/23	264	507
23/24	259	508
24/25	275	520
25/26	283	538

Annual Student Movement Summary

Introduction:

This summary provides a high-level view of all student movement, combining both open enrollment and traditional transfer data. By viewing these metrics together, the Board can assess the district's overall stability and its ability to attract and retain families over time.

Annual Student Movement Summary (2016-2026)



Total Migration Summary (2016-2026)

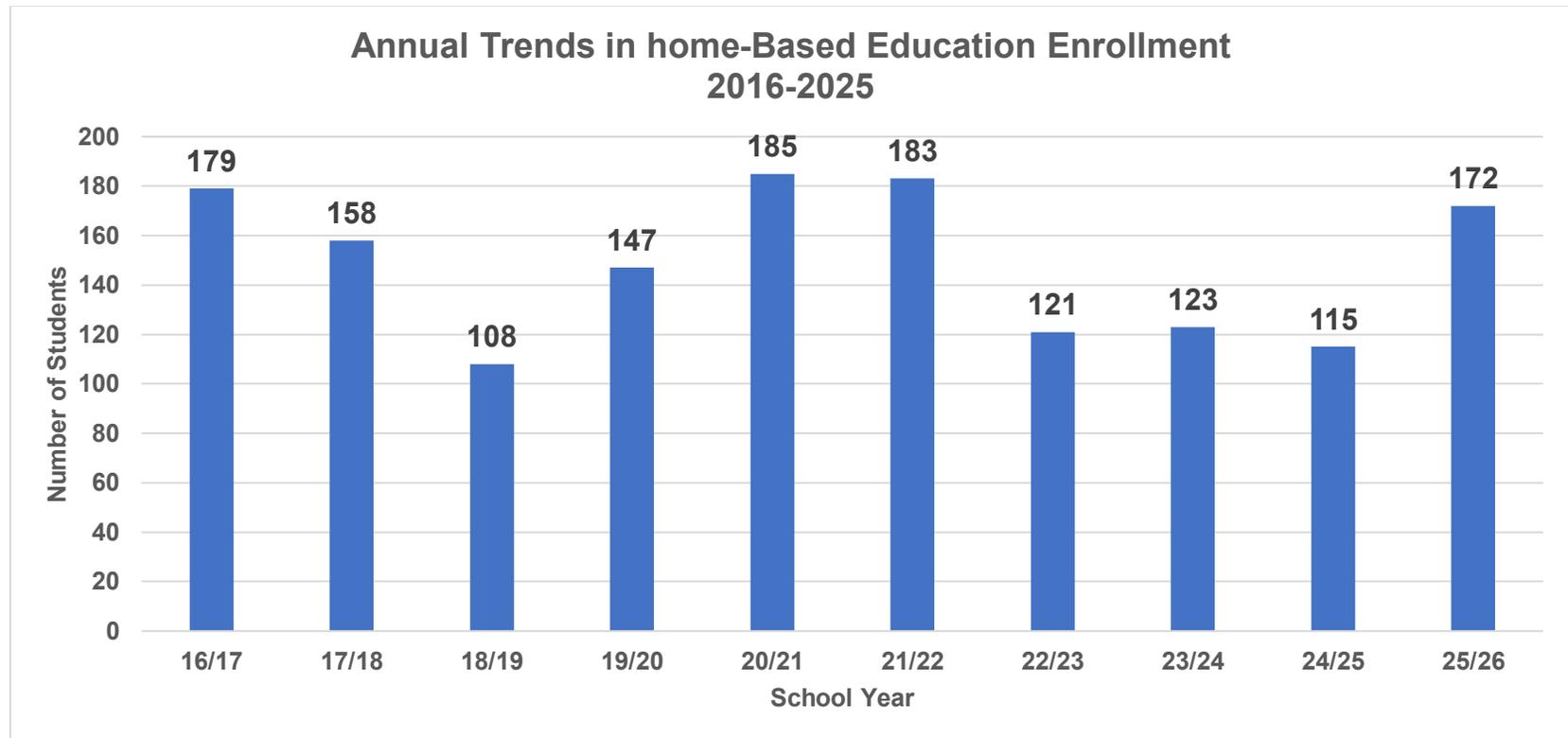
Year	All Open Enrollment IN	All Open Enrollment OUT	Transfer IN	Transfer OUT
16/17	278	353	473	433
17/18	280	382	415	348
18/19	289	443	339	358
19/20	281	452	361	324
20/21	281	620	338	572
21/22	295	499	597	326
22/23	264	507	425	330
23/24	259	508	425	345
24/25	275	520	444	343
25/26	283	538	442	344

Home-Based Private Education Trends

Introduction:

Home-based education figures represent students within our boundaries whose families have opted for private home-schooling. There has been a significant increase this year, with 172 students currently listed in home-based education, up from 115 in the 2024-2025 school year.

10-Year Home-Based Private Education Enrollment (2016-2026)



10-Year Home-Schooling Data

Year	Students
16/17	179
17/18	158
18/19	108
19/20	147
20/21	185
21/22	183
22/23	121
23/24	123
24/25	115
25/26	172

Immigrant and Refugee population

Introduction:

Wausau School District continues to welcome students from around the globe, providing a rich cultural environment. Currently, the district serves 157 immigrant and refugee students representing 36 different countries of origin. Mexico, Afghanistan, and Nicaragua are currently the most common countries of origin for our newest residents.

Immigrant and Refugee Student Population by Country of Origin (2025-2026)

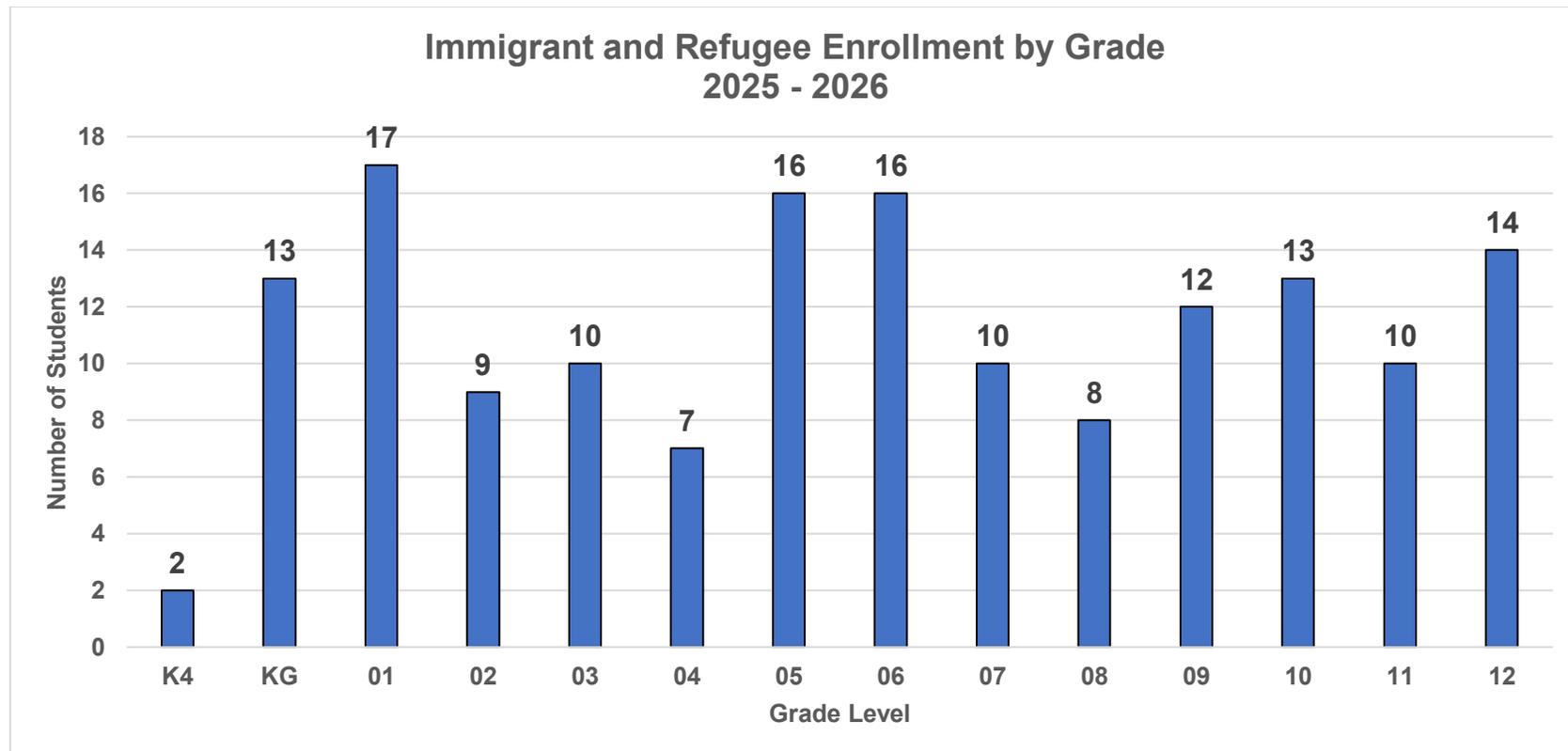
Country of Origin	Number of Students
Mexico	21
Afghanistan	15
Nicaragua	10
Congo	8
Venezuela	7
Kenya	7
Colombia	6
Vietnam	6
Malawi	6
Zambia	5
Bangladesh	5
Tanzania	5
Zimbabwe	5
Lao	5
India	4
Yemen	4
Albania	4
Central African Republic	3
Burma	3
Honduras	3
Jordan	3
Ukraine	3
Brazil	3
Cuba	2
Myanmar	2
Laos	2
China	1
Haiti	1
Somalia	1
Syria	1
Netherlands	1
Malaysia	1
Philippines	1
Uganda	1
Sri Lanka	1
Democratic Republic of Congo	1
Grand Total	157

Immigrant and Refugee Enrollment by Grade

Introduction:

The Wausau School District takes pride in being a welcoming community for families from around the globe. This section provides a detailed breakdown of our 157 immigrant and refugee students, distributed by their current grade level for the 2025-2026 school year. By analyzing this distribution, the District can better allocate English Language Learner (ELL) resources and specialized instructional support to the grade levels with the highest concentration of newly arrived students.

Immigrant and Refugee Student Distribution by Grade (2025-2026)



Summary of Immigrant and Refugee Enrollment Totals

K4	2
KG	13
01	17
02	9
03	10
04	7
05	16
06	16
07	10
08	8
09	12
10	13
11	10
12	14



2025-26 Demographic Report



Enrollment Snapshot

- Total enrollment dropped by 1.76% to 7,586 students
- Open enrollment out increased by 3.46% to 538
- Open enrollment in increased by 2.91% to 283
- District attracts 85% of available kindergarten students
- Free and reduced meal eligibility dropped to 44%





Thank you!





WAUSAU EAST HOCKEY



About Co-ops

- Schools agree to be a member of the WIAA and abide by their rules and regulations
- Co-ops must be approved by the conference (for us, it's the Wisconsin Valley Conference - West, East, SPASH, DCE, Wis. Rapids, and Marshfield), within the rules and guidelines of the WIAA
 - Conference principals vote to adopt or form a co-op
 - If the conference supports the co-op, the district's school board must approve it next
 - Co-ops must be approved by the deadline, which is dependent upon the sport
 - Hockey's deadline was February 1



A Recap of Recent Events

- **December 2025:** The Merrill School Board tabled their vote on the East/Merrill Co-op to January
- **December 15, 2025:** The Wausau School Board was presented with the East/Merrill Boys Hockey Co-op at their Education/Operations Committee meeting
- **January 12, 2026:** Formal approval was given by the Wausau School Board for the East/Merrill Co-op for the next two years
- **January 14, 2026:** Merrill School Board Committee begins discussions about moving away from the co-op
- **January 21, 2026:** Wausau East requests an emergency meeting of the Wisconsin Valley Conference (WVC) schools to vote on the potential for an East/West Boys Hockey Co-op. That vote was scheduled for January 29 in response to information from Merrill



Continued...A Recap of Recent Events

- **January 28, 2026:** The Merrill School Board formally votes against the co-op, 3 days before the WIAA co-op deadline
 - Merrill Hockey is now a member of the Great Northern Conference
- **January 29, 2026:** Due to Merrill's vote, the emergency WVC meeting took place the following morning
 - The vote on a motion to form an East/West Co-op was split 3-3 (according to conference bylaws, the motion does not pass)
- **January 30, 2026:** An emergency meeting of the Wausau School Board was planned in the event they would have a need to approve an East/West Co-op before the February 1 deadline. Due to the WVC vote, the Wausau School Board meeting was not needed.



From the WIAA...

- Merrill's decision aligns to the purpose of co-ops
 - Teams co-op to build their numbers until they can form their own team again
 - What has happened here is not a 'unique' situation
- There is not an option for the Wausau School District or Wausau East to appeal the vote made by the WVC schools
- There's no precedent for an extension of the February 1 co-op deadline
- The WIAA Board of Control has no authority to force a conference to adopt a co-op



From the WIAA...

- Individual Students
 - If they move (in-district transfer) or open enroll to another school to play hockey, they have to appeal to the WIAA for a waiver of eligibility
 - A waiver is not guaranteed for 10-12th graders
 - “The discontinuation of a program is not interpreted by the Board of Control as an extenuating circumstance for the purposes of receiving a(n) (eligibility)waiver.” -WIAA
 - 8-9th graders do not lose a year of eligibility if they move schools



Our Reality

- Following the 3-3 vote, a motion was made to support an East/West JV Hockey Co-op
- The WVC voted in favor of the JV co-op
 - A motion and vote is not required to form a JV co-op
 - This allows for East students to compete in hockey - only at the **JV** level





POTENTIAL OPTIONS



East/West Hockey Numbers

- 1 westside student currently playing for the East/Merrill Co-op
- 1 eastside student currently playing for Wausau West
 - West also has 2 open-enrolled students on their roster

Grade	East Numbers	West Numbers
11	1	7
10	5	10
9	3	7
8	2	11
7	2 - Tentative	8 - Tentative



East Hockey Options

- **East/West JV Co-op**

- East players still get to compete at the JV level with Wausau West
 - This requires no oversight from the WIAA or the WVC
 - Local control

- **East Hockey forms their own team**

- 9-11 current players
 - No goalie
- Leave the WVC and go independent
- Run only a JV schedule
 - Build numbers to form a varsity team in the future
- The deadline to declare a Wausau East Varsity team has passed



East Hockey Options

- **Look for other co-op opportunities in the future**
 - Present a motion to the WVC to amend the bylaws forcing a tie-breaker in the event of a 3-3 vote
 - Bring back another proposal for an East/West Co-op to the WVC next year
 - Look to co-op with a Great Northern Conference (GNC) team or another local high school next year



Petition the WIAA

- Request an extension to the February 1 deadline for hockey co-ops
 - Goal: to provide East the opportunity to explore other co-ops for boys hockey
 - An extension has never been granted by the WIAA
- Suggest a change to the co-op process and procedure with the WIAA
 - Specific to the co-op timeline with the goal of preventing this from happening to other schools



Revise District's In-District Transfer Policy

- **Current Policy:**

- Secondary level:

- Per IEP team decision - Care program or Medically Fragile program;
 - or when a comparable academic program offering is not available at the current school of attendance;
 - or for other special considerations to be determined on a case-by-case basis by the Director of Pupil Services or his/her designee.

- Requests cannot be granted if space is not available. Space considerations maintain seats for students who may move into an attendance zone.



Revise In-District Transfer Policy

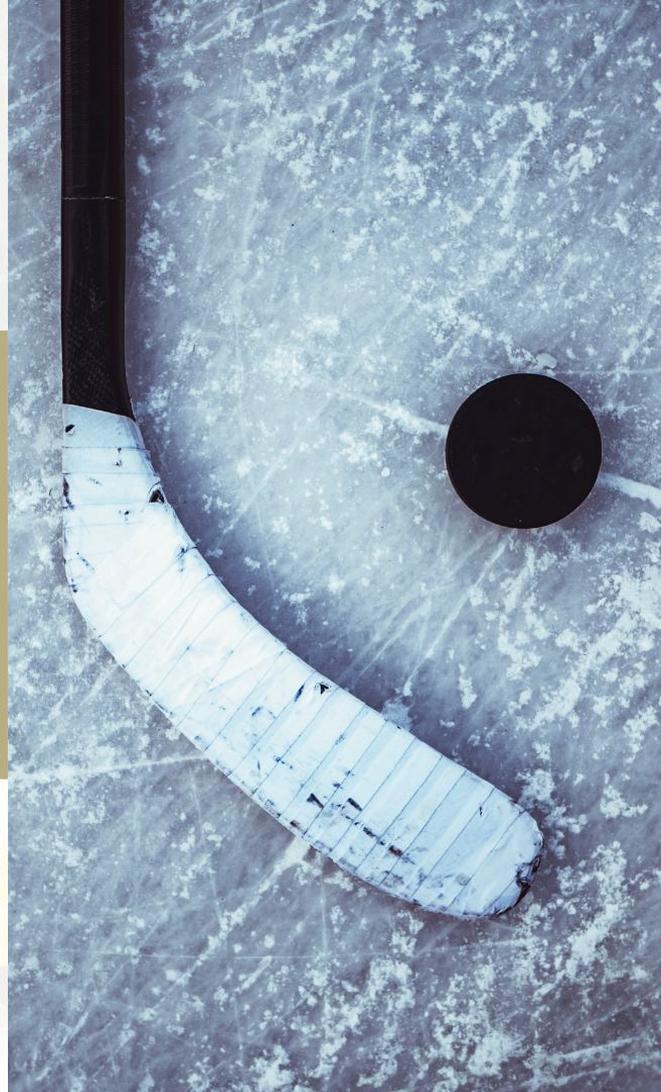
- **Looking Forward:**

- There is potential to expand upon **academic program** to include athletics not offered at the home school (Boys Hockey at East, Boys Swimming at West)
 - Would not affect eligibility for 8-9th graders
 - 10-12th graders would be ineligible and would need to appeal to the WIAA for a waiver
 - WIAA:
 - “the discontinuation of a program is not interpreted by the Board of Control as an extenuating circumstance for the purposes of receiving a(n) (eligibility)waiver.”





THANK YOU



Wisconsin Valley Conference Hockey Statistics

FINAL — 2022-23 Valley Season

STANDINGS

	CONFERENCE						REGULAR SEASON OVERALL				
	W	L	T	PTS	GF	GA	W	L	T	GF	GA
1. Stevens Point	10	0	0	20	72	14	20	3	0	131	41
2. Wausau West	8	2	0	16	59	24	12	11	0	96	91
3. Wis. Rapids	5	5	0	10	52	39	13	9	0	117	80
4. D.C. Everest	4	6	0	8	21	42	8	14	0	55	86
5. Marshfield	3	7	0	6	32	55	12	11	0	93	102
6. Merrill/Wausau East	0	10	0	0	10	72	3	17	0	46	127

Wisconsin Valley Conference Hockey Statistics

FINAL — 2023-24 Wisconsin Valley Conference Season

STANDINGS

	CONFERENCE						REGULAR SEASON OVERALL				
	W	L	T	PTS	GF	GA	W	L	T	GF	GA
1. Stevens Point	10	0	0	20	72	8	18	2	2	117	34
2. Wausau West	8	2	0	16	47	19	12	10	0	76	59
3. Wis. Rapids	6	4	0	12	46	26	15	5	0	108	48
4. D.C. Everest	3	7	0	6	20	30	11	13	0	71	70
5. Marshfield	2	8	0	4	13	51	10	14	0	58	106
6. Merrill/Wausau East	1	9	0	2	6	70	3	20	0	40	153

Wisconsin Valley Conference Hockey Statistics

FINAL — 2024-25 Wisconsin Valley Conference Season

STANDINGS

	CONFERENCE						OVERALL - THROUGH FEB. 14				
	W	L	T	PTS	GF	GA	W	L	T	GF	GA
Stevens Point	10	0	0	20	96	8	24	0	0	185	30
Wausau West	8	2	0	16	63	20	18	6	0	117	53
D.C. Everest	6	4	0	12	29	23	15	8	1	86	44
Wis. Rapids	4	6	0	8	29	48	10	13	0	74	97
Merrill/Wausau East	2	8	0	4	19	75	9	15	0	93	133
Marshfield	0	10	0	0	11	73	8	16	0	61	139

Wisconsin Valley Conference Hockey Statistics

Through WVC Games Played Jan. 27, 2026

STANDINGS

	CONFERENCE						OVERALL - THROUGH JAN. 27				
	W	L	T	PTS	GF	GA	W	L	T	GF	GA
Stevens Point	6	0	0	12	55	2	15	2	0	119	20
Wausau West	6	1	0	12	50	14	18	1	0	125	40
D.C. Everest	5	3	0	10	29	19	10	7	0	63	40
Marshfield	2	5	0	4	20	36	8	10	0	80	75
Wis. Rapids	1	5	0	2	8	38	6	12	0	48	89
Merrill/Wausau East	1	7	0	2	16	69	5	12	0	56	122

2026 Boys Hockey Assignments

Regional Semi-Finals - February 17; Regional Finals - February 19 or 20
 Sectional Semi-Finals - February 24; Sectional Finals - February 27 or 28
 State Meet - March 5-6-7

Division 1

Sectional 1 - Altoona at Hobbs Arena (Altoona)	Sectional 2 - Notre Dame at Cornerstone
Altoona/Fall Creek/McDonell Central Catholic/Regis	Appleton North/Appleton East/Appleton West
Chippewa Falls	Ashwaubenon/Bay Port/Pulaski/Seymour/Wrightstown
D.C. Everest	Beaver Dam/Columbus/Horicon/Mayville/Randolph/Waterloo
Eau Claire Memorial	De Pere/West De Pere
Eau Claire North	Fond du Lac/Campbellsport/Lomira/New Holstein/North Fond du Lac/Oakfield/Winnebago Lutheran
Hudson	Manitowoc Lincoln/Manitowoc Lutheran/Mishicot/Reedsville/Roncalli/Two Rivers/Valders
Merrill/Newman Catholic/Wausau East	Neenah/Hortonville/Menasha/Shiocton
New Richmond	Notre Dame
Stevens Point Area Senior High	Oshkosh North/Berlin/Green Lake/Laconia/Lourdes Academy/Omro/Oshkosh West/Ripon/Weyauwega-Fremont/Winneconne
Superior	Sheboygan South/Cedar Grove-Belg/Elkhart Lake-Glen/Grafton/Howards G/Kiel/Kohler/Oostburg/Plymouth/Port Wash/Sheboygan Christian/Falls/Lutheran/North
Tomahawk	West Bend West/Germantown/Hartford Union/Kettle Moraine Lutheran/Kewaskum/Living Word Lutheran/Slinger/West Bend East
Wausau West	Xavier/Brillion/Fox Valley Lutheran/Freedom/Kaukauna/Kimberly/Little Chute/New London/Saint Mary Catholic
Wisconsin Rapids Lincoln	
Sectional 3 - Edgewood at Verona Ice Arena	Sectional 4 - Muskego at Kern Center
Aquinas/Cochrane-Fountain City/Gale-Ettrick-Trempealeau/Holmen/Luther	Arrowhead
Baraboo/Portage	Beloit Memorial/Brodhead/Clinton/Hononegah, IL/Parkview/The Lincoln Academy/Turner
DeForest/Lake Mills/Lodi/Madison Country Day/Madison East/Madison La Follette/Pardeeville/Poynette	Brookfield East/Brookfield Central/Hamilton/Menomonee Falls/Wauwatosa East/Wauwatosa West
Edgewood	Janesville Parker/Janesville Craig
Madison Memorial	Kenosha Bradford/Kenosha Indian Trail/Kenosha Tremper/Westosha Central/Wilmot Union
Madison West	Kettle Moraine/Mukwonago/Oconomowoc
Middleton	Marquette
Monona Grove	Milton/Big Foot/Edgerton/Elkhorn/Evansville/Fort Atkinson/Whitewater/Williams Bay
Onalaska/La Crosse Central/La Crosse Logan	Monroe/Albany/Dakota, IL/Lena-Winslow, IL/New Glarus/Warren, IL
Reedsburg/Mauston/Wisconsin Dells	Muskego/Burlington/Franklin/Greendale/Greenfield/Milw Reagan/New Berlin E/W/Oak Creek/St Francis/Union Grove/Waterford/West Allis C/Hale/Whitnall
Stoughton/Barneveld/Mount Horeb/Watertown Luther Prep	Oregon
Sun Prairie East/Sun Prairie West	University School of Milwaukee
Tomah/Sparta	Waukesha North/Brookfield Academy/Catholic Memorial/Lake Country Lutheran/Pewaukee/Waukesha South/Waukesha West/St. John's Northwestern
Verona	Whitefish Bay/Dominican/Martin Luther/Milwaukee King/Nicolet/Saint Thomas More/Shorewood

Updated 10/15/25

Wisconsin Valley

Team 	↑↓	Overall ↑↓	Conf ↑↓	Points ↑↓	Against ↑↓	Enroll ↑↓
 Marshfield/Columbus Catholic		12-9	3-5	97	77	1340
 WI Rapids Lincoln		6-14	1-7	53	112	1401
 Wausau West		21-1	8-1	147	39	1548
 D. C. Everest		12-9	5-5	76	52	1770
 Merrill Co-op		4-12	1-7	49	117	1811
 SPASH		19-3	8-1	155	29	2218



MEMO

TO: WSD Board of Education
 FROM: Elizabeth Channel, Interim Assistant Superintendent of Operations
 DATE: January 26, 2026
 RE: Financial Projection Model Assumptions

Shared in this document are many of the key variables that contribute to the Frontline multi-year projection model. This is done in an effort to create a baseline using information representative of the current state, to which adjustments are subsequently made. The Frontline model primarily uses budget amounts from the 2025-2026 WSD budget with percentages cast forward and adjustments made to create this baseline model. The supporting documents summarize these assumptions.

Salary Assumptions

Projected % Salary Increases		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	Teachers	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Teachers - Non-Salary Sched. (e.g. Appx. B)	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Administrators	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Clerical	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Custodial	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Municipal	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Food Service	2.63%	2.63%	2.63%	2.63%	2.63%

Teachers:		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	Retirement FTE's per Year	11.0	20.0	20.0	20.0	20.0
<input checked="" type="checkbox"/>	Retiree Salary or Salary Schedule Placement	\$78,279	\$80,071	\$81,882	\$83,711	\$85,558
<input checked="" type="checkbox"/>	Attrition FTE's per Year	45.0	45.0	45.0	45.0	45.0
<input checked="" type="checkbox"/>	Attrition Salary or Salary Schedule Placement	\$55,068	\$56,517	\$57,977	\$59,448	\$60,932
<input checked="" type="checkbox"/>	New Hire Salary or Salary Schedule Placement	\$52,069	\$53,494	\$54,930	\$56,377	\$57,836

Benefit Assumptions

Percent of Payroll Benefits		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	FICA/Medicare	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<input checked="" type="checkbox"/>	WRS - Board	7.10%	7.20%	7.20%	7.20%	7.20%	7.20%
<input checked="" type="checkbox"/>	Life Ins. Obj 230	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<input checked="" type="checkbox"/>	Disability Ins. Obj 251	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	Health Ins. - Percent Increase	8.00%	6.00%	4.00%	4.00%	4.00%
<input checked="" type="checkbox"/>	Dental Ins. - Percent Increase	2.00%	2.00%	2.00%	2.00%	2.00%

Non-Salary & Benefit Expenditure Assumptions

General Fund 10 Assumptions (% change)		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

Utilities Assumptions (Function 2530) (% change)		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	331 Gas for Heat	1.00%	1.00%	1.00%	1.00%	1.00%
	336 Electricity Other Than Heat	1.00%	1.00%	1.00%	1.00%	1.00%
	337 Water	1.00%	1.00%	1.00%	1.00%	1.00%
	338 Sewerage	1.00%	1.00%	1.00%	1.00%	1.00%
	339 Other Utilities	1.00%	1.00%	1.00%	1.00%	1.00%

Transportation Assumptions (Function 2560) (% change)

- 341 Contracted Pupil Transportation
- 348 Vehicle Fuel

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
2.50%	2.50%	2.50%	2.50%	5.00%
2.50%	2.50%	2.50%	2.50%	2.50%

District Insurance (% change)

- 711 District Liability
- 712 District Property
- 713 Workers Compensation
- 730 Unemployment Compensation
- 790 Insurance & Judgements

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
2.00%	2.00%	2.00%	2.00%	2.00%
10.00%	5.00%	5.00%	5.00%	5.00%
5.00%	2.00%	2.00%	2.00%	2.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Fund 27 Assumptions (% change)

- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 600 Debt Service
- 900 Other Expenditures

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Fund 50 Assumptions (% change)

- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 600 Debt Service
- 900 Other Expenditures

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
0.00%	0.00%	0.00%	0.00%	0.00%
2.00%	2.00%	2.00%	2.00%	2.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Fund 80 Assumptions (% change)

- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 600 Debt Service
- 900 Other Expenditures

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Manual Adjustments - Ongoing

Fund	Object	Function	Description	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
10			Open Enrollment Tuition (net expense increase)	2.00%	2.00%	2.00%	2.00%	2.00%
10			Wisc Parental Choice Program Vouchers	5%	5%	5%	5%	5%

REVENUE ASSUMPTIONS

Equalized Value/General State Aid/Revenue Limit

- Oct 15 Equalized Valuation (% change)
- Oct 15 Exempt Computer (% change)
- Per Pupil Revenue Limit Increase
- Transfer of Service (\$ amount)
- Per Pupil Categorical Aid Amount Increase

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
2.00%	2.00%	2.00%	2.00%	2.00%
0.00%	0.00%	0.00%	0.00%	0.00%
\$325	\$325	\$325	\$325	\$325
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Other Revenue Assumptions

- Investment Income (% change)

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
-5.00%	-5.00%	-5.00%	0.00%	0.00%

Revenue Limit Exemptions

- Energy Efficiency, Debt Service (\$ amount)
- Energy Efficiency, Utility Savings (\$ amount)

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
\$1,133,018	\$0	\$0	\$0	\$0
\$31,322	\$0	\$0	\$0	\$0

Levy Assumptions

- Fund 80 Levy (\$ amount)

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
\$1,092,000	\$1,092,000	\$1,092,000	\$1,092,000	\$1,092,000

SPED Aid Reimbursement Percent

SPED Aidable Cost Reimbursement % (DPI Req.)

FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
37.00%	40.00%	40.00%	40.00%	40.00%	40.00%



BOARD PROCEDURES JANUARY 26, 2026



Board Procedures

- Objectives:
 - Investigate other districts' procedures
 - 7 other comparable districts
 - Evaluate the Wausau School District's current processes
 - Provide suggestions moving forward



District	# of Board Members	Committees	Committee of the Whole	Notables
(A)	9	4	Yes	Committee lead presents to board
(B)	9	2	No	Committee chair determines if further board discussion is needed, community members assigned to committees
(C)	7	0	No	Board may choose to postpone vote if needed, board workshops are utilized
(D)	7	4	Yes	Committee topics broken up by policy numbers, 2 nd board meeting each month designated as workshop
(E)	7	5	Yes	'Executive committee' serves as committee of the whole
(F)	7	3	No	Committee board members lead the discussion, agenda items can be pulled by individual board members
(G)	7	0	No	Coherent governance model
Wausau	9	Ed/Ops & Audit of the Bills	Yes	

Current System

- 2 meetings per month
 - Board Meeting (2nd Monday of each month)
 - Education/Operations (4th Monday of each month)
 - Serves as a Committee of the Whole
 - Discussions on agenda items
 - Topics are moved forward from Ed/Ops to full Board for vote

Benefits

- Full Board hears all of the information presented
- Provide community opportunity for feedback between 'Committee of the Whole' and Board meeting
- Transparency
- Fosters collaborative relationship between Admin and Board
- Increases discussion amongst all Board members



Suggestions

1. Current function seems effective and efficient, however, there may be confusion differentiating between Ed/Ops and the Board meeting
2. Rename Ed/Ops to 'Committee of the Whole'
3. Physical reconfiguration of Ed/Ops seating
4. Scripted statement at beginning of the Committee of the Whole expressing purpose
5. Move Audit of the Bills into the Committee of the Whole



Questions and Next Steps:

No Action: Process and Procedures will remain as they are currently

Action: Move to change name of the “Education /Operations Committee of the Whole” to “Committee of the Whole” while changing the responsibility of reviewing the “Audit of the Bills” to the new “Committee of the Whole” to take place during that meeting. The “Audit of the Bills Committee” would then dissolve.



THANK YOU

