

PRELIMINARY BUDGET 2025-26 *			
GENERAL FUND (FUND 10)	Audited 2023-24	Budget 2024-25	Budget 2025-26
Beginning Fund Balance (Account 930 000)	6,889,332	12,100,220	13,865,665
Ending Fund Balance, Unassigned (Acct. 939 000)	12,100,220	13,865,665	14,665,373
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	12,100,220	13,865,665	14,665,373
REVENUES & OTHER FINANCING SOURCES			
<i>Local Sources</i>			
210 Taxes	20,338,974	18,388,111	20,553,836
260 Non-Capital Sales	21,141	10,420	12,550
270 School Activity Income	138,734	95,700	88,853
280 Interest on Investments	486,152	325,000	300,000
290 Other Revenue, Local Sources	655,485	413,316	520,669
Subtotal Local Sources	21,640,485	19,232,547	21,475,908
<i>Other School Districts Within Wisconsin</i>			
340 Payments for Services	2,006,764	2,094,174	2,097,108
Subtotal Other School Districts within Wisconsin	2,018,222	2,094,174	2,109,340
<i>State Sources</i>			
610 State Aid -- Categorical	295,840	239,255	112,432
620 State Aid -- General	5,489,615	7,920,823	5,722,732
630 DPI Special Project Grants	72,915	66,373	66,044
690 Other Revenue	1,285,919	1,361,214	1,350,656
Subtotal State Sources	7,144,288	9,587,665	7,251,864
<i>Federal Sources</i>			
730 DPI Special Project Grants	845,901	163,913	91,526
750 IASA Grants	185,344	125,896	87,771
780 Other Federal Revenue Through State	89,478	0	0
Subtotal Federal Sources	1,120,724	296,357	186,597
<i>Other Revenues</i>			
960 Adjustments	231,100	0	0
970 Refund of Disbursement	124,440	0	0
990 Miscellaneous	53,285	0	0
Subtotal Other Revenues	408,825	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	32,422,789	31,210,743	31,023,709
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,985,301	5,720,047	5,632,689
120 000 Regular Curriculum	7,499,201	7,531,916	7,617,955
130 000 Vocational Curriculum	187,563	211,352	186,333
140 000 Physical Curriculum	527,743	555,758	529,897
160 000 Co-Curricular Activities	384,039	399,340	462,408
170 000 Other Special Needs	172,883	181,983	179,719
Subtotal Instruction	13,756,729	14,600,396	14,609,001
<i>Support Sources</i>			
210 000 Pupil Services	1,390,395	1,514,238	1,561,071
220 000 Instructional Staff Services	1,247,652	1,354,148	1,353,625
230 000 General Administration	752,163	833,202	860,485
240 000 School Building Administration	1,483,223	1,766,238	1,782,360
250 000 Business Administration	4,203,918	4,673,686	4,503,771
260 000 Central Services	360,617	364,597	385,417
270 000 Insurance & Judgments	331,540	417,286	499,147
280 000 Debt Services	90,516	18,157	36,314
290 000 Other Support Services	140,811	143,340	144,887
Subtotal Support Sources	10,000,834	11,084,891	11,127,076
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,335,288	2,653,280	3,383,883
430 000 Instructional Service Payments	1,003,538	1,106,731	1,104,041
490 000 Other Non-Program Transactions	9,060	0	0
Subtotal Non-Program Transactions	3,347,885	3,760,011	4,487,924
TOTAL EXPENDITURES & OTHER FINANCING USES	27,105,449	29,445,298	30,224,001

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2023-24	Budget 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	675,059	611,939	616,939
900 000 Ending Fund Balance	611,939	616,939	766,939
REVENUES & OTHER FINANCING SOURCES	454,176	150,000	150,000
100 000 Instruction	348,447	118,000	0
200 000 Support Services	99,279	27,000	0
400 000 Non-Program Transactions	69,569	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	517,296	145,000	0

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-24	Budget 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,055,288	2,403,280	2,608,883
<i>State Sources</i>			
610 State Aid -- Categorical	1,108,786	1,150,000	1,150,000
690 Other Revenue	13,480	0	0
Subtotal State Sources	1,125,014	1,150,000	1,150,000
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	379,912	415,532	411,833
780 Other Federal Revenue Through State	32,943	50,000	35,000
Subtotal Federal Sources	412,855	465,532	446,833
<i>Other Revenues</i>			
960 Adjustments	0	0	0
Subtotal Other Revenues	408	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	3,601,895	4,018,812	4,205,716
EXPENDITURES & OTHER FINANCING USES			
150 000 Special Education Curriculum	2,543,611	2,946,055	2,984,480
Subtotal Instruction	2,543,611	2,946,055	2,984,480
<i>Support Sources</i>			
210 000 Pupil Services	461,553	486,486	486,799
220 000 Instructional Staff Services	323,926	352,931	430,236
230 000 General Administration	20,619	14,303	20,000
250 000 Business Administration	53,249	31,750	29,000
290 000 Other Support Services	0	0	0
Subtotal Support Sources	859,720	885,971	966,035
430 000 Instructional Service Payments	198,564	186,787	255,200
Subtotal Non-Program Transactions	198,564	186,787	255,200
TOTAL EXPENDITURES & OTHER FINANCING USES	3,601,895	4,018,812	4,205,716
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023-24	Budget 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	2,380,966	3,263,357	4,102,317
900 000 ENDING FUND BALANCES	3,263,357	4,102,317	4,103,717
TOTAL REVENUES & OTHER FINANCING SOURCES	4,987,125	4,869,910	4,369,910
281 000 Long-Term Capital Debt	3,759,900	4,030,950	4,027,050
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	344,836	338,960	341,460
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	4,104,735	4,369,910	4,368,510
842 000 INDEBTEDNESS, END OF YEAR	57,575,000	55,215,000	52,780,000
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2023-24	Budget 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	1,835,502	1,986,440	2,183,225
900 000 Ending Fund Balance	1,986,440	2,183,225	3,259,585
TOTAL REVENUES & OTHER FINANCING SOURCES	1,140,721	1,187,500	2,150,000
100 000 Instructional Services	0	0	0
200 000 Support Services	414,783	990,715	1,073,640
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	574,999	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	989,783	990,715	1,073,640
FOOD SERVICE FUND (FUND 50)	Audited 2023-24	Budget 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	599,880	573,238	353,182
900 000 ENDING FUND BALANCE	573,238	353,182	258,589
TOTAL REVENUES & OTHER FINANCING SOURCES	590,633	518,000	570,001
200 000 Support Services	616,880	738,056	664,594
400 000 Non-Program Transactions	394	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	617,275	738,056	664,594
COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-24	Budget 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	1,349,356	987,223	1,036,166
900 000 ENDING FUND BALANCE	987,223	1,036,166	981,206
TOTAL REVENUES & OTHER FINANCING SOURCES	1,970,036	2,327,622	2,472,369
200 000 Support Services	821,974	661,306	875,849
300 000 Community Services	1,510,195	1,617,373	1,651,481
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,332,169	2,278,679	2,527,329