

PUBLIC NOTICE

To the Electors of the School District of Kewaskum

The Board of Education of School District of Kewaskum hereby gives notice of the 2025-26 budget as required by s. 65.90 Wisconsin Statutes. Copies of the detailed budget are available for review during normal working hours at the District Office, 1455 School Street, Kewaskum, Wisconsin.

A Budget Hearing will be held during the Annual School District Meeting at 6:00 p.m. on August 25, 2025 in the Kewaskum High School Theater, 1510 Bilgo Lane, Kewaskum, Wisconsin.

GENERAL FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	5,271,672	6,200,940	6,200,940
Net Residual Equity Transfers In (Out)	0	0	0
ENDING FUND BALANCE	6,200,940	6,200,940	6,200,940
REVENUES & OTHER FINANCING SOURCES			
Local Sources (Source 200)	9,395,230	10,790,719	11,748,802
Inter-district Payments (Source 300 + 400)	1,709,507	1,821,774	2,008,124
Intermediate Sources (Source 500)	20,242	8,559	8,559
State Sources (Source 600)	11,579,047	12,454,818	12,213,141
Federal Sources (Source 700)	971,028	170,826	160,876
All Other Sources (Source 800 + 900)	516,228	93,683	40,000
TOTAL REVENUES & OTHER FINANCING SOURCES	24,191,282	25,340,379	26,179,502
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	9,643,182	10,565,807	10,845,930
Support Services (Function 200 000)	9,060,223	9,787,970	10,100,485
Community Services (Function 300 000)	0	0	0
Non-Program Transactions (Function 400 000)	4,558,609	4,986,602	5,233,087
TOTAL EXPENDITURES & OTHER FINANCING USES	23,262,014	25,340,379	26,179,502

SPECIAL PROJECTS FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	301,200	310,553	310,553
ENDING FUND BALANCE	310,553	310,553	310,553
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	3,627,078	3,847,546	3,971,084
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	3,617,725	3,847,546	3,971,084

DEBT SERVICE FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	725,854	391,393	373,056
ENDING FUND BALANCE	391,393	373,056	356,806
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	3,049,220	1,930,363	1,920,775
EXPENDITURES & OTHER FINANCING USES			

TOTAL EXPENDITURES & OTHER FINANCING USES	3,383,681	1,948,700	1,937,025
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CAPITAL PROJECTS FUND (46)	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	1,676,489	1,334,129	1,107,126
ENDING FUND BALANCE	1,334,129	1,107,126	1,053,035
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	87,024	164,356	265,909
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	429,384	391,359	320,000

FOOD SERVICE FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	679,445	628,938	601,438
ENDING FUND BALANCE	628,938	601,438	576,516
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	1,174,579	1,184,088	1,253,400
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	1,225,086	1,211,588	1,278,322

SCHOLARSHIP FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	10,583	10,583	10,583
ENDING FUND BALANCE	10,583	10,583	10,583
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

COMMUNITY SERVICES FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	30,115	37,083	32,083
ENDING FUND BALANCE	37,083	32,083	32,083
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	134,368	107,100	76,800
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	127,400	112,100	76,800

COOPERATIVE PROGRAM FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
FUND BALANCE			
Beginning Fund Balance	0	0	0
ENDING FUND BALANCE	0	0	0
REVENUES & OTHER FINANCING SOURCES			

TOTAL REVENUES & OTHER FINANCING SOURCES	6,232	0	0
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	6,232	0	0

TOTAL EXPENDITURES AND OTHER FINANCING USES

ALL FUNDS	Audited 2023-24	Budget 2024-25	Budget 2025-26
GROSS TOTAL EXPENDITURES -- ALL FUNDS	32,051,522	32,851,672	33,762,733
Interfund Transfers (Source 100) - ALL FUNDS	1,444,289	2,251,472	1,855,673
Interfund Payments (Source 230) -- ALL FUNDS	0	0	0
Refinancing Expenditures (FUND 30)	0	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	30,607,233	30,600,200	31,907,060
PERCENTAGE CHANGE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-0.02%	4.27%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-24	Budget 2024-25	Budget 2025-26
General Fund	8,941,553	10,491,380	11,445,098
Debt Service Funds	3,015,156	1,930,363	1,920,775
Community Service Fund	105,100	105,100	76,800
TOTAL SCHOOL LEVY	12,061,809	12,526,843	13,442,673
PERCENTAGE CHANGE -- TOTAL LEVY FROM PRIOR YEAR		3.9%	7.3%