

BUDGET ADOPTION 2025-2026

GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	15,222,152.58	15,525,282.97	16,576,965.06
Ending Fund Balance, Nonspendable (Acct. 935 000)	1,375,578.37	1,476,000.00	1,476,000.00
Ending Fund Balance, Restricted (Acct. 936 000)	42,994.78	42,737.22	42,737.22
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	80,472.00	485,711.47	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	14,026,237.82	14,572,516.37	14,572,515.84
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	15,525,282.97	16,576,965.06	16,091,253.06
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	19,811,495.52	24,614,564.82	27,777,616.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	106,696.92	121,832.94	5,000.00
270 School Activity Income	41,040.25	32,871.00	36,500.00
280 Interest on Investments	618,302.49	557,244.25	425,000.00
290 Other Revenue, Local Sources	157,786.35	123,422.95	118,063.00
Subtotal Local Sources	20,735,321.53	25,449,935.96	28,362,179.00
Other School Districts Within Wisconsin			
310 Transit of Aids	25,310.00	21,730.00	19,728.00
340 Payments for Services	759,426.83	689,001.70	796,993.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	7,984.48	0.00
Subtotal Other School Districts within Wisconsin	784,736.83	718,716.18	816,721.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	278,760.49	251,331.99	212,385.00
620 State Aid -- General	13,637,115.00	14,020,494.00	12,110,303.00
630 DPI Special Project Grants	129,964.96	116,265.12	24,605.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	5,219.04	5,937.86	5,000.00
690 Other Revenue	2,320,642.67	2,474,541.01	2,427,791.00
Subtotal State Sources	16,371,702.16	16,868,569.98	14,780,084.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,195,395.21	406,855.90	155,679.00
750 IASA Grants	362,651.08	359,879.74	318,059.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	191,841.95	164,921.87	150,000.00
790 Other Federal Revenue - Direct	14,409.70	0.00	0.00
Subtotal Federal Sources	2,764,297.94	931,657.51	623,738.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	16,087.00	0.00
870 Long-Term Obligations	2,689.66	99,570.60	0.00
Subtotal Other Financing Sources	2,689.66	115,657.60	0.00
Other Revenues			
960 Adjustments	101,271.89	46,104.20	11,000.00
970 Refund of Disbursement	17,829.08	63,365.85	17,500.00
980 Medical Service Reimbursement	0.00	770.61	1,500.00
990 Miscellaneous	5,728.70	3,049.34	5,000.00
Subtotal Other Revenues	124,829.67	113,290.00	35,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	40,783,577.79	44,197,827.23	44,617,722.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,334,866.01	6,802,397.47	7,456,275.00
120 000 Regular Curriculum	7,117,172.10	7,313,895.11	7,772,572.00
130 000 Vocational Curriculum	1,357,883.58	1,375,494.58	1,442,721.00
140 000 Physical Curriculum	1,056,447.52	1,094,305.37	1,135,092.00
160 000 Co-Curricular Activities	772,033.84	803,667.75	799,345.00
170 000 Other Special Needs	271,472.22	280,166.40	276,718.00
Subtotal Instruction	16,909,875.27	17,669,926.68	18,882,723.00
Support Sources			
210 000 Pupil Services	1,708,079.93	2,158,887.92	1,990,865.00
220 000 Instructional Staff Services	2,171,854.04	2,823,480.59	3,054,093.00
230 000 General Administration	680,321.78	602,021.22	677,457.00
240 000 School Building Administration	1,954,523.98	2,085,906.19	2,222,064.00
250 000 Business Administration	7,366,739.54	7,003,337.51	7,345,831.00
260 000 Central Services	1,075,627.26	1,099,673.23	1,714,133.00
270 000 Insurance & Judgments	439,287.42	408,035.00	498,381.00
280 000 Debt Services	75,804.28	77,213.80	86,420.00
290 000 Other Support Services	1,048,730.64	1,152,798.89	918,256.00
Subtotal Support Sources	16,520,968.87	17,411,354.35	18,507,500.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,462,345.08	5,083,481.11	5,208,728.00
430 000 Instructional Service Payments	2,567,838.09	2,893,313.26	2,500,983.00
490 000 Other Non-Program Transactions	19,420.09	88,069.74	3,500.00

Subtotal Non-Program Transactions	7,049,603.26	8,064,864.11	7,713,211.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,480,447.40	43,146,145.14	45,103,434.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	3,414,537.99	3,638,023.59	4,181,201.20
900 000 Ending Fund Balance	3,638,023.59	4,181,201.20	3,617,563.20
REVENUES & OTHER FINANCING SOURCES	934,698.46	1,154,600.36	170,000.00
100 000 Instruction	515,400.30	473,919.91	351,778.00
200 000 Support Services	91,042.93	25,258.54	215,204.00
400 000 Non-Program Transactions	104,769.63	112,244.30	166,656.00
TOTAL EXPENDITURES & OTHER FINANCING USES	711,212.86	611,422.75	733,638.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	4,462,345.08	5,083,481.11	5,208,728.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	5,131.50	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	5,131.50	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
<i>State Sources</i>			
610 State Aid -- Categorical	1,983,764.00	1,962,071.00	2,686,964.00
620 State Aid -- General	127,788.00	91,009.00	150,000.00

630 DPI Special Project Grants	0.00	0.00	36,000.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	18,871.69	18,952.34	0.00
Subtotal State Sources	2,130,423.69	2,072,032.34	2,872,964.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	722,604.12	837,656.75	971,159.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	109,167.21	76,226.56	75,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	831,771.33	913,883.31	1,046,159.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	1,000.00	2,000.00	1,000.00
Subtotal Other Revenues	1,000.00	2,000.00	1,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,430,671.60	8,071,396.76	9,128,851.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,594,717.87	5,683,091.87	6,859,515.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,594,717.87	5,683,091.87	6,859,515.00
Support Sources			
210 000 Pupil Services	1,006,859.90	1,088,892.88	1,259,784.00
220 000 Instructional Staff Services	409,266.36	469,462.70	609,996.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	81,163.34	111,016.23	123,525.00
260 000 Central Services	545.57	546.38	2,000.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,497,835.17	1,669,918.19	1,995,305.00

Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	338,118.56	718,386.70	274,031.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	338,118.56	718,386.70	274,031.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,430,671.60	8,071,396.76	9,128,851.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	2,910,864.79	2,937,037.90	1,774,026.38
900 000 ENDING FUND BALANCES	2,937,037.90	1,774,026.38	1,791,676.38
TOTAL REVENUES & OTHER FINANCING SOURCES	3,627,789.79	3,282,229.73	3,112,175.00
281 000 Long-Term Capital Debt	3,601,616.68	4,445,241.25	3,094,525.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,601,616.68	4,445,241.25	3,094,525.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	53,910,751.42	49,608,510.13	24,066,299.29
900 000 Ending Fund Balance	49,608,510.13	24,066,299.29	9,563,749.29
TOTAL REVENUES & OTHER FINANCING SOURCES	2,746,825.83	3,399,109.43	1,099,489.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	7,049,067.12	28,941,320.27	15,602,039.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,049,067.12	28,941,320.27	15,602,039.00

FOOD SERVICE FUND (FUND 50)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	773,534.09	872,066.95	286,209.42
900 000 ENDING FUND BALANCE	872,066.95	286,209.42	286,209.42
TOTAL REVENUES & OTHER FINANCING SOURCES	1,505,961.34	1,447,359.75	1,389,261.00
200 000 Support Services	1,407,428.48	2,029,441.03	1,389,261.00
400 000 Non-Program Transactions	0.00	3,776.25	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,407,428.48	2,033,217.28	1,389,261.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	192,455.27	189,446.76	189,403.64

900 000 ENDING FUND BALANCE	189,446.76	189,403.64	172,608.64
TOTAL REVENUES & OTHER FINANCING SOURCES	303,255.46	305,336.82	328,259.00
200 000 Support Services	6,752.43	7,547.05	7,792.00
300 000 Community Services	299,511.54	297,832.89	337,262.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	306,263.97	305,379.94	345,054.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	26,775.00	20,478.00	7,875.00
100 000 Instruction	23,360.56	20,478.00	7,875.00
200 000 Support Services	3,414.44	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,775.00	20,478.00	7,875.00