

ORIGINAL BUDGET 2025-26 *

GENERAL FUND (Fund 10)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance (Account 930 000)	4,903,837	10,221,177	13,998,948
Ending Fund Balance, Unassigned (Acct. 939 000)	10,221,177	13,998,948	15,057,351
Total Ending Fund Balance (ACCT. 930 000)	10,221,177	13,998,948	15,057,351
Revenues and Other Financing Sources			
Local Sources			
210 Taxes	20,338,974	18,388,111	19,552,133
260 Non-Capital Sales	21,141	23,357	12,550
270 School Activity Income	138,734	157,154	80,517
280 Interest on Investments	486,152	548,384	315,000
290 Other Revenue, Local Sources	655,485	771,809	487,908
Subtotal Local Sources	21,640,485	19,888,814	20,448,108
Other School Districts Within Wisconsin			
340 Payments for Services	2,006,764	2,181,321	2,292,072
Subtotal Other School Districts within Wisconsin	2,018,222	2,193,553	2,292,072
State Sources			
610 State Aid -- Categorical	295,840	249,073	144,486
620 State Aid -- General	5,489,615	7,920,719	6,688,660
630 DPI Special Project Grants	72,915	65,587	66,044
690 Other Revenue	1,285,919	1,362,698	1,349,172
Subtotal State Sources	7,144,288	9,598,077	8,248,362
Federal Sources			
730 DPI Special Project Grants	845,901	134,875	81,255
750 IASA Grants	185,344	125,896	75,610
780 Other Federal Revenue Through State	89,478	116,380	0
Subtotal Federal Sources	1,120,724	377,152	164,165
Other Revenues			
960 Adjustments	231,100	348,325	0
970 Refund of Disbursement	124,440	27,679	0
990 Miscellaneous	53,285	10,458	0
Subtotal Other Revenues	408,825	386,462	0
TOTAL REVENUES & OTHER FINANCING SOURCES	32,422,789	32,457,755	31,152,706
Expenditures and Other Financing Uses			
Instruction			
110 000 Undifferentiated Curriculum	4,985,301	5,316,370	5,545,771
120 000 Regular Curriculum	7,499,201	7,282,061	7,711,298
130 000 Vocational Curriculum	187,563	206,941	220,851
140 000 Physical Curriculum	527,743	545,003	543,367
160 000 Co-Curricular Activities	384,039	404,445	466,992
170 000 Other Special Needs	172,883	173,061	139,553
Subtotal Instruction	13,756,729	13,927,881	14,627,832
Support Sources			
210 000 Pupil Services	1,390,395	1,499,509	1,494,357
220 000 Instructional Staff Services	1,247,652	1,288,805	1,385,327
230 000 General Administration	752,163	778,904	852,502
240 000 School Building Administration	1,483,223	1,613,101	1,931,775
250 000 Business Administration	4,203,918	4,478,820	4,598,154
260 000 Central Services	360,617	356,473	423,334
270 000 Insurance & Judgments	331,540	403,359	485,920
280 000 Debt Services	90,516	18,157	36,314
290 000 Other Support Services	140,811	132,885	146,201
Subtotal Support Sources	10,000,834	10,570,014	11,353,884
Non-Program Transactions			
410 000 Inter-fund Transfers	2,335,288	3,166,195	3,072,405
430 000 Instructional Service Payments	1,003,538	1,012,776	1,040,183
490 000 Other Non-Program Transactions	9,060	3,119	0
Subtotal Non-Program Transactions	3,347,885	4,182,090	4,112,588
Total Expenditures and Other Financing Uses	27,105,449	28,679,984	30,094,303

SPECIAL PROJECT FUNDS (Funds 21, 23, 29)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	675,059	611,939	787,036
900 000 Ending Fund Balance	611,939	787,036	937,036
Revenues and Other Financing Sources	454,176	615,994	200,000
100 000 Instruction	348,447	357,955	0
200 000 Support Services	99,279	31,654	50,000
400 000 Non-Program Transactions	69,569	51,288	0
Total Expenditures and Other Financing Uses	517,296	440,897	50,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Revenues and Other Financing Sources			
100 Transfers-in	2,055,288	2,321,022	2,297,405
<i>State Sources</i>			
610 State Aid -- Categorical	1,108,786	969,619	1,403,390
690 Other Revenue	13,480	13,267	0
Subtotal State Sources	1,125,014	996,176	1,403,390
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	379,912	438,400	422,617
780 Other Federal Revenue Through State	32,943	75,442	0
Subtotal Federal Sources	412,855	513,842	422,617
<i>Other Revenues</i>			
960 Adjustments	0	0	0
Subtotal Other Revenues	408	2,775	0
Total Revenues and Other Financing Sources	3,601,895	3,848,081	4,123,412
Expenditures and Other Financing Uses			
140 000 Physical Curriculum	0	6,866	0
150 000 Special Education Curriculum	2,543,611	2,779,678	3,150,351
Subtotal Instruction	2,543,611	2,786,544	3,150,351
<i>Support Sources</i>			
210 000 Pupil Services	461,553	472,321	479,184
220 000 Instructional Staff Services	323,926	404,790	349,877
230 000 General Administration	20,619	16,956	20,000
250 000 Business Administration	53,249	22,062	29,000
290 000 Other Support Services	0	0	0
Subtotal Support Sources	859,720	918,065	878,061
430 000 Instructional Service Payments	198,564	143,472	95,000
Subtotal Non-Program Transactions	198,564	143,472	95,000
Total Expenditures and Other Financing Uses	3,601,895	3,848,081	4,123,412
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	2,380,966	3,263,357	3,843,913
900 000 Ending Fund Balances	3,263,357	3,843,913	3,343,913
Total Revenues and Other Financing Sources	4,987,125	4,982,967	3,868,510
281 000 Long-Term Capital Debt	3,759,900	4,059,775	4,027,050
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	344,836	342,635	341,460
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
Total Expenditures and Other Financing Uses	4,104,735	4,402,410	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	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	1,835,502	1,986,440	3,351,831
900 000 Ending Fund Balance	1,986,440	3,351,831	3,915,451
Total Revenues and Other Financing Sources	1,140,721	1,862,791	2,150,000
100 000 Instructional Services	0	0	0
200 000 Support Services	414,783	496,082	1,586,380
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	574,999	1,318	0
Total Expenditures and Other Financing Uses	989,783	497,400	1,586,380
FOOD SERVICE FUND (FUND 50)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	599,880	573,238	486,395
900 000 Ending Fund Balance	573,238	486,395	486,932
Total Revenues and Other Financing Sources	590,633	637,648	661,001
200 000 Support Services	616,880	724,122	660,464
400 000 Non-Program Transactions	394	368	0
Total Expenditures and Other Financing Uses	617,275	724,490	660,464
COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	1,349,356	987,223	1,367,411
900 000 Ending Fund Balances	987,223	1,367,411	1,416,841
Total Revenues and Other Financing Sources	1,970,036	2,544,031	2,472,369
200 000 Support Services	821,974	533,158	844,372
300 000 Community Services	1,510,195	1,630,643	1,578,567
400 000 Non-Program Transactions	0	43	0
Total Expenditures and Other Financing Uses	2,332,169	2,163,843	2,422,938

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds have been removed from the adoption format