

BUDGET ADOPTION 2025-2026 *

GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	11,706,230.89	10,493,012.37	10,964,025.93
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	2,033,400.28	2,047,959.18	2,047,959.18
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	8,459,612.09	8,916,066.75	8,916,066.75
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	10,493,012.37	10,964,025.93	10,964,025.93
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	36,110.37	8,422.92	0.00
<i>Local Sources</i>			
210 Taxes	9,367,727.77	4,731,928.86	15,292,849.00
240 Payments for Services	20,000.00	1,792.40	0.00
260 Non-Capital Sales	32,605.90	30,333.08	276,750.00
270 School Activity Income	54,593.51	49,322.67	46,225.00
280 Interest on Investments	759,846.05	485,571.08	400,000.00
290 Other Revenue, Local Sources	77,944.31	71,692.38	29,577.00
Subtotal Local Sources	10,312,717.54	5,370,640.47	16,045,401.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,048,792.79	1,086,485.46	1,143,687.00
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	1,048,792.79	1,086,485.46	1,143,687.00
<i>Intermediate Sources</i>			
510 Transit of Aids	84,640.68	89,363.67	119,342.00
Subtotal Intermediate Sources	84,640.68	89,363.67	119,342.00
<i>State Sources</i>			
610 State Aid -- Categorical	967,192.26	1,052,884.41	949,439.00
620 State Aid -- General	61,031,204.00	68,105,383.00	58,427,083.00
630 DPI Special Project Grants	349,253.93	399,080.28	412,815.00
650 Student Achievement Guarantee in Education (SAGE Grant)	2,690,659.38	2,755,601.44	2,680,000.00
660 Other State Revenue Through Local Units	4,689,854.88	4,875,100.74	4,875,124.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	69,728,164.45	77,188,049.87	67,344,461.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	45,000.00	22,750.00
730 DPI Special Project Grants	11,093,695.59	3,136,962.73	753,970.00
750 IASA Grants	2,458,693.65	2,976,098.32	2,423,688.00
780 Other Federal Revenue Through State	912,144.11	852,593.84	914,783.00
790 Other Federal Revenue - Direct	82,865.60	80,952.72	77,000.00
Subtotal Federal Sources	14,547,398.95	7,091,607.61	4,192,191.00
<i>Other Revenues</i>			
960 Adjustments	175,940.76	86,311.70	50,000.00
970 Refund of Disbursement	426,611.25	271,797.86	2,207,222.00
980 Medical Service Reimbursement	52.00	0.00	0.00
990 Miscellaneous	82,493.01	216,901.65	44,099.00
Subtotal Other Revenues	685,097.02	575,011.21	2,301,321.00
TOTAL REVENUES & OTHER FINANCING SOURCES	96,442,921.80	91,409,581.21	91,146,403.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	14,456,061.83	12,877,426.37	13,045,509.00
120 000 Regular Curriculum	12,865,321.49	11,476,690.93	11,817,991.00
130 000 Vocational Curriculum	1,956,604.10	1,899,119.42	1,967,889.00
140 000 Physical Curriculum	2,095,465.82	1,847,845.57	2,047,346.00
160 000 Co-Curricular Activities	944,813.58	1,005,873.49	961,220.00
170 000 Other Special Needs	2,221,078.44	1,818,635.77	1,909,102.00
Subtotal Instruction	34,539,345.26	30,925,591.55	31,749,057.00

Support Sources			
210 000 Pupil Services	4,548,424.64	4,136,910.33	3,928,594.00
220 000 Instructional Staff Services	8,001,515.83	6,451,462.69	6,214,629.00
230 000 General Administration	1,594,201.81	1,408,548.13	1,318,485.00
240 000 School Building Administration	5,500,020.76	4,437,072.88	4,092,972.00
250 000 Business Administration	14,253,033.18	12,570,072.39	12,111,490.00
260 000 Central Services	1,193,278.93	957,439.73	1,054,147.00
270 000 Insurance & Judgments	638,657.40	696,363.85	733,483.00
280 000 Debt Services	171,832.13	206,969.11	295,600.00
290 000 Other Support Services	1,807,465.31	1,503,152.23	1,454,411.00
Subtotal Support Sources	37,708,429.99	32,367,991.34	31,203,811.00
Non-Program Transactions			
410 000 Inter-fund Transfers	9,664,694.97	9,576,427.48	8,738,860.00
430 000 Instructional Service Payments	15,702,546.01	18,042,562.52	19,422,289.00
490 000 Other Non-Program Transactions	41,124.09	25,994.76	32,386.00
Subtotal Non-Program Transactions	25,408,365.07	27,644,984.76	28,193,535.00
TOTAL EXPENDITURES & OTHER FINANCING USES	97,656,140.32	90,938,567.65	91,146,403.00

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	328,922.17	338,149.25	407,432.31
900 000 Ending Fund Balance	338,149.25	407,432.31	407,432.31
REVENUES & OTHER FINANCING SOURCES	264,763.46	275,342.67	263,000.00
100 000 Instruction	197,101.94	186,905.69	223,000.00
200 000 Support Services	58,434.44	18,153.92	40,000.00
400 000 Non-Program Transactions	0.00	1,000.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	255,536.38	206,059.61	263,000.00

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	9,649,619.60	9,554,192.43	8,728,060.00
Intermediate Sources			
510 Transit of Aids	0.00	1,046.16	0.00
Subtotal Intermediate Sources	0.00	1,046.16	0.00
State Sources			
610 State Aid -- Categorical	4,326,581.00	4,419,953.00	5,721,534.00
620 State Aid -- General	89,656.00	72,386.00	100,000.00
630 DPI Special Project Grants	0.00	0.00	37,955.00
690 Other Revenue	23,364.95	15,161.87	22,000.00
Subtotal State Sources	4,439,601.95	4,507,500.87	5,881,489.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	2,003,442.21	1,810,096.64	1,719,931.00
780 Other Federal Revenue Through State	485,747.67	453,315.34	475,000.00
Subtotal Federal Sources	2,489,189.88	2,263,411.98	2,194,931.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
990 Miscellaneous	4,747.70	4,532.50	3,000.00
Subtotal Other Revenues	4,747.70	4,532.50	3,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	16,583,159.13	16,330,683.94	16,807,480.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	1,954.55	0.00	0.00
150 000 Special Education Curriculum	10,307,501.99	8,801,693.65	11,043,852.00
Subtotal Instruction	10,309,456.54	8,801,693.65	11,043,852.00
<i>Support Sources</i>			
210 000 Pupil Services	3,311,836.44	3,288,320.95	2,964,282.00
220 000 Instructional Staff Services	1,010,334.82	1,008,484.26	1,016,356.00
250 000 Business Administration	1,249,767.99	1,380,809.48	1,156,250.00
260 000 Central Services	3,942.40	4,499.59	4,100.00
Subtotal Support Sources	5,575,881.65	5,682,114.28	5,140,988.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	25,576.36	6,002.25	0.00
430 000 Instructional Service Payments	671,099.10	1,840,873.76	622,640.00
490 000 Other Non-Program Transactions	1,145.48	0.00	0.00
Subtotal Non-Program Transactions	697,820.94	1,846,876.01	622,640.00
TOTAL EXPENDITURES & OTHER FINANCING USES	16,583,159.13	16,330,683.94	16,807,480.00

NON-REFERENDUM APPROVED DEBT SERVICE FUND (FUND 38)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	687,018.26	692,442.53	592,005.58
900 000 ENDING FUND BALANCES	692,442.53	592,005.58	604,236.58
TOTAL REVENUES & OTHER FINANCING SOURCES	963,897.02	979,795.55	968,629.00
281 000 Long-Term Capital Debt	364,445.00	481,395.00	956,398.00
289 000 Other Long-Term General Obligation Debt	594,027.75	598,837.50	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	958,472.75	1,080,232.50	956,398.00
842 000 INDEBTEDNESS, END OF YEAR	7,507,000.00	6,610,000.00	5,821,000.00

REFERENDUM APPROVED DEBT SERVICE FUND (FUND 39)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	16,968,614.05	2,563,202.55	2,627,570.36
900 000 ENDING FUND BALANCES	2,563,202.55	2,627,570.36	309,857.36
TOTAL REVENUES & OTHER FINANCING SOURCES	273,607.25	170,385.21	2,500.00
281 000 Long-Term Capital Debt	14,679,018.75	106,017.40	2,320,213.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,679,018.75	106,017.40	2,320,213.00
842 000 INDEBTEDNESS, END OF YEAR	2,215,000.00	2,215,000.00	0.00

CAPITAL PROJECTS FUND (FUND 46)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	102.03	106.91	111.51
900 000 Ending Fund Balance	106.91	111.51	116.51
TOTAL REVENUES & OTHER FINANCING SOURCES	4.88	4.60	5.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	1,854,520.58	1,885,564.38	1,896,982.19
900 000 ENDING FUND BALANCE	1,885,564.38	1,896,982.19	1,896,982.19
TOTAL REVENUES & OTHER FINANCING SOURCES	4,630,533.61	4,586,169.36	4,913,824.00
200 000 Support Services	4,599,489.81	4,574,751.55	4,913,824.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,599,489.81	4,574,751.55	4,913,824.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	206,959.71	563,259.49	757,619.40
900 000 ENDING FUND BALANCE	563,259.49	757,619.40	552,568.40
TOTAL REVENUES & OTHER FINANCING SOURCES	651,224.81	350,280.00	500.00
200 000 Support Services	150,367.94	15,648.52	105,000.00
300 000 Community Services	144,557.09	140,271.57	100,551.00
TOTAL EXPENDITURES & OTHER FINANCING USES	294,925.03	155,920.09	205,551.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 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	80,383.97	53,597.70	65,050.00
100 000 Instruction	52,851.32	41,943.64	50,274.00
200 000 Support Services	16,998.64	9,233.39	14,776.00
400 000 Non-Program Transactions	10,534.01	2,420.67	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	80,383.97	53,597.70	65,050.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.