

2025-2026

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2025-2026 *				
GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Preliminary Budget 2025-26	Original Budget 2025-2026
Beginning Fund Balance (Account 930 000)	2,343,104.19	2,141,457.57	1,996,496.26	1,996,496.26
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	8,051.65	9,032.01	9,032.01	9,032.01
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,133,405.92	1,987,464.25	1,944,022.31	1,944,022.31
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,141,457.57	1,996,496.26	1,953,054.13	2,035,736.79
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0.00	0.00	0.00	0.00
Local Sources				
210 Taxes	2,572,944.75	2,996,130.00	3,506,259.50	3,853,276.00
240 Payments for Services	174,686.14	358,587.07	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00	0.00
270 School Activity Income	45,692.05	38,383.01	40,000.00	40,000.00
280 Interest on Investments	49,054.48	38,854.88	35,000.00	35,000.00
290 Other Revenue, Local Sources	59,237.49	76,820.48	68,670.00	68,670.00
Subtotal Local Sources	2,901,614.91	3,508,775.44	3,649,929.50	3,996,946.00
Other School Districts Within Wisconsin				
310 Transit of Aids	6,962.38	6,167.67	5,605.00	5,605.00
340 Payments for Services	825,965.80	1,058,901.71	1,222,431.00	1,323,362.00
390 Other Inter-district, Within Wisconsin	275.00	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	833,203.18	1,065,069.38	1,228,036.00	1,328,967.00
Other School Districts Outside Wisconsin				
440 Payments for Services	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
Intermediate Sources				
510 Transit of Aids	3,600.00	3,600.00	3,600.00	3,600.00
540 Payments for Services from CESA	2,000.00	0.00	0.00	0.00
590 Other Intermediate Sources	5,281.29	11,529.42	0.00	0.00
Subtotal Intermediate Sources	10,881.29	15,129.42	3,600.00	3,600.00
State Sources				
610 State Aid -- Categorical	124,806.75	113,459.55	117,016.82	124,768.82
620 State Aid -- General	7,085,158.00	7,005,549.00	6,756,276.00	6,508,194.00
630 DPI Special Project Grants	53,998.24	53,316.52	30,451.00	57,832.00
660 Other State Revenue Through Local Units	2,628.72	2,884.50	3,000.00	3,000.00
690 Other Revenue	758,751.43	778,199.76	759,865.00	773,832.00
Subtotal State Sources	8,025,343.14	7,953,409.33	7,666,608.82	7,467,626.82
Federal Sources				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	235,396.41	24,866.68	31,288.00	32,027.21
750 IASA Grants	100,704.13	127,033.53	120,005.03	127,040.64
780 Other Federal Revenue Through State	54,697.49	33,404.75	0.00	0.00
790 Other Federal Revenue - Direct	49,118.61	0.00	0.00	0.00
Subtotal Federal Sources	439,916.64	185,304.96	151,293.03	159,067.85
Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00

860 Compensation, Fixed Assets	11,316.19	7,672.32	0.00	0.00
870 Long-Term Obligations	53,550.90	0.00	0.00	0.00
Subtotal Other Financing Sources	64,867.09	7,672.32	0.00	0.00
Other Revenues				
960 Adjustments	17,439.89	16,502.10	15,000.00	15,000.00
970 Refund of Disbursement	49,010.70	51,557.62	10,000.00	41,120.08
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	29,873.02	62,142.49	40,583.00	40,583.00
Subtotal Other Revenues	96,323.61	130,202.21	65,583.00	96,703.08
TOTAL REVENUES & OTHER FINANCING SOURCES	12,372,149.86	12,865,563.06	12,765,050.35	13,052,910.75
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	2,079,033.26	2,040,292.80	2,168,903.78	2,168,903.78
120 000 Regular Curriculum	2,241,082.64	1,933,582.81	1,807,659.77	1,807,659.77
130 000 Vocational Curriculum	359,664.82	351,092.75	305,642.20	305,642.20
140 000 Physical Curriculum	338,539.20	325,970.42	323,464.51	323,464.51
160 000 Co-Curricular Activities	236,339.53	167,777.22	153,335.76	153,335.76
170 000 Other Special Needs	1,293.90	1,979.71	2,123.00	2,123.00
Subtotal Instruction	5,255,953.35	4,820,695.71	4,761,129.02	4,761,129.02
Support Sources				
210 000 Pupil Services	327,118.03	354,909.03	355,708.55	365,708.55
220 000 Instructional Staff Services	657,878.01	858,151.17	745,110.98	745,110.98
230 000 General Administration	440,905.22	346,841.88	347,116.84	359,811.40
240 000 School Building Administration	554,381.81	578,644.12	668,398.35	668,398.35
250 000 Business Administration	2,063,427.06	2,218,841.10	2,256,266.08	2,284,139.84
260 000 Central Services	89,679.87	215,762.88	54,533.83	54,533.83
270 000 Insurance & Judgments	124,767.00	151,311.37	163,794.65	163,794.65
280 000 Debt Services	189,799.66	115,169.24	110,502.00	110,502.00
290 000 Other Support Services	320,141.33	539,830.10	493,202.99	493,202.99
Subtotal Support Sources	4,768,097.99	5,379,460.89	5,194,634.27	5,245,202.59
Non-Program Transactions				
410 000 Inter-fund Transfers	835,731.22	893,648.62	1,000,436.19	1,155,045.61
430 000 Instructional Service Payments	1,681,374.77	1,890,064.56	1,852,293.00	1,852,293.00
490 000 Other Non-Program Transactions	32,639.15	26,654.59	0.00	0.00
Subtotal Non-Program Transactions	2,549,745.14	2,810,367.77	2,852,729.19	3,007,338.61
TOTAL EXPENDITURES & OTHER FINANCING USES	12,573,796.48	13,010,524.37	12,808,492.48	13,013,670.22

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)				
900 000 Beginning Fund Balance	217,363.89	230,480.35	251,045.58	251,045.58
900 000 Ending Fund Balance	230,480.35	251,045.58	502,091.16	251,045.58
REVENUES & OTHER FINANCING SOURCES	314,777.75	313,793.48	251,045.58	300,000.00
100 000 Instruction	27,537.42	25,318.75	0.00	26,000.00
200 000 Support Services	272,223.87	254,521.80	0.00	261,500.00
400 000 Non-Program Transactions	1,900.00	13,387.70	0.00	12,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	301,661.29	293,228.25	0.00	300,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Preliminary Budget 2025-26	Original Budget 2025-2026
900 000 Beginning Fund Balance	0.00	(0.00)	(0.00)	(0.00)
900 000 Ending Fund Balance	(0.00)	(0.00)	(0.00)	0.00
REVENUES & OTHER FINANCING SOURCES				

100 Transfers-in	835,731.22	893,648.62	1,000,436.19	1,155,045.61
State Sources				
610 State Aid -- Categorical	420,617.00	404,088.00	393,957.53	503,586.62
690 Other Revenue	2,695.96	3,790.47	2,695.96	3,533.44
Subtotal State Sources	423,312.96	407,878.47	396,653.49	507,120.06
Federal Sources				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	228,508.84	174,477.60	239,487.00	240,941.60
780 Other Federal Revenue Through State	68,466.01	71,879.49	30,000.00	60,000.00
Subtotal Federal Sources	296,974.85	246,357.09	269,487.00	300,941.60
Other Revenues				
960 Adjustments	0.00	0.00	0.00	0.00
990 Miscellaneous	0.00	50.90	0.00	16,797.85
Subtotal Other Revenues	0.00	50.90	0.00	16,797.85
TOTAL REVENUES & OTHER FINANCING SOURCES	1,556,019.03	1,547,935.08	1,666,576.68	1,979,905.12
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
150 000 Special Education Curriculum	1,157,572.08	1,201,953.97	1,492,600.93	1,717,469.40
Subtotal Instruction	1,157,572.08	1,201,953.97	1,492,600.93	1,717,469.40
Support Sources				
210 000 Pupil Services	246,937.01	207,628.52	56,046.02	149,784.81
220 000 Instructional Staff Services	89,985.72	89,241.75	71,489.95	75,956.79
250 000 Business Administration	43,924.78	34,755.15	29,861.92	30,036.91
260 000 Central Services	0.00	0.00	0.00	2,107.20
290 000 Other Support Services	520.44	826.22	0.00	0.00
Subtotal Support Sources	381,367.95	332,892.64	157,397.89	257,885.71
Non-Program Transactions				
410 000 Inter-fund Transfers				
430 000 Instructional Service Payments	17,079.00	11,900.00	16,577.85	4,550.00
490 000 Other Non-Program Transactions	0.00	1,188.47	0.00	0.00
Subtotal Non-Program Transactions	17,079.00	13,088.47	16,577.85	4,550.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,556,019.03	1,547,935.08	1,666,576.67	1,979,905.11
DEBT SERVICE FUND (FUNDS 38, 39)				
900 000 Beginning Fund Balance	208,343.78	144,783.39	137,822.63	137,822.63
900 000 ENDING FUND BALANCES	144,783.39	137,822.63	129,879.43	129,879.43
TOTAL REVENUES & OTHER FINANCING SOURCES	1,215,623.41	1,207,988.74	1,206,084.80	1,206,084.80
281 000 Long-Term Capital Debt	1,279,183.80	1,214,949.50	261,028.00	1,214,028.00
282 000 Refinancing	0.00	0.00	953,000.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,279,183.80	1,214,949.50	1,214,028.00	1,214,028.00
842 000 INDEBTEDNESS, END OF YEAR	9,189,000.00	8,124,000.00	7,046,000.00	7,046,000.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)				
900 000 Beginning Fund Balance	14,783.50	3,578.04	5,155.06	5,155.06
900 000 Ending Fund Balance	3,578.04	5,155.06	6,955.06	6,955.06
TOTAL REVENUES & OTHER FINANCING SOURCES	1,668.65	1,577.02	1,800.00	1,800.00
200 000 Support Services	12,874.11	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,874.11	0.00	0.00	0.00
FOOD SERVICE FUND (FUND 50)				
900 000 Beginning Fund Balance	183,127.90	214,947.93	162,342.70	162,342.70
900 000 ENDING FUND BALANCE	214,947.93	162,342.70	77,311.92	108,838.00
TOTAL REVENUES & OTHER FINANCING SOURCES	575,081.44	489,664.65	539,250.16	565,125.00
200 000 Support Services	543,261.41	542,269.88	624,280.94	618,629.70

TOTAL EXPENDITURES & OTHER FINANCING USES	543,261.41	542,269.88	624,280.94	618,629.70
COMMUNITY SERVICE FUND (FUND 80)				
900 000 Beginning Fund Balance	11,568.41	30,941.67	17,940.63	17,940.63
900 000 ENDING FUND BALANCE	30,941.67	17,940.63	11,618.54	17,940.54
TOTAL REVENUES & OTHER FINANCING SOURCES	49,540.00	59,725.01	72,887.00	88209.00
200 000 Support Services	14,670.98	24,136.92	19,496.54	22446.54
300 000 Community Services	15,495.76	48,589.13	59,712.55	65762.55
TOTAL EXPENDITURES & OTHER FINANCING USES	30,166.74	72,726.05	79,209.09	88,209.09