

2025-2026 Preliminary Budget Breakdown - Fund 10 Revenues

| CODE & DESCRIPTION | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|--|----------------------|------------------------------|--------------------------|--|
| Transfers-In (Source 100) | \$ - | \$ - | 0.00% | |
| Local Sources (Source 200) | \$ 11,069,197 | \$ 11,867,532 | 7.21% | Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees, Interest |
| Inter-district Payments (Source 300 + 400) | \$ 604,662 | \$ 426,808 | -29.41% | Open Enrollment In |
| Intermediate Sources (Source 500) | \$ 8,841 | \$ 8,841 | 0.00% | Carl Perkins Grant (Career & Technical Education), Federal Grants Through CESA |
| State Sources (Source 600) | \$ 7,837,736 | \$ 7,852,474 | 0.19% | General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid, Transportation Aid, AGR Aid |
| Federal Sources (Source 700) | \$ 212,033 | \$ 212,033 | 0.00% | Title Grants, Medicaid |
| All Other Sources (Source 800 + 900) | \$ 30,000 | \$ 30,000 | 0.00% | Insurance Credits, Miscellaneous, Land/Property Sales; ERate Revenue |
| TOTAL | \$ 19,762,469 | \$ 20,397,688 | 3.21% | Preliminary Budget February 10, 2025 |
| <i>Fund 10 Expenditure Total</i> | \$ 20,261,469 | \$ 20,726,586 | 2.30% | This preliminary budget assumes additional revenue to operate from the April 1, 2025 referendum in the amount of \$4,150,000 |
| Surplus/Deficit | \$ (499,000) | \$ (328,898) | | |
| Projected Fund Balance, July 1, 2025 = | 41.65% | | | |
| Projected Fund Balance July 1, 2026 = | 39.90% | | | |

2025-2026 Preliminary Budget Breakdown - Fund 10 Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|--|----------------------|------------------------------------|--------------------------|--|
| Instruction | | | | <i>Elementary Staff Salary and Benefits, Elementary Supplies Budgets, General Ed. Middle School Staff Salary and Benefits, General Ed. MS Budgets</i> |
| 110 000 Undifferentiated Curriculum | \$2,347,920 | \$2,294,154 | -2.3% | |
| 120 000 Regular Curriculum | \$4,122,251 | \$4,169,335 | 1.1% | <i>Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets</i> |
| 130 000 Vocational Curriculum | \$704,614 | \$715,258 | 1.5% | <i>Agriculture, Business, Welding, Woods/Carpentry, Automotive, Business Staff Salary & Classroom Budgets</i> |
| 140 000 Physical Curriculum | \$508,120 | \$460,746 | -9.3% | <i>Physical Education Staff and Classroom Budgets</i> |
| 160 000 Co-Curricular Activities | \$457,526 | \$474,689 | 3.8% | <i>Co-Curricular Activities and Budgets</i> |
| 170 000 Other Special Needs | \$284,455 | \$217,546 | -23.5% | <i>English Language Learner, Alternative Education and Classroom Budgets.</i> |
| Support Sources | | | | <i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments</i> |
| 210 000 Pupil Services | \$602,273 | \$632,253 | 5.0% | |
| 220 000 Instructional Staff Services | \$1,423,865 | \$1,383,039 | -2.9% | <i>Professional Development, Mentors, Educator Effectiveness, District Wide Curriculum Supplies, Library Staff Salary and Benefits, IT Tech Budget, Skyward, District Wide System Software Subscriptions, Internet Services and related supplies budgets</i> |
| 230 000 General Administration | \$580,480 | \$594,812 | 2.5% | <i>Board of Education Expenses, District Administrator, Admin Assistant, Legal Services, Background Checks, Audit Services</i> |
| 240 000 School Building Administration | \$877,352 | \$821,987 | -6.3% | <i>Building Principals, Assistant Principals, Building Secretaries & Supplies, Building Budgets</i> |
| 250 000 Business Administration | \$3,856,431 | \$4,215,700 | 9.3% | <i>District Maintenance & Supplies, Custodial, Buildings & Grounds, Transportation, Utilities, Business Office Staff, Vehicle Fuel</i> |
| 270 000 Insurance & Judgments | \$210,738 | \$219,074 | 4.0% | <i>Liability, Property, Worker's Compensation Insurance & Insurance Deductibles, Cyber Insurance</i> |
| 290 000 Other Support Services | \$47,991 | \$49,736 | 3.6% | <i>COBRA insurance</i> |
| Non-Program Transactions | | | | <i>Transfer to Special Education (Fund 27); Transfer to Capital Improvements Fund (Fund 46); Transfer to Food Service (Fund 50)</i> |
| 410 000 Inter-fund Transfers | 2,595,165 | 2,617,814 | 0.9% | |
| 430 000 Instructional Service Payments | 1,642,287 | 1,860,443 | 13.3% | <i>Open Enrollment Out & Voucher School Payment</i> |
| General Fund (Less Transfers - Fund 27 & Fund 46) | \$ 17,666,303 | \$ 18,108,772 | 2.50% | |
| TOTAL | \$ 20,261,469 | \$ 20,726,586 | 2.30% | |
| | | | | Preliminary Budget February 10, 2025 |

2025-2026 Preliminary Budget Breakdown - Fund 27 - Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|--|---------------------|---------------------------------|-----------------------------|--|
| 150 000 Special Education Curriculum | \$ 3,079,832 | \$ 3,152,028 | 2.34% | Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets. |
| 210 000 Pupil Services | \$ 368,749 | \$ 385,314 | 4.49% | Counselors, Nursing, School Psychologists, Speech & Language, Salary/Benefits/Budgets |
| 220 000 Instructional Staff Services | \$ 184,538 | \$ 183,980 | -0.30% | Director of Special Education, Secretary, Professional Development, District Wide Expenditures |
| 230 000 Legal | \$ 5,000 | \$ 5,100 | 2.00% | |
| 250 000 Business Administration | \$ 291,200 | \$ 301,344 | 3.48% | Special Education Transportation |
| 270 000 Insurance & Judgments | \$ 10,000 | \$ 10,400 | | Worker's Compensation Insurance for Special Education Staff |
| 430 000 Instructional Service Payments | \$ 110,800 | \$ 113,016 | 2.00% | Special Education Outside Placement/Tuition, Contracted CESA Services |
| TOTAL | \$ 4,050,119 | \$ 4,151,183 | 2.50% | Preliminary Budget February 10, 2025 |

2025-2026 Preliminary Budget Breakdown - Fund 27 - Revenues

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|-----------------------------------|---------------------|---------------------------------|-----------------------------|--|
| Transfers-In (Source 100) | \$ 2,520,165 | \$ 2,498,351.00 | -0.87% | Fund 10 Transfer |
| Intermediate Sources (Source 500) | \$ 7,500 | \$ 7,500 | 0.00% | Aid through CESA |
| State Sources (Source 600) | \$ 1,030,000 | \$ 1,152,878 | 11.93% | Special Education State Aid (~30%) |
| Federal Sources (Source 700) | \$ 492,454 | \$ 492,454 | 0.00% | Flow Through Grants and Medicaid Reimbursement |
| TOTAL | \$ 4,050,119 | \$ 4,151,183 | 2.50% | Preliminary Budget February 10, 2025 |

2025-2026 Preliminary Budget Breakdown - Fund 50 - Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|---------------------------------------|---------------------|------------------------------------|--------------------------|--|
| 100 Salaries | \$ 223,538 | \$ 233,597 | 4.50% | |
| 200 Benefits | \$ 64,021 | \$ 68,229 | 6.57% | |
| 300 Purchased Services | \$ 27,325 | \$ 28,418 | 4.00% | Maintenance & Repairs, Commodity Handling Expenses |
| 400 Non-Capital Objects | \$ 368,000 | \$ 382,720 | 4.00% | Supplies and Food |
| 500 Capital Objects | \$ 5,000 | \$ 5,200 | 4.00% | Major equipment purchases |
| 700 Insurance & 900 Other Adjustments | \$ 1,650 | \$ 1,716 | 4.00% | Worker's Compensation Insurance |
| TOTAL | \$ 689,534 | \$ 719,880 | 4.40% | Preliminary Budget February 10, 2025 |

2025-2026 Preliminary Budget Breakdown - Fund 50 - Revenues

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|--|---------------------|------------------------------------|--------------------------|--|
| Transfers-In (Source 100) | \$ - | \$ 69,463 | | Transfer from Fund 10 to cover Fund 50 deficit |
| Local Sources (Source 200) | \$ 249,924 | \$ 249,924 | 0.00% | Pupil Sales, Adult Sales, Catering Sales, Gifts |
| State Sources (Source 600) | \$ 11,945 | \$ 11,945 | 0.00% | WI Milk Program, State Breakfast and Lunch Aid |
| Federal Sources (Source 700) | \$ 368,976 | \$ 368,976 | 0.00% | Federal Aid: National School Lunch & Breakfast Program |
| All Other Sources (Source 800 + 900) | \$ 110 | \$ 110 | -0.05% | |
| TOTAL | \$ 630,955 | \$ 700,418 | 11.01% | Preliminary Budget February 10, 2025 |
| Fund 50 Surplus/Deficit = | \$ (58,579) | \$ (19,462) | | |
| Projected Fund Balance July 1, 2025 = | \$ 19,462 | | | |
| Projected Fund Balance July 1, 2026 = | \$ - | | | |

2025-2026 Preliminary Budget Breakdown - Fund 21 - Revenues & Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|----------------------|---------------------|------------------------------------|--------------------------|---|
| Fund 21 Revenues | \$ 27,535 | \$ 28,251 | 2.60% | Fund 21 is used to account for activity accounts, gifts, and donations. |
| Fund 21 Expenditures | \$ 27,535 | \$ 28,251 | 2.60% | |

2025-2026 Preliminary Budget Breakdown - Fund 38 - Revenues & Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|----------------------|---------------------|------------------------------------|--------------------------|---|
| Fund 38 Revenues | \$ 172,722 | \$ 172,753 | 0.02% | Fund 38 is used to account for non-referendum approved debt service. The last payment is scheduled for March 15, 2027 |
| Fund 38 Expenditures | \$ 172,722 | \$ 172,753 | 0.02% | |

2025-2026 Preliminary Budget Breakdown - Fund 46 - Revenues & Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|---|---------------------|------------------------------------|--------------------------|--|
| Fund 46 Revenues | \$ 75,000 | \$ 50,000 | -33.33% | Fund 46 is a long term capital improvement fund, established in 2023. Funds are not eligible to be spent until 2028. |
| Fund 46 Expenditures | \$ - | \$ - | 0.00% | |
| July 1, 2024 FUND 46 Fund Balance = \$10,771.20 | | | | |

2025-2026 Preliminary Budget Breakdown - Fund 49 - Revenues & Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|--|---------------------|------------------------------------|--------------------------|---|
| Fund 49 Revenues | \$ 24,000 | \$ - | -100.00% | Fund 49 is used for revenues related to the sale of capital equipment, buildings, or sites. Expenditures related to capital improvements, and facilities are allowed. |
| Fund 49 Expenditures | \$ 386,000 | \$ - | 0.00% | |
| July 1, 2024 FUND 49 Fund Balance = \$690,981.89; Projected July 1, 2025 FUND 49 Fund Balance = \$304,981.89 | | | | |

2025-2026 Preliminary Budget Breakdown - Fund 80 - Revenues & Expenditures

| | 2024-2025 Budget | 2025-2026 Preliminary Budget | % Increase or (Decrease) | Detailed Description |
|----------------------|---------------------|------------------------------------|--------------------------|---|
| Fund 80 Revenues | \$ 90,092 | \$ 92,281 | 2.43% | Fund 80 is used to report activities for community use. |
| Fund 80 Expenditures | \$ 90,092 | \$ 92,281 | 2.43% | |
| | | | | Preliminary Budget February 10, 2025 |