

BUDGET 2025-2026
SCHOOL DISTRICT OF PRENTICE
1025 TOWN STREET
PRENTICE, WISCONSIN

GENERAL FUND (FUND 10)			
	REVENUES AND OTHER FINANCING SOURCES		
	AUDITED	UNAUDITED	BUDGET
	2023-2024	2024-2025	2025-2026
LOCAL SOURCES			
210 TAXES	\$1,647,731.01	\$2,343,660.28	\$3,062,410.00
240 PAYMENT FOR SERVICES	\$0.00	\$0.00	\$0.00
260 NON-CAPITAL SALES	\$4,734.88	\$5,891.97	\$3,000.00
270 SCHOOL ACTIVITIES (ADMISSIONS)	\$16,561.06	\$16,585.93	\$15,000.00
280 INTEREST ON INVESTMENTS	\$15,488.50	\$12,867.17	\$10,000.00
290 OTHER LOCAL REVENUE	\$260,033.90	\$9,683.83	\$83,600.00
OTHER WISCONSIN SCHOOL DISTRICTS			
300 PAYMENT FOR SERVICES	\$310,378.00	\$294,419.00	\$306,014.00
INTERMEDIATE SOURCES			
500 TRANSIT OF AIDS	\$11,711.27	\$134,992.75	\$34,559.00
STATE SOURCES			
610 STATE CATEGORICAL AIDS	\$92,160.55	\$86,007.59	\$85,000.00
620 GENERAL STATE AID	\$2,538,635.00	\$2,211,359.00	\$2,526,837.00
630 SPECIAL PROJECTS GRANTS	\$27,872.38	\$19,917.70	\$8,113.00
650 SAGE GRANT	\$152,350.20	\$151,532.30	\$150,000.00
660 PAYMENT IN LIEU OF TAXES	\$27,008.90	\$36,695.64	\$30,000.00
690 OTHER STATE REVENUES	\$464,145.71	\$473,110.85	\$479,014.00
FEDERAL SOURCES			
730 SPECIAL PROJECTS GRANTS	\$280,223.00	\$29,777.00	\$26,438.00
750 ESEA GRANTS	\$126,101.00	\$127,071.00	\$121,874.00
780 OTHER ESEA GRANTS	\$0.00	\$0.00	\$0.00
790 OTHER FEDERAL SOURCES	\$23,699.00	\$36,729.00	\$30,000.00
OTHER SOURCES			
860 COMP FOR SALE OF FIXED ASSETS	\$23,095.50	\$83,356.74	\$0.00
870 CAPITAL LEASES	\$0.00	\$124,553.00	\$0.00
970 ADJUSTMENTS	\$865.06	\$0.00	\$0.00
990 MISC SALES - TIMBER	\$8,069.44	\$0.00	\$0.00
TOTAL FUND 10 REVENUES	\$6,030,864.36	\$6,198,210.75	\$6,971,859.00

EXPENSES AND OTHER FINANCING USES

	AUDITED 2023-2024	UNAUDITED 2024-2025	BUDGET 2025-2026
INSTRUCTION			
110000 UNDIFFERENTIATED CURRICULUM	\$ 1,278,968.95	\$ 1,401,737.54	\$ 1,265,161.00
120000 REGULAR CURRICULUM	\$ 999,424.21	\$ 797,672.94	\$ 893,618.00
130000 VOCATIONAL CURRICULUM	\$ 264,272.65	\$ 208,147.40	\$ 248,635.00
140000 PHYSICAL CURRICULUM	\$ 206,172.52	\$ 82,665.62	\$ 98,337.00
160000 CO-CURRICULAR ACTIVITIES	\$ 131,566.52	\$ 137,982.30	\$ 159,556.00
170000 GIFTED AND TALENTED PROGRAM	\$ -	\$ -	\$ 1,000.00
SUPPORT SERVICES			
210000 PUPIL SERVICES	\$ 107,042.55	\$ 101,584.10	\$ 100,587.00
220000 INSTRUCTIONAL MEDIA	\$ 191,355.40	\$ 45,742.37	\$ 63,248.00
230000 GENERAL ADMINISTRATION	\$ 334,398.70	\$ 347,219.93	\$ 381,231.00
240000 BUILDING ADMINISTRATION	\$ 283,599.86	\$ 367,028.40	\$ 268,859.00
250000 BUSINESS ADMINISTRATION	\$ 1,030,140.79	\$ 1,094,372.49	\$ 1,114,535.00
270000 INSURANCE & JUDGEMENTS	\$ 88,751.33	\$ 109,887.30	\$ 113,430.00
280000 DEBT SERVICES	\$ 10,182.72	\$ 46,425.14	\$ 30,000.00
290000 COMPUTER & OTHER SUPPORT SERVICES-CESA	\$ 123,678.66	\$ 207,575.49	\$ 261,430.00
NON PROGRAM TRANSACTIONS			
410000 INTER-FUND OPERATING TRANSFERS	\$ 565,290.73	\$ 436,350.45	\$ 634,171.00
430000 INTER-FUND PAYMENT	\$ 848,342.00	\$ 897,227.00	\$ 892,598.00
492000 ADJUSTMENTS AND REFUNDS	\$ -	\$ 11,325.00	\$ -
TOTAL EXPENDITURES & OTHER FINANCING USES	<u>\$ 6,463,187.59</u>	<u>\$ 6,292,943.47</u>	<u>\$ 6,526,396.00</u>
AFFECT ON FUND BALANCE	-\$432,323.23	-\$94,732.72	\$445,463.00

DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET

DISTRICT:		Prentice		4571	
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit					
2024-25 General Aid Certification (24-25 Line 12A, Src 621)		2,211,359			
2024-25 HI Pov Aid (24-25 Line 12B, Src 628)		0			
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)		4,780			
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)		10,854			
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)		2,343,660			
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)		0			
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)		0			
2024-25 Aid Penalty for Over Levy (24-25 FINAL Rev Lm, June 2025)		11,325			
2024-25 Total Levy for All Levied Non-Recurring Exemptions*		97,278			
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)		4,462,050			
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)					
September & Summer FTE Membership Averages					
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.					
Line 2: Base Avg: ((22+4ss)+(23+4ss)+(24+4ss)) / 3 =					
Summer FTE:		2022	2023	2024	
% (40,40,40)		8	10	15	
Sept FTE:		3	4	6	
New ICS - Independent		395	377	398	
Charter Schools FTE		0.0	0.0	0.0	
Total FTE		398	381	404	
Line 6: Curr Avg: ((23+4ss)+(24+4ss)+(25+4ss)) / 3 =					
Summer FTE:		2023	2024	2025	
% (40,40,40)		10	15	11	
Sept FTE:		4	6	4	
New ICS - Independent		377	398	368	
Charter Schools FTE		0.0	0.0	0.0	
Total FTE		381	404	372	
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2025:					
386					
Line 10B: Declining Enrollment Exemption =					
Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =					
X (Line 5, Maximum 2025-26 Revenue per Memb) =					
Non-Recurring Exemption Amount:					
Fail 2025 Property Values					
2025 TIF-Out Tax Apportionment Equalized Valuation					
507,012,724					
CELL COLOR KEY:		Auto-Gate	DPI Data	District-Entered	
Worksheet is available at: http://dpi.wi.gov/sf/limits/worksheets/revenue					

2025-26 Revenue Limit Worksheet			
1. 2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	4,462,050	
2. Base Sept Membership Avg (2022+4ss, 2023+4ss, 2024+4ss)/3	(from left)	394	
3. 2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,325.00	
4. 2025-26 Per Member Change (A+B)		325.00	
5. Allowed Per Member Change for 2025-26	11,000.00		
6. Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT <0	325.00		
7. Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)	0.00		
8. 2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)	0.00		
9. Current Membership Avg (2023+4ss, 2024+4ss, 2025+4ss)/3	(from left)	11,650.00	
10. 2025-26 Rev Limit. No Exemptions (Ln 7A + Ln 7B)	(rounded)	386	
11. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	4,496,900		
12. Hold Harmless Non-Recurring Exemption	0		
13. Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	0	
14. Transfer of Service	0		
15. Transfer of Territory/Other Recog (if negative, include sign)	0		
16. Federal Impact Aid Loss (2023-24 to 2024-25)	0		
17. Recurring Referenda to Exceed (if 2025-26 is first year)	0		
18. 2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)	0		
19. Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	950,000		4,496,900
20. Non-Recurring Referenda to Exceed 2025-26 Limit	93,200		1,122,019
21. Declining Enrollment Exemption for 2025-26 (from left)	0		
22. Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)	186		
23. Adjustment for Refunded or Rescinded Taxes, 2025-26	0		
24. Prior Year Open Enrollment (Uncounted pupils)	0		
25. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0		
26. Other Adjustments (Fund 39 Bal Transfer, enter as negative)	0		
27. WPCP and RPCP Private School Voucher Aid Deduction	78,633		
28. SNSP Private School Voucher Aid Deduction	0		
29. 2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			5,618,919
30. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			2,556,508
31. 2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID	2,526,837		
32. State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0		
33. State Aid for Exempt Computers (Source 691)	4,780		
34. State Aid for Exempt Personal Property (Source 691)	24,892		
35. Allowable Limited Revenue: (Line 11 - Line 12)			3,062,410
36. (10, 38, 41 Levies)			
37. Total Limited Revenue To Be Used (A+B+C)	[Not > Line 13]		3,062,410
38. Entries Required Below: Enter amounts needed by purpose and fund:			
39. A. Gen Operations: Fnd 10 Src 211	3,062,410	(Proposed Fund 10)	
40. B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)	
41. C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)	
42. 43. Total Revenue from Other Levies (A+B+C+D)	564,706		
44. A. Referendum Approved Debt (Fund 39 Debt-Src 211)	514,706	(to Budget Rpt)	
45. B. Community Services (Fund 80 Src 211)	50,000	(to Budget Rpt)	
46. C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)	
47. D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)	
48. Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 14D)			3,627,116
49. Levy Rate =			0.00715390
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			