SCHOOL DISTRICT OF TOMAHAWK
BUDGET PUBLICATION 2025-2026

	Audited 2023-2024	Audited 2024-2025	Budget 2025-2026
GENERAL FUND			
Beginning Fund Balance	$ 13,900,788.82	$ 15,306,754.21	$ 15,385,513.63
Residual Equity Transfers in (Out)	$ -	$ -	$ -
Reserve for Retirement Account	$ -	$ -	$ 2,009,523.00
Reserve for School Forest	$ -	$ -	$ 126,706.76
Ending Fund Balance	$ 15,306,754.21	$ 15,385,513.63	$ 14,565,139.87
REVENUES & OTHER FINANCING SOURCES			
Operating Transfers In (Source 100)	$ -	$ -	$ -
Local Sources (Source 200)	$ 14,576,841.88	$ 14,498,733.69	$ 14,892,375.00
Interdistrict Payments (Source 300 & 400)	$ 630,738.00	$ 561,471.00	$ 691,000.00
Intermediate Sources (Source 500)	$ 35,763.00	$ 32,007.00	$ 11,098.00
State Sources (Source 600)	$ 3,782,622.27	$ 4,153,203.23	$ 3,631,828.00
Federal Sources (Source 700)	$ 1,263,668.23	$ 606,370.32	$ 262,080.00
All Other Sources (Source 800 & 900)	$ 34,471.92	$ 22,889.64	$ 15,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 20,324,105.30**	**$ 19,874,674.88**	**$ 19,503,381.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100,000)	$ 7,409,452.76	$ 7,403,819.17	$ 7,434,718.00
Support Services (Function 200,000)	$ 8,059,096.07	$ 8,171,411.98	$ 7,619,995.00
Non-Program Transactions (Function 400,000)	$ 3,449,591.08	$ 4,220,684.31	$ 3,132,812.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**$ 18,918,139.91**	**$ 19,795,915.46**	**$ 18,187,525.00**
SPECIAL PROJECT FUNDS (FUND 20)			
Beginning Fund Balance	$ 855,075.53	$ 861,921.11	$ 840,387.55
Ending Fund Balance	$ 861,921.11	$ 840,387.55	$ 840,387.55
REVENUES & OTHER FINANCING SOURCES	**$ 3,206,944.02**	**$ 3,311,975.43**	**$ 3,526,866.00**
EXPENDITURES & OTHER FINANCING USES	**$ 3,200,098.44**	**$ 3,333,508.99**	**$ 3,526,866.00**
DEBT SERVICE FUND (FUND 30)			
Beginning Fund Balance	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -
REVENUES & OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**
EXPENDITURES & OTHER FINANCING USES	**$ -**	**$ -**	**$ -**
CAPITAL PROJECTS FUND (FUND 40)			
Beginning Fund Balance	$ 1,534,318.97	$ 2,820,462.25	$ 4,060,278.98
Residual Equity Transfers (Out)	$ -	$ -	$ -
Ending Fund Balance	$ 2,820,462.25	$ 4,060,278.98	$ 3,560,278.98
REVENUES & OTHER FINANCING SOURCES	**$ 1,286,143.28**	**$ 1,665,803.73**	**$ -**
EXPENDITURES & OTHER FINANCING USES	**$ -**	**$ 425,987.00**	**$ 500,000.00**
FOOD SERVICE FUND (FUND 50)			
Beginning Fund Balance	$ 367,705.39	$ 267,042.69	$ 259,790.78
Residual Equity Transfers (Out)	$ -	$ -	$ -
Ending Fund Balance	$ 267,042.69	$ 259,790.78	$ 220,566.78
REVENUES & OTHER FINANCING SOURCES	**$ 758,357.82**	**$ 740,898.45**	**$ 741,668.00**
EXPENDITURES & OTHER FINANCING USES	**$ 859,020.52**	**$ 748,150.36**	**$ 780,892.00**

10/20/2025 SJH

AGENCY FUND (FUND 60)						
Assets	$	-	$	-	$	-
Liabilities	$	-	$	-	$	-
EXPENDABLE TRUST FUND (FUND 72)						
Beginning Fund Balance	$	-	$	-	$	-
Ending Fund Balance	$	-	$	-	$	-
REVENUES & OTHER FINANCING SOURCES	**$**	**-**	**$**	**-**	**$**	**-**
EXPENDITURES & OTHER FINANCING USES	**$**	**-**	**$**	**-**	**$**	**-**
COMMUNITY SERVICE FUND (FUND 80)						
Beginning Fund Balance	$	100,899.85	$	107,791.98	$	84,890.74
Residual Equity Transfers (Out)	$	-	$	-	$	-
Ending Fund Balance	$	107,791.98	$	84,890.74	$	84,890.74
REVENUES & OTHER FINANCING SOURCES	**$**	**265,595.25**	**$**	**285,129.77**	**$**	**354,478.00**
EXPENDITURES & OTHER FINANCING USES	**$**	**258,703.12**	**$**	**308,031.01**	**$**	**354,478.00**
PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)						
Beginning Fund Balance	$	-	$	-	$	-
Ending Fund Balance	$	-	$	-	$	-
REVENUES & OTHER FINANCING SOURCES	$	-	$	-	$	-
EXPENDITURES & OTHER FINANCING USES	$	-	$	-	$	-
TOTAL EXPENDITURES - ALL FUNDS	**$**	**23,235,961.99**	**$**	**24,611,592.82**	**$**	**23,349,761.00**
Percentage Increase		**11.63%**		**5.92%**		**-5.13%**
Total Expenditures from Prior Year	***$***	***20,815,013.47***	***$***	***23,235,961.99***	***$***	***24,611,592.82***

BUDGET PUBLICATION, Proposed Property Tax Levy - 2025-2026

Fund						
General Fund	$	13,773,099.00	$	13,776,044.00	$	14,365,375.00
Debt Service Fund	$	-	$	-	$	-
Capital Projects Sinking Fund	$	-	$	-	$	-
Community Service Fund	$	250,000.00	$	250,000.00	$	310,000.00
TOTAL SCHOOL LEVY	**$**	**14,023,099.00**	**$**	**14,026,044.00**	**$**	**14,675,375.00**
PERCENTAGE INCREASE		**-0.4280%**		**0.0210%**		**4.6295%**
TOTAL LEVY FROM PRIOR YEAR	***$***	***14,083,373.00***	***$***	***14,023,099.00***	***$***	***14,026,044.00***