

Wisconsin Rapids Public Schools

2025-26 Budget

The General Fund is used to account for District financial activities for current operations, except those which are required to be accounted for in separate funds. In 1993, Wisconsin Statute 121.90 created a revenue limit formula that placed a limit on the revenue a school district is entitled to receive from general state aid and local tax levies. The maximum revenue limit is based upon enrollment changes, allowed per pupil change determined by state law, each district's prior year controlled revenue and other factors. State equalization aid and local tax levies are the primary revenue sources for the General Fund. The majority of the Fund 10 - Fund Balance is utilized for working capital needs.

	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	17,125,364	18,458,298	18,996,175	18,996,175
900 000 Ending Fund Balance	18,458,298	18,996,175	17,496,175	18,041,439
Revenues and Other Financing Sources				
Local Sources				
210 Taxes	15,901,517	15,562,094	16,257,388	17,254,744
240 Payments for Services	22,175	19,284	22,359	27,127
260 Non-Capital Sales	15,859	15,985	17,100	17,624
270 School Activity Income	76,778	66,009	66,050	72,009
280 Interest on Investments	866,452	837,580	400,000	400,000
290 Other Revenue, Local Sources	345,567	300,531	368,700	346,119
Subtotal Local Sources	17,228,349	16,801,483	17,131,597	18,117,623
Other School Districts Within Wisconsin				
340 Payments for Services	1,696,476	1,673,447	1,774,557	1,965,078
Subtotal Other School Districts within Wisconsin	1,696,476	1,673,447	1,774,557	1,965,078
Intermediate Sources				
510 Other Intermediate Sources	7,787	-	-	-
590 Other Intermediate Sources	356,061	423,427	356,061	423,427
Subtotal Intermediate Sources	363,847	423,427	356,061	423,427
State Sources				
610 State Aid -- Categorical	718,269	661,811	555,820	547,758
620 State Aid -- General	42,060,325	43,931,293	44,809,919	43,835,689
630 DPI Special Project Grants	343,827	283,120	285,806	113,825
650 Student Achievement Guarantee in Education (SAGE Grant)	1,763,647	1,805,396	1,811,938	1,811,938
660 Other State Revenue Through Local Units	20,663	19,569	19,569	19,569
690 Other Revenue	3,823,943	4,199,975	4,184,076	4,171,037
Subtotal State Sources	48,730,673	50,901,165	51,667,128	50,499,816
Federal Sources				
710 Transit of Aids	62,376	63,062	52,000	53,563
730 DPI Special Project Grants	2,978,779	1,493,672	1,193,406	905,477
750 IASA Grants	1,290,303	1,140,830	1,635,581	1,645,307
770 Other Federal Revenue Through Local Units	1,400	1,400	1,400	1,400
780 Other Federal Revenue Through State	154,060	385,415	155,000	436,000
790 Other Federal Revenue - Direct	526,681	-	-	-
Subtotal Federal Sources	5,013,599	3,084,379	3,037,387	3,041,747
Other Financing Sources				
800 Other Financing Sources	288,078	-	50	50
Subtotal Other Financing Sources	288,078	-	50	50
Other Revenues				
960 Adjustments	146,607	54,970	8,500	7,361
970 Refund of Disbursement	114,704	72,944	80,100	73,044
990 Miscellaneous	18,896	26,750	20,000	101,750
Subtotal Other Revenues	280,207	154,664	108,600	182,155
TOTAL REVENUES	73,601,229	73,038,564	74,075,380	74,229,896

	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
FUND 10 EXPENDITURES				
Instruction				
110 000 Undifferentiated Curriculum	12,032,781	12,183,635	12,655,247	12,488,888
120 000 Regular Curriculum	12,471,948	12,127,506	12,977,502	13,044,754
130 000 Vocational Curriculum	1,864,190	1,827,661	1,854,091	1,944,905
140 000 Physical Curriculum	1,879,471	1,901,470	2,032,978	1,805,153
160 000 Co-Curricular Activities	662,028	710,558	734,744	620,674
170 000 Other Special Needs	785,143	803,538	791,048	989,430
Subtotal Instruction	29,695,562	29,554,367	31,045,610	30,893,804
Support Sources				
210 000 Pupil Services	3,769,169	3,366,260	3,761,009	3,165,971
220 000 Instructional Staff Services	4,183,487	3,852,628	4,269,102	4,073,386
230 000 General Administration	964,489	1,000,076	996,915	949,921
240 000 School Building Administration	3,232,100	3,262,016	3,368,168	3,521,405
250 000 Business Administration	10,369,368	10,653,125	11,008,008	11,354,053
260 000 Central Services	640,481	322,509	413,397	364,877
270 000 Insurance & Judgments	383,901	444,693	443,401	534,966
280 000 Debt Services	207,488	69,238	70,285	69,238
290 000 Other Support Services	1,914,490	1,580,315	2,139,766	1,735,188
Subtotal Support Sources	25,664,973	24,550,860	26,470,051	25,769,005
Non-Program Transactions				
410 000 Inter-fund Transfers	8,762,528	9,447,257	9,057,558	8,277,932
430 000 Instructional Service Payments	8,140,230	8,936,741	8,988,860	10,230,691
490 000 Other Non-Program Transactions	5,004	11,462	13,301	13,200
Subtotal Non-Program Transactions	16,907,761	18,395,460	18,059,719	18,521,823
TOTAL EXPENDITURES	72,268,295	72,500,687	75,575,380	75,184,632

SPECIAL PROJECTS FUNDS (FUND 20)

The Special Projects Fund consist of the Special Revenue Trust Fund (21) and the Special Education Fund (27). The Special Education Fund is funded from a transfer from Fund 10, state revenues, federal revenues and charges for services provided to other districts.

	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	909,588	1,099,469	1,251,466	1,251,466
900 000 Ending Fund Balance	1,099,469	1,251,466	1,251,466	1,151,394
TOTAL REVENUES	14,070,103	15,951,231	16,484,870	17,015,521
100 000 Instruction	10,339,314	12,112,206	12,309,318	13,365,524
200 000 Support Services	3,137,084	3,266,136	3,651,580	3,750,069
400 000 Non-Program Transactions	403,825	420,893	523,972	-
TOTAL EXPENDITURES	13,880,222	15,799,235	16,484,870	17,115,593

DEBT SERVICE FUND (FUND 30)

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per Wisconsin Statute 67.12(12)), bonds, and state trust fund loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the Department of Public Instruction. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains.

	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	964,540	507,523	351,405	351,405
900 000 Ending Fund Balance	507,523	351,405	249,258	126,620
TOTAL REVENUES	8,386,101	7,756,966	6,866,352	7,015,396
280 000 Debt Service	8,843,118	7,913,084	6,968,499	7,240,181
TOTAL EXPENDITURES	8,843,118	7,913,084	6,968,499	7,240,181

CAPITAL PROJECTS FUND (FUND 40)				
This fund provides for all new facilities and facility renovations and expansions. Revenue are generated from the sale of bonds or a transfer from Fund 10 for long term capital improvements.				
	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	8,441,087	8,874,826	6,521,915	6,521,915
900 000 Ending Fund Balance	8,874,826	6,521,915	3,585,686	3,177,202
TOTAL REVENUES	2,858,922	1,122,665	100,000	272,000
200 000 Support Services	2,425,183	3,475,576	3,036,229	3,616,713
TOTAL EXPENDITURES	2,425,183	3,475,576.19	3,036,229	3,616,713
FOOD SERVICE FUND (FUND 50)				
All revenues and expenditures related to Food Service should be recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund balance must be retained for future use for Food Services. Federal regulations require that the Food Service Fund be accounted for separately.				
	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	1,517,745	1,277,967	1,224,107	1,224,107
900 000 ENDING FUND BALANCE	1,277,967	1,224,107	1,224,107	1,048,553
TOTAL REVENUES	3,577,632	3,568,614	3,771,197	3,612,783
200 000 Support Services	3,817,410	3,622,475	3,771,197	3,788,337
TOTAL EXPENDITURES	3,817,410	3,622,475	3,771,197	3,788,337
TRUST FUND (FUND 70)				
Trust Funds are used to account for assets held by the District in a trustee capacity for individuals, private organizations, and/or other funds.				
	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	4,498,305	5,373,111	6,067,292	6,067,292
900 000 ENDING FUND BALANCE	5,373,111	6,067,292	6,139,301	6,086,957
TOTAL REVENUES	2,325,807	2,456,175	1,950,000	1,897,656
200 000 Support Services	1,451,001	1,761,994	1,877,991	1,877,991
TOTAL EXPENDITURES	1,451,001	1,761,994	1,877,991	1,877,991
COMMUNITY SERVICE FUND (FUND 80)				
Wisconsin State Statutes 120.13 and 120.61, allow a school board to permit use of the district's property for civic purposes. The services have the primary function of serving the community and adult education.				
	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
900 000 Beginning Fund Balance	2,502,436	1,632,772	1,780,747	1,780,747
900 000 ENDING FUND BALANCE	1,632,772	1,780,747	1,780,747	1,759,858
TOTAL REVENUES	48,698	1,263,429	1,550,956	1,551,656
200 000 Support Services	310,273	302,581	580,604	755,092
300 000 Community Services	608,088	812,873	970,352	817,453
TOTAL EXPENDITURES	918,362	1,115,454	\$ 1,550,956	\$ 1,572,545
Total Revenue-All Funds	104,868,492	105,157,645	104,798,755	105,594,908
Total Expenditure-All Funds	103,603,591	106,188,504	109,265,122	110,395,992

FUND TRANSFERS				
Inter-fund transfers are transactions occurring between two funds. These transfers are generally netted out of the financial statements. After these transfers are removed from the budget, the net budget is as follows:				
	Audited 2023-24	Audited 2024-25	Budget 2025-26 6/25/2025	Budget 2025-26 10/23/2025
Fund 10 to 27 Transfer - 411000	\$ 7,933,342	\$ 8,639,456	\$ 9,407,545	\$ 8,155,932
Fund 10 to 38 Transfer - 411000	\$ -	\$ -	\$ -	
Fund 10 to 46 Transfer - 411000	\$ 829,186	\$ 807,801	\$ 131,000	\$ 122,000
TOTAL FUND TRANSFERS	\$ 8,762,528	\$ 9,447,257	\$ 9,538,545	\$ 8,277,932
Net Revenue Less Transfers - All Funds	\$ 96,105,964	\$ 95,710,388	\$ 95,260,210	\$ 97,316,976
Net Expenditure Less Transfers - All Funds	\$ 94,841,064	\$ 96,741,247	\$ 99,726,577	\$ 102,118,060