

BUDGET PUBLICATION, 2025-26
Required Published Budget Summary Format

McFarland School District

Notice of Budget Hearing (Section 65.90(4))

Notice is hereby given to the qualified electors of the School District of McFarland that the budget hearing will be held at the Board Room at the McFarland High School, on the 20th day of October, 2025, at 7:00 o'clock. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 5101 Farwell Street, McFarland, WI 53558.

Notice for Annual District Meeting (Section 120.08(1))

Notice is hereby given to qualified electors of the School District of McFarland, that the annual meeting of said district for the transaction of business, will be held at the McFarland High School, on the 20th day of October, 2025, at 7:00 o'clock.

GENERAL FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	13,634,740.89	14,924,846.63	16,370,933.39
Ending Fund Balance	14,924,846.63	16,370,933.39	16,370,933.39
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	14,625,016.00	17,019,759.00	18,420,099.00
Inter-district Payments (Source 300 + 400)	39,165,926.00	46,997,426.00	46,736,756.00
Intermediate Sources (Source 500)	24,495.00	0.00	29,679.00
State Sources (Source 600)	17,142,889.00	18,002,772.00	17,256,451.00
Federal Sources (Source 700)	3,844,578.00	360,575.00	258,583.00
All Other Sources (Source 800 + 900)	340,671.00	772,711.00	47,360.00
TOTAL REVENUES & OTHER FINANCING SOURCES	75,143,575.00	83,153,243.00	82,748,928.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	17,271,747.00	17,991,176.00	18,589,695.00
Support Services (Function 200 000)	14,729,943.00	15,274,001.00	14,629,006.00
Non-Program Transactions (Function 400 000)	41,851,779.26	48,441,979.24	49,530,227.00
TOTAL EXPENDITURES & OTHER FINANCING USES	73,853,469.26	81,707,156.24	82,748,928.00
SPECIAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	464,236.85	486,946.85	576,951.85
Ending Fund Balance	486,937.85	576,951.85	576,951.85
REVENUES & OTHER FINANCING SOURCES	8,766,662.00	9,295,522.00	9,673,241.00
EXPENDITURES & OTHER FINANCING USES	8,743,961.00	9,205,517.00	9,673,241.00
DEBT SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	1,058,225.62	1,010,300.62	957,575.62
Ending Fund Balance	1,010,300.62	957,575.62	899,600.62
REVENUES & OTHER FINANCING SOURCES	4,405,419.00	4,509,769.00	4,619,069.00
EXPENDITURES & OTHER FINANCING USES	4,453,344.00	4,562,494.00	4,677,044.00
CAPITAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	693,943.15	971,115.15	1,263,086.15
Ending Fund Balance	971,115.15	1,263,086.15	412,086.15
REVENUES & OTHER FINANCING SOURCES	277,172.00	291,971.00	249,000.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	1,100,000.00

FOOD SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	534,738.22	430,312.22	313,239.22
Ending Fund Balance	430,312.22	313,239.22	215,566.22
REVENUES & OTHER FINANCING SOURCES	1,287,942.00	1,246,115.00	1,341,849.00
EXPENDITURES & OTHER FINANCING USES	1,392,368.00	1,363,188.00	1,439,522.00
COMMUNITY SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	336,844.16	409,415.16	476,963.16
Ending Fund Balance	409,415.16	476,963.16	476,642.16
REVENUES & OTHER FINANCING SOURCES	903,032.00	899,790.00	906,610.00
EXPENDITURES & OTHER FINANCING USES	830,461.00	832,242.00	906,931.00
PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	1.00	1.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	41,020.00	41,844.00	41,845.00
EXPENDITURES & OTHER FINANCING USES	41,021.00	41,845.00	41,845.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	89,314,624.26	97,712,442.24	100,587,511.00
Interfund Transfers (Source 100) - ALL FUNDS	4,479,638.26	3,827,444.24	4,747,755.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	84,834,986.00	93,884,998.00	95,839,756.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		10.67%	2.08%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	13,088,901.00	14,820,703.00	17,665,599.00
Referendum Debt Service Fund	4,405,419.00	4,509,769.00	4,619,069.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	249,000.00	249,000.00	249,000.00
Community Service Fund	532,402.00	532,402.00	532,402.00
TOTAL SCHOOL LEVY	18,275,722.00	20,111,874.00	23,066,070.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		10.05%	14.69%