

2025/2026
Revised General Appropriations Act
December 15, 2025

RESOLVED, that this resolution shall be the revised general appropriations act of the Pewamo-Westphalia Community Schools for the fiscal year 2025/2026, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by Pewamo-Westphalia Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the school district for the fiscal year 2025/2026 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

	Initial June 16, 2025	Proposed December 15, 2025
REVENUE		
Local Revenue	687,050	652,420
State Aid	9,320,231	9,498,900
Federal	50,000	47,120
Transfers and Other Revenue	312,000	348,750
TOTAL BUDGETED REVENUE	10,369,281	10,547,190
*Budgeted/Audited Fund Balance available to Appropriate June 30, 2025	2,601,266	2,841,766
Total Available to Appropriate	12,970,547	13,388,956

BE IT FURTHER RESOLVED, that \$11,041,841 of the total available to appropriate in the general fund is hereby appropriated in the amount and for the purposes set forth below:

	Initial June 16, 2025	Proposed December 15, 2025
EXPENDITURES		
Instruction - Basic Programs	\$ 5,010,140	\$ 5,187,563
Instruction - Added Needs	1,319,603	1,250,454
Support Services - Pupil (Guidance)	326,512	421,267
Support Services - Instructional	265,600	273,283
Support Services - General Administration	554,237	365,049
Support Services - School Administration	590,434	583,340
Support Services - Business	255,000	225,395
Support Services - Operations & Maintenance	1,052,177	1,128,333
Support Services - Pupil Transportation	605,309	557,910
Support Services - Central Support	247,890	287,676
Support Services - Other (Athletics)	394,936	406,844
Community Services - Non-Public Schools	20,024	8,727
Other Financing Uses - Fund Modification	185,000	346,000
TOTAL EXPENSES AND OTHER FINANCING USES	10,826,862	11,041,841
Projected General Fund Fund Balance June 30, 2026	2,143,685	2,347,115
Less: Projected Assigned Fund Balance - Tech	-	55,703
Projected Unassigned General Fund Fund Balance June 30, 2026	2,143,685	2,291,412

BE IT FURTHER RESOLVED, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board. Motion by John C. Cate, supported by Bob Koenig to approve the preceding revised general fund appropriation budget for the 2025/2026 fiscal year.