

PRELIMINARY BUDGET 2026-27 *

GENERAL FUND (Fund 10)	Audited 2024-25	Budget 2025-26	Budget 2026-27
Beginning Fund Balance (Account 930 000)	10,221,177	13,998,948	15,057,351
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	11,161	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	815,000	815,000	815,000
Ending Fund Balance, Unassigned (Acct. 939 000)	13,172,787	14,242,351	15,062,425
Total Ending Fund Balance (ACCT. 930 000)	13,998,948	15,057,351	15,877,425
Revenues and Other Financing Sources			
	18,388,111	19,552,133	20,783,687
260 Non-Capital Sales	23,357	12,550	16,460
270 School Activity Income	157,154	80,517	82,017
280 Interest on Investments	548,384	315,000	445,000
290 Other Revenue, Local Sources	771,809	487,908	670,452
Subtotal Local Sources	19,888,814	20,448,108	21,997,616
Other School Districts Within Wisconsin			
340 Payments for Services	2,181,321	2,292,072	2,111,318
Subtotal Other School Districts within Wisconsin	2,193,553	2,292,072	2,111,318
Categorical	249,073	144,486	111,981
620 State Aid -- General	7,920,719	6,688,660	5,900,000
630 DPI Special Project Grants	65,587	66,044	33,951
690 Other Revenue	1,362,698	1,349,172	1,352,309
Subtotal State Sources	9,598,077	8,248,362	7,398,241
Federal Sources			
730 DPI Special Project Grants	134,875	81,255	50,600
750 IASA Grants	125,896	75,610	65,000
780 Other Federal Revenue Through State	116,380	0	0
Subtotal Federal Sources	377,152	164,165	122,900
	348,325	0	0
970 Refund of Disbursement	27,679	0	0
990 Miscellaneous	10,458	0	0
Subtotal Other Revenues	386,462	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	32,457,755	31,152,706	31,630,075

Expenditures and Other Financing Uses			
Instruction			
110 000 Undifferentiated Curriculum	5,772,947	6,050,771	6,222,184
120 000 Regular Curriculum	7,282,061	7,711,298	7,836,847
130 000 Vocational Curriculum	206,941	220,851	228,321
140 000 Physical Curriculum	545,003	543,367	576,653
160 000 Co-Curricular Activities	404,445	466,992	481,868
170 000 Other Special Needs	173,061	139,553	162,380
Subtotal Instruction	14,384,458	15,132,832	15,508,252
Support Sources			
210 000 Pupil Services	1,499,509	1,494,357	1,550,548
220 000 Instructional Staff Services	1,288,805	1,380,327	1,396,938
230 000 General Administration	778,904	852,502	855,879
240 000 School Building Administration	1,613,101	1,931,775	1,732,612
250 000 Business Administration	4,478,820	4,598,154	4,703,936
260 000 Central Services	356,473	423,334	318,767
270 000 Insurance & Judgments	403,359	485,920	578,437
280 000 Debt Services	18,157	36,314	0
290 000 Other Support Services	132,885	146,201	136,623
Subtotal Support Sources	10,570,014	11,348,884	11,273,741
Non-Program Transactions			
410 000 Inter-fund Transfers	3,166,195	3,072,405	3,433,285
430 000 Instructional Service Payments	556,199	540,183	594,723
490 000 Other Non-Program Transactions	3,119	0	0
Subtotal Non-Program Transactions	3,725,512	3,612,588	4,028,008
Total Expenditures and Other Financing Uses	28,679,984	30,094,303	30,810,001

SPECIAL PROJECT FUNDS (Funds 21, 23, 29)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	611,939	787,036	937,036
900 000 Ending Fund Balance	787,036	937,036	1,087,036
Revenues and Other Financing Sources	615,994	200,000	150,000
100 000 Instruction	357,955	0	0
200 000 Support Services	31,654	50,000	0
400 000 Non-Program Transactions	51,288	0	0
Total Expenditures and Other Financing Uses	440,897	50,000	0

SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-25	Budget 2025-26	Budget 2026-27
Revenues and Other Financing Sources			
	2,321,022	2,297,405	2,458,285
Categorical	969,619	1,403,390	1,412,784
690 Other Revenue	13,267	0	0
Subtotal State Sources	996,176	1,403,390	1,412,784
Categorical	0	0	0
730 DPI Special Project Grants	438,400	422,617	422,617
780 Other Federal Revenue Through State	75,442	0	0
Subtotal Federal Sources	513,842	422,617	422,617
	0	0	0
Subtotal Other Revenues	2,775	0	0
Total Revenues and Other Financing Sources	3,848,081	4,123,412	4,293,686
Expenditures and Other Financing Uses			
140 000 Physical Curriculum	6,866	0	0
150 000 Special Education Curriculum	2,901,614	3,150,351	3,303,039
Subtotal Instruction	2,908,480	3,150,351	3,303,039
Services	493,857	479,184	511,022
220 000 Instructional Staff Services	404,790	349,877	364,890
230 000 General Administration	16,956	20,000	11,000
250 000 Business Administration	22,062	29,000	18,735
290 000 Other Support Services	0	0	0
Subtotal Support Sources	939,601	878,061	905,647
430 000 Instructional Service Payments	0	95,000	85,000
Subtotal Non-Program Transactions	0	95,000	85,000
Res and Other Financing Uses	3,848,081	4,123,412	4,293,686

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	3,263,357	3,843,913	3,343,913
900 000 Ending Fund Balances	3,843,913	3,343,913	3,305,963
Total Revenues and Other Financing Sources	4,982,967	3,868,510	4,369,040
281 000 Long-Term Capital Debt	4,059,775	4,027,050	4,068,450
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	342,635	341,460	338,540
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
Res and Other Financing Uses	4,402,410	4,368,510	4,406,990
842 000 Indebtedness, End of Year	55,215,000	52,780,000	50,265,000

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	1,985,123	3,350,513	3,914,133
900 000 Ending Fund Balance	3,350,513	3,914,133	4,922,313
Total Revenues and Other Financing Sources	1,862,791	2,150,000	2,350,000
100 000 Instructional Services	0	0	0
200 000 Support Services	496,082	1,586,380	1,341,820
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	1,318	0	0
Res and Other Financing Uses	497,400	1,586,380	1,341,820

FOOD SERVICE FUND (FUND 50)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	573,238	486,395	486,932
900 000 Ending Fund Balance	486,395	486,932	445,959
Total Revenues and Other Financing Sources	637,648	661,001	661,001
200 000 Support Services	724,122	660,464	701,974
400 000 Non-Program Transactions	368	0	0
Total Expenditures and Other Financing Uses	724,490	660,464	701,974

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	987,223	1,367,411	1,416,841
900 000 Ending Fund Balances	1,367,411	1,416,841	1,480,711
Total Revenues and Other Financing Sources	2,544,031	2,472,369	2,505,000
200 000 Support Services	533,158	844,372	827,866
300 000 Community Services	1,630,643	1,578,567	1,613,264
400 000 Non-Program Transactions	43	0	0
Total Expenditures and Other Financing Uses	2,163,843	2,422,938	2,441,131

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds have been removed from the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds but does not require it for fiduciary funds.