

BUDGET ADOPTION 2026 - 2027			
GENERAL FUND (FUND 10)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance (Account 930 000)	33,573,638.70	33,850,206.58	36,368,475.95
Ending Fund Balance, Nonspendable (Acct. 935 000)	570,866.93	319,651.89	319,651.89
Ending Fund Balance, Restricted (Acct. 936 000)	3,215,575.83	3,350,414.24	3,350,414.24
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	6,500,000.00	6,500,000.00	6,500,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	23,563,763.82	26,198,409.82	26,198,409.82
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	33,850,206.58	36,368,475.95	36,368,475.95
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	80,610,616.00	83,443,177.00	85,092,638.00
240 Payments for Services	25,305.03	17,489.98	0.00
260 Non-Capital Sales	79,486.38	39,768.72	32,000.00
270 School Activity Income	396,543.23	373,359.81	255,500.00
280 Interest on Investments	1,219,396.71	1,269,561.97	900,000.00
290 Other Revenue, Local Sources	976,493.70	1,066,270.94	539,950.00
Subtotal Local Sources	83,307,841.05	86,209,628.42	86,820,088.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	1,055.68	0.00
340 Payments for Services	3,651,364.33	4,157,173.36	4,353,312.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	60,343.02	9,950.00	0.00
Subtotal Other School Districts within Wisconsin	3,711,707.35	4,168,179.04	4,353,312.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	5,022.09	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	2,000.00	3,050.00	0.00
Subtotal Intermediate Sources	7,022.09	3,050.00	0.00
State Sources			
610 State Aid -- Categorical	989,528.02	1,108,371.48	780,000.00
620 State Aid -- General	60,953,875.00	61,521,076.00	63,320,334.00
630 DPI Special Project Grants	412,326.43	936,132.64	80,000.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction Program (AGR Grant)	775,512.79	750,881.33	675,000.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	8,170,432.05	8,184,853.05	8,174,465.00
Subtotal State Sources	71,301,674.29	72,501,314.50	73,029,799.00
Federal Sources			
710 Federal Aid - Categorical	296,782.71	34,930.24	23,420.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,022,878.67	835,381.35	557,015.00
750 IASA Grants	1,027,007.31	946,706.06	1,219,472.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	659,736.14	808,580.60	600,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	3,006,404.83	2,625,598.25	2,399,907.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	66,731.87	192,556.00	0.00
870 Long-Term Obligations	181,996.40	0.00	0.00
Subtotal Other Financing Sources	248,728.27	192,556.00	0.00
Other Revenues			
960 Adjustments	258,016.54	435,923.11	50,000.00
970 Refund of Disbursement	287,366.97	284,372.44	200,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	88,290.13	34,821.94	25,000.00
Subtotal Other Revenues	633,673.64	755,117.49	275,000.00

TOTAL REVENUES & OTHER FINANCING SOURCES	162,217,051.52	166,455,443.70	166,878,106.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	23,252,366.77	25,345,189.54	27,306,607.00
120 000 Regular Curriculum	27,373,286.05	29,538,446.14	31,514,851.00
130 000 Vocational Curriculum	3,360,350.61	3,353,941.24	3,444,512.00
140 000 Physical Curriculum	3,529,860.26	3,592,979.05	3,727,405.00
160 000 Co-Curricular Activities	2,305,331.61	2,454,876.67	2,258,598.00
170 000 Other Special Needs	1,470,281.23	1,554,692.84	1,619,808.00
Subtotal Instruction	61,291,476.53	65,840,125.48	69,871,781.00
<i>Support Sources</i>			
210 000 Pupil Services	6,558,858.27	6,775,685.17	7,089,537.00
220 000 Instructional Staff Services	10,570,338.16	10,864,615.25	10,819,874.00
230 000 General Administration	1,512,635.45	2,006,389.23	2,161,553.00
240 000 School Building Administration	8,088,587.86	8,484,977.96	8,732,191.00
250 000 Business Administration	19,967,125.80	21,821,610.08	22,377,395.00
260 000 Central Services	3,650,911.28	3,628,721.36	3,813,495.00
270 000 Insurance & Judgments	1,094,291.70	1,309,690.19	1,174,267.00
280 000 Debt Services	700,870.87	790,307.12	706,045.00
290 000 Other Support Services	3,035,500.74	3,339,709.37	3,471,945.00
Subtotal Support Sources	55,179,120.13	59,021,705.73	60,346,302.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	39,383,850.20	31,932,852.17	28,903,910.00
430 000 Instructional Service Payments	5,969,125.56	6,955,535.58	7,678,113.00
490 000 Other Non-Program Transactions	116,911.22	186,955.37	78,000.00
Subtotal Non-Program Transactions	45,469,886.98	39,075,343.12	36,660,023.00
TOTAL EXPENDITURES & OTHER FINANCING USES	161,940,483.64	163,937,174.33	166,878,106.00
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	921,941.28	962,272.77	1,083,880.72
900 000 Ending Fund Balance	962,272.77	1,083,880.72	1,083,880.72
REVENUES & OTHER FINANCING SOURCES	874,591.22	937,430.18	0.00
100 000 Instruction	397,013.23	450,580.73	0.00
200 000 Support Services	385,951.50	322,891.50	0.00
400 000 Non-Program Transactions	51,295.00	42,350.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	834,259.73	815,822.23	0.00
SPECIAL EDUCATION FUND (FUND 27)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	17,324,651.49	17,362,329.78	18,032,189.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	46,931.79	0.00	40,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	46,931.79	0.00	40,000.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	0.00	773.50	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00

590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	773.50	0.00
State Sources			
610 State Aid -- Categorical	6,289,417.00	8,706,280.00	9,467,568.00
620 State Aid -- General	98,213.00	220,305.00	150,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	6,387,630.00	8,926,585.00	9,617,568.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	1,664,626.72	1,846,328.41	1,017,402.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	395,925.41	389,783.54	400,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	2,060,552.13	2,236,111.95	1,417,402.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	25,819,765.41	28,525,800.23	29,107,159.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	17,875,368.22	19,888,697.13	21,095,626.00
160 000 Co-Curricular Activities	12,155.56	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	17,887,523.78	19,888,697.13	21,095,626.00
Support Sources			
210 000 Pupil Services	3,751,355.97	4,005,827.74	4,072,871.00
220 000 Instructional Staff Services	1,872,345.19	2,215,363.37	2,063,314.00
230 000 General Administration	47,454.00	63,708.50	50,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	1,421,353.24	1,475,726.99	1,602,388.00
260 000 Central Services	5,754.99	4,956.00	3,320.00
270 000 Insurance & Judgments	127,986.30	174,227.78	168,140.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	40,533.51	91,846.61	51,500.00
Subtotal Support Sources	7,266,783.20	8,031,656.99	8,011,533.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	651,082.96	587,429.00	0.00
490 000 Other Non-Program Transactions	14,375.47	18,017.11	0.00
Subtotal Non-Program Transactions	665,458.43	605,446.11	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	25,819,765.41	28,525,800.23	29,107,159.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	15,412,007.09	13,741,779.94	14,024,448.63
900 000 ENDING FUND BALANCES	13,741,779.94	14,024,448.63	13,776,884.63
TOTAL REVENUES & OTHER FINANCING SOURCES	101,820,175.05	22,229,161.76	21,960,094.00
281 000 Long-Term Capital Debt	30,747,483.85	21,946,493.07	22,207,658.00
282 000 Refinancing	72,742,918.35	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00

289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	103,490,402.20	21,946,493.07	22,207,658.00
842 000 INDEBTEDNESS, END OF YEAR	351,956,295.00	330,013,087.00	307,811,431.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	14,551,250.28	9,857,247.88	10,005,211.82
900 000 Ending Fund Balance	9,857,247.88	10,005,211.82	10,790,211.82
TOTAL REVENUES & OTHER FINANCING SOURCES	732,273.57	2,327,502.00	2,100,000.00
100 000 Instructional Services	1,067,566.64	0.00	0.00
200 000 Support Services	4,358,709.33	2,179,538.06	1,315,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,426,275.97	2,179,538.06	1,315,000.00
FOOD SERVICE FUND (FUND 50)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	2,097,527.76	1,871,385.31	1,722,770.21
900 000 ENDING FUND BALANCE	1,871,385.31	1,722,770.21	1,540,925.21
TOTAL REVENUES & OTHER FINANCING SOURCES	4,820,245.32	4,919,283.88	4,977,554.00
200 000 Support Services	4,999,003.46	5,018,894.61	5,159,399.00
400 000 Non-Program Transactions	47,384.31	49,004.37	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,046,387.77	5,067,898.98	5,159,399.00
COMMUNITY SERVICE FUND (FUND 80)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	651,069.21	565,922.01	563,997.67
900 000 ENDING FUND BALANCE	565,922.01	563,997.67	377,166.67
TOTAL REVENUES & OTHER FINANCING SOURCES	1,133,588.60	1,181,167.85	1,230,000.00
200 000 Support Services	433,577.14	487,465.17	494,769.00
300 000 Community Services	785,158.66	695,627.02	922,062.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,218,735.80	1,183,092.19	1,416,831.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	63,316.90	80,180.89	31,721.00
100 000 Instruction	14,221.92	15,340.70	16,721.00
200 000 Support Services	49,094.98	64,840.19	15,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	63,316.90	80,180.89	31,721.00
<p>* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of 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.</p>			