

BUDGET ADOPTION 2026-2027*			
GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance (Account 930 000)	15,525,282.97	16,576,965.06	16,175,038.16
Ending Fund Balance, Nonspendable (Acct. 935 000)	1,476,000.00	1,464,725.00	1,464,725.00
Ending Fund Balance, Restricted (Acct. 936 000)	42,737.22	181,046.35	181,046.35
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	485,711.47	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	14,572,516.37	14,529,266.81	14,529,266.81
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	16,576,965.06	16,175,038.16	16,175,038.16
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	24,614,564.82	27,782,123.83	29,246,207.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	121,832.94	131,867.13	21,382.00
270 School Activity Income	32,871.00	36,305.00	34,842.00
280 Interest on Investments	557,244.25	484,691.88	450,000.00
290 Other Revenue, Local Sources	123,422.95	137,522.76	122,253.00
Subtotal Local Sources	25,449,935.96	28,572,510.60	29,874,684.00
Other School Districts Within Wisconsin			
310 Transit of Aids	21,730.00	18,321.92	22,547.00
340 Payments for Services	689,001.70	765,001.75	784,306.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	7,984.48	18,755.51	0.00
Subtotal Other School Districts within Wisconsin	718,716.18	802,079.18	806,853.00
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	0.00	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	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	251,331.99	256,147.00	217,362.00
620 State Aid -- General	14,020,494.00	12,110,303.00	11,852,100.00
630 DPI Special Project Grants	116,265.12	173,014.98	63,604.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	5,937.86	7,188.86	27,346.00
690 Other Revenue	2,474,541.01	2,427,861.61	2,405,787.00
Subtotal State Sources	16,868,569.98	14,974,515.45	14,566,199.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	406,855.90	124,329.16	131,685.00
750 IASA Grants	359,879.74	326,168.43	281,626.00
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	164,921.87	162,641.94	160,000.00
790 Other Federal Revenue - Direct	0.00	134,572.41	0.00
Subtotal Federal Sources	931,657.51	747,711.94	573,311.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	16,087.00	0.00	0.00
870 Long-Term Obligations	99,570.60	0.00	0.00
Subtotal Other Financing Sources	115,657.60	0.00	0.00
Other Revenues			
960 Adjustments	46,104.20	17,166.68	24,305.00
970 Refund of Disbursement	63,365.85	200,228.43	23,540.00
980 Medical Service Reimbursement	770.61	1,080.00	0.00
990 Miscellaneous	3,049.34	2,174.49	1,500.00
Subtotal Other Revenues	113,290.00	220,649.60	49,345.00
TOTAL REVENUES & OTHER FINANCING SOURCES	44,197,827.23	45,317,466.77	45,870,392.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,802,397.47	7,798,734.17	7,678,975.00
120 000 Regular Curriculum	7,313,895.11	7,652,127.25	7,759,438.00
130 000 Vocational Curriculum	1,375,494.58	1,283,864.51	1,526,867.00
140 000 Physical Curriculum	1,094,305.37	1,152,876.92	1,182,901.00
160 000 Co-Curricular Activities	803,667.75	803,085.08	880,415.00
170 000 Other Special Needs	280,166.40	443,049.62	284,587.00
Subtotal Instruction	17,669,926.68	19,133,737.55	19,313,183.00
Support Sources			
210 000 Pupil Services	2,158,887.92	2,054,526.63	1,981,556.00
220 000 Instructional Staff Services	2,823,480.59	2,879,901.17	3,041,346.00
230 000 General Administration	602,021.22	649,926.92	690,690.00
240 000 School Building Administration	2,085,906.19	2,178,981.41	2,284,098.00
250 000 Business Administration	7,003,337.51	7,969,513.54	7,280,889.00
260 000 Central Services	1,099,673.23	1,172,402.13	1,746,770.00
270 000 Insurance & Judgments	408,035.00	446,690.00	469,589.00
280 000 Debt Services	77,213.80	78,208.20	78,063.00
290 000 Other Support Services	1,152,798.89	868,325.72	1,044,485.00
Subtotal Support Sources	17,411,354.35	18,298,475.72	18,617,486.00
Non-Program Transactions			
410 000 Inter-fund Transfers	5,083,481.11	5,749,007.90	5,119,485.00
430 000 Instructional Service Payments	2,893,313.26	2,522,859.11	2,817,663.00
490 000 Other Non-Program Transactions	88,069.74	15,313.39	2,575.00
Subtotal Non-Program Transactions	8,064,864.11	8,287,180.40	7,939,723.00
TOTAL EXPENDITURES & OTHER FINANCING USES	43,146,145.14	45,719,393.67	45,870,392.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	3,638,023.59	4,181,201.20	4,130,396.33
900 000 Ending Fund Balance	4,181,201.20	4,130,396.33	3,667,860.33
REVENUES & OTHER FINANCING SOURCES	1,154,600.36	1,034,492.94	265,000.00
100 000 Instruction	473,919.91	629,520.27	300,727.00
200 000 Support Services	25,258.54	346,505.70	127,051.00
400 000 Non-Program Transactions	112,244.30	109,271.84	299,758.00
TOTAL EXPENDITURES & OTHER FINANCING USES	611,422.75	1,085,297.81	727,536.00

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	5,083,481.11	4,974,007.90	5,119,485.00
<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	0.00	0.00	0.00
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	0.00	0.00	0.00
<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	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	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
<i>State Sources</i>			
610 State Aid -- Categorical	1,962,071.00	2,612,318.00	2,991,390.00
620 State Aid -- General	91,009.00	256,602.00	300,000.00
630 DPI Special Project Grants	0.00	32,075.00	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	18,952.34	19,082.94	0.00
Subtotal State Sources	2,072,032.34	2,920,077.94	3,291,390.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	837,656.75	834,387.56	918,162.00
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	76,226.56	95,988.77	80,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	913,883.31	930,376.33	998,162.00
Other Financing Sources	0.00	0.00	0.00
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	2,000.00	0.00	1,000.00
Subtotal Other Revenues	2,000.00	0.00	1,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,071,396.76	8,824,462.17	9,410,037.00
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	5,683,091.87	6,531,649.03	7,000,133.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,683,091.87	6,531,649.03	7,000,133.00
Support Sources			
210 000 Pupil Services	1,088,892.88	1,247,393.21	1,286,229.00
220 000 Instructional Staff Services	469,462.70	579,155.54	670,670.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	111,016.23	228,196.99	140,176.00
260 000 Central Services	546.38	1,268.40	1,450.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,669,918.19	2,056,014.14	2,098,525.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	718,386.70	236,799.00	311,379.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	718,386.70	236,799.00	311,379.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,071,396.76	8,824,462.17	9,410,037.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	2,937,037.90	1,774,026.38	1,803,774.81
900 000 ENDING FUND BALANCES	1,774,026.38	1,803,774.81	1,819,049.81
TOTAL REVENUES & OTHER FINANCING SOURCES	3,282,229.73	3,124,273.43	3,221,050.00
281 000 Long-Term Capital Debt	4,445,241.25	3,094,525.00	3,205,775.00
282 000 Refinancing	0.00	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	4,445,241.25	3,094,525.00	3,205,775.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	49,608,510.13	23,786,817.65	15,069,653.45
900 000 Ending Fund Balance	23,786,817.65	15,069,653.45	11,493,620.45
TOTAL REVENUES & OTHER FINANCING SOURCES	3,399,109.43	2,173,494.68	1,060,859.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	29,220,801.91	10,890,658.88	4,636,892.00
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	29,220,801.91	10,890,658.88	4,636,892.00

FOOD SERVICE FUND (FUND 50)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	872,066.95	286,209.42	390,342.01
900 000 ENDING FUND BALANCE	286,209.42	390,342.01	390,342.01
TOTAL REVENUES & OTHER FINANCING SOURCES	1,447,359.75	1,491,689.93	1,490,368.00
200 000 Support Services	2,029,441.03	1,387,557.34	1,490,368.00
400 000 Non-Program Transactions	3,776.25	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,033,217.28	1,387,557.34	1,490,368.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	189,446.76	189,403.64	191,187.77
900 000 ENDING FUND BALANCE	189,403.64	191,187.77	191,187.77
TOTAL REVENUES & OTHER FINANCING SOURCES	305,336.82	331,711.56	381,610.00
200 000 Support Services	7,547.05	7,381.72	6,853.00
300 000 Community Services	297,832.89	322,545.71	374,757.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	305,379.94	329,927.43	381,610.00

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	20,478.00	37,400.84	48,825.00
100 000 Instruction	20,478.00	34,446.48	48,825.00
200 000 Support Services	0.00	2,954.36	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,478.00	37,400.84	48,825.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree