TWO RIVERS PUBLIC SCHOOL DISTRICT
2026-27 BUDGET HEARING
OCTOBER 12, 2026
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The Two Rivers Public School District does not discriminate on the basis of sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability or handicap in its education program or activities.

October 12, 2026

The Two Rivers Board of Education is presented with the proposed budget for the 2026–2027 academic year. This budget prioritizes key investments in staffing, employee compensation, and professional growth. Highlights include funding for small-group instructional materials, the third year of the district's self-funded health plan, a salary increase consisting of a 2.7% per cell increase for teachers and a 2.7% increase for all other staff groups, including secretaries, paraprofessionals, custodial and maintenance, nutrition staff, and administrators.

The budget also incorporates enrollment projections and open enrollment data, which together indicate a decline in overall district enrollment—the third in five years. In September 2022, the district served 1,791 students, increasing to 1,857 in 2023. In September 2024, enrollment decreased to 1,740—a loss of 117 students. In September 2025, enrollment reflected another decline to 1614 students, a decline of 126 students. In September 2026, enrollment decreased by 119 students to 1495 with Lighthouse Learning Academy showing a decrease of 50 students. Additionally, the number of students entering the district in the coming years is notably lower than the number graduating, as shown by 2025-2026 end-of-kindergarten enrollment (103 students) compared to 12th-grade enrollment (131 students), a difference of 28, and this year's kindergarten enrollment (85 students) compared to 12th grade enrollment (130 students) a difference of 45 students.

Combating decreasing enrollment is a local and statewide challenge, with approximately 70% of the 421 districts and 68 of 72 WI counties facing declining enrollment. According to the WI Department of Health Services, birth rates declined from 12.7 live births per 1,000 residents in 2023 to 10.0 in 2025. Despite declining enrollment, the need for staffing due to special education needs, English language learning, and mental health services has not decreased.

Students entering the district through open enrollment continue to outnumber those leaving. Currently, in the 2026-2027 school year, the district has 209 students who enrolled into the district with 196 students enrolling out of the district. During the 2025-2026 school year, 264 students enrolled into the district compared to 190 enrolling out. The data emphasizes the importance of remaining proactive in attracting and retaining students through high-quality academic programs, ongoing family engagement, and innovative learning spaces. Areas of focus for the district include the expansion of all-day 4K this school year, with a focus next year on the possible addition of 3K, reviewing and shifting open enrollment windows for LLA, and expanding offerings to include a 5th-12th grade project-based approach, beginning second semester as a pilot program. The goal of this program is to engage existing students as well as students who have left the district as part of HOMER.

Included in this report is detailed information providing a comprehensive understanding of the budget and projected revenue figures. As always, the budget reflects the district's ongoing commitment to fiscal responsibility while navigating tighter financial conditions than in previous years. I respectfully recommend that the Two Rivers Board of Education approve the 2026–2027 budget as presented.

Respectfully,

Diane Johnson
District Superintendent

Enrollment Projections 2026-2027

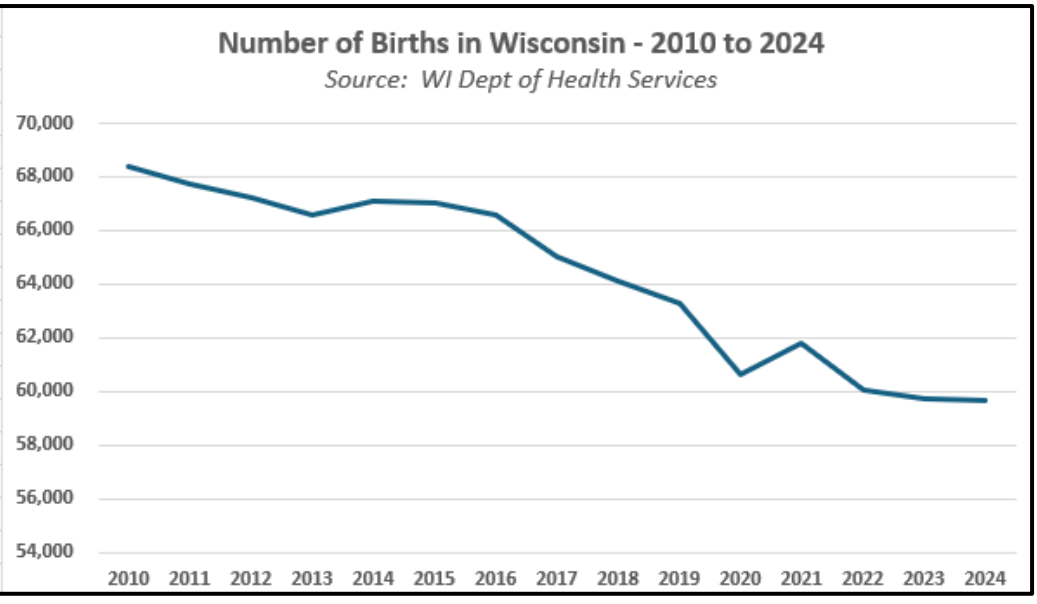
KOENIG	2023-24	2024-25	2025-26	2026-27	MAGEE	2023-24	2024-25	2025-26	2026-27
EC	9	8	8	**10**	No EC				
4K	75	77	55	**62**	4K				
KG	53	42	30	**72**	KG	69	48	53	**-**
GR 1	43	56	44	**27**	GR 1	46	70	51	**54**
GR 2	39	48	50	**37**	GR 2	75	44	72	**56**
GR 3	43	36	44	**46**	GR 3	82	74	44	**72**
GR 4	41	42	34	**-**	GR 4	69	81	76	**93**
TOTAL	**303**	**309**	**265**	**254**	**TOTAL**	**342**	**317**	**296**	**275**

LB CLARKE	2023-24	2024-25	2025-26	2026-27	TRHS	2023-24	2024-25	2025-26	2026-27
GR 5	98	104	110	**108**	**GR 9**	122	112	105	**84**
GR 6	100	93	100	**109**	**GR 10**	143	115	111	**103**
GR 7	116	98	89	**99**	**GR 11**	117	137	105	**102**
GR 8	115	102	89	**90**	**GR 12**	105	107	131	**107**
TOTAL	**429**	**397**	**388**	**406**	**TOTAL**	**487**	**471**	**452**	**396**

4K-OTHER SITES	2023-24	2024-25	2025-26	2026-27
HEAD START (AT GOOD SHEPHERD)	18	17	14	**14**
TOTAL	**18**	**17**	**14**	**14**

Source: WI Dept of Health Services

Year	Number of Births
2010	68,367
2011	67,741
2012	67,229
2013	66,566
2014	67,119
2015	67,004
2016	66,593
2017	64,994
2018	64,143
2019	63,280
2020	60,614
2021	61,814
2022	60,032
2023	59,739
2024	59,675



LIGHTHOUSE LEARNING ACADEMY	2023-24	2024-25	2025-26	2026-27
4K	15	18	10	**9**
KG	22	16	20	**13**
GR 1	25	15	15	**15**
GR 2	24	15	11	**12**
GR 3	30	23	15	**12**
GR 4	26	23	19	**12**
GR 5	27	18	21	**12**
GR 6	23	18	17	**11**
GR 7	23	13	14	**10**
GR 8	17	22	12	**8**
GR 9	8	9	7	**3**
GR 10	8	10	7	**11**
GR 11	11	16	18	**14**
GR 12	20	13	13	**22**
TOTAL	**279**	**229**	**199**	**164**

TWO RIVERS PUBLIC SCHOOL DISTRICT TOTAL ENROLLMENT	2023-24	2024-25	2025-26	2026-27
EC	9	8	8	**10**
4K	109	112	79	**71**
KG	144	106	103	**85**
GR 1-4	543	527	475	**436**
GR 5-8	519	468	452	**447**
GR 9-12	534	519	497	**446**
TOTAL	**1,858**	**1,740**	**1,614**	**1,495**

2026-27
BUDGET SUMMARY

Budget for Fund 10 – General Fund	$25,777,236
2025-26 Tax Levy (all funds)	$7,955,883
2026-27 Projected Tax Levy (all funds)	$7,955,883
Total Projected Tax Levy Increase	**($0)**

REVENUE LIMIT PER PUPIL

2022-23: $10,000.00 per student
2023-24: $11,000.00 per student
2024-25: $11,395.99 per student
2025-26: $11,793.10 per student
2026-27: $12,118.10 per student

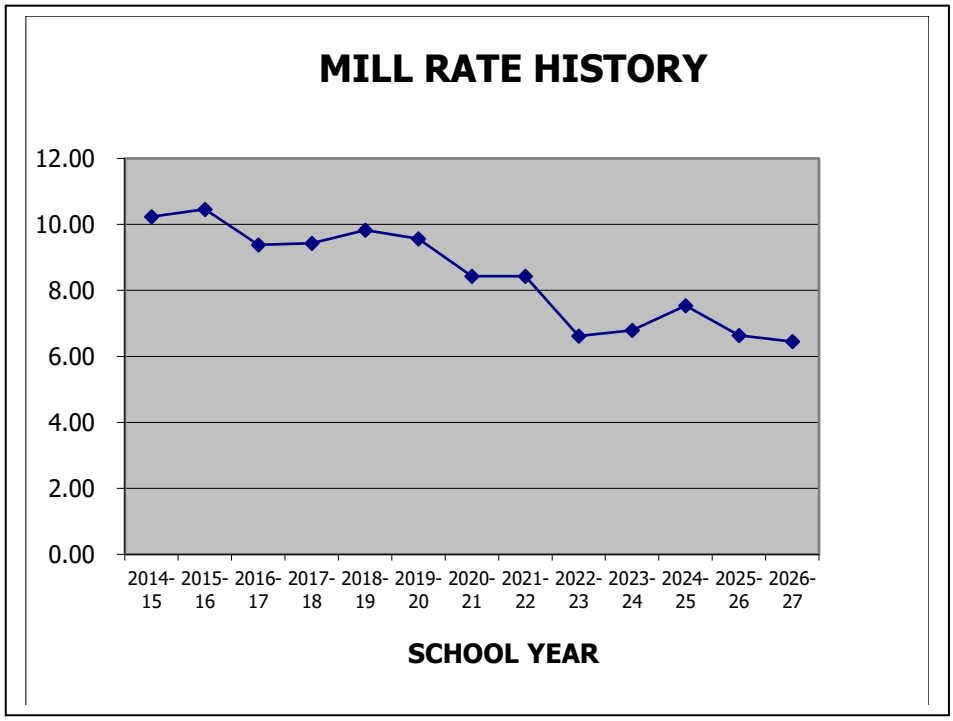
Fund 10 Increase	$470,423
Fund 39 Decrease	($473,699)
Fund 80 Increase	$3,276

MILL RATE COMPARISON

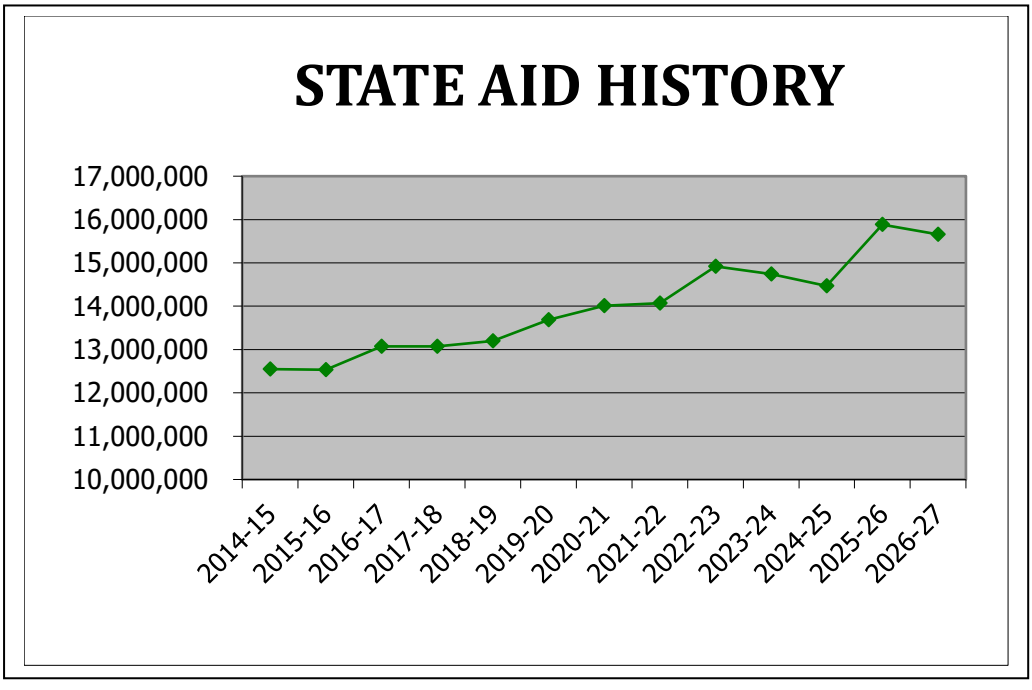
Total Levy – All Funds -- Projected	**2026-27 LEVY**	**2026-27 Mill Rate***	**2025-26 Mill Rate**
2026-27 Projected Operating Levy	$4,908,932	$3.98	$3.71
2026-27 Debt Service Levy (Fund 39):			
2023 Bonds	2,743,675	2.22	2.30
Payment for Debt Defeasance	0	0.00	0.38
2026-27 Community Service Fund Levy			
School Resource Officers	195,000	0.16	0.15
Community Programs	108,276	0.09	0.10
2026-27 PROJECTED TAX LEVY	$7,955,883	$6.45	$6.64
2025-26 TAX LEVY	$7,955,883	$ 6.64	
Projected Decrease in Mill Rate		($0.19)	
Projected Increase in Tax Levy		$0	

Based on a **3.0% increase in equalized value of property. Final tax levy information to be received from the Wisconsin Department of Public Instruction on October 15, 2026.*

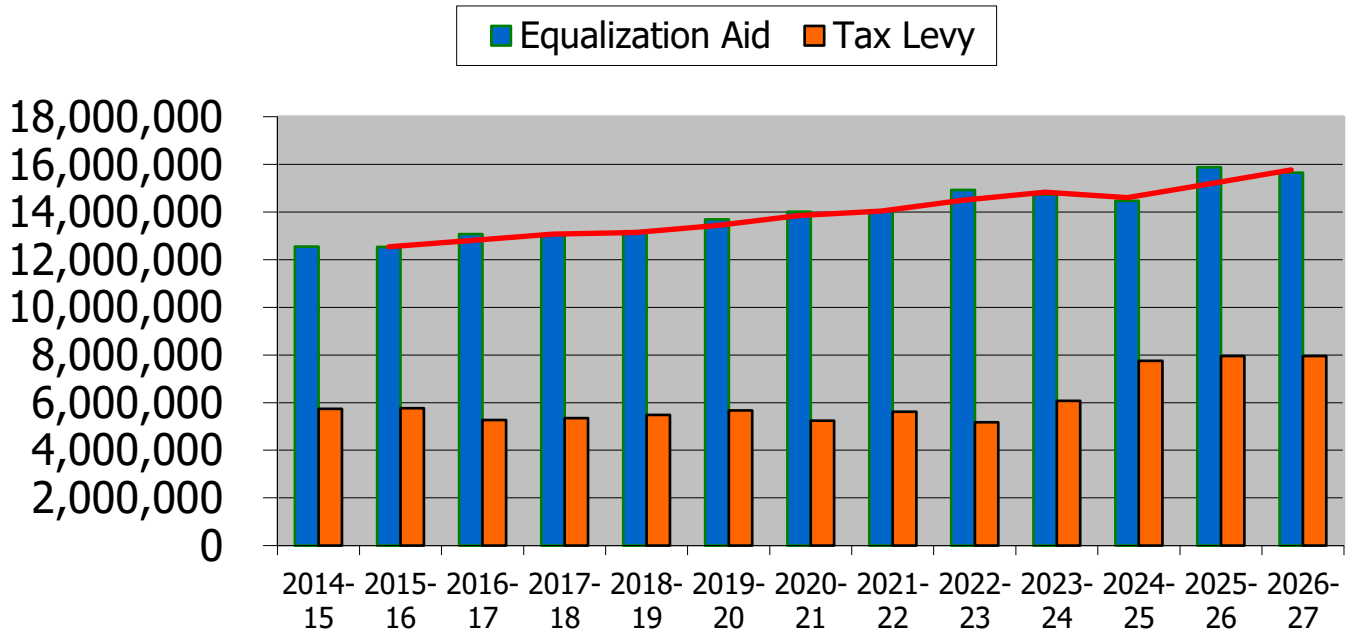
TWO RIVERS PUBLIC SCHOOL DISTRICT - HISTORY OF TAX LEVY AND MILL RATES		
School Year	**Tax Levy**	**Equalized Tax Rate**
2014-15	5,735,733	10.24
2015-16	5,759,017	10.46
2016-17	5,266,801	9.38
2017-18	5,349,604	9.43
2018-19	5,488,996	9.83
2019-20	5,666,081	9.57
2020-21	5,247,208	8.43
2021-22	5,618,989	8.43
2022-23	5,175,282	6.62
2023-24	6,075,422	6.79
2024-25	7,755,883	7.54
2025-26	7,955,883	6.64
2026-27	7,955,883	6.45



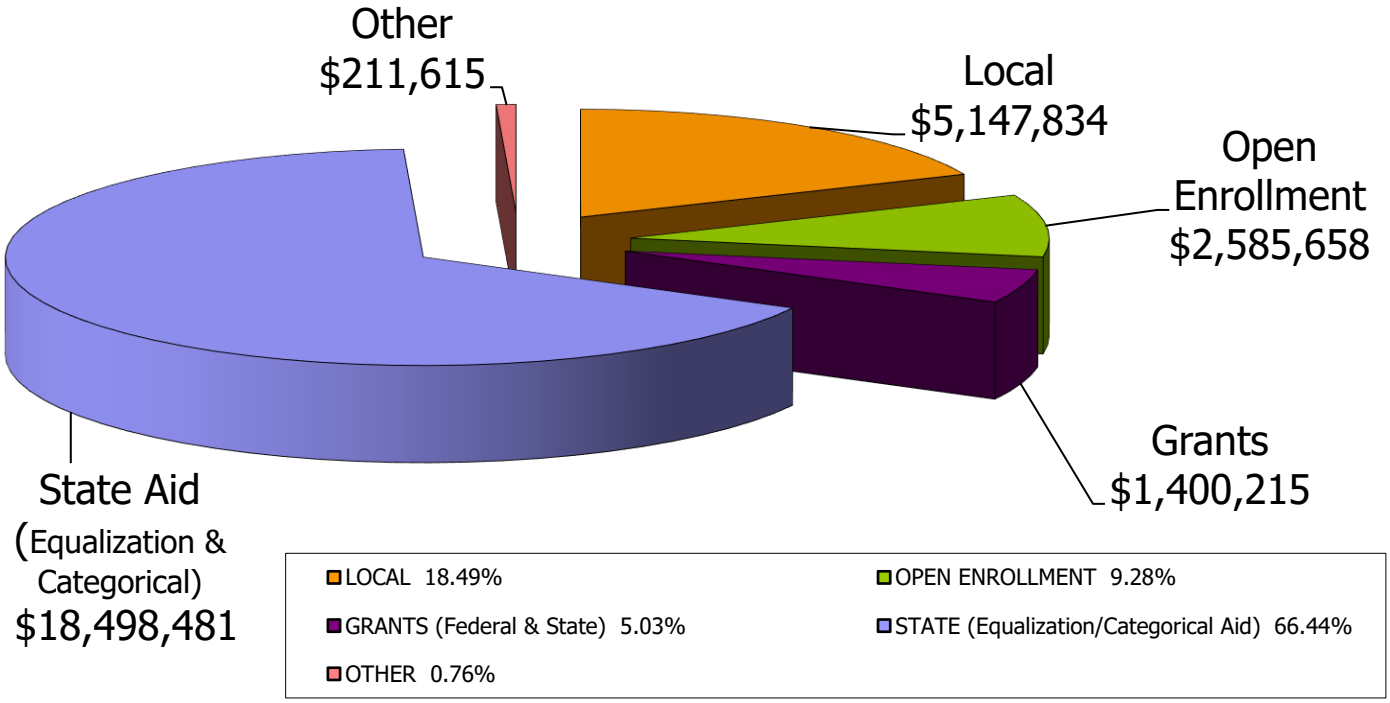
Year	Equalization Aid
2014-15	$12,548,214
2015-16	$12,532,619
2016-17	$13,074,572
2017-18	$13,072,562
2018-19	$13,195,388
2019-20	$13,686,811
2020-21	$14,007,055
2021-22	$14,066,407
2022-23	$14,920,770
2023-24	$14,743,689
2024-25	$14,465,531
2025-26	$15,882,088
2026-27	$15,654,316

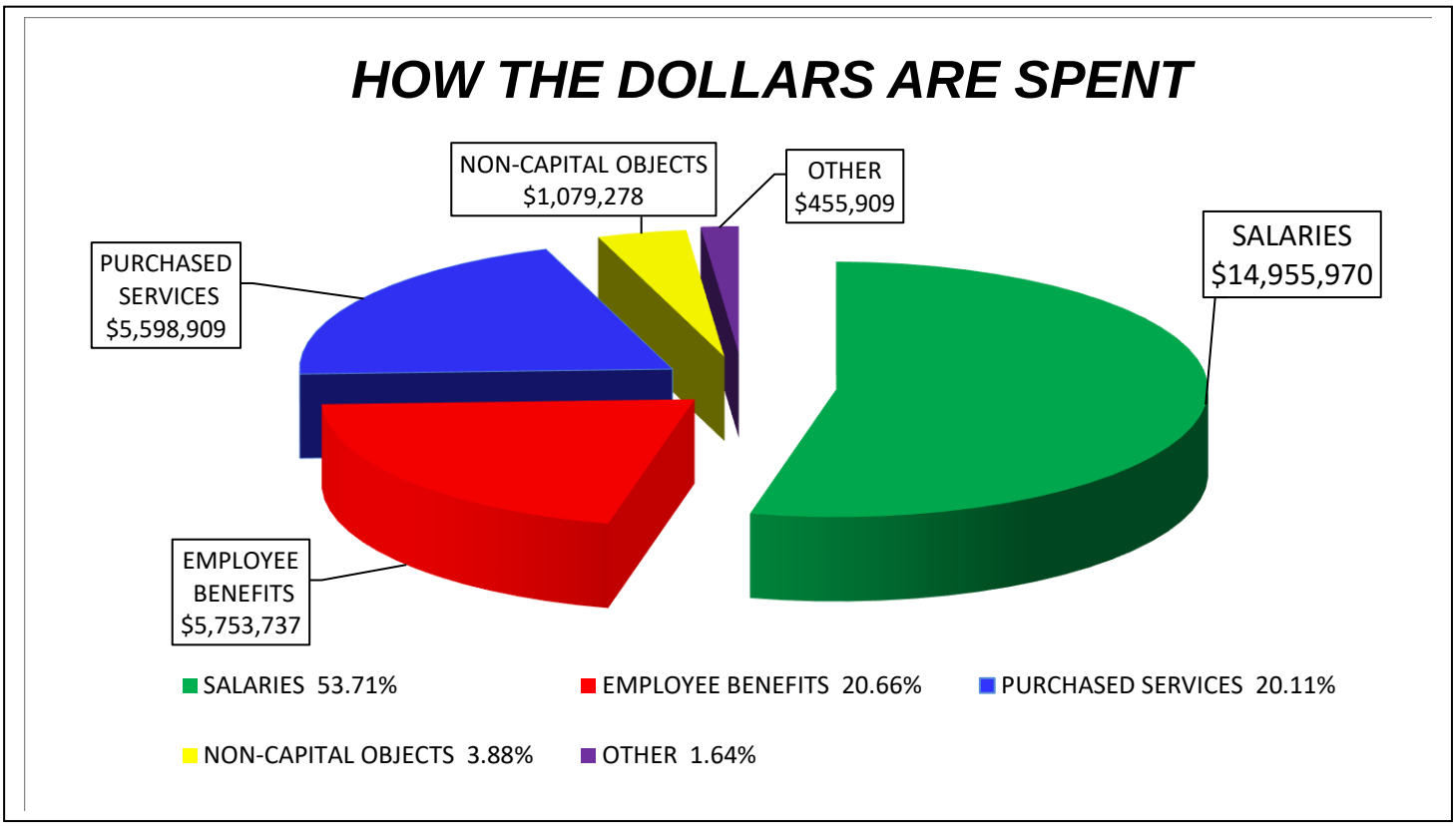


STATE AID & TAX LEVY TREND

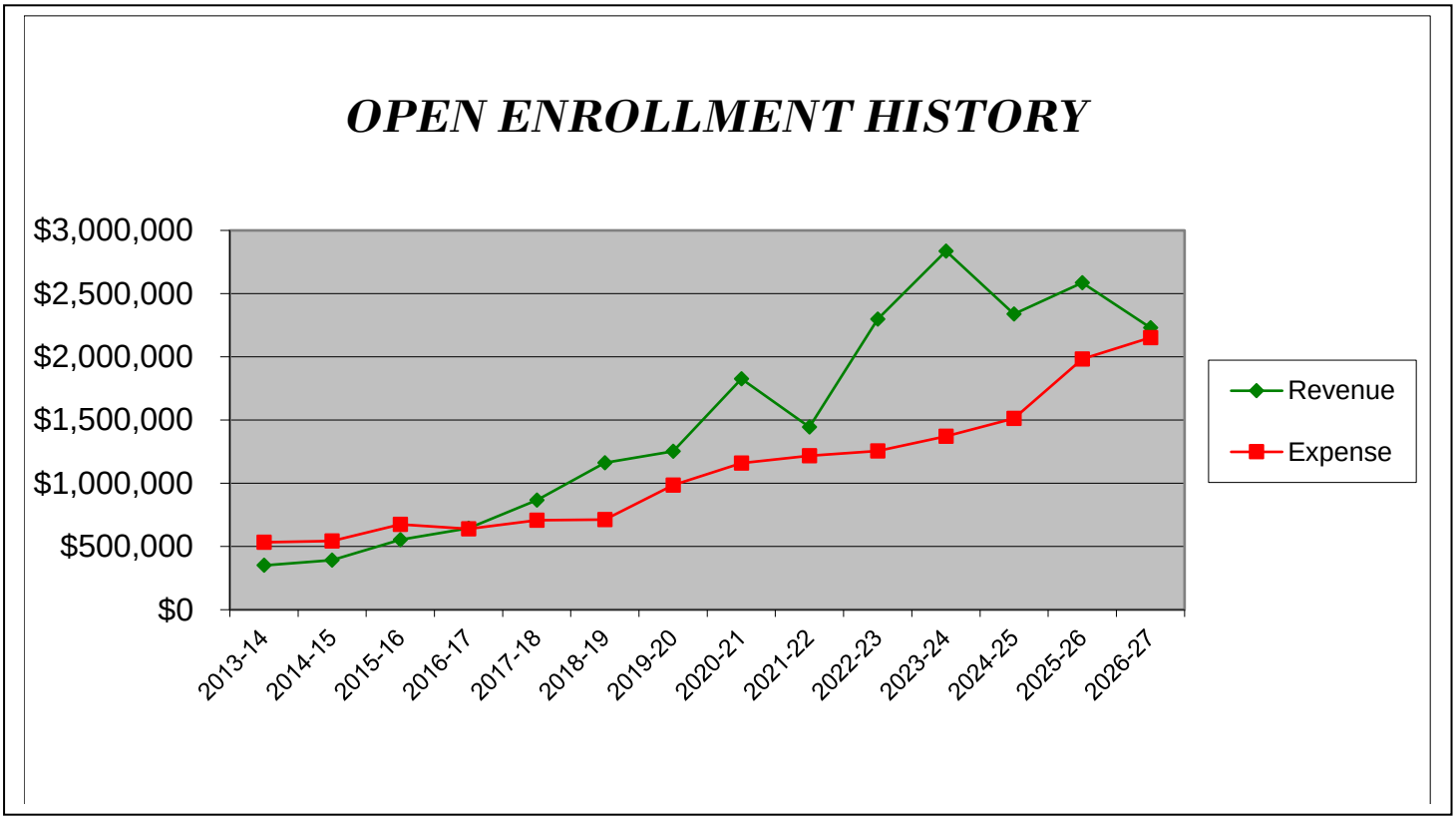


HOW THE BUDGET IS FUNDED





OPEN ENROLLMENT			
School Year	**Revenue**	**Expense**	**Net**
2013-14	**$350,298**	**$533,285**	**($182,987)**
2014-15	**$391,221**	**$543,539**	**($152,318)**
2015-16	**$554,424**	**$675,327**	**($120,903)**
2016-17	**$644,034**	**$638,147**	**$5,887**
2017-18	**$866,721**	**$706,359**	**$160,362**
2018-19	**$1,161,147**	**$711,855**	**$449,292**
2019-20	**$1,252,710**	**$985,784**	**$266,926**
2020-21	**$1,825,891**	**$1,159,975**	**$665,916**
2021-22	**$1,445,413**	**$1,218,676**	**$226,737**
2022-23	**$2,297,080**	**$1,255,103**	**$1,041,977**
2023-24	**$2,836,944**	**$1,372,555**	**$1,464,389**
2024-25	**$2,339,460**	**$1,511,951**	**$827,509**
2025-26	**$2,585,658**	**$1,983,032**	**$602,626**
2026-27	**$2,230,792**	**$2,152,501**	**$78,291**



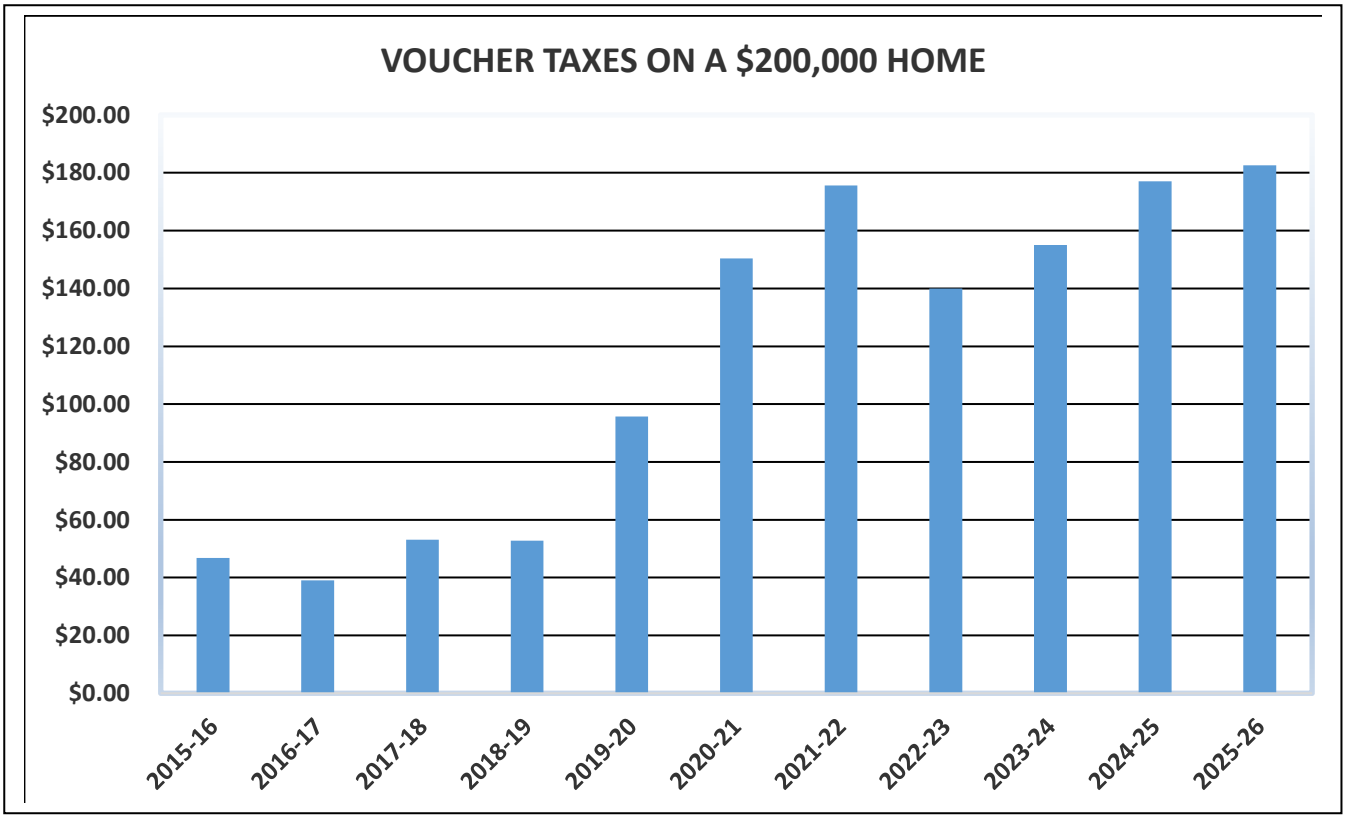
FUND 10 BUDGET INCREASE INFORMATION

2025-26 Actual General Fund Expenditures	**$25,655,632**
2026-27 Budgeted General Fund Expenditures	**$25,777,236**
Budget Increase	**$121,604**
% Budget Increase	**0.47%**

TWO RIVERS PUBLIC SCHOOL DISTRICT

HISTORY OF PRIVATE SCHOOL VOUCHER AID DEDUCTION

SCHOOL YEAR	VOUCHER TAX LEVY	EQUALIZED VALUE OF DISTRICT	VOUCHER MILL RATE	VOUCHER TAXES ON A $200,000 HOME
2015-16	$128,800	550,665,589	0.2339	$46.78
2016-17	$109,628	561,502,146	0.1952	$39.05
2017-18	$150,822	567,475,423	0.2658	$53.16
2018-19	$147,478	558,409,773	0.2641	$52.82
2019-20	$283,262	591,806,745	0.4786	$95.73
2020-21	$468,009	622,383,107	0.7520	$150.39
2021-22	$585,091	666,411,200	0.8780	$175.59
2022-23	$546,903	781,365,826	0.6999	$139.99
2023-24	$693,151	894,338,049	0.7750	$155.01
2024-25	$910,681	1,028,459,383	0.8855	$177.10
2025-26	$1,093,490	1,197,853,591	0.9129	$182.57



FUND 73 – EMPLOYEE BENEFIT TRUST FUND SUMMARY

Balance of the trust as of June 30, 2026	$1,116,352.22
Investment Return as of June 30, 2026	$19,442.42
Contributions – July 1, 2025 to June 30, 2026	$471,173.28
Distributions – July 1, 2025 to June 30, 2026	$396,173.28

Investment Manager:

Trust Administrator: MidAmerica Administrative & Retirement Solutions, Inc.
Custodians of the Trust: AUL – Rate of Return 2.0%

FUND 10 – FUND BALANCE SUMMARY

2026-27 Beginning Fund Balance	**$7,618,622**
Budgeted Revenue – General Fund	$25,777,236
Budgeted Expenses – General Fund	($25,777,236)
2026-27 Budgeted Ending Fund Balance	**$7,618,622**

TWO RIVERS PUBLIC SCHOOL DISTRICT
PROPOSED BUDGET 2026-2027

GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance (Account 930 000)	7,659,335	7,359,599	7,618,622
Ending Fund Balance, Nonspendable (Acct. 935 000)	259,177	197,803	0
Ending Fund Balance, Restricted (Acct. 936 000)	28,399	99,017	67,635
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	7,072,024	7,321,802	7,550,987
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**7,359,599**	**7,618,622**	**7,618,622**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	35,629	0	0
Local Sources			
210 Taxes	5,004,208	4,438,509	4,908,932
240 Payments for Services	0	0	0
260 Non-Capital Sales	5,453	5,533	4,773
270 School Activity Income	21,957	23,135	21,966
280 Interest on Investments	261,169	220,156	180,000
290 Other Revenue, Local Sources	31,762	48,261	32,163
Subtotal Local Sources	**5,324,549**	**4,735,594**	**5,147,834**
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	2,339,460	2,585,658	2,585,658
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	**2,339,460**	**2,585,658**	**2,585,658**
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	**0**	**0**	**0**
Intermediate Sources			
510 Transit of Aids	25,440	20,137	22,353
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	1,000	0
Subtotal Intermediate Sources	**25,440**	**21,137**	**22,353**
State Sources			
610 State Aid -- Categorical	154,974	177,711	177,711

620 State Aid -- General	14,465,531	15,882,088	15,654,316
630 DPI Special Project Grants	87,537	162,498	55,837
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	351,691	334,022	334,022
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	1,261,292	1,236,360	1,189,335
Subtotal State Sources	**16,321,025**	**17,792,679**	**17,411,221**
Federal Sources 710 Federal Aid - Categorical	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	224,595	78,360	86,610
750 Elementary and Secondary Education Act (ESEA)	432,202	442,407	411,945
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	193,056	141,150	75,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	**849,853**	**661,917**	**573,555**
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	0	6,500	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	**0**	**6,500**	**0**
Other Revenues			
960 Adjustments	0	3,438	0
970 Refund of Disbursement	45,196	96,732	26,215
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	10,504	11,000	10,400
Subtotal Other Revenues	**55,700**	**111,170**	**36,615**
TOTAL REVENUES & OTHER FINANCING SOURCES	**24,951,656**	**25,914,655**	**25,777,236**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,352,668	4,425,693	4,692,438
120 000 Regular Curriculum	3,910,404	3,584,806	3,659,165
130 000 Vocational Curriculum	572,786	627,017	632,996
140 000 Physical Curriculum	634,926	548,106	557,569
160 000 Co-Curricular Activities	302,096	312,601	295,287
170 000 Other Special Needs	0	0	0
Subtotal Instruction	**9,772,880**	**9,498,223**	**9,837,455**
Support Sources			
210 000 Pupil Services	757,540	741,104	1,054,823
220 000 Instructional Staff Services	2,336,598	2,292,235	2,475,753

230 000 General Administration	518,036	488,034	522,400
240 000 School Building Administration	1,469,226	1,449,914	1,495,000
250 000 Business Administration	3,480,978	4,322,829	3,306,369
260 000 Central Services	41,100	42,703	47,249
270 000 Insurance & Judgments	321,641	315,361	330,228
280 000 Debt Services	13,673	475	0
290 000 Other Support Services	454,480	483,476	764,980
Subtotal Support Sources	**9,393,272**	**10,136,131**	**9,996,802**
Non-Program Transactions			
410 000 Inter-fund Transfers	3,608,129	2,956,414	2,873,840
430 000 Instructional Service Payments	2,476,986	3,064,864	3,068,939
490 000 Other Non-Program Transactions	125	0	200
Subtotal Non-Program Transactions	**6,085,240**	**6,021,278**	**5,942,979**
TOTAL EXPENDITURES & OTHER FINANCING USES	**25,251,392**	**25,655,632**	**25,777,236**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	1,181,489	1,168,575	1,152,915
900 000 Ending Fund Balance	**1,168,575**	**1,152,915**	**1,152,915**
REVENUES & OTHER FINANCING SOURCES	**390,346**	**385,623**	**461,100**
100 000 Instruction	299,187	287,460	379,500
200 000 Support Services	28,695	17,823	24,600
400 000 Non-Program Transactions	75,378	96,000	57,000
TOTAL EXPENDTURES & OTHER FINANCING USES	**403,260**	**401,283**	**461,100**

SPECIAL EDUCATION FUND (FUND 27)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	**0**	**0**	**0**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,997,500	2,456,414	2,873,840
Local Sources			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	0	0	0
Subtotal Local Sources	**0**	**0**	**0**
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	0	0	0
380 Medical Service Reimbursements	0	0	0

390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	**0**	**0**	**0**
Other School Districts Outside Wisconsin 440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	**0**	**0**	**0**
Intermediate Sources 510 Transit of Aids	10,508	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	2,250	3,250	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	**12,758**	**3,250**	**0**
State Sources 610 State Aid -- Categorical	1,063,688	1,556,214	1,471,394
620 State Aid -- General	0	0	0
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	6,633	5,725	5,725
Subtotal State Sources	**1,070,321**	**1,561,939**	**1,477,119**
Federal Sources 710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	527,337	572,884	489,448
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	133,725	143,818	100,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	**661,062**	**716,702**	**589,448**
Other Financing Sources	0	0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	**0**	**0**	**0**
Other Revenues 960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
Subtotal Other Revenues	**0**	**0**	**0**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,741,641**	**4,738,305**	**4,940,407**
EXPENDITURES & OTHER FINANCING USES			

Instruction			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	3,434,171	3,375,717	3,716,816
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
Subtotal Instruction	**3,434,171**	**3,375,717**	**3,716,816**
Support Sources			
210 000 Pupil Services	576,028	683,766	545,691
220 000 Instructional Staff Services	485,517	517,440	512,400
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	147,723	161,382	165,500
260 000 Central Services	0	0	0
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
Subtotal Support Sources	**1,209,268**	**1,362,588**	**1,223,591**
Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	98,202	0	0
490 000 Other Non-Program Transactions	0	0	0
Subtotal Non-Program Transactions	**98,202**	**0**	**0**
TOTAL EXPENDTURES & OTHER FINANCING USES	**4,741,641**	**4,738,305**	**4,940,407**
DEBT SERVICE FUND (FUNDS 38, 39)	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	1,026,706	979,037	967,889
900 000 ENDING FUND BALANCES	**979,037**	**967,889**	**940,964**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,047,160**	**3,295,752**	**2,759,675**
281 000 Long-Term Capital Debt	2,791,900	3,306,900	2,786,600
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	267,300	0	0
400 000 Non-Program Transactions	35,629	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	**3,094,829**	**3,306,900**	**2,786,600**
842 000 INDEBTEDNESS, END OF YEAR	**35,165,000**	**33,430,000**	**32,065,000**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	22,837,212	5,546,539	4,357,341
900 000 Ending Fund Balance	**5,546,539**	**4,357,341**	**1,322,917**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,853,680**	**784,947**	**258,900**
100 000 Instructional Services	0	0	0
200 000 Support Services	19,144,353	1,974,145	3,293,324
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	**19,144,353**	**1,974,145**	**3,293,324**

FOOD SERVICE FUND (FUND 50)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	209,269	311,534	432,196
900 000 ENDING FUND BALANCE	**311,534**	**432,196**	**392,196**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,181,742**	**1,220,178**	**1,122,538**
200 000 Support Services	1,079,477	1,099,516	1,162,538
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,079,477**	**1,099,516**	**1,162,538**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	302,661	281,059	344,541
900 000 ENDING FUND BALANCE	**281,059**	**344,541**	**344,541**
TOTAL REVENUES & OTHER FINANCING SOURCES	**240,145**	**314,184**	**317,276**
200 000 Support Services	0	0	0
300 000 Community Services	261,747	250,702	317,276
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	**261,747**	**250,702**	**317,276**

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	**0**	**0**	**0**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0**	**0**	**0**
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	**0**	**0**	**0**