2026-2027

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2026-2027 *			
GENERAL FUND (FUND 10)	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance (Account 930 000)	7,170,025.67	6,775,563.82	6,263,295.07
Ending Fund Balance, Nonspendable (Acct. 935 000)	77,607.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	520,028.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	397,832.90	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,780,095.92	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**6,775,563.82**	**6,263,295.07**	**6,124,408.07**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	8,522,370.92	9,356,881.78	9,161,149.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	90,196.53	96,098.24	71,100.00
270 School Activity Income	44,767.95	41,723.17	41,400.00
280 Interest on Investments	56,166.16	37,837.25	35,000.00
290 Other Revenue, Local Sources	279,951.47	325,669.04	295,550.00
Subtotal Local Sources	**8,993,453.03**	**9,858,209.48**	**9,604,199.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,246,159.17	1,008,519.94	1,235,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	2,422.62	3,313.18	1,500.00
Subtotal Other School Districts within Wisconsin	**1,248,581.79**	**1,011,833.12**	**1,236,500.00**
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	7,682.30	3,594.11	6,000.00
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	**7,682.30**	**3,594.11**	**6,000.00**
State Sources			
610 State Aid -- Categorical	78,282.07	116,133.89	80,700.00
620 State Aid -- General	5,476,455.00	4,617,293.00	4,784,635.00
630 DPI Special Project Grants	90,730.14	88,161.11	58,937.00
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	10,283.85	11,478.69	11,000.00
690 Other Revenue	720,536.70	804,214.99	792,965.00
Subtotal State Sources	**6,376,287.76**	**5,637,281.68**	**5,728,237.00**
Federal Sources			
710 Federal Aid - Categorical	15,754.80	18,592.45	21,078.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	60,111.43	49,512.40	50,489.00
750 IASA Grants	26,187.20	26,334.36	25,777.00

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	92,855.97	74,393.53	75,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**194,909.40**	**168,832.74**	**172,344.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	9,285.34	51,464.71	3,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**9,285.34**	**51,464.71**	**3,000.00**
Other Revenues			
960 Adjustments	66,008.07	505,838.72	45,000.00
970 Refund of Disbursement	39,297.22	3,768.40	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	34,492.78	25,000.00
Subtotal Other Revenues	**105,305.29**	**544,099.90**	**80,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**16,935,504.91**	**17,275,315.74**	**16,830,280.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	5,459,071.09	5,243,604.32	5,403,159.00
130 000 Vocational Curriculum	1,197,833.09	1,206,889.33	1,223,804.00
140 000 Physical Curriculum	530,509.60	546,425.12	609,390.00
160 000 Co-Curricular Activities	765,300.97	810,280.66	820,363.00
170 000 Other Special Needs	238,005.40	212,369.08	217,572.00
Subtotal Instruction	**8,190,720.15**	**8,019,568.51**	**8,274,288.00**
Support Sources			
210 000 Pupil Services	1,352,822.72	1,046,676.57	1,107,151.00
220 000 Instructional Staff Services	685,605.09	803,802.37	742,131.00
230 000 General Administration	982,987.61	956,802.52	915,438.00
240 000 School Building Administration	863,707.17	914,215.74	1,013,782.00
250 000 Business Administration	2,420,395.47	2,388,970.31	2,258,824.00
260 000 Central Services	40,820.05	41,423.29	43,000.00
270 000 Insurance & Judgments	191,351.19	222,869.29	220,535.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	495,085.47	597,066.57	729,740.00
Subtotal Support Sources	**7,032,774.77**	**6,971,826.66**	**7,030,601.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	1,319,859.01	1,655,065.45	1,088,408.00
430 000 Instructional Service Payments	627,304.00	743,145.20	575,870.00
490 000 Other Non-Program Transactions	159,308.83	397,978.67	0.00
Subtotal Non-Program Transactions	**2,106,471.84**	**2,796,189.32**	**1,664,278.00**
TOTAL EXPENDITURES & OTHER FINANCING USES	**17,329,966.76**	**17,787,584.49**	**16,969,167.00**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	451,065.32	521,117.65	549,173.10
900 000 Ending Fund Balance	**521,117.65**	**549,173.10**	**549,173.10**
REVENUES & OTHER FINANCING SOURCES	**723,925.20**	**745,502.62**	**622,200.00**
100 000 Instruction	653,872.87	717,447.17	622,200.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	653,872.87	717,447.17	622,200.00

SPECIAL EDUCATION FUND (FUND 27)	Actual 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	1,319,859.01	1,455,065.45	1,078,450.00
Local Sources			
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**
Other School Districts Within Wisconsin			
310 Transit of Aids	23,898.57	0.00	26,000.00
340 Payments for Services	3,526,704.95	3,415,941.11	3,696,860.00
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	**3,550,603.52**	**3,415,941.11**	**3,722,860.00**
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	1,549,087.00	1,914,717.00	2,045,562.00
620 State Aid -- General	16,966.00	26,101.00	99,000.00
630 DPI Special Project Grants	54,267.37	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	13,266.64	16,220.50	27,000.00
Subtotal State Sources	**1,633,587.01**	**1,957,038.50**	**2,171,562.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	161,046.13	138,391.45	252,173.00
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	13,211.66	21,859.55	13,200.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**174,257.79**	**160,251.00**	**265,373.00**
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	0.00	0.00	0.00
Subtotal Other Revenues	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**6,678,307.33**	**6,988,296.06**	**7,238,245.00**
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	6,134.91	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,379,227.82	2,653,373.97	3,139,665.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**2,385,362.73**	**2,653,373.97**	**3,139,665.00**
Support Sources			
210 000 Pupil Services	957,543.38	916,371.96	908,863.00
220 000 Instructional Staff Services	521,316.20	537,816.45	580,096.00
230 000 General Administration	4,500.00	91.50	3,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	1,588,157.15	1,573,169.57	1,559,986.00
260 000 Central Services	5,883.46	4,633.01	7,750.00
270 000 Insurance & Judgments	43,338.61	53,710.49	50,910.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	23,175.11	24,071.86	26,975.00
Subtotal Support Sources	**3,143,913.91**	**3,109,864.84**	**3,137,580.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	217,467.35	0.00	0.00
490 000 Other Non-Program Transactions	931,563.34	1,225,057.25	961,000.00
Subtotal Non-Program Transactions	**1,149,030.69**	**1,225,057.25**	**961,000.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	6,678,307.33	6,988,296.06	7,238,245.00

DEBT SERVICE FUND (FUNDS 38, 39)	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	3,218,342.89	110,059.37	1,872,644.86
900 000 ENDING FUND BALANCES	**110,059.37**	**1,872,644.86**	**2,741,100.86**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,284,676.12**	**5,859,268.49**	**4,536,869.00**
281 000 Long-Term Capital Debt	6,392,959.64	4,096,683.00	3,668,413.00
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	**6,392,959.64**	**4,096,683.00**	**3,668,413.00**
842 000 INDEBTEDNESS, END OF YEAR	**0.00**	**0.00**	**0.00**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	666,298.22	(331,581.75)	17,118,702.54
900 000 Ending Fund Balance	**(331,581.75)**	**17,118,702.54**	**8,590,872.54**
TOTAL REVENUES & OTHER FINANCING SOURCES	**63,073.23**	**25,664,828.80**	**526,000.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,060,953.20	8,214,544.51	9,053,830.00
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	**1,060,953.20**	**8,214,544.51**	**9,053,830.00**

FOOD SERVICE FUND (FUND 50)	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	36,681.03	52,640.47	14,523.22

900 000 ENDING FUND BALANCE	**52,640.47**	**14,523.22**	**14,522.22**
TOTAL REVENUES & OTHER FINANCING SOURCES	**548,477.74**	**524,924.44**	**595,058.00**
200 000 Support Services	532,518.30	563,041.69	595,059.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**532,518.30**	**563,041.69**	**595,059.00**

COMMUNITY SERVICE FUND (FUND 80)	**Actual 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
900 000 Beginning Fund Balance	163,160.65	316,818.21	366,171.44
900 000 ENDING FUND BALANCE	**316,818.21**	**366,171.44**	**366,171.44**
TOTAL REVENUES & OTHER FINANCING SOURCES	**540,262.61**	**618,329.50**	**789,014.00**
200 000 Support Services	361,052.33	544,346.87	763,624.00
300 000 Community Services	25,552.72	24,629.40	25,390.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**386,605.05**	**568,976.27**	**789,014.00**

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	**Actual 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	**0.00**	**0.00**	**0.00**
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

* 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.

2026-2027

BUDGET PUBLICATION, 2026-2027

Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	**Actual 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	7,170,025.67	6,775,563.82	6,263,295.07
Ending Fund Balance	**6,775,563.82**	**6,263,295.07**	**6,124,408.07**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	8,993,453.03	9,858,209.48	9,604,199.00
Inter-district Payments (Source 300 + 400)	1,248,581.79	1,011,833.12	1,236,500.00
Intermediate Sources (Source 500)	7,682.30	3,594.11	6,000.00
State Sources (Source 600)	6,376,287.76	5,637,281.68	5,728,237.00
Federal Sources (Source 700)	194,909.40	168,832.74	172,344.00
All Other Sources (Source 800 + 900)	114,590.63	595,564.61	83,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**16,935,504.91**	**17,275,315.74**	**16,830,280.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,190,720.15	8,019,568.51	8,274,288.00
Support Services (Function 200 000)	7,032,774.77	6,971,826.66	7,030,601.00
Non-Program Transactions (Function 400 000)	2,106,471.84	2,796,189.32	1,664,278.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**17,329,966.76**	**17,787,584.49**	**16,969,167.00**

SPECIAL PROJECTS FUND	**Actual 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	451,065.32	521,117.65	549,173.10
Ending Fund Balance	521,117.65	549,173.10	549,173.10
REVENUES & OTHER FINANCING SOURCES	7,402,232.53	7,733,798.68	7,860,445.00
EXPENDITURES & OTHER FINANCING USES	7,332,180.20	7,705,743.23	7,860,445.00

DEBT SERVICE FUND	**Actual 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	3,218,342.89	110,059.37	1,872,644.86
Ending Fund Balance	110,059.37	1,872,644.86	2,741,100.86
REVENUES & OTHER FINANCING SOURCES	3,284,676.12	5,859,268.49	4,536,869.00
EXPENDITURES & OTHER FINANCING USES	6,392,959.64	4,096,683.00	3,668,413.00

CAPITAL PROJECTS FUND	**Actual 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	666,298.22	(331,581.75)	17,118,702.54
Ending Fund Balance	**(331,581.75)**	**17,118,702.54**	**8,590,872.54**
REVENUES & OTHER FINANCING SOURCES	**63,073.23**	**25,664,828.80**	**526,000.00**
EXPENDITURES & OTHER FINANCING USES	**1,060,953.20**	**8,214,544.51**	**9,053,830.00**

FOOD SERVICE FUND	**Actual 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	36,681.03	52,640.47	14,523.22
Ending Fund Balance	**52,640.47**	**14,523.22**	**14,522.22**
REVENUES & OTHER FINANCING SOURCES	**548,477.74**	**524,924.44**	**595,058.00**
EXPENDITURES & OTHER FINANCING USES	**532,518.30**	**563,041.69**	**595,059.00**

COMMUNITY SERVICE FUND	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	163,160.65	316,818.21	366,171.44
Ending Fund Balance	**316,818.21**	**366,171.44**	**366,171.44**
REVENUES & OTHER FINANCING SOURCES	**540,262.61**	**618,329.50**	**789,014.00**
EXPENDITURES & OTHER FINANCING USES	**386,605.05**	**568,976.27**	**789,014.00**

PACKAGE & COOPERATIVE PROGRAM FUND	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	**0.00**	**0.00**	**0.00**
REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

Total Expenditures and Other Financing Uses

ALL FUNDS	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
GROSS TOTAL EXPENDITURES -- ALL FUNDS	33,035,183.15	38,936,573.19	38,935,928.00
Interfund Transfers (Source 100) - ALL FUNDS	1,319,859.01	1,655,065.45	1,088,408.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**31,715,324.14**	**37,281,507.74**	**37,847,520.00**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**17.55%**	**1.52%**

PROPOSED PROPERTY TAX LEVY

FUND	Actual 2024-2025	Unaudited 2025-2026	Budget 2026-2027
General Fund	8,477,359.00	9,322,837.00	9,130,149.00
Referendum Debt Service Fund	3,225,000.00	4,098,000.00	4,530,369.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	526,699.00	614,673.00	779,014.00
TOTAL SCHOOL LEVY	**12,229,058.00**	**14,035,510.00**	**14,439,532.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**14.77%**	**2.88%**

The below listed new or discontinued programs have a financial impact on the proposed budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT

NEW PROGRAMS	FINANCIAL IMPACT