

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).

As of 10/15/2026

BUDGET ADOPTION 2026-2027 *			
GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Prelim Budget 2026-2027
Beginning Fund Balance (Account 930 000)	20,431,260.85	20,431,260.85	20,433,393.85
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	48,291.18	89,891.84	89,891.84
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)	20,382,969.67	20,343,502.01	20,343,502.01
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	20,431,260.85	20,433,393.85	20,433,393.85
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	13,020,511.26	14,521,858.44	17,289,689.00
240 Payments for Services	0	450	0
260 Non-Capital Sales	110,565.43	103,729.39	99,650.00
270 School Activity Income	74,435.50	70,350.75	52,500.00
280 Interest on Investments	778,883.14	729,116.94	363,704.00
290 Other Revenue, Local Sources	321,379.85	347,118.34	270,182.00
Subtotal Local Sources	14,305,775.18	15,772,623.86	18,075,725.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	3,776,475.14	4,303,752.14	4,568,538.00
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	3,776,475.14	4,303,752.14	4,568,538.00

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	2,900.00	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	250	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	2,900.00	250	0
State Sources			
610 State Aid -- Categorical	869,375.85	934,084.72	807,400.00
620 State Aid -- General	54,471,636.00	54,512,231.00	52,924,908.00
630 DPI Special Project Grants	319,130.26	418,201.74	229,534.00
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE G	0	0	0
660 Other State Revenue Through Local Units	26,197.73	24,162.01	25,000.00
690 Other Revenue	4,883,502.43	4,832,605.85	4,911,499.00
Subtotal State Sources	60,569,842.27	60,721,285.32	58,898,341.00
Federal Sources			
710 Federal Aid - Categorical	34,892.73	50,579.53	48,281.00
720 Impact Aid	0	0	0
730 DPI Special Project Grants	536,263.96	748,019.61	766,417.00
750 IASA Grants	704,497.16	612,059.41	610,501.00
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	420,348.75	286,407.91	305,000.00
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	1,696,002.60	1,697,066.46	1,730,199.00
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	1,355,851.50	252,707.90	0

870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	1,355,851.50	252,707.90	0
<i>Other Revenues</i>			
<i>960 Adjustments</i>	371.21	6,299.50	0
970 Refund of Disbursement	94,888.21	42,045.73	41,923.00
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	76,604.02	34,752.53	31,600.00
Subtotal Other Revenues	171,863.44	83,097.76	73,523.00
TOTAL REVENUES & OTHER FINANCING SOURCES	81,878,710.13	82,830,783.44	83,346,326.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
<i>110 000 Undifferentiated Curriculum</i>	14,774,409.93	14,542,887.25	14,855,290.00
120 000 Regular Curriculum	15,777,419.18	15,761,609.55	16,122,333.00
130 000 Vocational Curriculum	2,200,939.31	2,166,806.48	2,151,438.00
140 000 Physical Curriculum	1,964,695.14	1,995,522.43	1,978,561.00
160 000 Co-Curricular Activities	1,129,384.01	1,251,642.94	1,339,278.00
170 000 Other Special Needs	1,123,135.87	1,158,790.87	1,169,738.00
Subtotal Instruction	36,969,983.44	36,877,259.52	37,616,638.00
<i>Support Sources</i>			
<i>210 000 Pupil Services</i>	3,614,196.88	3,733,483.15	3,940,747.00
220 000 Instructional Staff Services	4,048,405.67	3,778,961.27	3,896,479.00
230 000 General Administration	683,221.04	684,431.03	799,945.00
240 000 School Building Administration	3,505,298.90	3,466,216.05	3,516,397.00
250 000 Business Administration	11,850,056.87	11,468,779.50	12,129,647.00
260 000 Central Services	908,065.98	886,573.83	2,034,846.00
270 000 Insurance & Judgments	668,059.49	711,604.25	822,185.00
280 000 Debt Services	2,357,734.28	1,314,045.43	1,223,063.00
290 000 Other Support Services	1,962,651.33	3,874,793.70	2,261,007.00
Subtotal Support Sources	29,597,690.44	29,918,888.21	30,624,316.00
<i>Non-Program Transactions</i>			
<i>410 000 Inter-fund Transfers</i>	10,109,392.04	9,621,525.91	8,753,096.00
430 000 Instructional Service Payments	4,927,527.19	5,704,183.75	6,335,276.00
490 000 Other Non-Program Transactions	274,117.02	706,793.05	17,000.00

Subtotal Non-Program Transactions	15,311,036.25	16,032,502.71	15,105,372.00
TOTAL EXPENDITURES & OTHER FINANCING USES	81,878,710.13	82,828,650.44	83,346,326.00
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2024-2025	Unaudited 2025-2026	Prelim Budget 2026-2027
900 000 Beginning Fund Balance	916,581.90	598,016.33	572,980.89
900 000 Ending Fund Balance	598,016.33	572,980.89	391,144.89
REVENUES & OTHER FINANCING SOURCES	1,382,206.57	1,776,075.40	1,136,533.00
100 000 Instruction	1,221,532.53	1,170,147.93	1,208,669.00
200 000 Support Services	477,026.05	629,328.95	106,700.00
400 000 Non-Program Transactions	2,213.56	1,633.96	3,000.00
TOTAL EXPENDTURES & OTHER FINANCING USES	1,700,772.14	1,801,110.84	1,318,369.00
SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-2025	Unaudited 2025-2026	Prelim 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	7,779,167.58	7,315,196.93	8,753,096.00
<i>Local Sources</i>			
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	1,819.00	0	0
340 Payments for Services	50,417.00	24,607.00	24,607.00
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	52,236.00	24,607.00	24,607.00

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	28,865.48	37,445.73	25,000.00
530 Payments for Services from CCDEB	48,846.01	50,187.65	54,565.00
540 Payments for Services from CESA	250	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	77,961.49	87,633.38	79,565.00
State Sources			
610 State Aid -- Categorical	3,408,529.00	4,523,831.00	4,793,528.00
620 State Aid -- General	149,599.00	182,963.00	280,000.00
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	37,904.68	26,716.12	34,000.00
Subtotal State Sources	3,596,032.68	4,733,510.12	5,107,528.00
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	1,180,113.59	1,334,933.80	1,297,320.00
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	572,334.11	703,133.39	400,000.00
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	1,752,447.70	2,038,067.19	1,697,320.00
Other Financing Sources	0	0	0
860 Compensation, Fixed Assets	0	5,775.00	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	0	5,775.00	0

Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	2,304.54	0	0
990 Miscellaneous	1,500.00	3,250.00	0
Subtotal Other Revenues	3,804.54	3,250.00	0
TOTAL REVENUES & OTHER FINANCING SOURCES	13,261,649.99	14,208,039.62	15,662,116.00
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	9,914,897.12	10,812,271.86	11,729,535.00
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
Subtotal Instruction	9,914,897.12	10,812,271.86	11,729,535.00
Support Sources			
210 000 Pupil Services	1,806,123.85	1,923,340.56	2,203,285.00
220 000 Instructional Staff Services	511,404.55	504,596.51	500,009.00
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	670,421.66	685,456.65	755,465.00
260 000 Central Services	17,578.83	9,182.20	336,302.00
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	3,005,528.89	3,122,575.92	3,795,061.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	264,139.22	126,406.98	137,520.00
490 000 Other Non-Program Transactions	77,084.76	146,784.86	0
Subtotal Non-Program Transactions	341,223.98	273,191.84	137,520.00
TOTAL EXPENDITURES & OTHER FINANCING USES	13,261,649.99	14,208,039.62	15,662,116.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024-2025	Unaudited 2025-2026	Prelim Budget 2026-2027
900 000 Beginning Fund Balance	2,020,491.42	1,978,071.45	1,865,582.00
900 000 ENDING FUND BALANCES	1,978,071.45	1,865,582.00	1,778,332.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,659,625.72	11,047,908.74	9,800,159.00
281 000 Long-Term Capital Debt	12,702,045.69	11,160,398.19	9,887,409.00
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	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	12,702,045.69	11,160,398.19	9,887,409.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-2025	Unaudited 2025-2026	Prelim Budget 2026-2027
900 000 Beginning Fund Balance	3,596,508.90	4,146,859.87	4,927,462.22
900 000 Ending Fund Balance	4,146,859.87	4,927,462.22	4,126,462.22
TOTAL REVENUES & OTHER FINANCING SOURCES	4,152,973.26	2,419,211.76	70,000.00
100 000 Instructional Services	0	0	0
200 000 Support Services	3,553,943.17	1,638,609.41	871,000.00
300 000 Community Services	48,679.12	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	3,602,622.29	1,638,609.41	871,000.00
FOOD SERVICE FUND (FUND 50)	Audited 2024-2025	Unaudited 2025-2026	Prelim Budget 2026-2027
900 000 Beginning Fund Balance	988,826.06	386,335.04	435,507.23
900 000 ENDING FUND BALANCE	386,335.04	435,507.23	78,829.23
TOTAL REVENUES & OTHER FINANCING SOURCES	3,625,090.48	3,732,365.96	3,623,050.00

200 000 Support Services	4,216,587.09	3,645,730.28	3,979,728.00
400 000 Non-Program Transactions	10,994.41	37,463.49	0
TOTAL EXPENDITURES & OTHER FINANCING USES	4,227,581.50	3,683,193.77	3,979,728.00
COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-2025	Unaudited 2025-2026	Prelim Budget 2026-2027
900 000 Beginning Fund Balance	75,745.43	283,085.52	336,015.15
900 000 ENDING FUND BALANCE	283,085.52	336,015.15	336,015.15
TOTAL REVENUES & OTHER FINANCING SOURCES	2,838,589.73	5,406,490.59	3,499,271.00
200 000 Support Services	468,739.77	2,778,253.03	490,530.00
300 000 Community Services	2,159,736.58	2,563,782.32	3,008,741.00
400 000 Non-Program Transactions	2,773.29	11,525.61	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,631,249.64	5,353,560.96	3,499,271.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 9	Audited 2024-2025	Unaudited 2025-2026	Prelim 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

* 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.