

MISHICOT SCHOOL DISTRICT

660 Washington Street
Mishicot, WI 54228

2019 ANNUAL MEETING

BOARD OF EDUCATION

David Skwor	President
Shawn Driscoll	Vice-President
Carol Lambert	Clerk
Alan Zirzow	Treasurer
Robert Shimek	Director
Judy Ferry	Director
Shawn Driscoll	Director

Wis. Statute 19.84 (3) – this is a meeting of the qualified electors of the School District of Mishicot. Notice of the meeting, time, date, and subject matter has been published in the Herald Times Reporter in Manitowoc, Wisconsin.

6:30 P.M. BUDGET HEARING – Alan Zirzow – Board Treasurer (The budget hearing is held before the annual meeting and will be adjourned prior to the opening of the annual meeting.)

Adjourn budget meeting

1. Wis. Statute 19.84 (3) - this is a meeting of the qualified electors of the School District of Mishicot. Notice of the meeting, date, and subject matter has been published in the Herald Times Reporter in Manitowoc, Wisconsin.
2. Budget Hearing: Christine Thelen - Business Manager (The budget hearing is held before the Annual Meeting and will be Adjourned prior to the opening of the Annual Meeting.)
3. Adjourn Budget Hearing
4. Call the Annual Meeting to Order & Roll Call 3
5. Election of Chairperson for the Annual Meeting
 - A. The elected Chairperson shall designate the school board clerk to keep official minutes of the Annual Meeting. In the event of the clerk's absence, a clerk of the meeting shall be elected.
6. Approve Board Agenda
7. Reading of the Minutes of the 2025 Annual Meeting - Carol Lambert, Board Clerk
8. Presentation of the Unaudited 2025-2026 Financial Statements - Christine Thelen, Business Manager / Cory Erlandson, Superintendent
9. Resolutions
 - A. Resolution No. 1 Resolution to Set Tax Levy for 2026-2027
 - B. Resolution No. 2 Resolution to Set School Board Salaries
 - C. Resolution No. 3 Resolution to Authorize Short Term Borrowing of Funds
 - D. Resolution No. 4 Resolution to Authorize School Board to Operate a School Breakfast/Lunch Program
 - E. Resolution No. 5 Resolution Authorizing School Board to Provide Transportation
 - F. Resolution No. 6 Resolution Authorizing School Board to Participate in Legal Action in which the District has an Interest
 - G. Resolution No. 7 Resolution Setting 2027 Annual Meeting Date and Time

- H. Resolution No. 8 Resolution Authorizing School Board to Levy a Tax to Maintain a
Community Service Fund
- 10. Other Business
- 11. Adjournment



ANNUAL MEETING

MONDAY, AUGUST 24, 2026

6:30 P.M.

Mishicot High School Library

**SCHOOL DISTRICT OF MISHICOT
660 WASHINGTON STREET
P. O. Box 280
MISHICOT, WI 54228**

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660 Washington Street • P.O. Box 280
Mishicot, Wisconsin 54228
Phone: (920) 755-4633
Fax: (920) 755-4068
Cory Erlandson
Superintendent

Dear School District of Mishicot Community Members,

Our annual meeting is an opportunity to reflect on the past year, account for the resources entrusted to us, and look ahead. As I begin my fourth year as Superintendent, I am proud of our momentum and optimistic about our future. This booklet contains the district's 2025-26 Budget Report, providing a clear accounting of how public resources serve our students. Every dollar is a community investment in the education, experiences, and future of our students.

Our mission remains clear: to ensure every Mishicot student is college, career, and life ready. Our latest state report card shows meaningful progress. The district earned a score of 75.2 and an "Exceeds Expectations" rating, Mishicot Middle School earned an 89.2 and "Significantly Exceeds Expectations," and our graduation rate reached 97.2 percent. We celebrate these results while remaining committed to growth and success for every student.

In 2025-26, our educators completed a comprehensive review of our elementary English Language Arts curriculum and prepared for implementation. In 2026-27, our professional learning communities will focus on measurable growth for all. Content literacy, expanded career pathways, advanced learning opportunities, and authentic engagement experiences will help students connect learning to life beyond school.

This year, our community's investment in our facilities became visible. We celebrated major site and athletic improvements and broke ground on the next phase of renovations, including the new performing arts center. These projects are creating safer, more functional, and inspiring spaces for learning and community connection. We remain committed to completing this work responsibly and communicating openly.

Our students again made their mark beyond the classroom. Mishicot celebrated state championships in wrestling and the girls 200-meter dash. The boys golf team finished fourth at state with two top-10 individuals. An FFA member became only the fifth state officer in chapter history, and another student placed among Wisconsin's top 10 in both Excel and PowerPoint certification testing. Mishicot also earned its first WIAA Award of Excellence for sportsmanship, leadership, integrity, and character.

Thank you for your continued support of Mishicot Schools. Our standards remain high, our investment runs deep, and our commitment to this community will not waver. Together, we are building a future worthy of our students.

With Pride,

Cory Erlandson
Superintendent



SCHOOL BOARD

The present School Board is comprised of seven members elected to three-year terms.

Members	Term Expires
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David Skwor, President	April 2028
Shawn Driscoll, Vice President	April 2029
Carol Lambert, Clerk	April 2027
Jill Yindra, Director	April 2027
Judy Ferry, Director	April 2028
Jennifer Butler, Director	April 2028
Melissa Wiesner, Director	April 2029

Administration	Title
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Cory Erlandson	Superintendent
Christine Thelen	Director, Business Services
Kari Stryhn	Director, Pupil Services
Sara Greenwood	Director, Curriculum / Assistant Principal, MS & HS
Aaron Butler	Director, Building & Grounds, Transportation
Eric Nelson	Director, Technology / Principal, OH Schultz
Daniel Butler	Principal, Middle School & High School
Karri Wiegert	Director, Food Service
Nicole Schmidt	Director, High School Athletics
Zach Sand	Director, Middle School Athletics
Heidi Rehbein	Director, Early Childhood

All school districts are legal agencies of the State. The School Board's authority and responsibilities to operate the school district are defined by the Wisconsin Constitution and Statutes.



Regular school board generally meets the second and fourth Monday of each month at 5:30 p.m. in the high school library. The public is cordially invited to attend.

SCHOOL DISTRICT OF MISHICOT
660 Washington Street
Mishicot, WI 54228

Dear District Resident:

The 2026-2027 proposed budget for the School District of Mishicot is being made available for your review. The budget is intended to reflect the needs of elementary, middle, and high school students in our community schools.

The School District of Mishicot's proposed budget for 2026-2027 year is prepared to conform with State of Wisconsin requirements as set forth by the state constitution, state statutes, and the Department of Instruction. This document includes an overview of the budget and comparative information. You will also find the financial report for the periods July 1, 2024 to June 30, 2025 and July 1, 2025 to June 30, 2026.

The 2026-2027 budget reflects the Mishicot School Board's thoughtful consideration and approval of the district administration's proposed cost savings, as well as proposed improvement measures for instructional programs and services and building maintenance efforts.

The tax levy for the proposed budget is \$5,986,929 to be used as follows:

General Fund	\$3,407,638
Debt Service Fund	\$2,255,017
Community Service Fund	\$324,274
Prior Year Levy	\$0

The estimated tax levy represents a tax rate of \$7.04 per thousand dollars of equalized district value, which is a decrease from \$7.37 per thousand dollars of equalized value in 2025-2026. This rate has been calculated based on the most recent "Certification of Property Values – Fall 2025" and the "July 1 Estimate of 2026-27 General Aid" from the Wisconsin Department of Public Instruction. Any increase in this year's property values or general aid will lower the tax rate as well as any decrease in this year's property values or general aid will raise the tax rate.

The meeting this year will be held Monday, August 24, 2026 in the High School Library at 6:30 p.m.

Sincerely,

MISHICOT BOARD OF EDUCATION

David Skwor, President
Shawn Driscoll, Vice-President
Jill Yindra, Treasurer
Carol Lambert, Clerk
Judy Ferry, Director
Jennifer Butler, Director
Melissa Wiesner, Director

**School District of Mishicot
Notice of Board of Education Meeting
Monday, August 24, 2026
Annual Meeting
High School Library
660 Washington Street
Mishicot, Wisconsin 54228
6:30 PM**

Agenda

1. Wis. Statute 19.84 (3) - this is a meeting of the qualified electors of the School District of Mishicot. Notice of the meeting, date, and subject matter has been published in the Herald Times Reporter in Manitowoc, Wisconsin.

2. Budget Hearing: Christine Thelen - Business Manager (The budget hearing is held before the Annual Meeting and will be Adjourned prior to the opening of the Annual Meeting.)

3. Adjourn Budget Hearing

4. Call the Annual Meeting to Order & Roll Call

5. Election of Chairperson for the Annual Meeting

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6. Approve Board Agenda

7. Reading of the Minutes of the 2025 Annual Meeting - Carol Lambert, Board Clerk

8. Presentation of the Unaudited 2025-2026 Financial Statements - Christine Thelen, Business Manager / Cory Erlandson, Superintendent

9. Resolutions

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H. Resolution No. 8 Resolution Authorizing School Board to Levy a Tax to Maintain a Community Service Fund

10. Other Business

11. Adjournment

Any person needing special services to address the Board of Education should contact the Board of Education Office at 920-755-4633 to receive help in making arrangements. This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda.

BOARD PROPOSED GUIDELINES FOR THE Monday, August 24, 2026

Annual Meeting

- 1.) Each person is asked to sign the register, indicate their address, check if they are a School District of Mishicot resident, and indicate if they are under the age of 18.
- 2.) Only school district residents of 18 years or older are eligible to vote on the issues presented.
- 3.) If you wish to address the chairperson, do so by stating your name and address.
- 4.) Each statement made by a participant shall be limited to a three (3) minute duration.
- 5.) Question on parliamentary procedure will be referred to the board appointed parliamentarian.
- 6.) Any motions submitted under new business shall be given to the chairperson in writing, signed by the person making the motion. This shall be completed prior to the assembly being asked to take action on the motion.
- 7.) Methods for voting on the issues before the electorate shall be as the chairperson determines, unless otherwise directed by a specific motion on a specific issue.
- 8.) Copies of the minutes are attached and the chairperson will recognize a motion to dispense with the reading of the minutes for the August 25, 2025 Annual Meeting.

SCHOOL DISTRICT OF MISHICOT

WHAT'S NEW IN 2026-2027

The 2026-27 school year will be about bringing major plans to life through continued academic improvement, stronger community partnerships, and fulfillment of the commitments made through the capital referendum.

- **Continued Capital Improvements** – The district will complete several major referendum projects, including the new performing arts center and cafeteria/commons, along with renovations to the music suite, fitness center, wrestling room, and community classroom. These projects represent the final phases of the referendum work and will significantly enhance learning, performance, and community spaces across the district.
- **K–12 Literacy Curriculum** –
 - **K–5 Implementation:** Elementary teachers will fully implement **HMH Into Reading**, a new English Language Arts curriculum designed to strengthen foundational literacy skills and provide consistent, high-quality instruction across grade levels.
 - **6–12 Curriculum Review and Selection:** Teachers in grades 6–12 will review multiple English Language Arts curriculum options and select a program during the 2026-27 school year. The chosen curriculum will be implemented in the 2027-28 school year, supporting the district’s continued work toward a strong, aligned K–12 literacy program.
- **Teacher-Led Professional Learning Communities** – A new teacher leadership structure will strengthen the district’s Professional Learning Communities and help ensure improvement plans are ambitious, realistic, and impactful. Teams will focus on essential standards, common assessments, meaningful use of student data, targeted intervention, and measurable academic growth.
- **PAC Legacy Committee** – The district will launch a PAC Legacy Committee to help guide community use and access to the new performing arts center. The committee will also create and grow a legacy fund to support future programming, equipment, upgrades, and improvements, helping ensure the PAC remains a vibrant community resource for years to come.
- **Community Conversation and Strategic Planning** – The district will begin a broad community conversation to help shape its future direction and guide the development of its next strategic plan. This work will create opportunities for students, staff, families, and community members to help define the district’s priorities for the years ahead.
- **Infinite Campus Implementation** – Infinite Campus will be fully implemented as the district’s new student information system. The platform will support many of the essential functions connecting school and home, providing families and staff with a more consistent system for communication, student information, attendance, scheduling, and academic progress.

- **Learning Team and Gifted & Talented (G&T) Education** – A district Learning Team, functioning as a cohort engaged in research-based problem solving, will continue its focused work on strengthening Gifted & Talented education across all grade levels. Aligned with district policy, this team will study evidence-based practices, refine identification procedures, and design more consistent, standards-aligned enrichment opportunities.

SCHOOL DISTRICT OF MISHICOT

BUDGET ASSUMPTIONS

This budget is our best estimate of the revenue distribution required to achieve the goals and objectives of the school district. There are variables that may impact the budget, which will not be finalized until the October 26, 2026 Board Meeting. These include:

- **Revenue Limit Enrollment Adjustment** – Under the current Revenue Limit Formula, the District receives additional funding for enrollment increases and less for enrollment declines. This Budget assumes flat enrollment for the 2026-27 school year. If actual enrollment is greater than anticipated, the Revenue Limit (formula based on student enrollment that determines how much State Aid and Tax Revenues the District can receive) may increase, leading to an increase in the Tax Levy. If actual enrollment is less than anticipated, the Revenue Limit and Tax Levy will decrease. Actual enrollment figures were not available at the time of this printing.
- **Equalization Aid** – The State of Wisconsin provides significant financial support to school districts through Equalization Aid. The biennium state budget did not include an increase to general school aid. For the 2026–2027 school year, the July 1 estimate for Equalization Aid is \$6,617,178, reflecting a increase from prior years. If the actual aid is lower than projected, the Tax Levy will increase by the difference. Final Equalization Aid amounts are not released until October.
- **Property Valuation** – The estimated tax rate assumes that the value of all property in the District will remain relatively flat. If property values increase, the tax rate (taxes paid per \$1,000 of property value) will decrease. Actual property valuation will not be available until October.
- **Open Enrollment Revenue and Expenses** – Budgeted tuition revenues and expenses are based on students who applied to attend other school districts under the “Open Enrollment” process. However, many students who apply do not actually attend. Actual enrollment figures for open enrollment students are not available at the time of this planning.

SCHOOL DISTRICT OF MISHICOT

BUDGET ADOPTION 2026-2027

The following pages present data on Expenditures, Revenues and Fund Balances for 2024-2025, 2025-2026 and the budget for 2026-2027 in a format recommended by the Department of Public Instruction for the adoption of school district budgets. Definitions and graphics have been added to facilitate understanding.

DEFINITION OF FUND: A fund is an accounting entity consisting of a self-balancing set of assets, liability and equity accounts used to account for the district's financial transactions in accordance with laws, regulations, or restrictions. The Department of Public Instruction requires reporting of various revenues and expenditures within specified funds.

GENERAL FUND

The General Fund is the largest fund in the District and is used to account for the day-to-day financial operations of the District. All monies are accounted for here except those which are required to be accounted for in a separate fund (i.e. Federal Projects, Long-term Debt).

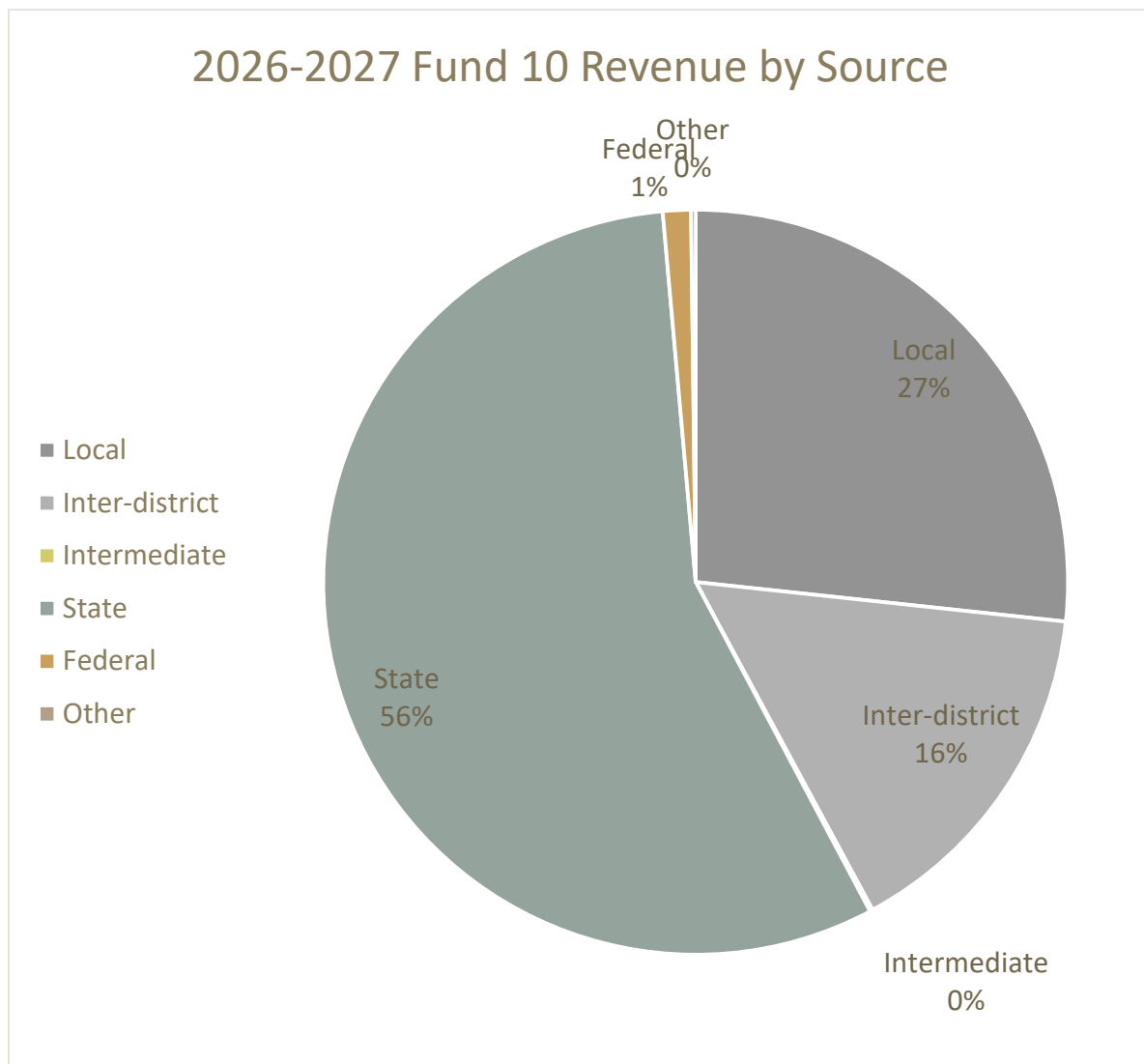
BUDGET ADOPTION 2026-2027 *			
GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance (Account 930 000)	2,765,392.90	3,024,434.86	3,188,459.44
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000) ¹	49,470.30	44,199.05	22,509.80
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000) ²	0.00	25,930.43	25,930.43
Ending Fund Balance, Unassigned (Acct. 939 000)	2,974,964.56	3,118,329.96	3,140,019.21
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,024,434.86	3,188,459.44	3,188,459.44
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,003,408.98	3,817,456.00	3,407,638.00
240 Payments for Services	0.00	0.00	
260 Non-Capital Sales ³	15,237.00	17,892.10	17,982.00
270 School Activity Income ⁴	51,319.18	40,819.49	40,819.00
280 Interest on Investments	68,955.78	70,043.47	70,000.00
290 Other Revenue, Local Sources ⁵	34,019.00	31,269.15	31,270.00
Subtotal Local Sources	3,172,939.94	3,977,480.21	3,567,709.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services ⁶	1,696,368.00	2,064,266.00	2,064,266.00
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	1,696,368.00	2,064,266.00	2,064,266.00
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	7,134.21	10,427.90	5,100.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	5,000.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources ⁸	11,708.25	11,410.20	11,410.20
Subtotal Intermediate Sources	23,842.46	21,838.10	16,510.20
State Sources			
610 State Aid – Categorical ⁹	114,121.43	109,913.01	109,913.00
620 State Aid – General ¹⁰	6,412,354.00	5,983,211.00	6,617,178.00
630 DPI Special Project Grants ¹¹	44,064.72	59,546.20	43,128.20
640 Payments for Services	0.00	0.00	
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	
660 Other State Revenue Through Local Units ¹²	2,575.79	3,232.97	3,233.00
690 Other Revenue ¹³	756,895.07	758,229.07	758,229.00
Subtotal State Sources	7,330,011.01	6,914,132.25	7,531,681.20
Federal Sources			
710 Federal Aid – Categorical ¹⁴	5,000.00	4,490.22	0.00
720 Impact Aid	0.00	0.00	
730 DPI Special Project Grants ¹⁵	69,470.87	53,740.20	61,203.00
750 IASA Grants ¹⁶	127,864.13	102,012.64	80,418.00
760 JTPA	0.00	0.00	
770 Other Federal Revenue Through Local Units	0.00	0.00	
780 Other Federal Revenue Through State ¹⁷	23,978.87	21,021.51	21,000.00
790 Other Federal Revenue - Direct	0.00	0.00	
Subtotal Federal Sources	226,313.87	181,264.57	162,621.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets ¹⁸	10,970.77	650.00	650.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	10,970.77	650.00	650.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement ¹⁹	93,241.95	24,217.76	24,190.00
980 Medical Service Reimbursement	0.00	0.00	
990 Miscellaneous ²⁰	848.38	27,850.24	2,010.00
Subtotal Other Revenues	94,090.33	52,068.00	26,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,554,536.38	13,211,699.13	13,369,637.40

Selected Fund Balance & Revenue Definitions

1. Portion of fund balance to be used for Common School Fund and School Based Mental Health Services expenditures
2. Portion of fund balance to be used for Self-Funded Dental
3. Revenue from the sale of items not considered to be capital equipment
4. Revenue received from school sponsored activities such as admission to athletic events
5. Revenue from miscellaneous resources such as gifts and student fees & fines

6. Tuition received from other Wisconsin School Districts for their students attending our schools under "Open Enrollment" Law
7. Federal Aid transited through CESAs or Intermediate Sources (i.e. Carl Perkins)
8. Revenue received from other Intermediate Units
9. State Transportation, Library Aid & Other State Categorical Aid
10. State Equalization Aid
11. Revenue received from State to support specialized projects (i.e. Educator Effectiveness, CTE Grant)
12. Money received from State for DNR property in District
13. Other Revenue from State Sources such as Per Pupil Aid, State Tax Exempt Aids, and Sparsity Aid
14. Federal Aid received thru the Dept. of Public Instruction for vocational education (i.e. Unlocking Pathways Grant)
15. Federal grants received thru the Dept. of Public Instruction for improvement of instruction (i.e. CEIS, Title II, Title IV)
16. Federal Aid received through the Dept. of Public Instruction for specific programs (Title I)
17. Federal Aid received through the State other than DPI including Medicaid/School Based Services
18. Revenue or gains from the sale or trade of tangible equipment
19. Refund of prior year expenditures including E-Rate and Workers Compensation Dividends
20. Other Miscellaneous Revenues



SCHOOL DISTRICT OF MISHICOT
BUDGET ADOPTION 2026-2027
GENERAL FUND EXPENDITURES BY FUNCTION

DEFINITION OF FUNCTION: Grouping of expenditures by department of purpose.

Audited 2024-25 Unaudited 2025-26 Budget 2026-27

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum ¹	1,880,820.94	1,883,338.17	1,963,822.65
120 000 Regular Curriculum ²	2,530,955.36	2,565,625.05	2,677,062.99
130 000 Vocational Curriculum ³	608,722.41	638,537.33	687,621.03
140 000 Physical Curriculum ⁴	222,450.67	224,644.85	240,009.88
160 000 Co-Curricular Activities ⁵	279,549.81	297,806.31	314,931.18
170 000 Other Special Needs ⁶	80,387.91	83,066.44	90,460.03
Subtotal Instruction	5,602,887.10	5,693,018.15	5,973,907.76
Support Sources			
210 000 Pupil Services ⁷	391,065.34	385,686.19	376,912.04
220 000 Instructional Staff Services ⁸	663,884.70	722,194.05	767,493.12
230 000 General Administration ⁹	369,473.10	356,449.19	371,506.58
240 000 School Building Administration ¹⁰	671,610.55	653,851.82	654,191.53
250 000 Business Administration ¹¹	1,763,673.78	2,283,802.56	2,157,306.60
260 000 Central Services ¹²	57,854.13	40,583.56	41,000.00
270 000 Insurance & Judgments ¹³	232,415.22	241,690.03	244,139.00
280 000 Debt Services ¹⁴	16,622.92	16,425.00	16,700.00
290 000 Other Support Services ¹⁵	257,783.35	296,911.46	284,577.85
Subtotal Support Sources	4,424,383.09	4,997,593.86	4,913,826.72
Non-Program Transactions			
410 000 Inter-fund Transfers ¹⁶	1,245,759.71	1,102,081.60	1,228,030.32
430 000 Instructional Service Payments ¹⁷	1,018,817.25	1,250,706.53	1,253,872.60
490 000 Other Non-Program Transactions ¹⁸	3,647.27	4,274.41	0.00
Subtotal Non-Program Transactions	2,268,224.23	2,357,062.54	2,481,902.92
TOTAL EXPENDITURES & OTHER FINANCING USES	12,295,494.42	13,047,674.55	13,369,637.40

Selected Fund Balance & Revenue Definitions

1. Teacher instructs over several subject areas (i.e. 1st Grade)
2. Teacher instructs in one area (i.e. math or science)
3. Instructional activities that enable students to acquire knowledge and skills in a vocational activity (i.e. Agriculture Education)
4. Instructional activities concerned with health and safety in daily living, physical education, and recreation.
5. Instructional activities designed to provide students such experiences as motivation, enjoyment and improvement of skills (i.e. band, chorus, athletics)
6. Instructional activities designed to meet the needs of students that cannot be addressed in a traditional classroom setting (i.e. Alternative Education Program)
7. Activities such as Guidance and Nursing
8. Activities such as Curriculum Development, Technology and Library Services
9. Activities related to the Board & Superintendent
10. Activities of School Principal Offices
11. Activities associated with Accounting, Custodial Services, Utilities, Maintenance & Transportation

12. Activities such as marketing, phones, postage, printing and non-instructional staff training.
13. Property and Casualty Insurance
14. Capital Leases, Long-Term Capital Debt
15. Technology and Software Services
16. Transfer of funds from General Fund to Special Education Fund (27) and Capital Projects Fund (46)
17. Tuition Payments including those for Open Enrollment and Parental Choice Private School Payments
18. Miscellaneous adjustments including Medicaid recoupment and payment back to Municipalities for uncollected taxes from previous year

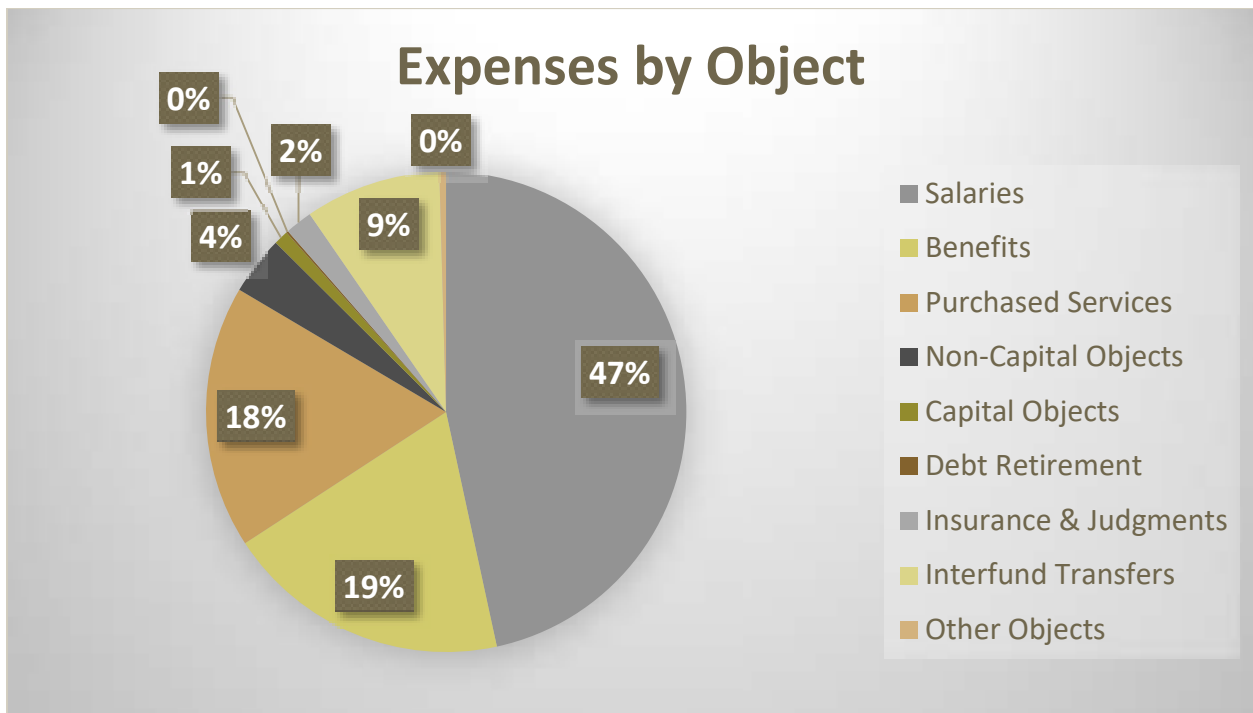
SCHOOL DISTRICT OF MISHICOT
BUDGET ADOPTION 2026-2027
GENERAL FUND EXPENDITURES BY OBJECT

DEFINITION OF OBJECT: Grouping of expenditures by expense category.

		Audited 2024-25	Unaudited 2025-26	Budget 2026-27	Dollar Change	Percent Change
100	Salaries	\$ 6,093,042	\$ 6,283,976	\$ 6,231,888	\$ (52,088)	-0.83%
200	Benefits	\$ 2,239,595	\$ 2,221,024	\$ 2,564,749	\$ 343,725	15.48%
300	Purchased Services	\$ 2,060,673	\$ 2,434,228	\$ 2,363,989	\$ (70,238)	-2.89%
400	Non-Capital Objects	\$ 342,555	\$ 545,516	\$ 529,485	\$ (16,031)	-2.94%
500	Capital Objects	\$ -	\$ 131,524	\$ 131,134	\$ (390)	-0.30%
600	Debt Retirement	\$ 16,623	\$ 16,425	\$ 16,700	\$ 275	1.67%
700	Insurance & Judgments	\$ 232,415	\$ 241,690	\$ 244,139	\$ 2,449	1.01%
800	Interfund Transfers	\$ 1,245,760	\$ 1,102,082	\$ 1,228,030	\$ 125,949	11.43%
900	Miscellaneous	\$ 64,831	\$ 71,210	\$ 59,523	\$ (11,688)	-16.41%
Total Expenditures		\$ 12,295,494	\$ 13,047,675	\$ 13,369,637	\$ 321,963	2.47%

Selected Object Definitions

- 300 Purchased Services – Payments for services rendered by personnel who are not on the district payroll including capital project builders, architects, etc.
- 400 Non-Capital Objects – Supplies, materials and equipment with a value of less than \$5,000 per unit
- 500 Capital Objects – Computers, Equipment, Buildings & Sites with a value over \$5,000 per unit
- 600 Debt Retirement – Principal and interest payments on Non-Referendum and Referendum Debt
- 800 Interfund Transfers – Transfer of funds from General Fund to the Special Education Fund (27) and Capital Projects Fund (46)



SCHOOL DISTRICT OF MISHICOT
BUDGET ADOPTION 2026-2027
SPECIAL PROJECTS FUNDS (FUND 21)

Special Project Funds are used to account for activities funded by specific sources for specific purposes. These include Fund 21 (gifts and donations for specific purposes such as FFA, MECCA Trail, STEM Lab, Camp Invention, and Scholarships).

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	1,548,446.39	1,662,364.06	1,696,897.56
900 000 Ending Fund Balance	1,662,364.06	1,696,897.56	1,833,663.38
REVENUES & OTHER FINANCING SOURCES	517,246.25	531,769.63	531,642.00
100 000 Instruction	374,126.90	400,457.34	365,674.50
200 000 Support Services	5,936.96	4,683.79	5,936.96
400 000 Non-Program Transactions	23,264.72	92,095.00	23,264.72
TOTAL EXPENDITURES & OTHER FINANCING USES	403,328.58	497,236.13	394,876.18

SPECIAL EDUCATION FUND (FUND 27)

Fund 27 houses activities related to Special Education. By law, Fund 27 cannot have a fund balance at year-end.

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	1,245,759.71	1,102,081.60	1,228,030.32
<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

	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
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	494,778.00	687,115.00	726,285.15
620 State Aid -- General	915.00	14,733.00	14,733.00
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	6,633.32	4,770.74	4,771.00
Subtotal State Sources	502,326.32	706,618.74	745,789.15
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	212,368.81	206,411.11	208,920.00
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	51,664.78	50,266.12	40,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	264,033.59	256,677.23	248,920.00
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	2,012,119.62	2,065,377.57	2,222,739.47

	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	5,573.81	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	1,444,634.21	1,496,005.20	1,606,843.71
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,450,208.02	1,496,005.20	1,606,843.71
Support Sources			
210 000 Pupil Services	188,150.32	188,383.55	217,145.96
220 000 Instructional Staff Services	197,909.67	214,659.26	231,011.84
230 000 General Administration	0.00	124.00	125.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	28,443.98	26,319.47	38,637.03
260 000 Central Services	4,545.00	1,861.35	2,024.00
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	419,048.97	431,347.63	488,943.83
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	142,862.63	138,024.74	126,951.93
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	142,862.63	138,024.74	126,951.93
TOTAL EXPENDITURES & OTHER FINANCING USES	2,012,119.62	2,065,377.57	2,222,739.47

DEBT SERVICE FUNDS (FUND 38 & 39)

The Debt Service Fund is used to track revenues (primarily tax levy) and expenditures (principal & interest payments) associated with the retirement of long-term debt.

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	75,768.42	621,851.55	728,721.00
900 000 ENDING FUND BALANCES	621,851.55	728,721.00	756,302.00
TOTAL REVENUES & OTHER FINANCING SOURCES	11,940,081.18	2,372,504.40	2,275,587.00
281 000 Long-Term Capital Debt	994,368.30	2,091,777.15	2,074,213.00
282 000 Refinancing	10,224,274.15	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	175,355.60	173,857.80	173,793.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	11,393,998.05	2,265,634.95	2,248,006.00
842 000 INDEBTEDNESS, END OF YEAR	26,691,000.00	30,690,000.00	29,776,000.00

CAPITAL PROJECT FUNDS (FUND 46 & 49)

The Capital Project Fund is used to account for financial resources involved in the acquisition of land and capital objects, construction of capital facilities or maintenance projects.

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	459,266.96	23,933,546.47	23,194,263.63
900 000 Ending Fund Balance	23,933,546.47	23,194,263.63	7,092,594.63
TOTAL REVENUES & OTHER FINANCING SOURCES	24,761,567.50	5,887,463.81	804,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,287,287.99	6,626,746.65	16,905,669.00
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	1,287,287.99	6,626,746.65	16,905,669.00

FOOD SERVICE FUND (FUND 50)

All receipts and expenditures for our school lunch program are recorded here. The goal of this fund is for it to be self-sustaining.

FOOD SERVICE FUND (FUND 50)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	259,732.62	149,722.12	72,363.59
900 000 ENDING FUND BALANCE	149,722.12	72,363.59	11,179.44
TOTAL REVENUES & OTHER FINANCING SOURCES	652,311.84	645,688.95	675,659.46
200 000 Support Services	762,322.34	723,047.48	736,843.61
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	762,322.34	723,047.48	736,843.61

EMPLOYEE BENEFIT TRUST (FUND 73)

The District established a Trust to help fund employee retirement benefits the District has been obligated to pay in the future. This Fund can only be used to pay retiree benefits. The fund balance at June 30, 2026 in this post-employment benefit was \$1,261,684. The investment return earned in 2025-26 was \$31,594 and the total 2025-26 disbursements were \$172,332.

EMPLOYEE BENEFIT TRUST (FUND 73)	Audited 2024- 25	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	1,216,290.04	1,256,375.85	1,261,683.50
900 000 ENDING FUND BALANCE	1,256,375.85	1,261,683.50	1,267,039.57
TOTAL REVENUES & OTHER FINANCING SOURCES	226,903.66	177,639.82	177,758.00
200 000 Support Services	0.00	0.00	
400 000 Non-Program Transactions	186,817.85	172,332.17	172,401.93
TOTAL EXPENDITURES & OTHER FINANCING USES	186,817.85	172,332.17	172,401.93

COMMUNITY SERVICE FUND (FUND 80)

Fund 80 is used to account for community activities that are not directly related to district's educational programs. Fund 80 allows the School District of Mishicot to provide a School Resource Officer (SRO), Community Fitness Center, Middle School Athletics, the MishiKids Community Childcare Program, and a Community Newsletter to the members of the community.

The Community Service tax levy not only provides funding for the SRO, but also support the Police Cadet program. The District's SRO participates in community events, such as Trick-or-Treating, provides child identification kits, drivers education presentations, assist police academy recruits with competition preparation, provides community sextortion programs, and assist with community awareness efforts related to sex trafficking.

The School District of Mishicot Community Fitness Center opened during the 2023-24 school year. Fitness Center memberships are provided at no cost to District staff members and in-district community members. The cost for out-of-district members is \$100. The Fitness Center is open to the community Monday through Friday.

The School District of Mishicot provides Middle School Athletic opportunities to all Middle School age children living within the District. This community program is open to all children and is not based on school attendance. Athletic opportunities include Volleyball, Football, Cross Country, Girls & Boys Basketball, Wrestling, Golf, and Track.

The MishiKids Community Childcare Program provides childcare services to families in our community for children ages 4 and older. The District launched a 3K program during the 2025-26 school year, expanding childcare and early learning opportunities for local families.

The Community Newsletter provides residents with information about School District programs, community activities, upcoming events, and other services available to community members. The newsletter helps keep residents informed about the ways the District serves and connects with the Mishicot community.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	17,175.96	108,494.37	235,755.08
900 000 ENDING FUND BALANCE	108,494.37	235,755.08	368,117.02
TOTAL REVENUES & OTHER FINANCING SOURCES	519,095.75	641,151.24	639,869.39
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	427,777.34	513,890.53	507,507.45
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	427,777.34	513,890.53	507,507.45

SCHOOL DISTRICT OF MISHICOT

BUDGET ADOPTION 2026-27 PROPERTY TAX LEVY

	2026-27	2025-26	Change %	Change \$	2026-2027 Mill Rate	2025- 2026 Mill Rate	Change \$
Non-Referendum Debt (Fund 38) Tax Levy	\$172,229	\$172,325	-0.06%	-\$96	\$0.20240	\$0.20252	-\$0.00011
Referendum Debt (Fund 39) Tax Levy	\$2,082,788	\$1,953,063	6.64%	\$129,726	\$2.44768	\$2.29523	\$0.15245
General Operations (Fund 10) Tax Levy	\$3,407,638	\$3,817,456	-10.74%	-\$409,818	\$4.00463	\$4.48625	-\$0.48162
Community Services (Fund 80) Tax Levy	\$324,274	\$324,274	0.00%	\$0	\$0.38108	\$0.38108	\$0.00000
TOTAL TAX LEVY	\$5,986,929	\$6,267,117	-4.47%	-\$280,188	\$7.03580	\$7.36507	-\$0.32928
LEVY MILL RATE	7.03580	7.36507	-4.47%	\$0			

MULTI-YEAR TAX COMPARISON

	Equalized Property Value	Property % Increase	Tax Levy	Tax Rate Per \$1,000	Tax Rate % Increase
2015-16	\$427,785,655		\$4,372,229	10.22061	
2016-17	\$428,055,296	0.06%	\$3,945,242	9.21666	-9.82%
2017-18	\$442,829,244	3.45%	\$3,652,749	8.24866	-10.50%
2018-19	\$448,008,098	1.17%	\$3,840,095	8.57149	3.91%
2019-20	\$476,493,874	6.36%	\$4,055,039	8.51016	-0.72%
2020-21	\$499,343,558	4.80%	\$4,236,283	8.48370	-0.31%
2021-22	\$532,564,275	6.65%	\$4,263,536	8.00567	-5.63%
2022-23	\$609,886,948	14.52%	\$4,295,755	7.04353	-12.02%
2023-24	\$699,049,986	14.620%	\$4,578,458	6.54954	-7.01%
2024-25	\$782,739,155	11.972%	\$5,030,616	6.42694	-1.87%
2025-26	\$850,923,756	8.711%	\$6,267,118	7.36508	14.60%
2026-27 (Est)	\$850,923,756	0.000%	\$5,986,929	7.03580	-4.47%



PMATM

School District of Mishicot
OPEB Liability Statement
July 1, 2025 to June 30, 2026

OPEB Trust Fund – 51204-102

Amount in trust	\$1,238,622.31	Market value as of 6/30/2026
Investment return for fiscal year 2026	\$30,140.90	
Total disbursements made in fiscal year 2026	\$54,100.00	
Investment authority has not been delegated		

This memo shows the total amount in the Trust, any interest received, and total disbursements within this account as of the ending period noted above. Neither PMA nor WISC have been designated as investment manager for the School District. The Investment Return includes any coupon payments or dividends received from the investments held and does not include any accrued but not received interest. The market value was provided by an independent third party, which PMA believes to be reliable. However, PMA cannot guarantee its accuracy. This report has been prepared for illustrative purposes only and is not intended to be used as a substitute for monthly transaction statements you receive on a regular basis from PMA Financial Network, LLC. Please compare the data on this document carefully with your monthly statements to verify its accuracy. The Company strongly encourages you to consult with your own accountants or other advisors with respect to any tax questions.

Information regarding WISC investment objectives, risks, charges and expenses can be found in WISC's information statement, which can be obtained by calling PMA at the phone numbers listed. The data featured above represents past performance, which is no guarantee of future results. Investment return will fluctuate. Please call PMA for more information regarding this account.

SCHOOL DISTRICT OF MISHICOT

THE FUTURE

Budget Outlook – Looking ahead, the District remains committed to maintaining a strong financial position while continuing to provide high-quality educational opportunities for our students. Wisconsin's current state budget provides school districts with continued revenue-limit authority, including the permanent, base-building \$325 per-pupil increase, along with increased state support for special education. While inflation has moderated from the levels experienced in recent years, the cost of employee compensation, health insurance, utilities, transportation, technology, and other essential services will continue to place pressure on school district budgets.

The District will continue to use a disciplined, long-term approach to budgeting, focusing resources on student learning and essential services while carefully managing expenditures. Maintaining healthy fund balances, maximizing investment income, monitoring enrollment trends, and seeking sustainable revenue opportunities will remain important components of our financial strategy. Our goal is to preserve the financial stability of the District while continuing to provide competitive compensation for our employees and meaningful opportunities for our students.

Facilities Planning – The passage of the District's capital referendum has positioned the School District of Mishicot for an exciting period of transformation. Construction and remodeling projects are now underway and will provide modernized and expanded spaces to support academics, athletics, the arts, and community use. The District anticipates that the referendum projects will be substantially completed by the fall of 2027.

As these improvements are completed, our responsibility will shift toward maintaining and protecting this significant investment. The District will continue to follow a long-term facilities and maintenance plan, prioritize preventive maintenance, and budget responsibly for the ongoing care of our buildings, grounds, and equipment. These investments will help ensure that our facilities remain safe, functional, and welcoming for students, staff, and the community for many years to come.

Enrollment and Community – Enrollment will continue to be an important consideration in the District's long-term planning. Mishicot has experienced relative stability in enrollment, with January 2026 adjusted membership increasing to 841 students compared with 832 the previous year. Maintaining a strong connection with our community, providing quality educational programs, and offering opportunities that attract and retain families will remain important to the District's future.

Programs such as MishiKids Community Childcare, athletics, the Community Fitness Center, and other community services also contribute to the District's role as an important community resource. Continuing to evaluate the needs of our students, families, and community will help guide decisions about future programs and services.

Labor Market – Recruiting and retaining talented employees will remain a priority in the years ahead. Competition for qualified educators and other school professionals continues to require school districts to think creatively about recruitment, compensation, benefits, professional development, and workplace culture. The District will continue to use a variety of recruitment strategies and will seek candidates

through traditional and nontraditional pathways, including individuals who may be eligible to pursue alternative licensure opportunities.

Retention will be equally important. Providing a supportive onboarding experience, meaningful professional development, opportunities for leadership and growth, and a positive work environment will help us retain the talented employees who serve our students each day. We will continue to evaluate compensation and benefits in the context of the District's financial capacity and the broader employment market.

Looking Ahead – The years ahead will bring both opportunities and challenges. With a strong financial foundation, significant investments in our facilities, a dedicated staff, and continued support from our community, the School District of Mishicot is well positioned for the future. Our focus will remain on responsible stewardship of taxpayer resources while making thoughtful investments that support student achievement, employee success, and the long-term strength of our school district and community.

Federal Aid Comparisons

Title Projects

2023-2024	\$135,978
2024-2025	\$159,127
2025-2026	\$119,888
2026-2027 (Projected)	\$105,756

Lunch/Breakfast

2023-2024	\$275,376
2024-2025	\$277,401
2025-2026	\$271,337
2026-2027 (Projected)	\$287,617

IDEA Grants (Special Ed)

2023-2024	\$257,762
2024-2025	\$250,577
2025-2026	\$241,625
2026-2027 (Projected)	\$244,785

Unlocking Pathways WI

2023-2024	\$0
2024-2025	\$5,000
2025-2026	\$4,490
2026-2027 (Projected)	\$0.00

Carl D. Perkins Career and Technical Education

2023-2024	\$10,735
2024-2025	\$6,250
2025-2026	\$10,428
2026-2027 (Projected)	\$5,100

State Aid Comparisons

Transportation Aid

2023-2024	\$35,181
2024-2025	\$33,853
2025-2026	\$33,011
2026-2027 (Projected)	\$33,011

Equalization Aid

2023-2024	\$6,210,003
2024-2025	\$6,412,354
2025-2026	\$5,983,211
2026-2027 (Projected)	\$6,617,178

CTE Incentive Grant

2023-2024	\$11,419
2024-2025	\$12,490
2025-2026	\$11,992
2026-2027 (Projected)	\$11,992

Common School Library Aid

2023-2024	\$63,756
2024-2025	\$68,558
2025-2026	\$72,656
2026-2027 (Projected)	\$72,656

Special Education Aid

2023-2024	\$463,872
2024-2025	\$494,778
2025-2026	\$687,115
2026-2027 (Projected)	\$726,285

ECCP

2023-2024	\$5,969
2024-2025	\$7,273
2025-2026	\$4,246
2026-2027 (Projected)	\$4,246

Open Enrollment

2023-2024	\$1,578,204
2024-2025	\$1,696,368
2025-2026	\$2,064,266
2026-2027 (Projected)	\$2,064,266

School Lunch/Breakfast Aid/WI Morning Milk

2023-2024	\$11,602
2024-2025	\$11,384
2025-2026	\$12,401
2026-2027 (Projected)	\$13,145

Special Education Transition Grant

2023-2024	\$1,797
2024-2025	\$6,633
2025-2026	\$4,771
2026-2027 (Projected)	\$4,771

Computer Aid/Personal Property Aid

2023-2024	\$19,879
2024-2025	\$67,404
2025-2026	\$67,404
2026-2027 (Projected)	\$67,404

Per Pupil Categorical Aid

2023-2024	\$609,182
2024-2025	\$609,182
2025-2026	\$607,698
2026-2027 (Projected)	\$607,698

Educator Effectiveness Grant

2023-2024	\$5,760
2024-2025	\$5,943
2025-2026	\$6,136
2026-2027 (Projected)	\$6,136

High Cost Special Education Aid

2023-2024	\$1,604
2024-2025	\$915
2025-2026	\$14,733
2026-2027 (Projected)	\$14,733

Sparsity Aid

2023-2024	\$82,498
2024-2025	\$80,309
2025-2026	\$83,127
2026-2027 (Projected)	\$83,127

School Based Mental Health Services Grant

2023-2024	\$27,094
2024-2025	\$25,580
2025-2026	\$41,418
2026-2027 (Projected)	\$25,000

Assessments of Reading Readiness

2023-2024	\$390
2024-2025	\$52
2025-2026	\$0
2026-2027 (Projected)	\$0

School Mental Health Programs Aid

2023-2024	\$0
2024-2025	\$4,437
2025-2026	\$0
2026-2027 (Projected)	\$0.0

Child Care Bridge/Child Care Counts Stabilization Payment Programs

2023-2024	\$0
2024-2025	\$16,723
2025-2026	\$28,801
2026-2027 (Projected)	\$28,801

Annual Meeting
Monday, August 25, 2025 6:30 PM Central

High School Library
660 Washington Street
Mishicot, Wisconsin 54228

Attendance Taken at 6:29 PM.

Butler: Present
Driscoll: Present
Ferry: Present
Lambert: Absent
Skwor: Present
Wiesner: Present
Yindra: Absent

Present: 5, Absent: 2.

1. Wis. Statute 19.84 (3) - this is a meeting of the qualified electors of the School District of Mishicot. Notice of the meeting, date, and subject matter has been published in the Herald Times Reporter in Manitowoc, Wisconsin.

2. Budget Hearing: Christine Thelen - Business Manager (The budget hearing is held before the Annual Meeting and will be Adjourned prior to the opening of the Annual Meeting.)

3. Adjourn Budget Hearing

Budget Hearing Adjourned at 6:43. This motion, made by Ferry and seconded by Wiesner, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

4. Call the Annual Meeting to order and roll call:

- David Skwor (President)
- Shawn Driscoll (Vice President)
- Carol Lambert (Clerk)
- Jill Yindra (Treasurer)
- Jennifer Butler (Director)
- Judy Ferry (Director)
- Melissa Wiesner (Director)

5. Election of Chairperson for the Annual Meeting

David Skwor nominated for Chair Person. This motion, made by Ferry and seconded by Driscoll, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

5.A. The elected Chairperson shall designate the school board clerk to keep official minutes of the Annual Meeting. In the event of the clerk's absence, a clerk of the meeting shall be elected.

6. Approval of the Board Agenda

Approval of the Board Agenda. This motion, made by Butler and seconded by Ferry, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

7. Reading of the Minutes of the 2024 Annual Meeting - Carol Lambert, Board Clerk

8. Presentation of the Unaudited 2024-25 Financial Statements - Christine Thelen, Business Manager

9. Resolutions

9.A. Resolution No. 1 Resolution to Set Tax Levy for 2025-2026

Approved. This motion, made by Butler and seconded by Driscoll, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

9.B. Resolution No. 2 Resolution to Set School Board Salaries

Approved. This motion, made by Ferry and seconded by Driscoll, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

9.C. Resolution No. 3 Resolution to Authorize Short Term Borrowing of Funds

Approved. This motion, made by Butler and seconded by Wiesner, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

9.D. Resolution No. 4 Resolution to Authorize School Board to Operate a School Breakfast/Lunch Program

Approved. This motion, made by Butler and seconded by Driscoll, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

9.E. Resolution No. 5 Resolution Authorizing School Board to Provide Transportation

Approved. This motion, made by Driscoll and seconded by Butler, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

9.F. Resolution No. 6 Resolution to Set the Total Number of School Hours

Approved. This motion, made by Butler and seconded by Ferry, Carried.
Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy
Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea
Yea: 5, Nay: 0, Absent: 2

9.G. Resolution No. 7 Resolution Authorizing School Board to Establish Student Fees

Approved. This motion, made by Driscoll and seconded by Ferry, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

9.H. Resolution No. 8 Resolution Authorizing School Board to Participate in Legal Action in which the District has an Interest

Approved. This motion, made by Butler and seconded by Wiesner, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

9.I. Resolution No. 9 Resolution Setting 2026 Annual Meeting Date and Time

Approved. This motion, made by Driscoll and seconded by Ferry, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

9.J. Resolution No. 10 Resolution Authorizing School Board to Levy a Tax to Maintain a Community Service Fund

Approved. This motion, made by Butler and seconded by Driscoll, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

10. Other Business

11. Adjournment

Meeting Adjourned at 7:01pm. This motion, made by Ferry and seconded by Driscoll, Carried.

Carol Lambert: Absent, Jill Yindra: Absent, Jennifer Butler: Yea, Shawn Driscoll: Yea, Judy

Ferry: Yea, David Skwor: Yea, Melissa Wiesner: Yea

Yea: 5, Nay: 0, Absent: 2

SCHOOL DISTRICT OF MISHICOT 2025-2026 YEAR IN REVIEW

Strong State Report Card Results – The School District of Mishicot earned a score of 75.2 and an “Exceeds Expectations” rating on the 2024-25 Wisconsin State Report Card released during the school year. OH Schultz Elementary also exceeded expectations, while Mishicot Middle School earned an 89.2 and “Significantly Exceeds Expectations” rating. The district’s graduation rate reached 97.2 percent. These results reflect the work of our students and staff while reinforcing our commitment to continued growth at every school.

K-5 English Language Arts Curriculum Adoption – A district committee completed an extensive review of elementary English Language Arts resources through research, meetings, site visits, and evaluation of instructional materials. Based on that work, the Board approved HMH Into Reading as the district’s new K-5 core ELA resource beginning in 2026-27. The \$137,277.70 investment includes updated instructional materials designed to strengthen literacy instruction and align with Wisconsin standards and early literacy requirements.

Referendum Projects Move from Planning to Construction – The community’s investment in district facilities became visible throughout 2025-26. After completing the baseball and softball improvements, the district celebrated with a ribbon-cutting ceremony and broke ground on the building project in May. Construction is now underway on the new 600-seat performing arts center and connected cafeteria and commons, consolidated middle/high school offices, updated high school library, expanded career and technical education spaces, and a safer, more direct district office entrance. These improvements will create modern, flexible spaces for students, staff, families, and the broader community.

Early Childhood and MishiKids Growth – The district completed the first year of its expanded early childhood programming, including the addition of 3K. MishiKids continued providing dependable before-school, after-school, summer, and school-closure care for local families. Together, these programs allow the district to serve children and families earlier while providing safe, engaging, and consistent support beyond the traditional school day.

Expanded College and Career Pathways – Students continued to access college credit, industry credentials, Youth Apprenticeship, and work-based learning experiences. The district recognized another group of Rising Phoenix students completing substantial college coursework through UW-Green Bay. Mishicot also expanded its partnership with Lakeshore College, creating an opportunity for students to earn 21 dual-enrollment credits toward an IT-Web and Software Developer Technical Diploma while still in high school.

Student Voice in District Governance – The district added a formal student representative to regular Board of Education meetings. The student representative provided updates on academics, activities, athletics, fine arts, and issues important to the student body. This created a direct connection between students and district governance while providing an authentic leadership and civic-engagement opportunity.

Student and Athletic Achievements – Mishicot celebrated state championships in wrestling and the girls 200-meter dash, where a new Division 3 state record was established. The boys golf team finished fourth at state with two top-10 individual finishers. A Mishicot student also placed among Wisconsin’s top 10 in both Excel and PowerPoint certification testing. In FFA, a

student became only the fifth member in chapter history elected to state office and will serve as a Wisconsin FFA vice president representing Section 9.

WIAA Award of Excellence – Mishicot High School earned the WIAA Award of Excellence for the first time. The statewide recognition honors schools that demonstrate a commitment to sportsmanship, ethics, integrity, leadership, character, and responsible athletic administration. Mishicot was one of only eight first-time recipients in Wisconsin.

Staff Excellence Recognized – Mishicot High School teacher, Dawn Shimek, was selected as a 2026 Herb Kohl Educational Foundation Teacher Fellow, one of Wisconsin's most respected honors for educators. The recognition included a \$6,000 personal award and a matching \$6,000 grant for the school, reflecting the quality, dedication, and impact of Mishicot's educators.

Infinite Campus Transition – Staff completed extensive preparation for the district's transition from PowerSchool to Infinite Campus for the 2026-27 school year. The work included data migration, system configuration, staff training, family communication, and the appointment of teacher coaches to assist colleagues. Infinite Campus will bring student information, attendance, grading, scheduling, family communication, and other essential functions into one updated system.

SCHOOL DISTRICT OF MISHICOT

TREASURER'S REPORT

FOR THE YEAR ENDED JUNE 30, 2026

Fund Balance - All Funds July 1, 2025 **\$ 30,756,789.28**

Add: Revenues **\$ 25,533,294.55**

Less: Expenditures **\$ 25,911,940.03**

Fund Balance - All Funds June 30, 2026 **\$ 30,378,143.80**

Fund Balances Consist of:

	June 30, 2025	June 30, 2026	Increase (Decrease)
Cash			
General Fund (Fund 10)	\$ 2,684,265.10	\$ 2,472,905.12	\$ (211,359.98)
Special Revenue Trust Fund (Fund 21)	\$ 478,531.61	\$ 579,930.13	\$ 101,398.52
Special Education Fund (Fund 27)	\$ 99,924.88	\$ (12,679.03)	\$ (112,603.91)
Debt Service Funds (Fund 38/39)	\$ 614,554.75	\$ 706,553.56	\$ 91,998.81
Capital Projects Fund (Fund 46/49)	\$ 14,419.49	\$ 6,863,718.98	\$ 6,849,299.49
Food Service Fund (Fund 50)	\$ 167,857.93	\$ 55,664.67	\$ (112,193.26)
Employee Benefit Trust Fund (Fund 73)	\$ 80,450.43	\$ 88,469.34	\$ 8,018.91
Community Service Fund (Fund 80)	\$ 132,682.46	\$ 240,291.45	\$ 107,608.99
Total Cash	\$ 4,272,686.65	\$ 10,994,854.22	\$ 6,722,167.57

Investments

General Fund (Fund 10)	\$ 62,254.15	\$ 144,631.59	\$ 82,377.44
Special Revenue Trust Fund (Fund 21)	\$ 1,182,985.86	\$ 1,122,524.36	\$ (60,461.50)
Special Education Fund (Fund 27)			\$ -
Debt Service Funds (Fund 38/39)	\$ 7,296.80	\$ 7,585.44	\$ 288.64
Capital Projects Fund (Fund 46/49)	\$ 24,027,774.01	\$ 18,183,187.65	\$ (5,844,586.36)
Food Service Fund (Fund 50)			\$ -
Employee Benefit Trust Fund (Fund 73)	\$ 1,235,167.46	\$ 1,238,622.31	\$ 3,454.85
Community Service Fund (Fund 80)			\$ -
Total Investments	\$ 26,515,478.28	\$ 20,696,551.35	\$ (5,818,926.93)

Taxes/Other Receivables/Prepaid Expenses

General Fund (Fund 10)	\$ 1,260,345.08	\$ 1,503,673.69	\$ 243,328.61
Special Revenue Trust Fund (Fund 21)	\$ 1,460.67	\$ 1,903.62	\$ 442.95
Special Education Fund (Fund 27)	\$ 2,293.14	\$ 2,263.81	\$ (29.33)
Debt Service Funds (Fund 38/39)	\$ -	\$ 14,582.00	\$ 14,582.00
Capital Projects Fund (Fund 46/49)			\$ -
Food Service Fund (Fund 50)	\$ 1,543.56	\$ 2,132.32	\$ 588.76
Employee Benefit Trust Fund (Fund 73)			\$ -
Community Service Fund (Fund 80)	\$ 4,911.90	\$ 4,832.10	\$ (79.80)
Total Receivables	\$ 1,270,554.35	\$ 1,529,387.54	\$ 258,833.19

Due From Other Funds/Districts/State/Fed Govt.

General Fund (Fund 10)	\$	96,824.82	\$	163,292.65	\$	66,467.83
Special Revenue Trust Fund (Fund 21)					\$	-
Special Education Fund (Fund 27)	\$	79,586.51	\$	206,411.11	\$	126,824.60
Debt Service Funds (Fund 38/39)					\$	-
Capital Projects Fund (Fund 46/49)	\$	-	\$	-	\$	-
Food Service Fund (Fund 50)	\$	-	\$	32,338.77	\$	32,338.77
Employee Benefit Trust Fund (Fund 73)	\$	-	\$	-	\$	-
Community Service Fund (Fund 80)					\$	-
Total Due	\$	176,411.33	\$	402,042.53	\$	225,631.20

Other Current Assets

General Fund (Fund 10)					\$	-
Special Revenue Trust Fund (Fund 21)					\$	-
Special Education Fund (Fund 27)					\$	-
Debt Service Funds (Fund 38/39)					\$	-
Capital Projects Fund (Fund 46/49)					\$	-
Food Service Fund (Fund 50)	\$	8,113.60	\$	7,252.37	\$	(861.23)
Employee Benefit Trust Fund (Fund 73)					\$	-
Community Service Fund (Fund 80)					\$	-
Total Other Current Assets	\$	8,113.60	\$	7,252.37	\$	(861.23)

Liabilities (Money Owed)

General Fund (Fund 10)	\$	1,079,254.29	\$	1,096,043.61	\$	16,789.32
Special Revenue Trust Fund (Fund 21)	\$	614.08	\$	7,460.55	\$	6,846.47
Special Education Fund (Fund 27)	\$	181,804.53	\$	195,995.89	\$	14,191.36
Debt Service Funds (Fund 38/39)					\$	-
Capital Projects Fund (Fund 46/49)	\$	108,647.03	\$	1,852,643.00	\$	1,743,995.97
Food Service Fund (Fund 50)	\$	27,792.97	\$	25,024.54	\$	(2,768.43)
Employee Benefit Trust Fund (Fund 73)	\$	59,242.04	\$	65,408.15	\$	6,166.11
Community Service Fund (Fund 80)	\$	29,099.99	\$	9,368.47	\$	(19,731.52)
Total Liabilities	\$	1,486,454.93	\$	3,251,944.21	\$	1,765,489.28

Fund Balance

General Fund (Fund 10)	\$	3,024,434.86	\$	3,188,459.44	\$	164,024.58
Special Revenue Trust Fund (Fund 21)	\$	1,662,364.06	\$	1,696,897.56	\$	34,533.50
Special Education Fund (Fund 27)					\$	-
Debt Service Funds (Fund 38/39)	\$	621,851.55	\$	728,721.00	\$	106,869.45
Capital Projects Fund (Fund 46/49)	\$	23,933,546.47	\$	23,194,263.63	\$	(739,282.84)
Food Service Fund (Fund 50)	\$	149,722.12	\$	72,363.59	\$	(77,358.53)
Employee Benefit Trust Fund (Fund 73)	\$	1,256,375.85	\$	1,261,683.50	\$	5,307.65
Community Service Fund (Fund 80)	\$	108,494.37	\$	235,755.08	\$	127,260.71
Total of All Fund Balances	\$	30,756,789.28	\$	30,378,143.80	\$	(378,645.48)

RESOLUTIONS

RESOLUTION NO. 1 TAX LEVY

Be it resolved that the School Board of the School District of Mishicot be authorized to adopt a tax levy of \$5,986,929 for the 2026-2027 school year.

General Fund	\$3,407,638
Debt Service Fund	\$2,255,017
Community Fund	\$324,274
Prior Year Levy	\$0

Introduced by:

Seconded by:

RESOLUTION NO. 2 SCHOOL BOARD MEMBER SALARIES

Be it resolved by the electors of the School District of Mishicot that the following yearly salaries be adopted for the members of the Board of Education:

	Current Salary	Proposed Salary
President	\$2,700	\$2,700
Vice-President	\$2,500	\$2,500
Clerk	\$2,700	\$2,700
Treasurer	\$2,700	\$2,700
Others	\$2,500	\$2,500

Be it further resolved that the board members be paid the actual and necessary expenses of a board member in the performance of his/her duties. And, that board members receive \$50.00 per half day, and \$100.00 per full day in-district meeting, excluding regular, special and committee meetings and \$100.00 per day when traveling outside the district on official business. The CESA #7 representative of the Mishicot School Board will receive \$50.00 per meeting. In accordance with Sec. 120.10 (4)

Introduced by:

Seconded by:

RESOLUTION NO. 3 AUTHORIZATION FOR SHORT-TERM BORROWING OF FUNDS

Be it resolved that the School Board of the School District of Mishicot be authorized to secure temporary loans in accordance with Wisconsin Statutes. Be it further resolved that the amount of such loans be certified by legal counsel by use of an arbitrage statement. Be it further resolved that the school district be authorized to borrow up to \$750,000 for operation purposes.

Introduced by:

Seconded by:

RESOLUTION NO. 4
AUTHORIZATION FOR THE SCHOOL BOARD TO
OPERATE A SCHOOL BREAKFAST/LUNCH PROGRAM

Be it resolved that the School Board of the School District of Mishicot is hereby directed to furnish breakfast and hot lunch to any and all students of this district, at such places, times and costs as shall be set by the School Board. The Board is also authorized to pay any deficiency which may result from said breakfast/lunch program in accordance with Sec. 120.10 (16)

Introduced by:

Seconded by:

RESOLUTION NO. 5
AUTHORIZATION TO PROVIDE TRANSPORTATION SERVICE

Be it resolved that the School Board of Mishicot be authorized to provide transportation to all pupils attending school within the district, who reside $\frac{1}{4}$ mile or more from the school they are to attend, and to provide transportation for the students attending private schools in accordance with the directives of the Statute of the State of Wisconsin.

Introduced by:

Seconded by:

RESOLUTION NO. 6
AUTHORIZATION TO PROVIDE FOR THE PROSECUTION OR DEFENSE
OF LEGAL ACTION OR PROCEEDING

Be it resolved that the Board of Education be authorized to provide for the prosecution or defense of any action or proceeding in which the district has a vested interest.

Introduced by:

Seconded by:

**RESOLUTION NO. 7
ANNUAL MEETING DATE**

Be it resolved that the 2027 Annual Meeting be held at 6:30 p.m. on the fourth Monday in August.

Introduced by:

Seconded by:

**RESOLUTION NO. 8
AUTHORIZING SCHOOL BOARD TO LEVY A TAX TO MAINTAIN A
COMMUNITY SERVICE FUND**

Be it resolved that the School Board of the School District of Mishicot be authorized to vote a tax in the amount of \$324,274 to maintain a fund for the purpose of community services.

WHEREAS, Section 120.13(19), Wis. Stats., authorizes the School Board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils; and

WHEREAS, the School Board is authorized to establish and collect fees to cover all or part of the costs of such programs and services; and

WHEREAS, the School District of Mishicot desires to levy a tax to fund community services for the benefit of everyone in the community; and

WHEREAS, levying a tax to maintain a community services fund is in the best interest of the School District of Mishicot.

“NOW, THEREFORE, BE IT RESOLVED by the electors of the School District of Mishicot, Manitowoc County, State of Wisconsin, that the School Board of the School District of Mishicot is hereby authorized to levy a tax in the amount of \$324,274 to maintain a fund for the purpose of community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board.”

Informational Note: The purpose of the Community Services Fund 80 is two-fold. First, Fund 80 allows the District to identify the amount of funds provided by the district for the support of community programs, allowing the district to be more accessible to its community. Second, Fund 80 is outside the revenue limit, which may free up other dollars for instructional uses.

Introduced by:

Seconded by: