

GRANTON AREA SCHOOL DISTRICT
217 NORTH MAIN STREET
NOTICE OF BUDGET HEARING (SECTION 65.90(4)) AND ANNUAL MEETING
(SECTION 120.08(1))
MONDAY, OCTOBER 19, 2026 @ 7:00 PM
GRANTON SCHOOL CENTRAL GYM

Notice is hereby given to the qualified electors of the Granton Area School District, that the Budget Hearing will be held in the Central Gym of the Granton School at 217 North Main Street, Granton, WI on the 19th day of October, 2026 at 7:00 p.m. The budget will be printed in the October 7, 2026 edition of the Tribune Record Gleaner (TRG). Detailed copies of the budget are also available for inspection in the District Office at the Granton Area School, Granton, WI.
The Annual Meeting will begin immediately following the Budget Hearing.

Jamie Elmhurst
Board Clerk

I. AGENDA

A. BUDGET HEARING

- a. Call the Hearing to Order - Board President
- b. Reading of the 2025-26 Financial Report - Board Treasurer
- c. Presentation of the 2026-27 Proposed Budget - District Administrator
- d. Presentation of Employee Trust Account (Fund 73) - District Administrator
- e. Presentation of Community Service Fund (Fund 80) - District Administrator

B. ANNUAL MEETING

- a. Call the Meeting to Order - Board President
- b. Election of a Chairperson
- c. Presentation of the 2025 Annual Meeting Minutes - Board Clerk
- d. New Business
 - i. Adopt Tax Levy - Resolution
 - ii. Set School Board Salaries - Resolution
 - iii. Authorize Board to Provide Milk at Milk Break - Grades 4K-6 - Resolution
 - iv. Authorize Short Term Borrowing - Resolution
 - v. Authorize the Sale of School District Property - Resolution
 - vi. Facility Update
 - vii. Other New Business that can be acted on at the Annual Meeting
- e. Set 2027 Annual Meeting Date
- f. Approval of Current Annual Meeting Minutes
- g. Adjournment

This meeting notice may be supplemented in order to comply with Wisconsin's open meetings law. If this notice is supplemented, the final notice will be posted and provided to the media no later than 24 hours prior to the meeting or no later than 2 hours prior to the meeting, in the event of an emergency.

GRANTON AREA SCHOOL DISTRICT

ANNUAL MEETING

EXCELLENCE, INNOVATION, INSPIRATION;
Every day. Every way.



**MONDAY, OCTOBER 19, 2026 AT 7:00 P.M.
CENTRAL GYM**

Cover Pictures

Top left: Mrs. Klein's 7th grade class invited 4K students to participate in a fall pumpkin craft.

Top right: Travel club members and chaperones are pictured in front of the gates of Buckingham Palace. The travel club had a European historical adventure in July 2026.

Middle left: Mrs. Halverson's political science class participated in the mock trial of King George III. Each student played a character. The students had a week to prepare before they faced off in the classroom in front of the jury. A non-guilty verdict for King George was reached in this trial.

Middle right: Elementary students took time to join Mrs. Reider's agriculture classes to pick apples in the apple orchard. Mrs. Rundhaug's second grade class took a moment to pose for a quick photo before heading back to school.

Bottom left: 4K students are waiting for instruction to go into the pool during PE time. Mrs. Schier's PE classes all have pool units in October.

Bottom middle: Mrs. Baker's first grade students enjoy time in the SmartLab creating projects.

Bottom right: Mrs. Dean's Kindergarten class had some hands-on science this fall. Their monarch caterpillar came out of its chrysalis, so they released it to make its way to its winter home. Students were sad to see it go, but like Frosty, we hope it returns each year.

Granton Area School District – Granton, WI

To the residents of the Granton Area School District:

We submit herewith a copy of the proposed 2026-2027 financial budget of the Granton Area School District. The Board of Education is asking for you to support a budget of \$5,071,782.91 for the General Fund of which \$811,090 will come from local property tax. Other taxes include \$30,000 for Debt Service – Fund 38 and \$50,000 for Community Service – Fund 80.

General fund expenses are expected to exceed revenue for a deficit budget in 2026-2027

School Board Members

Theresa Hasz – President
Jamie Elmhurst – Clerk
Erica Bender – Treasurer

Douglas Eichten – Vice President
Daniel Schoessow - Member

School Board Meetings

School board meetings are held on the 2nd Monday of each month. Board policy requires that the meeting agendas be printed in the local newspaper, the Tribune Record Gleaner (TRG) or posted at three sites in the district.

Our Mission

Granton Area School District believes that we will provide a high-quality education through a strong partnership with community and parents to instill a lifelong love of learning and success in our student's future.

Our Vision

EXCELLENCE, INNOVATION, INSPIRATION:
Every day. Every way.

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Jamie Elmhurst
Board Clerk

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ANNUAL MEETING
Monday, October 20, 2025 7:00 PM

Granton School Central Gym
217 North Main Street
Granton, WI 54436

I. AGENDA

I.A. BUDGET HEARING

I.A.a. Call the Hearing to Order - Board President

Board President Sheryl Young called the 2025-26 Budget Hearing to order at 7:02 pm. Present were: Sheryl Young, Douglas Eichten, Mark Elmhorst, Jamie Elmhorst, Principal Joshua Zahl, District Administrator Nancy Popp, District Administrative Assistant Char Johnson and nine community/staff members. Erica Bender arrived at 7:31 pm.

I.A.b. Reading of the 2024-25 Financial Report - Board Treasurer

District Administrator Nancy Popp read the 2024-25 Financial Report as printed in the Annual Meeting booklet.

I.A.c. Presentation of the 2025-26 Proposed Budget - District Administrator

District Administrator Nancy Popp presented the proposed 2025-26 budget as presented in the Annual Meeting booklet.

I.A.d. Presentation of Employee Trust Account (Fund 73) - District Administrator

District Administrator Nancy Popp reviewed the Fund 73 Employee Trust Account.

I.A.e. Presentation of Community Service Fund (Fund 80) - District Administrator

District Administrator Nancy Popp reviewed the Fund 80 Community Service Fund.

I.B. ANNUAL MEETING

I.B.a. Call the Meeting to Order - Board President

Meeting called to order at 7:32 pm by President Sheryl Young. Present were Doug Eichten, Erica Bender, Mark Elmhorst, Jamie Elmhorst, Sheryl Young, Principal Joshua Zahl, District Administrator Nancy Popp, District Administrative Assistant Char Johnson and nine community/staff members.

I.B.b. Election of a Chairperson

Motion by Tiffanee Tesmer and seconded by Jessica Schier to nominate Sheryl Young as chairperson. Voice vote. Motion carried. Motion by Deb Marg and seconded by Jessica Schier to close the nominations and cast a unanimous ballot. Voice vote. Motion carried.

I.B.c. Presentation of the 2024 Annual Meeting Minutes - Board Clerk

Board Clerk Doug Eichten presented the 2024 Annual Meeting minutes. Motion by Jessica Schier and seconded by Tiffanee Tesmer to approve the 2024 Annual Meeting minutes. Voice vote. Motion carried.

I.B.d. New Business

I.B.d.i. Adopt Tax Levy - Resolution

Motion by Ladonna Nickel and seconded by Dana Klein to approve the 2025-26 budget & tax levy in the amount of \$908,341 to operate the School District for the 2025-2026 school year as recommended by the Board of Education of the Granton Area School District - \$828,245 for General Fund 10, \$30,096 for Fund 38 Debt Retirement, and \$50,000 for the Community Service Fund 80. Voice vote. Motion carried.

I.B.d.ii. Set School Board Salaries - Resolution

Motion by Deb Marg and seconded by Dana Klein to keep School Board member's salaries the same.

I.B.d.iii. Authorize Board to Provide Milk at Milk Break - Grades 4K-6 - Resolution

Motion by Tiffanee Tesmer and seconded by Jessica Schier to approve the resolution authorizing to provide milk for grades 4K-6 daily milk break, if a milk program is offered by the state. The cost of the daily milk break will be covered from Fund 10 for all students not eligible for the WI School Day Milk Program. The State covers milk for students with free or reduced eligibility in 4K-5th grade only. School would need to reimburse for the cost of milk break for students with paid eligibility and all 6th grade milk. Voice vote. Motion carried.

I.B.d.iv. Authorize Short Term Borrowing - Resolution

Motion by Jessica Vine and seconded by Deb Marg to approve the resolution authorizing short-term borrowing for operational cash flow for the 2025-2026 school year, not to exceed \$850,000. Voice vote. Motion carried.

I.B.d.v. Authorize the Sale of School District Property - Resolution

Motion by Ladonna Nickel and seconded by Dana Klein to approve the resolution authorizing the Board of Education to sell school district property.

I.B.d.vi. Facility Update

There were no major facility updates to report.

I.B.d.vii. Other New Business that can be acted on at the Annual Meeting

There was no other new business.

I.B.e. Set 2026 Annual Meeting Date

The 2026 Annual Meeting date was set for October 19, 2026 at 7:00 pm.

I.B.f. Approval of Current Annual Meeting Minutes

District Administrative Assistant Char Johnson read the minutes of the 2025 Annual Meeting. Motion by Jessica Schier and seconded by Jessica Vine to approve the October 20, 2025 Annual Meeting minutes. Voice vote. Motion carried.

I.B.g. Adjournment

Motion by Tiffanee Tesmer and seconded by Deb Marg to adjourn at 7:54 pm.

Sheryl Young, President

Douglas Eichten, Clerk

TREASURER'S REPORT 2025-2026 RECEIPTS FOR ALL FUNDS										
		General	Special Projects	Special Education	Debt Service	Bldg Trust	Capital Project	Food Service	Employee Benefits	Community Service
Description	Source	Fund 10	Fund 21	Fund 27	Fund 38/39	Fund 46	Fund 49	Fund 50	Fund 73	Fund 80
Beg Fund Balance		\$ 430,136	\$ 192,289	\$ -	\$ 425,000	\$ 26,827	\$ 115,275	\$ -	\$ 262,322	\$ 214,376
Ending Fund Balance		\$ 187,727	\$ 192,765	\$ -	\$ 215,000	\$ 26,827	\$ 115,275	\$ 5,935	\$ 261,426	\$ 243,846
Revenue:										
Local Sources	100 & 200	\$ 857,677	\$ 68,067	\$ 309,315	\$ 30,096	\$ -	\$ -	\$ 53,055	\$ 1,986	\$ 283,328
Intermediate Sources	300 & 500	\$ 746,793	\$ -	\$ 63,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	600	\$ 2,711,709	\$ -	\$ 88,339	\$ -	\$ -	\$ -	\$ 7,348	\$ -	\$ 30,986
Federal Sources	700	\$ 455,549	\$ -	\$ 112,449	\$ -	\$ -	\$ -	\$ 143,474	\$ -	\$ -
Debt Proceeds	800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	900	\$ 2,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ -
Total Receipts		\$ 4,774,725	\$ 68,067	\$ 573,979	\$ 30,096	\$ -	\$ -	\$ 203,917	\$ 1,986	\$ 314,314

TREASURER'S REPORT 2025-2026 EXPENDITURES FOR ALL FUNDS										
		General	Special Projects	Special Education	Debt Service	Bldg Trust	Capital Project	Food Service	Employee Benefits	Community Service
Description	Object	Fund 10	Fund 21	Fund 27	Fund 38/39	Fund 46	Fund 49	Fund 50	Fund 73	Fund 80
Salaries	100	\$ 1,819,916	\$ -	\$ 109,338	\$ -	\$ -	\$ -	\$ 64,023	\$ -	\$ 232,077
Benefits	200	\$ 977,477	\$ -	\$ 87,450	\$ -	\$ -	\$ -	\$ 23,054	\$ -	\$ 45,151
Purchased Services	300	\$ 1,592,867	\$ -	\$ 375,765	\$ -	\$ -	\$ -	\$ 4,028	\$ 2,882	\$ 297
Non-Capital Objects	400	\$ 141,361	\$ 67,232	\$ 1,326	\$ -	\$ -	\$ -	\$ 106,272	\$ -	\$ 6,508
Capital Objects	500	\$ 7,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -
Debt Retirement	600	\$ 31,630	\$ -	\$ -	\$ 240,096	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance/Judgements	700	\$ 89,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter-Fund Transfers	800	\$ 309,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Objects	900	\$ 48,357	\$ 360	\$ 100	\$ -	\$ -	\$ -	\$ 588	\$ -	\$ 812
Total Expenditures		\$ 5,017,134	\$ 67,592	\$ 573,979	\$ 240,096	\$ -	\$ -	\$ 197,982	\$ 2,882	\$ 284,844

BUDGET ADOPTION 2026-2027 *				
GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027	
Beginning Fund Balance (Account 930 000)	415,242.40	430,136.42	187,726.89	
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00	
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00	
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00	
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00	
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	430,136.42	187,726.89	(202,225.18)	
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0.00	0.00	0.00	
Local Sources				
210 Taxes	473,166.00	828,245.00	811,090.00	
240 Payments for Services	0.00	0.00	0.00	
260 Non-Capital Sales	0.00	119.09	0.00	
270 School Activity Income	0.00	3,464.47	0.00	
280 Interest on Investments	15,193.96	18,894.93	4,800.00	
290 Other Revenue, Local Sources	6,769.06	6,953.79	8,500.00	
Subtotal Local Sources	495,129.02	857,677.28	824,390.00	
Other School Districts Within Wisconsin				
310 Transit of Aids	0.00	0.00	0.00	
340 Payments for Services	621,141.04	711,482.06	676,989.00	
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	621,141.04	711,482.06	676,989.00	
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	6,704.78	8,078.21	9,350.00
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	21,960.18	27,233.00	15,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	28,664.96	35,311.21	24,350.00
State Sources			
610 State Aid -- Categorical	46,400.00	48,402.38	46,200.00
620 State Aid -- General	2,488,262.00	2,218,171.00	2,332,221.00
630 DPI Special Project Grants	12,506.91	17,898.10	2,500.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	112,909.90	112,231.37	113,132.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	312,408.18	315,006.18	218,848.00
Subtotal State Sources	2,972,486.99	2,711,709.03	2,712,901.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	241,298.44	101,876.93	81,858.84
750 IASA Grants	350,932.27	353,671.83	358,342.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	592,230.71	455,548.76	440,200.84
Other Financing Sources			
850 Reorganization Settlement	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		41,658.02	2,986.00	3,000.00
970 Refund of Disbursement		3,751.67	0.00	0.00
980 Medical Service Reimbursement		0.00	0.00	0.00
990 Miscellaneous		15,393.56	10.39	0.00
Subtotal Other Revenues		60,803.25	2,996.39	3,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES		4,770,455.97	4,774,724.73	4,681,830.84
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum		775,325.11	882,822.67	938,941.76
120 000 Regular Curriculum		622,652.52	690,001.49	657,772.76
130 000 Vocational Curriculum		168,599.99	182,630.31	173,047.67
140 000 Physical Curriculum		82,404.19	89,589.43	88,034.14
160 000 Co-Curricular Activities		204,346.85	43,592.41	57,866.48
170 000 Other Special Needs		0.00	0.00	530.00
Subtotal Instruction		1,853,328.66	1,888,636.31	1,916,192.81
Support Sources				
210 000 Pupil Services		104,291.13	104,684.00	104,523.43
220 000 Instructional Staff Services		172,640.70	173,519.76	196,045.00
230 000 General Administration		313,613.11	342,476.73	356,918.94
240 000 School Building Administration		156,546.09	165,998.50	207,936.06
250 000 Business Administration		739,962.18	760,045.43	623,401.57
260 000 Central Services		87,964.09	93,578.70	109,110.00
270 000 Insurance & Judgments		95,360.53	89,079.60	92,211.00
280 000 Debt Services		13,469.17	31,629.53	25,000.00

290 000 Other Support Services	132,748.47	55,181.39	80,140.00
Subtotal Support Sources	1,816,595.47	1,816,193.64	1,795,286.00
Non-Program Transactions			
410 000 Inter-fund Transfers	298,782.48	309,315.01	338,994.10
430 000 Instructional Service Payments	786,854.85	976,065.48	1,021,310.00
490 000 Other Non-Program Transactions	0.49	26,923.82	0.00
Subtotal Non-Program Transactions	1,085,637.82	1,312,304.31	1,360,304.10
TOTAL EXPENDITURES & OTHER FINANCING USES	4,755,561.95	5,017,134.26	5,071,782.91
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	188,858.49	192,288.75	192,764.57
900 000 Ending Fund Balance	192,288.75	192,764.57	192,764.57
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	73,536.07	67,591.53	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	73,536.07	67,591.53	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	273,834.95	309,315.01	419,839.72
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
<i>Other School Districts Within Wisconsin</i>						
310 Transit of Aids				0.00	0.00	0.00
340 Payments for Services				0.00	0.00	0.00
380 Medical Service Reimbursements				0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin				0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin				0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>						
440 Payments for Services				0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin				0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin				0.00	0.00	0.00
<i>Intermediate Sources</i>						
510 Transit of Aids			25,348.00	46,364.23		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	17,511.00		11,000.00
590 Other Intermediate Sources			0.00	0.00		0.00
Subtotal Intermediate Sources			25,348.00	63,875.23		11,000.00
<i>State Sources</i>						
610 State Aid -- Categorical			80,889.00	81,417.00		124,447.00
620 State Aid -- General			7,013.00	5,014.00		0.00
630 DPI Special Project Grants			947.62	1,908.29		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			0.00	0.00		0.00
Subtotal State Sources			88,849.62	88,339.29		124,447.00

Federal Sources				
710 Federal Aid - Categorical	0.00		0.00	0.00
730 DPI Special Project Grants	112,098.00	110,605.73		116,297.00
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	22,792.96	1,843.29		0.00
790 Other Federal Revenue - Direct	0.00	0.00		0.00
Subtotal Federal Sources	134,890.96	112,449.02		116,297.00
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	522,923.53	573,978.55		671,583.72
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	0.00	0.00		0.00
120 000 Regular Curriculum	0.00	0.00		0.00
130 000 Vocational Curriculum	0.00	0.00		0.00
140 000 Physical Curriculum	0.00	0.00		0.00
150 000 Special Education Curriculum	211,354.92	343,580.71		395,489.72
160 000 Co-Curricular Activities	0.00	0.00		0.00
170 000 Other Special Needs	0.00	0.00		0.00

Subtotal Instruction		211,354.92	343,580.71	395,489.72
Support Sources				
210 000 Pupil Services		52,224.43	79,068.00	52,575.00
220 000 Instructional Staff Services		80,303.00	109,222.75	98,446.00
230 000 General Administration		0.00	0.00	0.00
240 000 School Building Administration		0.00	0.00	0.00
250 000 Business Administration		12,989.34	9,627.59	0.00
260 000 Central Services		0.00	0.00	0.00
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	700.00
Subtotal Support Sources		145,516.77	197,918.34	151,721.00
Non-Program Transactions				
410 000 Inter-fund Transfers		0.00	0.00	0.00
430 000 Instructional Service Payments		166,051.84	32,479.50	124,373.00
490 000 Other Non-Program Transactions		0.00	0.00	0.00
Subtotal Non-Program Transactions		166,051.84	32,479.50	124,373.00
TOTAL EXPENDITURES & OTHER FINANCING USES		522,923.53	573,978.55	671,583.72
DEBT SERVICE FUND (FUNDS 38, 39)				
900 000 Beginning Fund Balance		313,814.99	424,999.99	215,000.42
900 000 ENDING FUND BALANCES		424,999.99	215,000.42	215,000.42
TOTAL REVENUES & OTHER FINANCING SOURCES		351,280.57	30,096.00	30,000.00
281 000 Long-Term Capital Debt		240,095.57	240,095.57	30,000.00
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	240,095.57	240,095.57	30,000.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	251,826.68	142,101.56	142,101.56
900 000 Ending Fund Balance	142,101.56	142,101.56	142,101.56
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	109,725.12	0.00	0.00
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	109,725.12	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	34,447.18	0.00	5,935.31
900 000 ENDING FUND BALANCE	0.00	5,935.31	5,935.31
TOTAL REVENUES & OTHER FINANCING SOURCES	216,758.66	203,917.27	256,791.97
200 000 Support Services	251,205.84	197,981.96	256,791.97
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	251,205.84	197,981.96	256,791.97

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	187,632.41	214,375.98	243,845.73
900 000 ENDING FUND BALANCE	214,375.98	243,845.73	216,189.94
TOTAL REVENUES & OTHER FINANCING SOURCES	325,940.36	314,313.70	258,507.00
200 000 Support Services	299,196.79	284,843.95	286,162.79
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	299,196.79	284,843.95	286,162.79

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
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

FUND 73 (Post-Employment Benefits)

Amount in trust as of 6/30/26	\$261,426
Investment return since last annual meeting	\$ 1,986
Total disbursements made since last annual meeting	\$ 2,882

2026 EQUALIZED VALUATION OF MUNICIPALITIES

Municipality	Valuation	Percent of Total
Village of Granton	\$23,514,300	10.96%
Town of Fremont	\$24,665,100	11.50%
Town of Grant	\$53,757,119	25.07%
Town of Lynn	\$81,561,898	38.03%
Town of Sherwood	\$ 553,089	00.26%
Town of Washburn	\$ 250,622	00.11%
Town of York	\$30,184,475	14.07%
TOTAL	\$214,486,603	100%

HISTORY OF THE DISTRICT'S MIL RATE

<u>Year</u>	<u>Rate per \$1,000</u>	<u>Maximum Levy</u>
14-15	11.53	Yes
15-16	11.05	Yes
16-17	11.15	Yes
17-18	10.20	Yes
18-19	10.65	Yes
19-20	10.23	Yes
20-21	9.71	Yes
21-22	8.94	Yes
22-23	7.39	Yes
23-24	5.76	Yes
24-25	5.03	Yes
25-26	4.44	Yes
26-27	4.15	Yes

DISTRICT EQUALIZED VALUATION

<u>Year</u>	<u>Equalized Value</u>	<u>Increase/decrease</u>	
2026	\$214,486,603	4.92%	increase
2025	\$204,426,540	17.70%	increase
2024	\$173,675,289	12.97%	increase
2023	153,740,314	10.09%	increase
2022	139,647,501	12.97%	increase
2021	123,616,423	5.79%	increase
2020	116,846,534	2.42%	increase
2019	114,089,774	0.98%	increase
2018	112,984,816	5.20%	increase
2017	106,895,836	3.20%	increase
2016	103,576,956	2.61%	increase
2015	100,940,830	2.73%	increase
2014	98,258,359	2.10%	increase
2013	96,236,614	1.70%	increase
2012	94,631,219	0.02%	decrease
2011	94,823,713	0.72%	decrease
2010	95,506,876	3.47%	decrease
2009	98,939,286	3.00%	increase
2008	95,890,448	7.50%	increase
2007	89,197,706	3.09%	increase
2006	86,521,621	9.88%	increase
2005	78,744,045	2.58%	increase
2004	76,765,736	7.80%	increase
2003	71,208,544	2.39%	increase

Resolution A:

RESOLUTION FOR TAX LEVY

Be it resolved to approve a tax levy of the amount of \$891,090 to operate the School District for the 2026-2027 school year as recommended by the Board of Education of the Granton Area School District. (\$811,090 for General Fund 10, \$30,000 for Fund 38 Debt Retirement, and \$50,000 for the Community Service Fund 80)

Introduced by: _____

Seconded by: _____

Signature: _____
(Board Clerk)

Resolution B:

RESOLUTION TO FIX SALARIES OF SCHOOL BOARD
MEMBERS

Be it resolved that the electors of Granton Area School District keep the yearly salary of school board members for regular meetings at:

President	\$ _____	(presently \$1,765.00)
Vice President	\$ _____	(presently \$1,701.00)
Clerk	\$ _____	(presently \$1,765.00)
Treasurer	\$ _____	(presently \$1,765.00)
Member	\$ _____	(presently \$1,701.00)

Be it further resolved that the Board members be reimbursed the Federal per mile rate for mileage when driving his/her personal vehicle on school business, as well as reimbursement for the cost of meals and lodging when attending school related conventions, etc. Each board member receives \$20.00 per each special meeting he/she attends other than local, regular and special meetings held for local school affairs. Each member receives a \$50.00 per diem payment for any all day meeting out of the District. Each board member also receives \$10.00 per meeting for attending negotiation meetings in excess of five meetings. These payments are in accordance with provisions of Section 120.10 (4), Laws of Wisconsin.

Introduced by: _____

Seconded by: _____

Signature: _____
(Board Clerk)

Resolution C:

RESOLUTION FOR PROVIDING MILK AT MILK BREAK FOR
GRADES 4K - 6

Be it resolved that the Board of Education of the Granton Area School District be authorized to provide milk at a daily milk break for grades 4K through Grade 6, if a milk program is offered by the State. The cost of the daily milk break will be covered from Fund 10 for all students not eligible for the WI School Day Milk Program. The State covers milk for students with free or reduced eligibility in 4K-5th grade only. School would need to reimburse for the cost of milk break for students with paid eligibility in grades 4K-5 and all 6th grade milk.

Introduced by: _____

Seconded by: _____

Signature: _____
(Board Clerk)

Resolution D:

RESOLUTION AUTHORIZING BORROWING FOR OPERATION CASH
FLOW

Be it resolved that the electors of the Granton Area School District authorize the Board of Education to use short-term borrowing, not to exceed \$975,000 for cash flow purposes, for the operation of the schools for the 2026-2027 school year.

Introduced by: _____

Seconded by: _____

Signature: _____
(Board Clerk)

Resolution E:

RESOLUTION AUTHORIZING SALE OF SCHOOL DISTRICT PROPERTY

Be it resolved that the electors of the Granton Area School District authorize the Board of Education to sell school district property.

Introduced by: _____

Seconded by: _____

Signature: _____
(Board Clerk)

APPROVAL OF THE OCTOBER 19, 2026 ANNUAL MEETING MINUTES:

Introduced by: _____

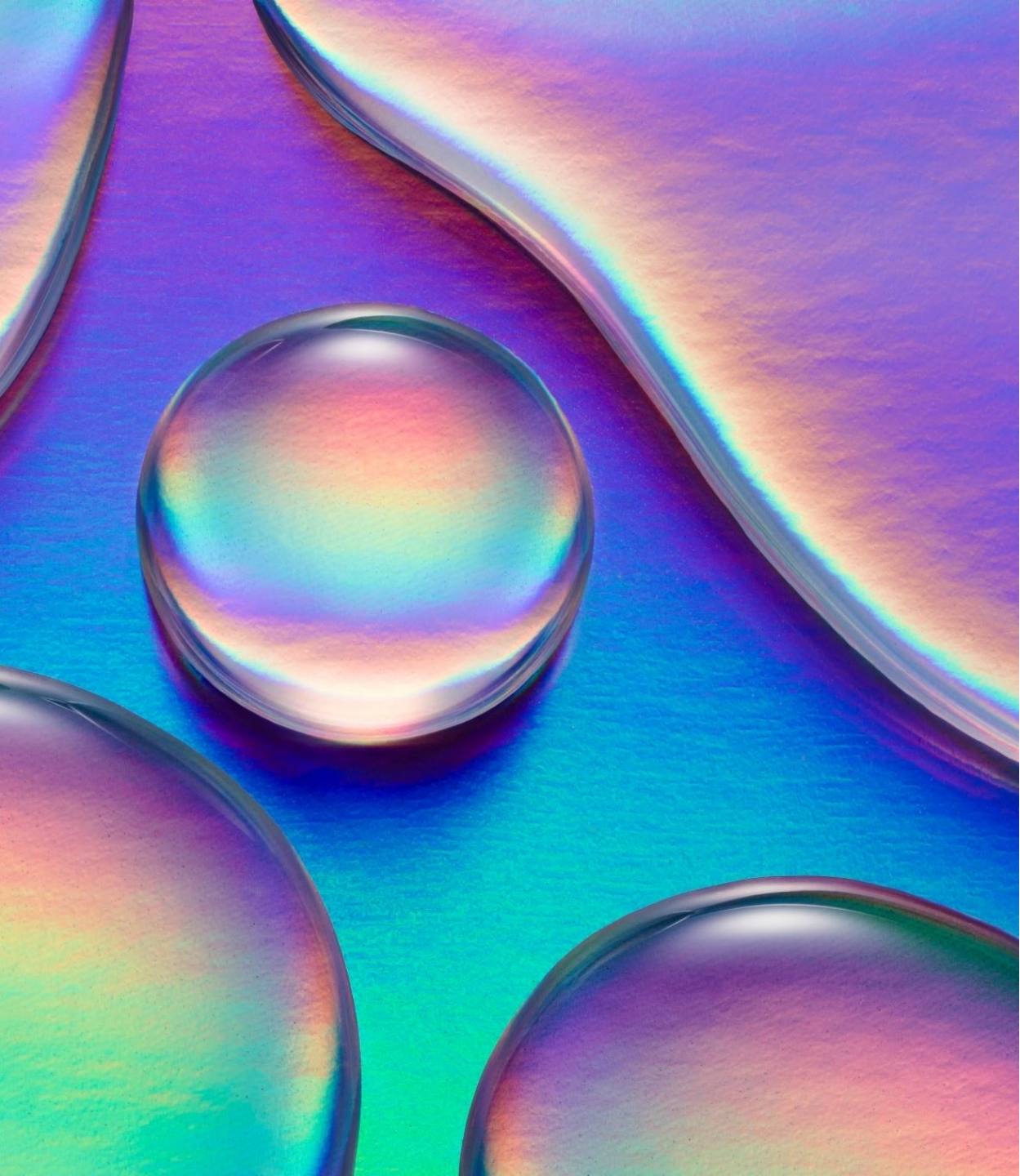
Seconded by: _____

Signature: _____
(Board Clerk)

GRANTON AREA SCHOOL DISTRICT



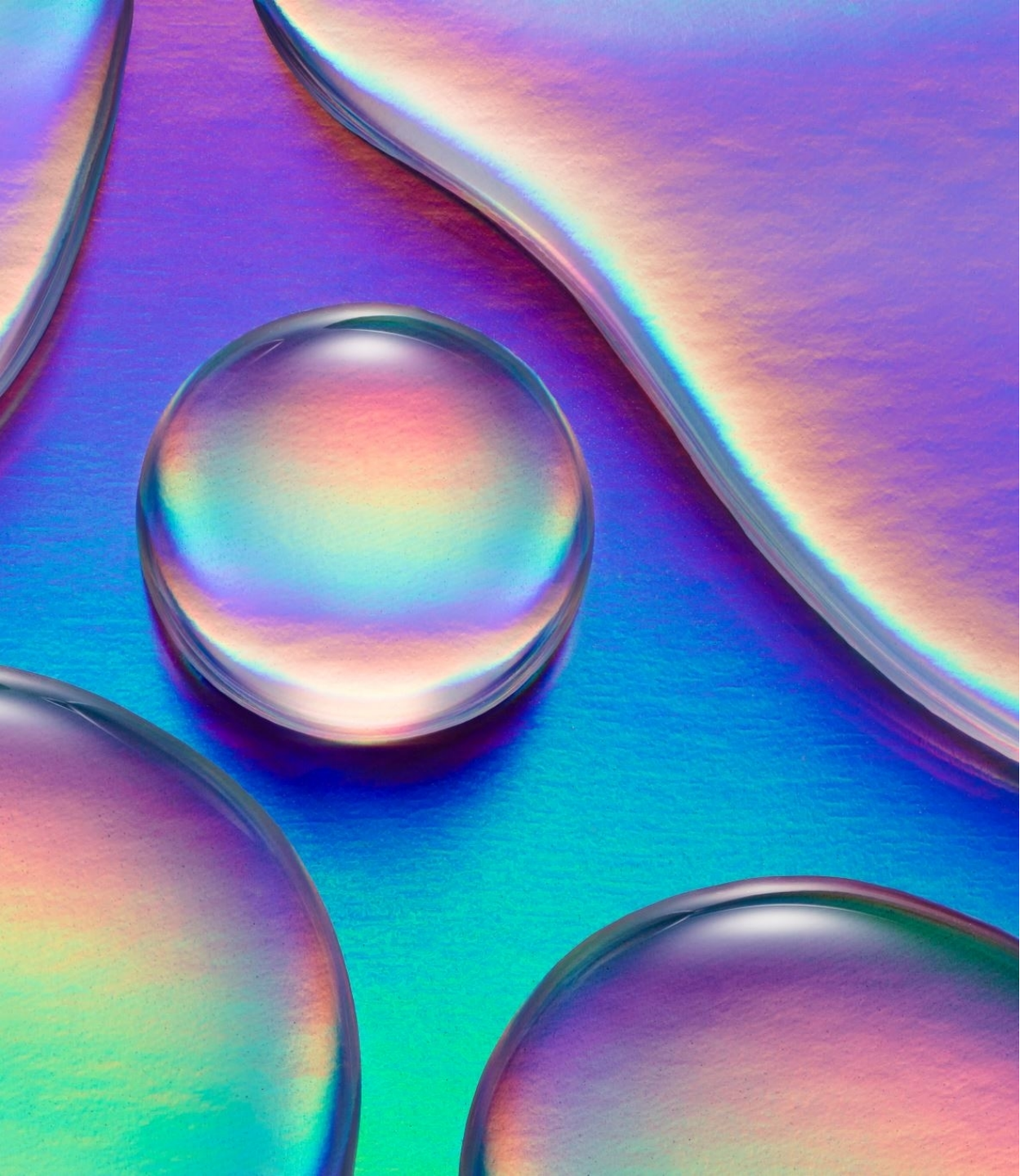
**Budget Hearing and Annual
Meeting October 19, 2026
7:00 p.m. Central Gym**



REVENUES

Fund 10: General Fund

- **Local Sources**
- **Inter-District Sources**
- **Intermediate Sources**
- **State Sources**
- **Federal Sources**
- **All Other Sources**



EXPENSES

Fund 10: General Fund

Fund 21: Activities

Fund 27: Special Education

Fund 38: Debt Services

Fund 39: Debt Services

Fund 46: Capital Projects

Fund 50: Food Service

**Fund 73: Post Employment
Benefits**

Fund 80: Community Service

Treasurer's Report for 2025-26 Receipts

TREASURER'S REPORT 2025-2026 RECEIPTS FOR ALL FUNDS										
			Special	Special	Debt	~~Buildg~~	Capital	Food	Employee	Community
		General	Projects	Education	Service	Trust	Project	Service	Benefits	Service
Description	Source	Fund 10	Fund 21	Fund 27	Fund 38/39	Fund 46	Fund 49	Fund 50	Fund 73	Fund 80
Beg Fund Balance		\$ 430,136	\$ 192,289	\$ -	\$ 425,000	\$ 26,827	\$ 115,275	\$ -	\$ 262,322	\$ 214,376
Ending Fund Balane		\$ 187,727	\$ 192,765	\$ -	\$ 215,000	\$ 26,827	\$ 115,275	\$ 5,935	\$ 261,426	\$ 243,846
Revenue:										
Local ~~Souces~~	100 & 200	\$ 857,677	\$ 68,067	\$ 309,315	\$ 30,096	\$ -	\$ -	\$ 53,055	\$ 1,986	\$ 283,328
Intermediate Sources	300 & 500	\$ 746,793	\$ -	\$ 63,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources	600	\$ 2,711,709	\$ -	\$ 88,339	\$ -	\$ -	\$ -	\$ 7,348	\$ -	\$ 30,986
Federal Sources	700	\$ 455,549	\$ -	\$ 112,449	\$ -	\$ -	\$ -	\$ 143,474	\$ -	\$ -
Debt Proceeds	800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	900	\$ 2,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ -
Total Receipts		\$ 4,774,725	\$ 68,067	\$ 573,979	\$ 30,096	\$ -	\$ -	\$ 203,917	\$ 1,986	\$ 314,314

Treasurer's Report for 2025-26 Expenses

<u>TREASURER'S</u> REPORT 2025-2026 EXPENDITURES FOR ALL FUNDS										
			Special	Special	Debt	~~General~~ Bldg	Capital	Food	Employee	Community
		General	Projects	Education	Service	Trust	Project	Service	Benefits	Service
Description	Object	Fund 10	Fund 21	Fund 27	Fund 38/39	Fund 46	Fund 49	Fund 50	Fund 73	Fund 80
Salaries	100	\$ 1,819,916	\$ -	\$ 109,338	\$ -	\$ -	\$ -	\$ 64,023	\$ -	\$ 232,077
Benefits	200	\$ 977,477	\$ -	\$ 87,450	\$ -	\$ -	\$ -	\$ 23,054	\$ -	\$ 45,151
Purchased Services	300	\$ 1,592,867	\$ -	\$ 375,765	\$ -	\$ -	\$ -	\$ 4,028	\$ 2,882	\$ 297
Non-Capital Objects	400	\$ 141,361	\$ 67,232	\$ 1,326	\$ -	\$ -	\$ -	\$ 106,272	\$ -	\$ 6,508
Capital Objects	500	\$ 7,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ -	\$ -
Debt Retirement	600	\$ 31,630	\$ -	\$ -	\$ 240,096	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance/Judgements	700	\$ 89,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter-Fund Transfers	800	\$ 309,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Objects	900	\$ 48,357	\$ 360	\$ 100	\$ -	\$ -	\$ -	\$ 588	\$ -	\$ 812
Total Expenditures		\$ 5,017,134	\$ 67,592	\$ 573,979	\$ 240,096	\$ -	\$ -	\$ 197,982	\$ 2,882	\$ 284,844

Changes that Impacted the Budget

Building Projects

No building projects were completed

Needed in near future

- Roof Repairs
 - Three spots that should be repaired while the issues are small
- Sealing parking lots
- Lifetime of school vehicles

Shared Positions

- Library Media Specialist
- Tech support
- Tech class with neighboring districts

CESA Purchased Services

- Special Education Director
 - 1 day a week
- Reading Specialist
- School Psychologist
 - 1 day a week

Added Assignments

- Staff members have taken on additional responsibilities since staff retired

Open Positions

- Elementary SPED teacher
- Tech Ed Teacher

Changes that Impacted the Budget

State Budget Changes

- Reimbursement rate for Special Education was supposed to increase to 42% but was actually 38.89% for an additional lose of \$12,020.34
- Per pupil rate increase \$325 a student, went from \$12,024 to \$12,349
- What we gained with the \$325 does not balance out the reductions

Assumptions

- Staff wages are frozen this year
- Health insurance increased 5.5%
- Increase number of open enrolled out student
- Open enrolled in students that are in 4K are counted at 60% rather than 100% FTE
- Efficiency of Fund 50 and Fund 80
- No large building project
- Updated firewall and wiring at end of life E-rate

Assumptions

- Salaries and benefits were down (\$50,000-\$65,000)
- Supplies, Equipment, and Technology spending was monitored and reduced throughout the year (\$80,000)
- Transfer of Fund 27 came in under budget by \$100,000
- Transfer to Fund 80 came in under \$80,000
- Reduced staff

BUDGET ADOPTION 2026-2027 *			
GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance (Account 930 000)	415,242.40	430,136.42	187,726.89
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	430,136.42	187,726.89	(202,225.18)

**Proposed Budget
for 2026-
2027**

REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	473,166.00	828,245.00	811,090.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	119.09	0.00
270 School Activity Income	0.00	3,464.47	0.00
280 Interest on Investments	15,193.96	18,894.93	4,800.00
290 Other Revenue, Local Sources	6,769.06	6,953.79	8,500.00
Subtotal Local Sources	495,129.02	857,677.28	824,390.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	621,141.04	711,482.06	676,989.00
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	621,141.04	711,482.06	676,989.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	6,704.78	8,078.21	9,350.00
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	21,960.18	27,233.00	15,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	28,664.96	35,311.21	24,350.00

**Proposed Budget
for 2026-
2027**

State Sources			
610 State Aid -- Categorical	46,400.00	48,402.38	46,200.00
620 State Aid -- General	2,488,262.00	2,218,171.00	2,332,221.00
630 DPI Special Project Grants	12,506.91	17,898.10	2,500.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	112,909.90	112,231.37	113,132.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	312,408.18	315,006.18	218,848.00
Subtotal State Sources	2,972,486.99	2,711,709.03	2,712,901.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	241,298.44	101,876.93	81,858.84
750 IASA Grants	350,932.27	353,671.83	358,342.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	592,230.71	455,548.76	440,200.84
Other Financing Sources			
850 Reorganization Settlement	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	41,658.02	2,986.00	3,000.00
970 Refund of Disbursement	3,751.67	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	15,393.56	10.39	0.00
Subtotal Other Revenues	60,803.25	2,996.39	3,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,770,455.97	4,774,724.73	4,681,830.84

**Proposed Budget
for 2026-
2027**

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	775,325.11	882,822.67	938,941.76
120 000 Regular Curriculum	622,652.52	690,001.49	657,772.76
130 000 Vocational Curriculum	168,599.99	182,630.31	173,047.67
140 000 Physical Curriculum	82,404.19	89,589.43	88,034.14
160 000 Co-Curricular Activities	204,346.85	43,592.41	57,866.48
170 000 Other Special Needs	0.00	0.00	530.00
Subtotal Instruction	1,853,328.66	1,888,636.31	1,916,192.81
<i>Support Sources</i>			
210 000 Pupil Services	104,291.13	104,684.00	104,523.43
220 000 Instructional Staff Services	172,640.70	173,519.76	196,045.00
230 000 General Administration	313,613.11	342,476.73	356,918.94
240 000 School Building Administration	156,546.09	165,998.50	207,936.06
250 000 Business Administration	739,962.18	760,045.43	623,401.57
260 000 Central Services	87,964.09	93,578.70	109,110.00
270 000 Insurance & Judgments	95,360.53	89,079.60	92,211.00
280 000 Debt Services	13,469.17	31,629.53	25,000.00
290 000 Other Support Services	132,748.47	55,181.39	80,140.00
Subtotal Support Sources	1,816,595.47	1,816,193.64	1,795,286.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	298,782.48	309,315.01	338,994.10
430 000 Instructional Service Payments	786,854.85	976,065.48	1,021,310.00
490 000 Other Non-Program Transactions	0.49	26,923.82	0.00
Subtotal Non-Program Transactions	1,085,637.82	1,312,304.31	1,360,304.10
TOTAL EXPENDITURES & OTHER FINANCING USES	4,755,561.95	5,017,134.26	5,071,782.91

**Proposed Budget
for 2026-
2027**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	188,858.49	192,288.75	192,764.57
900 000 Ending Fund Balance	192,288.75	192,764.57	192,764.57
REVENUES & OTHER FINANCING SOURCES	76,966.33	68,067.35	0.00
100 000 Instruction	73,536.07	67,591.53	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	73,536.07	67,591.53	0.00

**Proposed Budget
for 2026-
2027**

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	273,834.95	309,315.01	419,839.72
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	25,348.00	46,364.23	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	17,511.00	11,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	25,348.00	63,875.23	11,000.00

**Proposed Budget
for 2026-
2027**

State Sources			
610 State Aid -- Categorical	80,889.00	81,417.00	124,447.00
620 State Aid -- General	7,013.00	5,014.00	0.00
630 DPI Special Project Grants	947.62	1,908.29	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	0.00	0.00	0.00
Subtotal State Sources	88,849.62	88,339.29	124,447.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	112,098.00	110,605.73	116,297.00
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	22,792.96	1,843.29	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	134,890.96	112,449.02	116,297.00
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	522,923.53	573,978.55	671,583.72

**Proposed Budget
for 2026-
2027**

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	211,354.92	343,580.71	395,489.72
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	211,354.92	343,580.71	395,489.72
<i>Support Sources</i>			
210 000 Pupil Services	52,224.43	79,068.00	52,575.00
220 000 Instructional Staff Services	80,303.00	109,222.75	98,446.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	12,989.34	9,627.59	0.00
260 000 Central Services	0.00	0.00	0.00
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	700.00
Subtotal Support Sources	145,516.77	197,918.34	151,721.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	166,051.84	32,479.50	124,373.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	166,051.84	32,479.50	124,373.00
TOTAL EXPENDTURES & OTHER FINANCING USES	522,923.53	573,978.55	671,583.72

**Proposed Budget
for 2026-
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DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	313,814.99	424,999.99	215,000.42
900 000 ENDING FUND BALANCES	424,999.99	215,000.42	215,000.42
TOTAL REVENUES & OTHER FINANCING SOURCES	351,280.57	30,096.00	30,000.00
281 000 Long-Term Capital Debt	240,095.57	240,095.57	30,000.00
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	240,095.57	240,095.57	30,000.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	251,826.68	142,101.56	142,101.56
900 000 Ending Fund Balance	142,101.56	142,101.56	142,101.56
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	109,725.12	0.00	0.00
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	109,725.12	0.00	0.00

**Proposed Budget
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FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	34,447.18	0.00	5,935.31
900 000 ENDING FUND BALANCE	0.00	5,935.31	5,935.31
TOTAL REVENUES & OTHER FINANCING SOURCES	216,758.66	203,917.27	256,791.97
200 000 Support Services	251,205.84	197,981.96	256,791.97
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	251,205.84	197,981.96	256,791.97
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	187,632.41	214,375.98	243,845.73
900 000 ENDING FUND BALANCE	214,375.98	243,845.73	216,189.94
TOTAL REVENUES & OTHER FINANCING SOURCES	325,940.36	314,313.70	258,507.00
200 000 Support Services	299,196.79	284,843.95	286,162.79
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	299,196.79	284,843.95	286,162.79
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
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

**Proposed Budget
for 2026-
2027**

2026-27 Tax Levy Summary

	2025-26 Tax Levy Summary	2026-27 Preliminary Tax Levy Summary
Local Property Tax Fund 10 Levy	\$ 828,245.00	\$ 811,090.00
Fund 38 Levy	\$ 30,096.00	\$ 30,000.00
Community Services Fund 80	\$ 50,000.00	\$ 50,000.00
Fund 10-38-41-80 Levy	\$ 908,341.00	\$ 891,090.00
Local Property Tax Fund 39 Levy	\$ -	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 908,341.00	\$ 891,090.00
Equalized Valuation/Mill Rate		
Equalized Valuation	\$ 204,426,540	\$ 214,486,603
Mill Rate	0.00444336	0.00444336
Previous Year Certified Equalized Valuation	\$ 173,675,289	\$ 204,426,540
Previous Year Mill Rate	0.00444336	0.00415408
Difference in Equalized Valuation	\$ 30,751,251	\$ 10,060,063
% Increase/Decrease in Equalized Valuation	17.71%	4.92%
Tax Impact on Property		
Projected Taxes on \$100,000	\$ 444.34	\$ 415.45
Previous Year	\$ 503.44	\$ 444.34
Difference in Taxes	\$ (59.10)	\$ (28.89)
Percent Change	-11.74%	-6.50%
Monthly Increase/Decrease	\$ (4.93)	\$ (2.41)

2026-27 Preliminary Tax Levy Summary