



2025-26 Annual Meeting & Budget Hearing

October 28, 2025

CLINTON COMMUNITY SCHOOL DISTRICT 2025-26 SCHOOL DISTRICT ANNUAL MEETING

Tuesday, October 28, 2025 – 5:30 p.m.
Clinton Junior/Senior High School

AGENDA

1. MEETING CALLED TO ORDER BY SCHOOL BOARD PRESIDENT
2. PLEDGE OF ALLEGIANCE
3. ELECTION OF A CHAIRPERSON
4. READING OF MINUTES AND APPROVAL OF 2024-25 ANNUAL MEETING MINUTES
5. PRESENTATION AND HEARING OF THE 2025-26 BUDGET
6. RESOLUTION A – SALARIES OF SCHOOL BOARD MEMBERS
Wisconsin Statute 120.10 (3) and (4)

PRESENT SALARIES ARE:	President	\$1,800
	Clerk	\$1,500
	Treasurer	\$1,500
	Members	\$1,500

Suggested resolution: “I move the following yearly salaries be adopted for the members of the school board of the Clinton Community School District.”

7. RESOLUTION B – ADOPTION OF TAX LEVY AND 2025-26 ORIGINAL BUDGET
Wisconsin Statute 120.10

Suggested resolution: “I move there be a levy of school taxes assessed against all taxable property encompassing the Clinton Community School District in the sum of \$11,368,830; specifically for the General Fund 10 \$8,251,390, non-referendum debt 38 of \$155,000, referendum approved debt 39 purposes of \$1,695,865 and community service fund 80 purposes of \$1,266,575.”

8. RESOLUTION C – OPERATION OF A SCHOOL LUNCH PROGRAM
Wisconsin Statute 120.10(16)

Suggested resolution: “I move the Clinton Community School District school board be hereby directed to furnish school lunches to any and all students of this district at such places and times and at such cost as shall be set by said school board, and the school board is hereby authorized to pay any deficiency which may result from said lunch program.”

9. RESOLUTION D – TRANSPORTATION

Wisconsin Statute 121.54

Suggested resolution: “I move the Clinton Community School District school board be hereby directed to provide student transportation in accordance with state statute and per DPI administrative rules.”

10. RESOLUTION E – Lease School Site, Building – Transportation Terminal

Wisconsin Statute 121.13(25)

Suggested resolution: “I move the Clinton Community School District school board be hereby directed to lease to GoRiteway Student Transportation the district’s terminal building, adjacent to 115 Milwaukee in accordance with state statute and per DPI administrative rules.”

11. RESOLUTION F – REIMBURSEMENT OF BOARD MEMBERS’ EXPENSES

Suggested resolution: “I move the Clinton Community School District authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties.”

12. APPROVE DATE OF THE 2026-27 ANNUAL MEETING

Wisconsin Statute 120.08

Suggested motion: “I move to allow the Clinton Community School District Board of Education to establish the date and time for the 2026-27 Annual Meeting as provided under Section 120.08 of the Wisconsin Statutes to be October 27, 2026 at 5:30 p.m.”

13. ENTERTAIN ANY NEW BUSINESS

14. 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 this meeting or no later than 2 hours prior to the meeting, in the event of an emergency.

MISSION STATEMENT

Clinton Community School District is committed to providing a safe and inclusive environment in which we connect, engage, empower, and prepare all learners to make a positive impact.

Board approved 3.6.19



Introduction

The Clinton Community School District Board of Education, administration and its entire staff remain committed to putting children first and ensuring them the opportunity to achieve academic success. The success of this commitment is not attainable without the support of the District's community and parents. The Board of Education appreciates their support and welcomes their input into the education process for their children.

Wisconsin school districts budgets are subject to local and state mandated rules and regulations. This budget complies with all State of Wisconsin statutory rules and regulations as well as all local School Board policies. The budget development process is conducted by the Director of Business Services under the supervision of the District Administrator.

The Clinton Community School District is a common school district and is statutorily required to publish a preliminary budget, and then hold a public hearing (annual meeting) regarding the District budget. The public is invited to share their input and make comments regarding the budget at the budget hearing and annual meeting. The Board of Education encourages the public's attendance and comments.

The District has finalized its student membership, general aid certification, equalized property values and final staffing needs to be adopted at the budget hearing and annual meeting on October 28, 2025. Therefore, the board will be approving its final budget, different than the published

preliminary budget which by statute is required to be published as an estimate in advance of these final amounts becoming known. The School Board must then certify the levy needed to meet the operational needs of the District prior to November 1, 2025.

Timeline

December 2024 – Five Year Budget Forecast Plan updated

January 2025 – Open Enrollment availability presented at Board Meeting

February – March 2025 – Budget Development Process Distributed to Administrators/Directors

April – May 2025 – Budget Development Collected

April 2025 – Staffing Plan at Board Meeting

January - June 2025 – Budget Entry and Budget Review in Skyward by Business Manager

July 2025– DPI estimates General State Aid for 2025-26

Septemeber 2025 – Preliminary Budget Adopted by the Board

September 2025 – Third Friday Count used for revenue limits

October 2025 – Equalized Property Values received from DPI

October 2025 – Revenue Limit received from DPI

October 2025 – Final State Aid received from DPI

October 2025 – Budget Revised in Skyward by Business Manager

October 2025 – Annual Meeting & Final Budget and Tax Levy adopted for 2025-26

November 2025 – Certify Tax Levy to Municipalities

Executive Summary

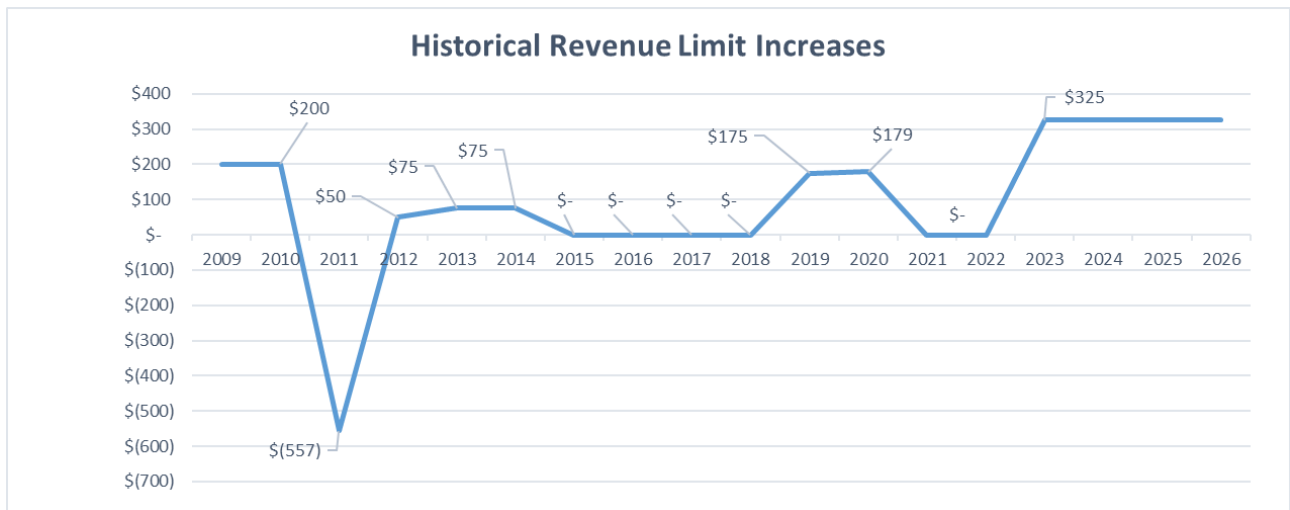
A school district’s budget is divided into many “funds.” These funds are used to account for specific school district programs. Below is a list of the funds and their descriptions:

Fund	Description
10	General Operations
21	Special Revenue (School clubs, scholarships)
27	Special Education
38	Non-referendum Debt

- 39 Referendum Approved Debt
- 46 Capital Improvements
- 49 Capital Projects (Referendum approved)
- 50 Food Service
- 80 Community Service

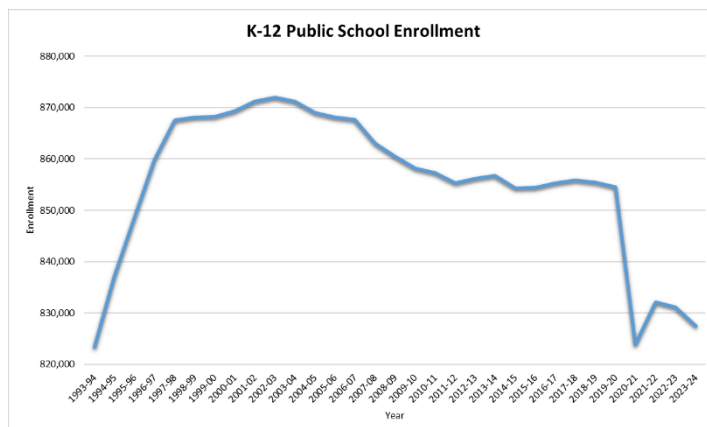
Revenue Limits

Wisconsin Act 32 imposed revenue limits beginning with the 1993-94 school year. The revenue limit formula limits the amount of revenue available to school districts from the two main sources – property taxes and state equalization aid. For the benefit of Clinton Community School District, the revenue limit directly affects Funds 10 and 38. The revenue limit indirectly affects Fund 27 because that Fund’s main revenue source is a transfer from Fund 10.



Enrollment

Student enrollment is a key factor in the revenue limit formula. CCSD enrollment is trending downward, as are a vast majority of Wisconsin public school districts. The declines are expected – for example this year we graduated a class of 87 (91 including RVA) and entered in much lower 4K and KG classes of 46 and 67 respectively. Declining enrollment continues to be a



state-wide issue. The graph to the left was from a Jan 8, 2025 article in Milwaukee Mainstay, “Wisconsin’s K-12 Public School Enrollment Over 30 Years: A Decade-by-Decade Analysis”.

In the chart below is a history of grade by grade students counts at CCSD.

	HEADCOUNT INCLUDING RVA												
Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
EC	3	1	1	4	7	6	9	4	0	2	4	2	2
4K	63	68	56	50	54	68	82	65	53	76	61	58	46
K	66	67	71	65	62	67	75	82	73	64	84	65	69
1st	71	72	71	73	62	61	69	72	78	72	65	85	70
2nd	91	72	68	68	79	68	58	60	65	74	76	63	83
3rd	78	89	66	73	70	78	68	56	60	61	76	78	63
4th	95	79	92	73	80	72	78	65	60	59	60	77	76
5th	87	100	78	92	79	77	73	71	64	60	62	62	74
6th	73	86	105	84	89	83	83	70	78	70	59	62	59
7th	100	75	86	107	89	89	85	79	77	85	72	58	64
8th	90	98	80	84	106	90	90	87	81	79	87	77	58
9th	94	92	95	80	82	108	97	89	100	80	75	85	70
10th	101	95	89	92	81	82	106	95	95	100	77	73	83
11th	87	98	100	96	91	83	90	108	97	88	91	75	75
12th	93	85	98	96	88	90	85	88	103	92	84	91	73
Year Totals	1192	1177	1156	1137	1119	1122	1148	1091	1084	1062	1033	1011	965

The revenue limit a school district receives is then essentially district membership multiplied by the per pupil amount. The increase annually to the per pupil amount is how schools get increases to their budget (without a referendum). The state revenue limit per pupil increase for 25-26 and 26-27 is \$325. This increase is welcome after many years of much smaller increases (see historical revenue limit chart above), and even a large decrease in 2011. However, declining enrollment within the formula means the increase is not realized at the amount one would expect. Therefore, while the \$325 per pupil increase from the state is welcome after many lower years, it is limited in impact and is still far behind inflation. Depending on the circumstances, it still can result in only 0%-3% increases to revenues.) This year's increase is 2.34%. Because the Clinton community has supported its schools with two passed recurring operational referenda, the total amount in the revenue limit formula at this time is good enough to maintain the current programs for the current student body. The support of the referendum from the community is much more valuable for the District than the state revenue limit increases. According to an October 2025 WASBO statement on fiscal impacts of the 25-27 state budget, "a growing majority of Wisconsin school districts (more than 80% since revenue limits were first enacted in 1993) have had to rely on their communities to provide additional resources through operating referendums".

Please note, in addition to its regular revenue limit, public schools are also required to levy for and disperse costs of vouchers for private schools and independent charter schools. This amount is within the Clinton School District levy line. There has been a significant increase in voucher payment amounts from the state over the years. This year Clinton's amount increased from \$109,722 to \$137,687.

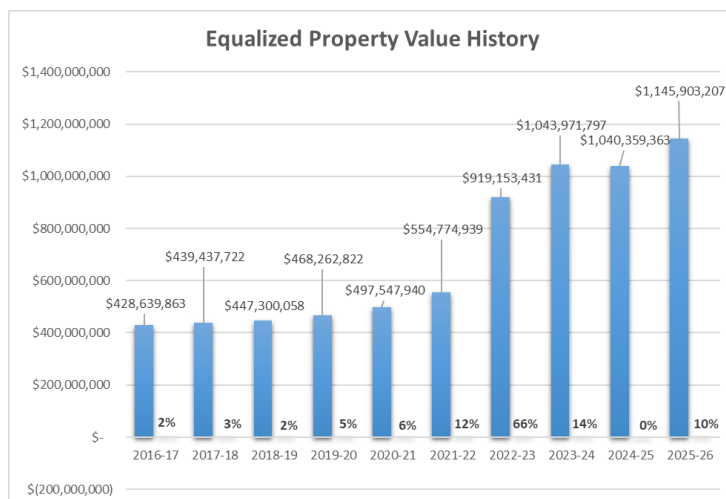
2025-26 Budget Development Assumptions – from Dec 2024

1. District Administration will present and the Board of Education will adopt a balanced budget that meets the needs of the District's students
2. Per pupil categorical aid will remain at \$742
3. Statewide, Equalization Aid is forecasted with recent historical increases utilizing Baird models
4. The allowable revenue limit increase will be \$325 per FTE

5. For budget planning purposes the District's three year rolling average student FTE for September will decrease from 924 to 912
6. The District will no longer be supported by steps (increases) of \$500,000 in a recurring operating referendum, but maintains the past increases within its revenue limit
7. For budget planning purposes, the District's open enrollment in FTE will be projected at current student counts, rolled over to the next year's grade advancement and a 4K estimate
8. Property values growth of 0% in order to remove the variable of a change in mill rate based on property values
9. The District will utilize a cast forward model consisting of the budgeted 2024-25 expenses
10. The District will budget for a continuation of the performance based compensation model for certified staff and a board approved market increase for all hourly support staff
11. The District will budget for a 8% increase in health insurance. The District will budget for a 5% increase in dental insurance
12. The District will budget for a 0% - 5% increase in other expenses
13. The Board will not utilize short-term borrowing
14. The Board will utilize its full authority to levy with the allowable revenue limit.

Proposed Tax Levy

Once the revenue limit is calculated, the next step in the process is to calculate what portion of the revenue limit will be state aid (equalization aid) and what portion will be property taxes. The major factors involved in determining the spread between tax levy and state aid are: student count, equalized property values, the amount of state aid increase given to all schools from the state, and the spending of each school district in the state compared to the entire available funding in the state aid bucket.



CCSD had a unique situation occur in 2022, as can be seen by the chart to the left, when our property valuations in the Clinton School District boundaries essentially doubled in value due to the TID closure including Amazon, Staples, and others in the City of Beloit industrial area that falls within Clinton Schools. What occurs when that happens is that we lose state aid over time because we are a more property rich per student district. This happens over time, because there is a hold harmless in the state formulas

that compute how state aid is distributed that only allows a loss of approx. 15% a year. Therefore, it takes a few years for the full aid shift to occur.

Clinton knew this change in state aid was occurring in 2022 and later so with their ongoing long-range financial planning CCSD implemented steps to offset the aid losses that would occur from 2022 - 2025 by being able to reduce debt payments in those years. This kept the overall property tax levy as level as possible. While that aid shift is now complete, CCSD will continue to plan as best as possible for long range levy swings with debt management and other forecasting tools within our control.

For example, unique to the 25-27 biennial budget as well, we face two years of NO increases to general state aid. This means that the \$325 per pupil increase is funded entirely by property taxes, without the conventional role of the state sharing in local education costs to help offset the property tax impacts of providing public education. The long range planning denoted above includes strategies to smooth the losses of this aid as best as possible in order to even out tax levy changes.

The recent tax levy history is:

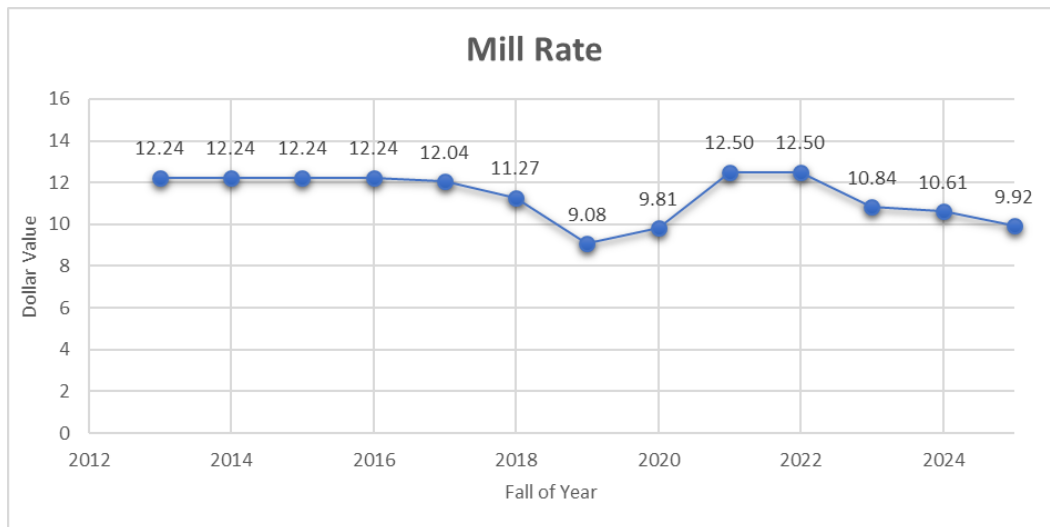
2023: a decrease of -1.5%,

2024: a decrease of -2.5%,

2025: an increase of 3%.

Our mill rate will decrease this year from \$10.61 to \$9.92.

Property Mill Rate



The mill rate, (taxes per \$1,000 of property value) is decreasing by 6.5%

School Levy Tax Credits

There is no increase to school levy tax credits this year.

Summary

The District is still experiencing declining resident enrollment which lowers the amount of funds allowed through the revenue limit formula. The District is no longer supported by step increases of \$500,000 each year via a recurring operational referendum, but maintains the past increases within its revenue limit which helps the District to have a balanced budget for 2025-26. Revenue

increases in the revenue limit formula are now dependent solely on state per pupil increases and enrollment.

While “old news” it is still important to remember that in 24-25 the District also no longer had ESSER federal funds. While many districts turned to ESSER to fund ongoing costs and balance the budget, Clinton had not. Therefore, there was no “fiscal cliff” for CCSD.

CCSD also looks to cost savings and cost avoidance wherever possible. For example, the District added solar power to the High School and is saving conservatively at least \$20,000 annually on electrical costs. The District is also adding to its Fund 46 long term maintenance fund to plan for the future, earning interest now and avoiding future financing costs.

Due to the recent aid shift occurring and personal property aid changes at the state level, the district has taken advantage of early debt retirement and is running a community services fund.

The levy will be increasing by 2.99% after two years of decreases (-1.5% and -2.5%). The mill rate is dropping from \$10.61 to \$9.92, a -6.5% decrease. The mill rate drop follows two previous decreases as well, from \$12.50 in 2022 to \$10.84 in 2023 (-13%) to \$10.61 in 2024 (-2%) Revenues are overall down for the district over the last several years due to the loss of ESSER funds, one time solar tax credits, and the State change of the Act 12 personal property aid to be within the revenue limit formula instead of in addition to.

These decreased levy and mill rates are below projections from the 2020 referendum. CCSD is striving to make the tax rate for its population as reasonable as possible.

Finally, school budgets and levies support children, the future. Thank you Clinton community for your support. Please see the additional information, including the proposed final original budget.



BUDGET PUBLICATION, 2025-26
Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the Clinton Community School District that the Budget Hearing and Annual Meeting will be held on Oct. 28, 2025 at 5:30 pm in the JR/SR School Library. A more detailed preliminary budget format may be viewed at the District Office located at 112 Milwaukee Rd between 7:30 am-3:30 pm beginning Sept 22.

GENERAL FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	5,802,169.63	6,074,953.15	6,502,421.61
Ending Fund Balance	6,074,953.15	6,502,421.61	6,293,421.61
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	6,942,412.06	8,544,894.44	8,472,490.00
Inter-district Payments (Source 300 + 400)	1,559,698.38	1,534,605.35	1,628,520.40
Intermediate Sources (Source 500)	36,238.79	36,490.79	34,400.00
State Sources (Source 600)	7,791,381.96	7,233,346.48	7,067,954.00
Federal Sources (Source 700)	1,033,917.17	302,450.47	267,357.44
All Other Sources (Source 800 + 900)	93,167.69	318,161.34	109,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	17,456,816.05	17,969,948.87	17,579,721.84
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,884,097.32	6,902,544.27	7,358,577.15
Support Services (Function 200 000)	7,034,373.86	6,889,596.69	7,192,390.09
Non-Program Transactions (Function 400 000)	3,265,561.35	3,750,339.45	3,237,754.60
TOTAL EXPENDITURES & OTHER FINANCING USES	17,184,032.53	17,542,480.41	17,788,721.84

SPECIAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	258,050.19	273,605.98	291,873.80
Ending Fund Balance	273,605.98	291,873.80	0.00
REVENUES & OTHER FINANCING SOURCES	3,152,677.55	3,355,571.08	3,211,147.35
EXPENDITURES & OTHER FINANCING USES	3,137,121.76	3,337,303.26	3,503,021.15

DEBT SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	669,411.07	1,745,228.96	1,162,004.46
Ending Fund Balance	1,745,228.96	1,162,004.46	1,137,286.95
REVENUES & OTHER FINANCING SOURCES	4,189,334.28	2,334,704.00	1,850,865.15
EXPENDITURES & OTHER FINANCING USES	3,113,516.39	2,917,928.50	1,875,582.66

CAPITAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	3,848,332.53	3,992,307.66	4,517,057.66
Ending Fund Balance	3,992,307.66	4,517,057.66	4,197,057.66
REVENUES & OTHER FINANCING SOURCES	776,172.64	927,530.42	80,000.00
EXPENDITURES & OTHER FINANCING USES	632,197.51	402,780.42	400,000.00

FOOD SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	640,851.15	466,979.09	391,583.91
Ending Fund Balance	466,979.09	391,583.91	391,583.91
REVENUES & OTHER FINANCING SOURCES	663,659.89	626,482.65	639,300.00
EXPENDITURES & OTHER FINANCING USES	837,531.95	701,877.83	639,300.00

COMMUNITY SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	5,304.80	473,519.65	760,238.84
Ending Fund Balance	473,519.65	760,238.84	1,523,813.84
REVENUES & OTHER FINANCING SOURCES	503,000.00	527,847.61	1,286,775.00
EXPENDITURES & OTHER FINANCING USES	34,785.15	241,128.42	523,200.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	24,939,185.29	25,143,498.84	24,729,825.65
Interfund Transfers (Source 100) - ALL FUNDS	2,270,289.85	2,704,624.43	1,802,476.60
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	22,668,895.44	22,438,874.41	22,927,349.05
PERCENTAGE INCREASE -- NET TOTAL FUND		-1.01%	2.18%
EXPENDITURES FROM PRIOR YEAR			

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	6,629,514.00	8,201,068.00	8,251,390.00
Referendum Debt Service Fund	4,044,303.00	2,184,704.00	1,695,865.00
Non-Referendum Debt Service Fund	145,000.00	150,000.00	155,000.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	503,000.00	503,000.00	1,266,575.00
TOTAL SCHOOL LEVY	11,321,817.00	11,038,772.00	11,368,830.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR	-1.50%	-2.50%	2.99%
Mill Rate	\$10.84	\$10.61	\$9.92
PERCENTAGE INCREASE --			
MILL RATE FROM PRIOR YEAR	-13.28%	-2.16%	-6.50%

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

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
One-time 24-25 revenue of solar tax credit removed for 25-26	(185,000.00)
Personal Prop Aid in 24-25 above rev limit however biennial budget changed to within rev limit for 25-26	(407,000.00)

2025-2026

Recommended Format for Budget Adoption

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

as required by s.65.90 (5).

BUDGET ADOPTION 2025-2026 *			
GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	5,802,169.63	6,074,953.15	6,502,421.61
Ending Fund Balance, Nonspendable (Acct. 935 000)	30,515.07	246.72	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	19,451.95	29,320.44	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	180,000.00	380,000.00	180,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,845,079.75	6,092,854.45	6,113,421.61
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,074,953.15	6,502,421.61	6,293,421.61
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,634,093.80	8,207,452.40	8,254,690.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	432.75	4,195.50	1,000.00
270 School Activity Income	22,092.00	21,133.00	22,000.00
280 Interest on Investments	248,656.71	271,391.48	165,000.00
290 Other Revenue, Local Sources	37,136.80	40,722.06	29,800.00
Subtotal Local Sources	6,942,412.06	8,544,894.44	8,472,490.00
Other School Districts Within Wisconsin			
310 Transit of Aids	9,185.00	8,932.35	20,000.00
340 Payments for Services	1,550,513.38	1,525,673.00	1,608,520.40
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	1,559,698.38	1,534,605.35	1,628,520.40
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	36,238.79	36,490.79	34,400.00
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	36,238.79	36,490.79	34,400.00
State Sources			
610 State Aid -- Categorical	125,677.79	105,132.65	102,000.00
620 State Aid -- General	6,590,981.00	5,707,869.00	5,577,267.00

630 DPI Special Project Grants	72,285.11	67,265.92	47,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	582.65	663.69	1,000.00
690 Other Revenue	1,001,855.41	1,352,415.22	1,340,687.00
Subtotal State Sources	7,791,381.96	7,233,346.48	7,067,954.00
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	722,036.13	44,585.50	35,000.00
750 IASA Grants	132,199.60	138,180.44	142,357.44
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	179,681.44	119,684.53	90,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,033,917.17	302,450.47	267,357.44
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	14,000.00	0.00
870 Long-Term Obligations	0.00	28,859.00	0.00
Subtotal Other Financing Sources	0.00	42,859.00	0.00
Other Revenues			
960 Adjustments	36,000.00	45,000.00	0.00
970 Refund of Disbursement	48,838.60	225,765.29	109,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,329.09	4,537.05	0.00
Subtotal Other Revenues	93,167.69	275,302.34	109,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	17,456,816.05	17,969,948.87	17,579,721.84
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,428,658.44	2,534,119.47	2,614,962.67
120 000 Regular Curriculum	2,750,075.97	2,595,644.42	2,845,433.73
130 000 Vocational Curriculum	830,641.91	688,594.44	560,627.11
140 000 Physical Curriculum	299,621.40	305,168.44	346,387.22
160 000 Co-Curricular Activities	469,455.54	493,017.85	569,525.74
170 000 Other Special Needs	105,644.06	285,999.65	421,640.68
Subtotal Instruction	6,884,097.32	6,902,544.27	7,358,577.15
Support Sources			
210 000 Pupil Services	407,838.95	394,956.55	416,875.16
220 000 Instructional Staff Services	477,912.47	529,950.54	434,627.22
230 000 General Administration	495,923.78	539,181.74	659,665.64
240 000 School Building Administration	825,048.79	891,034.60	930,822.79
250 000 Business Administration	3,753,545.89	3,348,200.67	3,710,767.69
260 000 Central Services	103,783.25	125,548.26	143,332.90
270 000 Insurance & Judgments	165,501.39	224,453.85	210,000.00
280 000 Debt Services	192,454.86	38,969.06	10,096.00
290 000 Other Support Services	612,364.48	797,301.42	676,202.69

Subtotal Support Sources	7,034,373.86	6,889,596.69	7,192,390.09
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,270,251.20	2,704,567.13	1,802,476.60
430 000 Instructional Service Payments	995,181.26	1,040,988.72	1,226,278.00
490 000 Other Non-Program Transactions	128.89	4,783.60	209,000.00
Subtotal Non-Program Transactions	3,265,561.35	3,750,339.45	3,237,754.60
TOTAL EXPENDITURES & OTHER FINANCING USES	17,184,032.53	17,542,480.41	17,788,721.84

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	258,050.19	273,605.98	291,873.80
900 000 Ending Fund Balance	273,605.98	291,873.80	0.00
REVENUES & OTHER FINANCING SOURCES	371,437.00	380,256.20	
100 000 Instruction	333,602.56	330,864.58	262,861.26
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	22,278.65	31,123.80	29,012.54
TOTAL EXPENDITURES & OTHER FINANCING USES	355,881.21	361,988.38	291,873.80

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
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	1,667,239.20	1,954,411.48	1,802,476.60
<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	22,360.00	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	22,360.00	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	3,000.00	2,250.00	3,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00

Subtotal Intermediate Sources	3,000.00	2,250.00	3,000.00
State Sources			
610 State Aid -- Categorical	672,997.00	732,629.00	954,661.00
620 State Aid -- General	15,096.00	24,095.00	75,000.00
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	0.00	0.00	0.00
Subtotal State Sources	688,093.00	756,724.00	1,029,661.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	345,205.36	216,900.82	336,009.75
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	55,342.99	45,028.58	40,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	400,548.35	261,929.40	376,009.75
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	2,781,240.55	2,975,314.88	3,211,147.35
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	1,845,431.41	1,972,324.95	2,243,235.32
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,845,431.41	1,972,324.95	2,243,235.32
Support Sources			
210 000 Pupil Services	382,899.62	322,147.11	293,506.21
220 000 Instructional Staff Services	247,060.08	243,722.30	276,513.61
230 000 General Administration	741.50	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	40,920.29	39,913.12	88,892.21
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	0.00

Subtotal Support Sources	671,621.49	605,782.53	658,912.03
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	264,187.65	397,207.40	309,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	264,187.65	397,207.40	309,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,781,240.55	2,975,314.88	3,211,147.35
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	669,411.07	1,745,228.96	1,162,004.46
900 000 ENDING FUND BALANCES	1,745,228.96	1,162,004.46	1,137,286.95
TOTAL REVENUES & OTHER FINANCING SOURCES	4,189,334.28	2,334,704.00	1,850,865.15
281 000 Long-Term Capital Debt	3,113,516.39	2,917,928.50	1,875,582.66
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	3,113,516.39	2,917,928.50	1,875,582.66
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	3,848,332.53	3,992,307.66	4,517,057.66
900 000 Ending Fund Balance	3,992,307.66	4,517,057.66	4,197,057.66
TOTAL REVENUES & OTHER FINANCING SOURCES	776,172.64	927,530.42	80,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	632,197.51	402,780.42	400,000.00
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	632,197.51	402,780.42	400,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	640,851.15	466,979.09	391,583.91
900 000 ENDING FUND BALANCE	466,979.09	391,583.91	391,583.91
TOTAL REVENUES & OTHER FINANCING SOURCES	663,659.89	626,482.65	639,300.00
200 000 Support Services	837,531.95	721,209.63	639,300.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	837,531.95	701,877.83	639,300.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	5,304.80	473,519.65	760,238.84
900 000 ENDING FUND BALANCE	473,519.65	760,238.84	1,523,813.84

TOTAL REVENUES & OTHER FINANCING SOURCES	503,000.00	527,847.61	1,286,775.00
200 000 Support Services	0.00	72,243.32	301,702.94
300 000 Community Services	34,785.15	168,885.10	221,497.06
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,785.15	241,128.42	523,200.00

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

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.