Tax Levy

Tax Levy	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
General Fund 10	$ 22,317,527	$ 22,272,782	$ 24,227,677	$ 33,529,107	$ 33,538,489
General Fund Property Tax Chargebacks	0	0	0	0	0
Debt Service Fund 38 (Non-Referendum)	0	0	0	0	0
Debt Service Fund 39	11,515,000	15,399,241	15,399,326	10,150,787	12,150,403
Capital Expansion Fund	500,000	500,000	500,000	1,000,000	1,000,000
Community Service Fund 80	90,000	90,000	110,000	130,000	290,000
Total Tax Levy	**$ 34,422,527**	**$ 38,262,023**	**$ 40,237,003**	**$ 44,809,894**	**$ 46,978,892**

Equalized Value	2022-23	2023-24	2024-25	2025-26	2026-27
Equalized Value of the District	$ 3,667,717,185	$ 4,214,665,960	$ 4,611,317,003	$ 4,979,372,474	$ 5,277,722,272
% Change Over Prior Year		**14.91%**	**9.41%**	**7.98%**	**5.99%**

Tax Rate/$1,000 of Equalized Value	2022-23	2023-24	2024-25	2025-26	2026-27
General Fund Tax Rate	6.08	5.28	5.25	6.73	6.35
Debt Service Fund Tax Rate	3.14	3.65	3.34	2.04	2.30
Capital Expansion Fund	0.14	0.12	0.11	0.20	0.19
Community Service Tax Rate	0.02	0.02	0.02	0.03	0.05
Total Tax Rate	9.39	9.08	8.73	9.00	8.90
% Change Over Prior Year		**-3.27%**	**-3.88%**	**3.13%**	**-1.09%**

Levy Breakdown by Municipality

Municipality	2022-23	2023-24	2024-25	2025-26	2026-27
Town of Hampden					
Equalized Value	68,525	78,840	89,505	99,404	107,356
Equalized Value Increase %	0.04	15.05%	13.53%	120433500.00%	8.00%
Percent of District	0.0019%	0.0019%	0.0019%	0.0020%	0.0020%
School Property Tax Levy	$ 478	$ 588	$ 613	$ 895	$ 956
Increase/Decrease of Tax Levy $	$ 8.38	$ 110	$ 25	$ 282	$ 61
Town of Leeds					
Equalized Value	69,105,165	77,970,178	88,283,409	96,403,183	104,115,438
Equalized Value Increase %	0.05	4.73%	3.29%	9.20%	8.00%
Percent of District	1.8841%	1.8500%	1.9145%	1.9361%	1.9727%
School Property Tax Levy	$ 530,062	$ 643,597	$ 663,191	$ 867,542	$ 926,769
Increase/Decrease of Tax Levy $	$ (2,315.02)	$ 113,535	$ 19,593	$ 204,352	$ 59,226
Town of Bristol					
Equalized Value	2,954,095	3,365,266	3,633,291	3,964,742	4,281,921
Equalized Value Increase %	0.23	17.56%	17.56%	9.12%	8.00%
Percent of District	0.0805%	0.0798%	0.0788%	0.0796%	0.0811%
School Property Tax Levy	$ 17,256	$ 24,512	$ 28,749	$ 35,679	$ 38,115
Increase/Decrease of Tax Levy $	$ 545.62	$ 7,256	$ 4,238	$ 6,930	$ 2,436
Town of Burke					
Equalized Value	337,863,809	386,798,163	399,788,793	431,414,510	465,927,671
Equalized Value Increase %	3.27%	14.48%	3.36%	7.91%	8.00%
Percent of District	9.2118%	9.1774%	8.6697%	8.6640%	8.8282%
School Property Tax Levy	$ 2,646,841	$ 3,169,013	$ 3,089,052	$ 3,882,344	$ 4,147,389
Increase/Decrease of Tax Levy $	$ 127,850.02	$ 522,172	$ (79,961)	$ 793,292	$ 265,044
Town of Vienna					
Equalized Value	147,034,049	161,930,755	179,009,929	191,218,615	206,516,104
Equalized Value Increase %	5.80%	6.39%	10.55%	6.82%	8.00%
Percent of District	4.0089%	3.8421%	3.8820%	3.8402%	3.9130%
School Property Tax Levy	$ 1,059,922	$ 1,300,106	$ 1,379,904	$ 1,720,796	$ 1,838,274
Increase/Decrease of Tax Levy $	$ 50,624.14	$ 240,184	$ 79,798	$ 340,893	$ 117,477
Village of DeForest					
Equalized Value	1,441,050,800	1,630,550,500	1,741,105,600	1,930,701,500	2,085,157,620
Equalized Value Increase %	9.18%	7.58%	6.78%	10.89%	8.00%
Percent of District	39.2901%	38.6875%	37.7572%	38.7740%	39.5087%
School Property Tax Levy	$ 9,754,011	$ 12,346,983	$ 13,252,056	$ 17,374,585	$ 18,560,733
Increase/Decrease of Tax Levy $	$ 578,267.28	$ 2,592,972	$ 905,073	$ 4,122,529	$ 1,186,148
Village of Windsor					
Equalized Value	1,261,110,259	1,514,112,873	1,726,648,509	1,851,455,845	1,999,572,313
Equalized Value Increase %	11.55%	9.74%	14.04%	7.23%	8.00%
Percent of District	34.3841%	35.9249%	37.4437%	37.1825%	37.8870%
School Property Tax Levy	$ 7,883,048	$ 10,195,161	$ 11,161,813	$ 16,661,445	$ 17,798,908
Increase/Decrease of Tax Levy $	$ 770,841.10	$ 2,312,112	$ 966,652	$ 5,499,632	$ 1,137,463
City of Madison					
Equalized Value	404,444,898	434,305,356	467,698,763	468,843,777	406,351,279
Equalized Value Increase %	12.48%	8.27%	7.69%	0.24%	-13.33%
Percent of District	11.0272%	10.3046%	10.1424%	9.4157%	7.6994%
School Property Tax Levy	$ 2,281,469	$ 2,975,323	$ 3,213,836	$ 4,219,174	$ 3,617,078
Increase/Decrease of Tax Levy $	$ 167,700.45	$ 693,854	$ 238,513	$ 1,005,339	$ (602,096)
City of Sun Prairie					
Equalized Value	4,085,585	5,554,029	5,059,204	5,270,898	5,692,570
Equalized Value Increase %	-4.15%	4.86%	-8.91%	4.18%	8.00%
Percent of District	0.1114%	0.1318%	0.1097%	0.1059%	0.1079%
School Property Tax Levy	$ 36,773	$ 40,866	$ 42,752	$ 47,433	$ 50,672
Increase/Decrease of Tax Levy $	$ 2,462.17	$ 4,093	$ 1,886	$ 4,681	$ 3,238
Total District					
Equalized Value	3,667,717,185	4,214,665,960	4,611,317,003	4,979,372,474	5,277,722,272
Percent of District	100.00%	100.00%	100.00%	100.00%	100.00%
School Property Tax Levy	$ 34,422,527	$ 38,262,023	$ 40,237,003	$ 44,809,894	$ 46,978,892
Increase/Decrease of Tax Levy $	$ 342,311	$ 3,839,496	$ 1,974,980	$ 4,572,891	$ 2,168,998

*City of Madison - Estimated decrease due to new tax exempt UW property

Budget Summary

General Fund 10	2023-24	2024-25	2025-26	2026-27
Revenues	$ 56,508,899	$ 58,592,258	$ 68,655,235	**$ 71,104,428**
Expenses	57,319,597	62,204,197	66,797,360	70,323,180
Fund Balance Reserves				-
Surplus/Defecit	$ (810,698)	$ (3,611,939)	$ 1,857,875	$ 781,248
Fund Balance	$ 21,290,449	$ 17,678,510	$ 19,536,385	$ 20,317,633
Perecent of Operating Expenditures	37%	28%	29%	29%

Special Revenue Trust Fund 21	2023-24	2024-25	2025-26	2026-27
Revenues	$ 1,105,624	$ 1,065,282	$ 20,814	**$ -**
Expenses	1,067,658	1,060,931	26,500	-
Surplus/Defecit	$ 37,966	$ 4,351	$ (5,686)	$ -
Fund Balance	$ 865,894	$ 870,246	$ 864,559	$ 864,559

Special Education Fund 27	2023-24	2024-25	2025-26	2026-27
Revenues	$ 11,725,130	$ 13,292,615	$ 14,496,107	**$ 15,984,492**
Expenses	11,725,130	13,292,615	14,496,107	15,984,492
Surplus/Defecit	$ -	$ -	$ -	$ -
Fund Balance				

Debt Service Fund 39	2023-24	2024-25	2025-26	2026-27
Revenues	$ 15,633,500	$ 15,440,577	$ 10,346,530	**$ 12,325,403**
Expenses	17,250,919	10,584,608	10,277,297	10,284,277
Surplus/Defecit	$ (1,617,418)	$ 4,855,969	$ 69,233	$ 2,041,126
Fund Balance	$ 2,169,738	$ 7,025,707	$ 7,094,940	$ 9,136,066

Capital Projects Fund 41	2023-24	2024-25	2025-26	2026-27
Revenues	$ 543,580	$ 528,063	$ 1,000,000	**$ 1,010,000**
Expenses	648,748	1,981,662	827,329	1,300,000
Surplus/Defecit	$ (105,168)	$ (1,453,599)	$ 172,671	$ (290,000)
Fund Balance	$ 2,379,300	$ 925,702	$ 1,098,373	$ 808,373

Capital Projects Trust Fund 46	2023-24	2024-25	2025-26	2026-27
Revenues	$ 224,779	$ 344,601	$ 178,976	**$ 135,000**
Expenses	767,661	-	-	1,000,000
Fund Balance Reserves		2,968,340	2,574,970	
Surplus/Defecit	$ (542,882)	$ 3,312,941	$ 2,753,946	$ (865,000)
Fund Balance	$ 647,037	$ 991,639	$ 1,170,615	$ 305,615

Budget Summary

Capital Improvement Fund 49	2023-24	2024-25	2025-26	2026-27
Revenues	$ -	$ -	$ -	**$ -**
Expenses	-	-	-	-
Surplus/Defecit	$ -	$ -	$ -	$ -
Fund Balance		$ -	$ -	$ -

Food Service Fund 50	2023-24	2024-25	2025-26	2026-27
Revenues	$ 2,032,786.21	$ 2,066,814	$ 2,284,822	**$ 2,365,674**
Expenses	2,196,924	2,294,912	2,325,192	2,365,674
Surplus/Defecit	$ (164,137)	$ (228,098)	$ (40,370)	$ -
Fund Balance	$ 268,468	$ 40,370	$ 0	$ 0

Post-Retirement Fund 73	2023-24	2024-25	2025-26	2026-27
Revenues	$ 1,040,225	$ 799,171	$ 782,934	**$ 822,080**
Expenses	683,896	624,011	690,657	725,189
Fund Balance Reserves		506,842		
Surplus/Defecit	$ 356,329	$ 682,002	$ 92,277	$ 96,891
Fund Balance	$ 4,303,882	$ 4,479,042	$ 4,571,319	$ 4,668,210

Community Service Fund 80	2023-24	2024-25	2025-26	2026-27
Revenues	$ 262,880	$ 313,938	$ 302,576	**$ 461,330**
Expenses	262,134	319,744	314,397	461,330
Fund Balance Reserves	19,359	15,217	-	**-**
Surplus/Defecit	$ 20,105	$ 9,411	$ (11,821)	$ -
Fund Balance	$ 28,989	$ 23,183	$ 11,361	$ 11,361

Package & Cooperative Student Events Fund 96	2023-24	2024-25	2025-26	2026-27
Revenues	$ 41,766	$ 42,904	$ 86,600	**$ -**
Expenses	41,766	42,904	81,513	-
Surplus/Defecit	$ -	$ -	$ 5,087	$ -
Fund Balance			$ 5,087	$ 5,087

Package & Cooperative Hockey Fund 97	2023-24	2024-25	2025-26	2026-27
Revenues	$ 62,977	$ 61,895	$ 104,215	**$ 107,400**
Expenses	62,977	61,895	104,295	107,400
Surplus/Defecit	$ -	$ -	$ (80)	$ -
Fund Balance		$ -	$ (80)	$ (80)

Revenues

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
General Fund 10					
100	**Operating Transfers**	**$ 27,691**	**$ 18,391**	**$ 30,454**	**$ 22,200**
200	**Local Sources**				
211	Property Taxes	$ 22,272,782	$ 24,227,677	$ 33,529,107	$ 33,538,489
212	Tax Levy Chargebacks	-	-	-	-
219	Other Taxes	-	-	-	-
240	Tuition Payments	12,915	-	-	-
260	Resale Supplies	14,837	2,454	26,087	11,618
270	School Activity Income	81,726	90,244	85,882	94,503
280	Interest on Investments	719,243	699,455	417,141	472,500
290	Gifts, Fees, Rental Income	257,598	311,443	330,261	308,162
	Total Local Sources	**$ 23,359,101**	**$ 25,331,273**	**$ 34,388,479**	**$ 34,425,272**
300	**Interdistrict Payments**				
310	Transit of Aids	$ -	$ -	$ -	$ -
340	Open Enrollment Payments - In	1,730,139	1,809,971	1,877,461	1,936,771
390	Other Payments from Wisconsin School Districts	-	-	-	-
	Total Interdistrict Payments	**$ 1,730,139**	**$ 1,809,971**	**$ 1,877,461**	**$ 1,936,771**
500	**Intermediate Sources**				
510	Transit of Aids	$ 11,836	$ -	$ -	$ -
	Total Intermediate Sources	**$ 11,836**	**$ -**	**$ -**	**$ -**
600	**State Sources**				
610	Categorical State Aids	$ 376,369	$ 414,932	$ 500,561	$ 439,697
619	Per Pupil Categorical Aid	80,109	129,389	83,163	129,389
621	General State Aid	22,939,499	24,183,680	24,697,509	27,469,134
630	Special Project Grants	214,707	212,899	608,674	424,925
660	State Revenue - Local Gov'ts	2,488	3,731	3,842	3,730
690	Other Revenues	4,811,841	5,610,984	5,679,201	5,673,706
	Total State Sources	**$ 28,425,014**	**$ 30,555,615**	**$ 31,572,950**	**$ 34,140,581**
700	**Federal Sources**				
710	Categorical Federal Aids	$ 10,889	$ 10,162	$ 5,450	$ 25,910
730	Special Project Grants	1,953,502	365,213	179,354	82,209
750	Elementary & Secondary Ed. Act	234,469	168,605	118,695	112,219
770	Federal Aid Received Through State Agencies	1,836	-	-	-
780	Federal Aid	159,915	159,571	271,382	225,000
790	Pep Grant	-	-	-	-
	Total Federal Sources	**$ 2,360,611**	**$ 703,551**	**$ 574,881**	**$ 445,338**
800	**Other Financing Sources**				
860	Sale/Loss fixed assets	$ -	$ -	$ 5,000	$ -
870	Long-Term Debt Proceeds	-	-	-	-
	Total Other Financing Sources	**$ -**	**$ -**	**$ 5,000**	**$ -**

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
General Fund 10					
900	**Other Revenues**				
960	Adjustments	$ 9,505	$ 43,819	$ 81,465	$ 20,000
970	Refund of Disbursements	420,994	82,677	92,279	82,166
980	Other Medical Reimburse	-	-	-	-
990	Miscellaneous	164,008	46,961	32,266	32,100
		$ 594,507	**$ 173,457**	**$ 206,010**	**$ 134,266**
	Total General Fund 10	**$ 56,508,899**	**$ 58,592,258**	**$ 68,655,235**	**$ 71,104,428**
Special Revenue Trust Fund 21					
200	**Local Sources**				
280	Interest on Investments	$ 6,983	$ 8,995	$ 9,964	$ -
290	Gift Income	1,098,640	1,056,287	10,850	-
	Total Local Sources	**$ 1,105,624**	**$ 1,065,282**	**$ 20,814**	**$ -**
	Total Special Revenue Trust	**$ 1,105,624**	**$ 1,065,282**	**$ 20,814**	**$ -**
Special Education Fund 27					
100	**Operating Transfer - In**				
110	Transfer from General Fund	$ 7,282,107	$ 8,379,942	$ 8,001,712	$ 8,347,692
	Total Operating Transfers	**$ 7,282,107**	**$ 8,379,942**	**$ 8,001,712**	**$ 8,347,692**
200	**Local Sources**				
290	Gifts	$ -	$ -	$ -	$ -
	Total Local Sources	**$ -**	**$ -**	**$ -**	**$ -**
300	**Interdistrict Payments in WI**				
310	Transit of Aids	$ -	$ -	$ -	$ -
340	Spec Ed open Enrollment	-	90,000	66,604	-
390	Other Interdistrict Payment in WI	-	-	-	-
	Total Interdistrict Payments	**$ -**	**$ 90,000**	**$ 66,604**	**$ -**
500	**Revenue from Intermediate Sources**				
510	Transit of Aids	$ -	$ 28,639	$ -	$ -
	Total Intermediate Sources	**$ -**	**$ 28,639**	**$ -**	**$ -**
600	**State Sources**				
610	Categorical State Aid	$ 3,091,791	$ 3,322,263	$ 4,723,243	$ 5,900,000
625	High Cost Special Ed Aid State	260,160	146,496	568,852	450,000
690	Other Revenue From State	9,885	13,267	16,221	-
	Total State Sources	**$ 3,361,836**	**$ 3,482,026**	**$ 5,308,316**	**$ 6,350,000**
700	**Federal Sources**				
710	High Cost Special Ed Aid Fed	$ -	$ -	$ -	$ -
730	Special Project Grants	775,818	934,764	731,957	936,800
780	Federal Aid	305,369	375,355	384,876	350,000
	Total Federal Sources	**$ 1,081,187**	**$ 1,310,119**	**$ 1,116,833**	**$ 1,286,800**

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Special Education Fund 27					
900	**Other Revenues**				
970	Refund of Disbursements	$ -	$ -	$ 1,143	$ -
990	Other Revenues	$ -	$ 1,889	$ 1,500	$ -
	Total Other Revenues	**$ -**	**$ 1,889**	**$ 2,643**	**$ -**
	Total Special Education Fund	**$ 11,725,130**	**$ 13,292,615**	**$ 14,496,107**	**$ 15,984,492**
Debt Service Fund 39 (Referendum Approved)					
100	**Operating Transfer -In**				
110	Transfer from General Fund	$ -	$ -	$ -	$ -
	Total Operating Transfers				
200	**Local Sources**				
210	Property Taxes	$ 15,399,241	$ 15,399,326	$ 10,150,787	$ 12,150,403
280	Interest on Investments	234,259	41,251	195,743	175,000
	Total Local Sources	**$ 15,633,500**	**$ 15,440,577**	**$ 10,346,530**	**$ 12,325,403**
800-900	**Other Revenues**				
870	Other Financing	$ -	$ -	$ -	$ -
960	Debt Interest Adjustment	-	-	-	-
	Total Other Revenues	**$ -**	**$ -**	**$ -**	**$ -**
	Total Debt Service Fund 39	**$ 15,633,500**	**$ 15,440,577**	**$ 10,346,530**	**$ 12,325,403**
Capital Projects Fund 41					
200	**Local Sources**				
210	Property taxes	$ 500,000	$ 500,000	$ 1,000,000	$ 1,000,000
280	Interest on Investments	43,580	28,063	0	10,000
	Total Local Sources	**$ 543,580**	**$ 528,063**	**$ 1,000,000**	**$ 1,010,000**
	Total Capital Projects Fund 41	**$ 543,580**	**$ 528,063**	**$ 1,000,000**	**$ 1,010,000**
Capital Projects Trust Fund 46					
100	**Operating Transfer -In**				
110	Transfer from General Fund	$ 150,000	$ 310,000	$ 141,650	$ 100,000
	Total Operating Transfers	**$ 150,000**	**$ 310,000**	**$ 141,650**	**$ 100,000**
200	**Local Sources**				
280	Interest on Investments	$ 74,779	$ 34,601	$ 37,326	$ 35,000
	Total Local Sources	**$ 74,779**	**$ 34,601**	**$ 37,326**	**$ 35,000**
	Total Capital Projects Trust Fund 46	**$ 224,779**	**$ 344,601**	**$ 178,976**	**$ 135,000**

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Capital Improvement Fund 49					
800-900	**Other Revenues**				
862	Sale of Land or Real Property	$ -	$ -	$ -	$ -
875	Long-Term Debt Proceeds	-	-	-	-
971	Refund of Prior Year Expense	-	-	-	-
	Total Other Revenues	**$ -**	**$ -**	**$ -**	**$ -**
	Total Capital Improv. Fund 49	**$ -**	**$ -**	**$ -**	**$ -**
Food Service Fund 50					
100	**Transfer from General Fund**	**$ -**	**$ -**	**$ 164,940**	**$ -**
200	**Local Sources**				
250	Food Service Sales	$ 1,197,055	$ 1,307,206	$ 1,389,011	$ 1,604,518
260	Resale of Equipment	-	50	-	-
280	Interest on Investment	25,141	9,102	-	1,000
290	Miscellaneous	-	1,600	945	-
	Total Local Sources	**$ 1,222,196**	**$ 1,317,957**	**$ 1,389,956**	**$ 1,605,518**
600	**State Sources**				
610	Categorical State Aids	$ 25,759	$ 27,400	$ 27,895	$ 27,506
	Total State Sources	**$ 25,759**	**$ 27,400**	**$ 27,895**	**$ 27,506**
700	**Federal Sources**				
710	Categorical Federal Aids	$ 775,225	$ 709,993	$ 695,177	$ 727,650
730	Special Project Grants	-	-	-	-
790	Other Federal Grants	-	-	-	-
	Total Federal Sources	**$ 775,225**	**$ 709,993**	**$ 695,177**	**$ 727,650**
900	**Other Revenues**				
970	Refund of Disbursements	$ 9,606	$ 11,463	$ 6,855	$ 5,000
990	Other Revenues	$ -	$ -	$ -	$ -
	Total Other Revenues	**$ 9,606**	**$ 11,463**	**$ 6,855**	**$ 5,000**
	Total Food Service Fund	**$ 2,032,786**	**$ 2,066,814**	**$ 2,284,822**	**$ 2,365,674**
Post-Retirement Fund 73					
200	**Local Sources**				
280	Interest on Investments	$ 201,379	$ 188,037	$ 147,157	$ 154,515
	Total Local Sources	**$ 201,379**	**$ 188,037**	**$ 147,157**	**$ 154,515**
900	**Other Revenues**				
951	District contributions	$ 657,335	$ 552,282	$ 573,887	$ 602,581
952	Member contributions	130,011	58,852	61,890	64,984
955	District contributions - HRA	51,500	-	-	-
	Total Other Revenues	**$ 838,846**	**$ 611,134**	**$ 635,777**	**$ 667,565**
	Total Post-Retirement Fund	**$ 1,040,225**	**$ 799,171**	**$ 782,934**	**$ 822,080**

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Community Service Fund 80					
200	**Local Sources**				
210	Property Tax	$ 90,000	$ 110,000	$ 130,000	$ 290,000
270	School Activity Income	35,589	33,357	25,573	25,521
290	Gifts, Rentals & Fees	137,291	159,271	147,002	145,809
	Total Local Sources	**$ 262,880**	**$ 302,628**	**$ 302,576**	**$ 461,330**
900	**Other Revenues**	**$ -**	**$ 11,310**	**$ -**	**$ -**
	Total Community Service	**$ 262,880**	**$ 313,938**	**$ 302,576**	**$ 461,330**
Package & Cooperative Student Events Fund 96					
100	**Operating Transfer - In**				
110	Transfer from General Fund	$ -	$ -	$ -	$ -
	Total Transfers	**$ -**	**$ -**	**$ -**	**$ -**
200	**Local Sources**				
270	School Activity Income	$ 41,766	$ 42,904	$ 86,600	$ -
	Total Local Sources	**$ 41,766**	**$ 42,904**	**$ 86,600**	**$ -**
300	**Interdistrict Payments in WI**				
340	Payments from Other Districts	$ -	$ -	$ -	$ -
	Total Interdistrict Payments	**$ -**	**$ -**	**$ -**	**$ -**
	Total Student Events	**$ 41,766**	**$ 42,904**	**$ 86,600**	**$ -**
Package & Cooperative Hockey Fund 97					
100	**Operating Transfer - In**				
110	Transfer from General Fund	$ 20,661	$ 22,775	$ 37,690	$ 39,000
	Total Transfers	**$ 20,661**	**$ 22,775**	**$ 37,690**	**$ 39,000**
200	**Local Sources**				
270	School Activity Income	$ 42,316	$ 39,120	$ 5,117	$ 5,200
	Total Local Sources	**$ 42,316**	**$ 39,120**	**$ 5,117**	**$ 5,200**
300	**Interdistrict Payments in WI**				
340	Payment for Services	$ -	$ -	$ 61,408	$ 63,200
	Total Interdistrict Payments	**$ -**	**$ -**	**$ 61,408**	**$ 63,200**
	Total Hockey Fund	**$ 62,977**	**$ 61,895**	**$ 104,215**	**$ 107,400**

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
General Fund 10						
Individual Schools						
040	4K Planning	OE: 10, 11 R: 1, 2, 3, 4	$ 960,607	$ 1,024,437	$ 1,012,809	$ 1,200,024
110	Eagle Point Elementary	OE: 10, 11 R: 1, 2, 3, 4	75,881	80,307	80,729	90,014
118	EPE - Staffing		3,425,479	3,691,398	3,947,353	4,166,251
150	Windsor Elementary School	OE: 10, 11 R: 1, 2, 3, 4	82,585	87,998	108,354	122,170
158	WES - Staffing		4,303,813	4,566,935	4,880,854	4,934,601
160	Yahara Elementary School	OE: 10, 11 R: 1, 2, 3, 4	63,341	72,195	68,445	81,913
168	YES - Staffing		3,329,468	3,514,287	3,558,751	3,865,966
180	Holum Education Ctr	OE: 1, 3, 12	-	-	-	-
190	Harvest Intermediate School	OE: 10, 11 R: 1, 2, 3, 4	186,263	201,777	198,792	223,458
198	Harvest - Staffing		7,062,450	7,617,966	8,212,471	8,640,530
200	DeForest Middle School	OE: 10, 11 R: 1, 2, 3, 4	122,714	156,073	160,673	172,806
202	DAMS - Athletics		12,839	19,206	16,506	31,750
208	DAMS - Staffing		5,140,826	5,516,880	6,317,348	6,745,009
400	DeForest High School	OE: 10, 11 R: 1, 2, 3, 4	368,553	429,015	438,759	453,656
401	ACT 59 - CTE	R: 2	7,960	49,495	68,406	98,979
402	DAHS - Athletics		296,123	282,232	308,563	340,000
408	DAHS - Staffing		9,182,119	10,142,429	11,112,414	11,925,629
	Total Schools		**$ 34,621,021**	**$ 37,452,631**	**$ 40,491,227**	**$ 43,092,757**
Central District Programs						
510	Educator Effectiveness	OE: 4, 10, 11 R: 1, 2, 3, 4	$ 2,116	$ 6,066	$ 11,084	$ 11,450
511	Administrative Services	OE: 2, 4, 10, 11 R: 1, 2, 3, 4	-	-	-	-
512	District Student Testing	OE: 11 R: 1, 2, 3, 4	72,971	78,675	65,076	94,966
521	Instructional Resources	OE: 10, 11 R: 1, 2, 3, 4	687,039	335,882	267,076	366,829
523	Teacher Special In-service	OE: 10, 11 R: 1, 2, 3, 4	90,648	85,475	85,437	74,800
524	Curriculum Development	OE: 10, 11 R: 1, 2, 3, 4	64,774	77,300	65,999	91,506
525	Summer School Programs	OE: 10, 11 R: 1, 2, 3, 4	113,934	355,693	383,128	449,150
526	Intervention Instructional Res.	OE: 10, 11 R: 1, 2, 3, 4	24,137	19,872	38,135	32,808
527	Mentoring	OE: 4, 10, 11 R: 1, 2, 3, 4	36,264	22,174	22,994	1,100
528	PBIS	OE: 10, 11 R: 1, 2, 3, 4	-	9,437	11,411	15,404
531	Pupil Services	OE: 10, 11 R: 1, 3, 4	188,678	191,661	167,786	104,311
541	Human Resources	OE: 1, 3, 4	79,852	62,614	65,050	76,680
551	Board of Education	OE: 1-12 R: 1-4	201,971	199,664	152,418	235,865
561	Superintendent	OE: 1-12, R: 1-4	74,446	33,522	39,550	63,554
571	Business & Auxiliary Services	OE: 1, 2, 4, 5, 6, 7, 12	520,879	586,438	604,593	631,646
581	School/Community	OE: 8, 9	21,332	25,648	17,108	38,997
	Total Central		**$ 2,179,042**	**$ 2,090,121**	**$ 1,996,845**	**$ 2,289,066**
Federal & State Grants						
620	Common School Funds	OE: 10, 11, R: 1-4	$ 269,205	$ 265,570	$ 338,045	$ 332,940
721	Title I - Basic	OE: 10, 11, R: 1-4	18,736	-	566	600
732	Title II - A Teachers	OE: 10, 11, R: 1-4	55,433	98,298	26,483	58,316
734	Carl Perkins Vocational	OE: 11 R: 2	10,889	10,162	14,474	25,910
738	Flow Thru - CEIS		174,935	175,982	137,050	-
741	Title III - A	OE: 10, 11, R: 1-4	34,169	25,215	23,110	19,193
751	TITLE IV-A		12,129	18,583	10,000	8,000
760	CESA Grants		-	-	-	-
	Total Grants		**$ 575,496**	**$ 593,811**	**$ 549,729**	**$ 444,959**

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
General Fund 10						
District-wide Programs						
800	Salary	OE: 1-12 R: 1-4	$ 3,014,028	$ 3,204,443	$ 3,545,149	$ 3,810,711
	Benefits		1,119,146	1,195,336	1,284,578	1,372,532
	Other/Transfers	OE: 10, 11 R: 1-4	8,193,519	9,178,532	9,693,789	9,799,910
801	Other District-LMC Technology	OE: 3, 4, 7, 8, 9, 10, 11	-	-	-	-
803	Open Enrollment - Out		1,709,050	1,998,732	2,430,272	2,551,786
807	Performing Arts Center	OE: 3, 7, 12	72,656	89,549	87,484	37,800
814	Pupil Transportation	OE: 10	1,924,452	2,206,826	2,357,023	2,548,185
834	Retiree Benefits	OE: 4, 5, 6	474,749	370,142	388,642	408,072
860	Learning Information Systems	OE: 7, 8, 9, 10, 11 R: 1-4	827,076	779,810	913,831	870,000
863	Mobile Device Initiative		-	-	-	-
871	Building & Grounds Operations/Util	OE: 1, 7, 10, 12	2,332,040	2,531,416	2,594,521	2,700,070
872	Capital Project Plan	OE: 1, 7, 10, 12	110,230	300,000	146,346	100,000
875	District Copy Center	OE: 6	58,881	5,866	96,379	78,807
877	Safety Initiatives	OE: 1, 7, 10, 12	108,210	206,981	221,546	213,426
881	Support Staff In-Service	OE: 10, 11 R: 1-4	-	-	-	5,100
	Total District-wide Programs		**$ 19,944,038**	**$ 22,067,634**	**$ 23,759,560**	**$ 24,496,399**
	Total General Fund		**$ 57,319,597**	**$ 62,204,197**	**$ 66,797,360**	**$ 70,323,180**
Special Revenue Trust Fund 21						
District-wide Programs						
800	District-wide		$ 1,067,658	$ 1,060,931	$ 26,500	$ -
880	Gifts & Donations		-	-	-	-
	Total District-wide Programs		**$ 1,067,658**	**$ 1,060,931**	**$ 26,500**	**$ -**
	Total Special Revenue Trust		**$ 1,067,658**	**$ 1,060,931**	**$ 26,500**	**$ -**
Special Education Fund 27						
Individual Schools						
110	Eagle Point Elementary		-	-	-	-
118	EPE - Staffing		1,944,349	2,288,354	2,443,074	2,577,352
150	Windsor Elementary School		-	-	-	-
158	WES - Staffing		1,269,540	1,348,192	1,443,608	1,596,394
160	Yahara Elementary School		-	-	-	-
168	YES - Staffing		1,038,626	1,058,159	1,201,511	1,285,224
198	Harvest - Staffing		2,489,428	2,931,671	2,973,928	3,484,776
200	DeForest Middle School		-	-	-	-
208	DAMS - Staffing		1,381,201	1,661,130	2,112,736	2,296,278
400	DeForest High School	OE: 10, 11 R: 1-4	1,685	453	1,660	1,800
408	DAHS - Staffing		2,067,418	2,268,157	2,705,919	2,918,357
	Total Schools		**$ 10,192,246**	**$ 11,556,115**	**$ 12,882,436**	**$ 14,160,182**
Central District Programs						
531	Pupil Services	OE: 10, 11 R: 1-4	$ 11,220	$ 12,480	$ 20,371	$ 23,500
	Total Programs		***$ 11,220***	***$ 12,480***	***$ 20,371***	***$ 23,500***

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Special Education Fund 27						
Federal & State Grants						
738	IDEA - Flow Thru	OE: 10, 11 R: 1-4	$ 573,452	$ 634,833	$ 448,062	$ 607,501
739	IDEA - Pre-school	OE: 10, 11 R: 1-4	$ 3,421	$ 1,964	$ 1,561	$ 1,300
	Total Grants		***$ 576,874***	***$ 636,797***	***$ 449,623***	***$ 608,801***
District-wide Programs						
800	Salary & Benefits	OE: 10, 11 R: 1-4	$ 379,780	$ 485,943	$ 586,797	$ 607,299
802	Summer School	OE: 10, 11 R: 1-4	$ -	$ -	$ -	$ -
803	Open Enrollment	OE: 10, 11 R: 1-4	$ -	$ 13,219	$ 30,000	$ 31,500
814	Pupil Services Transportation	OE: 10, 11 R: 1-4	404,787	425,998	379,269	398,217
834	Retirement Benefits	OE: 4	160,224	162,062	147,611	154,993
880	Gifts & Donations		-	-	-	-
	Total District-wide Programs		***$ 944,791***	***$ 1,087,222***	***$ 1,143,677***	***$ 1,192,009***
	Total Special Education		**$ 11,725,130**	**$ 13,292,615**	**$ 14,496,107**	**$ 15,984,492**
Debt Service Fund 39 (Referendum Approved)						
District-wide Programs						
800	District Debt		$ 17,250,919	$ 10,584,608	$ 10,277,297	$ 10,284,277
	Total Debt Fund 39		**$ 17,250,919**	**$ 10,584,608**	**$ 10,277,297**	**$ 10,284,277**
Capital Expansion Fund 41						
District-wide Programs						
800	All Schools	OE: 5, 7, 12	$ 648,748	$ 1,981,662	$ 827,329	$ 1,300,000
	Total Capital Projects		**$ 648,748**	**$ 1,981,662**	**$ 827,329**	**$ 1,300,000**
Capital Projects Trust Fund 46						
District-wide Programs						
800	All Schools	OE: 5, 7, 12	$ 767,661	$ -	$ -	$ 1,000,000
	Total Capital Projects		**$ 767,661**	**$ -**	**$ -**	**$ 1,000,000**
Capital Improvement Fund 49						
District-wide Programs						
800	All Schools	OE: 5, 7, 12	0	0	0	0
	Total Capital Impr. Projects		**$ -**	**$ -**	**$ -**	**$ -**

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Food Service Fund 50						
District-wide Programs						
118	EPE - Staffing		$ 62,916	$ 74,779	$ 73,777	$ 79,780
158	WES - Staffing		79,648	70,445	76,133	73,305
168	YES - Staffing		99,452	107,526	112,999	117,429
198	HARVEST - Staffing		158,329	145,742	167,923	151,487
208	DAMS - Staffing		96,767	109,110	113,795	123,302
408	DAHS - Staffing		243,138	263,050	273,527	279,260
800	All Schools	OE: 10	1,435,948	1,505,992	1,491,043	1,524,316
834	Retirement Benefits	OE: 4	20,725	18,268	15,995	16,795
	Total Food Service		**$ 2,196,924**	**$ 2,294,912**	**$ 2,325,192**	**$ 2,365,674**
Scholarship Fund 72						
District-wide Programs						
800	All Schools		$ -	$ -	$ -	$ -
	Total Scholarships		**$ -**	**$ -**	**$ -**	**$ -**
OPEB Fund 73 - Retirement Benefits Trust						
District-wide Programs						
834	All Schools	OE: 4	$ 683,896	$ 624,011	$ 690,657	$ 725,189
	Total Retirement Benefits Trust		**$ 683,896**	**$ 624,011**	**$ 690,657**	**$ 725,189**
Community Service Fund 80						
District-wide Programs						
806	Community Programs Other	OE: 9	$ 500	$ -	$ -	$ 125,000
807	Performing Arts Center	OE: 9, 12	$ 61,601	$ 62,493	$ 68,793	$ 77,150
808	Recreation Swimming Pool	OE: 9, 12	$ 191,106	$ 253,480	$ 242,050	$ 255,480
809	Recreation Programs Other	OE: 9	$ 7,290	$ 1,961	$ 1,699	$ 1,752
834	Retirement Benefits	OE: 4	$ 1,636	$ 1,810	$ 1,855	$ 1,948
	Total Community Service		**$ 262,134**	**$ 319,744**	**$ 314,397**	**$ 461,330**
Package & Cooperative Student Events Fund 96						
400	DeForest High School		$ 41,766	$ 42,904	$ 81,513	$ -
	Total Student Events		**$ 41,766**	**$ 42,904**	**$ 81,513**	**$ -**
Package & Cooperative Hockey Fund 97						
400	DeForest High School		$ 62,977	$ 61,895	$ 104,295	$ 107,400
	Total Hockey Fund		**$ 62,977**	**$ 61,895**	**$ 104,295**	**$ 107,400**

Expenses by Object

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
General Fund 10					
100	Salaries	$ 27,033,893	$ 29,261,394	$ 31,671,738	$ 33,383,253
200	Employee Benefits	9,816,693	10,602,175	11,517,727	12,504,325
300	Purchased Services	8,986,804	9,975,972	11,146,765	11,893,591
400	Non-Capital Objects	2,986,075	2,287,571	2,560,598	2,347,312
500	Capital Objects	222,859	462,665	501,530	720,232
600	Debt Retirement	51,367	3,765	-	-
700	Insurance and Judgments	597,932	715,236	757,573	764,872
800	Transfers	7,452,768	8,712,717	8,345,992	8,486,692
900	Other Objects	171,206	182,703	295,437	222,903
	Total General Fund	**$ 57,319,597**	**$ 62,204,197**	**$ 66,797,360**	**$ 70,323,180**
Special Revenue Trust Fund 21					
100	Salaries	$ 23,592	$ 17,800	$ -	$ -
200	Employee Benefits	122	1,176	-	-
300	Purchased Services	289,511	238,468	26,500	-
400	Non-Capital Objects	631,846	738,827	(18,122)	-
500	Capital Objects	37,849	23,803	-	-
600	Debt Retirement	-	-	-	-
700	Insurance and Judgments	-	-	-	-
800	Transfers	20,854	17,538	18,122	-
900	Other Objects	63,884	23,318	-	-
	Total Special Rev. Fund	**$ 1,067,658**	**$ 1,060,931**	**$ 26,500**	**$ -**
Special Education Fund 27					
100	Salaries	$ 7,209,427	$ 8,235,280	$ 8,911,510	$ 9,764,777
200	Employee Benefits	3,291,271	3,774,804	4,151,337	4,656,775
300	Purchased Services	1,170,567	1,236,478	1,380,870	1,503,790
400	Non-Capital Objects	45,631	40,247	45,945	51,850
500	Capital Objects	667	-	499	500
600	Debt Retirement	-	-	-	-
700	Insurance and Judgments	-	-	-	-
800	Transfers	7,568	5,805	5,946	6,800
900	Other Objects	-	-	-	-
	Total Special Ed Fund	**$ 11,725,130**	**$ 13,292,615**	**$ 14,496,107**	**$ 15,984,492**
Debt Service Fund 39 (Referendum Approved)					
600	Debt Retirement	$ 17,250,919	$ 10,584,608	$ 10,277,297	$ 10,284,277
900	Other Objects	-	-	-	-
	Total Debt Fund 39	**$ 17,250,919**	**$ 10,584,608**	**$ 10,277,297**	**$ 10,284,277**
Capital Expansion Fund 41					
300	Purchased Services	$ 648,748	$ 1,981,662	$ 827,329	$ 1,300,000
400	Non-Capital Objects	-	-	-	-
500	Capital Objects	-	-	-	-
	Total Capital Expansion Fund	**$ 648,748**	**$ 1,981,662**	**$ 827,329**	**$ 1,300,000**

Expenses by Object

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Capital Projects Trust Fund 46					
300	Purchased Services	$ 677,581	$ -	$ -	$ 1,000,000
500	Capital Objects	90,080	-	-	-
	Total Capital Projects Trust Fund	**$ 767,661**	**$ -**	**$ -**	**$ 1,000,000**
Capital Improvement Fund 49					
100	Salaries	$ -	$ -	$ -	$ -
200	Employee Benefits	-	-	-	-
300	Purchased Services	-	-	-	-
400	Non-Capital Objects	-	-	-	-
500	Capital Objects	-	-	-	-
700	Insurance and Judgments	-	-	-	-
800	Transfers	-	-	-	-
900	Other Objects	-	-	-	-
	Total Capital Improvement Projects	**$ -**	**$ -**	**$ -**	**$ -**
Food Service Fund 50					
100	Salaries	$ 666,777	$ 710,874	$ 726,121	$ 757,212
200	Employee Benefits	363,042	360,555	400,749	386,072
300	Purchased Services	64,867	81,784	61,188	69,750
400	Non-Capital Objects	1,094,435	1,137,556	1,136,397	1,148,850
500	Capital Objects	7,161	-	-	3,050
900	Other Objects	642	4,142	737	740
	Total Food Service Fund	**$ 2,196,924**	**$ 2,294,912**	**$ 2,325,192**	**$ 2,365,674**
OPEB Fund 73 - Retirement Benefits Trust					
900	Other Objects	$ 683,896	$ 624,011	$ 690,657	$ 725,189
	Total Retirements Benefits Trust	**$ 683,896**	**$ 624,011**	**$ 690,657**	**$ 725,189**
Community Service Fund 80					
100	Salaries	$ 206,558	$ 258,530	$ 235,466	$ 350,410
200	Employee Benefits	35,002	37,878	57,938	88,670
300	Purchased Services	15,211	16,714	17,805	18,480
400	Non-Capital Objects	3,848	5,081	2,218	2,800
500	Capital Objects	-	-	-	-
900	Other Objects	1,515	1,541	970	970
	Total Community Service Fund	**$ 262,134**	**$ 319,744**	**$ 314,397**	**$ 461,330**

Expenses by Object

Source	Description	2023-24 Actual	2024-25 Actual	2025-26 Unaudited	2026-27 Budget
Package & Cooperative Student Events Fund 96					
100	Salaries	$ 5,315	$ 10,070	$ 5,950	$ -
200	Employee Benefits	665	1,114	729	-
300	Purchased Services	9,749	12,928	10,775	-
400	Non-Capital Objects	714	2,383	27,028	-
500	Capital Objects	-	-	-	-
800	Transfers	6,837	853	13,311	-
900	Other Objects	18,485	15,556	23,720	-
	Total Student Events	**$ 41,766**	**$ 42,904**	**$ 81,513**	**$ -**
Package & Cooperative Hockey Fund 97					
100	Salaries	$ 12,324	$ 12,142	$ 19,166	$ 19,999
200	Employee Benefits	1,001	978	1,757	1,906
300	Purchased Services	40,305	45,836	80,673	82,695
400	Non-Capital Objects	8,046	1,950	2,405	2,500
500	Capital Objects	-	-	-	-
900	Other Objects	1,300	990	295	300
	Total Hockey Fund	**$ 62,977**	**$ 61,895**	**$ 104,295**	**$ 107,400**

DeForest Area School District

BUDGET PUBLICATION, 2026-27
Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The detail of the budget can be viewed at the District Administrative Center by contacting the Director of Business Services at 608-842-6500. The required minimum detail for the published summary is as follows:

GENERAL FUND	**Audited 2024-25**	**Unaudited 2025-26**	**Proposed Budget 2026-27**
Beginning Fund Balance	21,290,449	17,678,510	19,536,385
Ending Fund Balance	**17,678,510**	**19,536,385**	**20,317,633**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	18,391	30,454	22,200
Local Sources (Source 200)	25,331,273	34,388,479	34,425,272
Inter-district Payments (Source 300 + 400)	1,809,971	1,877,461	1,936,771
Intermediate Sources (Source 500)	0	0	0
State Sources (Source 600)	30,555,615	31,572,950	34,140,581
Federal Sources (Source 700)	703,551	574,881	445,338
All Other Sources (Source 800 + 900)	173,457	211,010	134,266
Fund Balance Reserves			0
TOTAL REVENUES & OTHER FINANCING SOURCES	**58,592,258**	**68,655,235**	**71,104,428**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	26,096,976	29,191,808	30,928,208
Support Services (Function 200 000)	23,784,841	25,922,021	27,518,010
Non-Program Transactions (Function 400 000)	12,322,379	11,683,531	11,876,962
TOTAL EXPENDITURES & OTHER FINANCING USES	**62,204,197**	**66,797,360**	**70,323,180**

SPECIAL PROJECTS FUND	**Audited 2024-25**	**Unaudited 2025-26**	**Budget 2026-27**
Beginning Fund Balance	865,894	870,246	863,417
Ending Fund Balance	**870,246**	**863,417**	**863,417**
REVENUES & OTHER FINANCING SOURCES	**14,357,897**	**14,515,778**	**15,984,492**
EXPENDITURES & OTHER FINANCING USES	**14,353,545**	**14,522,607**	**15,984,492**

DEBT SERVICE FUND	**Audited 2024-25**	**Unaudited 2025-26**	**Budget 2026-27**
Beginning Fund Balance	2,169,738	7,025,707	7,094,940
Ending Fund Balance	**7,025,707**	**7,094,940**	**9,136,066**
REVENUES & OTHER FINANCING SOURCES	**15,440,577**	**10,346,530**	**12,325,403**
EXPENDITURES & OTHER FINANCING USES	**10,584,608**	**10,277,297**	**10,284,277**

CAPITAL PROJECTS FUND	**Audited 2024-25**	**Unaudited 2025-26**	**Budget 2026-27**
Beginning Fund Balance	3,026,338	1,917,340	2,268,987
Ending Fund Balance	**1,917,340**	**2,268,987**	**1,113,987**
REVENUES & OTHER FINANCING SOURCES	**872,665**	**1,178,976**	**1,145,000**
EXPENDITURES & OTHER FINANCING USES	**1,981,662**	**827,329**	**2,300,000**

FOOD SERVICE FUND	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
Beginning Fund Balance	268,468	40,370	0
Ending Fund Balance	**40,370**	**0**	**0**
REVENUES & OTHER FINANCING SOURCES	**2,066,814**	**2,284,822**	**2,365,674**
EXPENDITURES & OTHER FINANCING USES	**2,294,912**	**2,325,192**	**2,365,674**

COMMUNITY SERVICE FUND	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
Beginning Fund Balance	28,989	23,183	11,361
Ending Fund Balance	**23,183**	**11,361**	**11,361**
REVENUES & OTHER FINANCING SOURCES	**313,938**	**302,576**	**461,330**
EXPENDITURES & OTHER FINANCING USES	**319,744**	**314,397**	**461,330**

COOPERATIVE PROGRAMS FUND	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
Beginning Fund Balance	0	0	5,007
Ending Fund Balance	**0**	**5,007**	**5,007**
REVENUES & OTHER FINANCING SOURCES	**104,800**	**190,815**	**107,400**
EXPENDITURES & OTHER FINANCING USES	**104,800**	**185,808**	**107,400**

TOTAL EXPENDITURES AND OTHER FINANCING USES

ALL FUNDS	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
GROSS TOTAL EXPENDITURES -- ALL FUNDS	91,843,468	95,249,990	101,826,353
Interfund Transfers (Source 100) -- ALL FUNDS	8,708,333	8,338,755	8,469,892
Refinancing Expenditures (FUND 30)	10,584,608	10,277,297	10,284,277
NET TOTAL EXPENDITURES -- ALL FUNDS	**72,550,527**	**76,633,937**	**83,072,184**
PERCENTAGE CHANGE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**5.6%**	**8.4%**

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
General Fund	24,227,677	33,529,107	33,538,489
Non-Referendum Debt Service Fund	0	0	0
Referendum Debt Service Fund	15,399,326	10,150,787	12,150,403
Capital Expansion Fund	500,000	1,000,000	1,000,000
Community Service Fund	110,000	130,000	290,000
TOTAL SCHOOL LEVY	**40,237,003**	**44,809,894**	**46,978,892**
PERCENTAGE CHANGE -- TOTAL LEVY FROM PRIOR YEAR		**11.4%**	**4.84%**
EQUALIZED VALUE OF THE DISTRICT	$ 4,611,317,003	$ 4,979,372,474	$ 5,277,722,272
PERCENT CHANGE FROM PRIOR YEAR	**9.4%**	**8.0%**	**5.99%**
TAX RATE/$1,000 OF EQUALIZED VALUE	8.73	9.00	**8.90**
PERCENT CHANGE FROM PRIOR YEAR	**-3.9%**	**3.1%**	**-1.1%**