BUDGET PUBLICATION - 2026 - 2027
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 required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	5,246,597.26	5,467,248.82	5,916,111.30
Ending Fund Balance	**5,467,248.82**	**5,916,111.30**	**5,916,111.30**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,629,894.08	5,359,829.08	5,841,079.00
Inter-district Payments (Source 300 + 400)	1,641,037.72	1,874,860.77	1,983,578.00
Intermediate Sources (Source 500)	30,388.21	23,194.33	34,300.00
State Sources (Source 600)	15,066,625.79	15,585,590.35	15,171,329.00
Federal Sources (Source 700)	276,054.12	223,501.44	249,377.00
All Other Sources (Source 800 + 900)	138,092.92	25,154.54	19,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**22,782,092.84**	**23,092,130.51**	**23,298,663.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	9,961,760.03	10,217,059.92	10,205,503.00
Support Services (Function 200 000)	8,251,515.33	8,127,105.88	8,651,948.00
Non-Program Transactions (Function 400 000)	4,348,165.92	4,299,102.23	4,441,212.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**22,561,441.28**	**22,643,268.03**	**23,298,663.00**

SPECIAL PROJECTS FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	470,918.89	436,059.45	477,570.65
Ending Fund Balance	436,059.45	477,570.65	477,570.65
REVENUES & OTHER FINANCING SOURCES	4,547,802.10	4,665,851.18	4,986,579.00
EXPENDITURES & OTHER FINANCING USES	4,582,661.54	4,624,339.98	4,986,579.00

DEBT SERVICE FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	302,385.53	295,986.87	269,618.17
Ending Fund Balance	295,986.87	269,618.17	254,053.27
REVENUES & OTHER FINANCING SOURCES	3,157,504.92	3,632,872.92	3,061,172.00
EXPENDITURES & OTHER FINANCING USES	3,163,903.58	3,659,241.62	3,076,736.90

CAPITAL PROJECTS FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	658,646.87	669,648.09	592,322.25
Ending Fund Balance	**669,648.09**	**592,322.25**	**592,322.25**
REVENUES & OTHER FINANCING SOURCES	**133,438.72**	**363,177.16**	**0.00**
EXPENDITURES & OTHER FINANCING USES	**122,437.50**	**440,503.00**	**0.00**

FOOD SERVICE FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	586,155.52	641,655.43	614,247.07
Ending Fund Balance	**641,655.43**	**614,247.07**	**614,247.07**
REVENUES & OTHER FINANCING SOURCES	**931,488.35**	**895,966.51**	**914,200.00**
EXPENDITURES & OTHER FINANCING USES	**875,988.44**	**923,374.87**	**914,200.00**

COMMUNITY SERVICE FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	81,075.46	252,864.54	218,062.71
Ending Fund Balance	**252,864.54**	**218,062.71**	**218,062.71**
REVENUES & OTHER FINANCING SOURCES	**1,334,028.47**	**1,255,084.65**	**1,202,000.00**
EXPENDITURES & OTHER FINANCING USES	**1,162,239.39**	**1,289,886.48**	**1,202,000.00**

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	**0.00**	**0.00**	**0.00**
REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
GROSS TOTAL EXPENDITURES -- ALL FUNDS	32,468,671.73	33,580,613.98	33,478,178.90
Interfund Transfers (Source 100) - ALL FUNDS	2,891,674.00	2,729,034.95	2,691,708.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**29,576,997.73**	**30,851,579.03**	**30,786,470.90**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**4.31%**	**-0.21%**

PROPOSED PROPERTY TAX LEVY

Levy Summary	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
General Fund	$4,831,668	$4,863,048	$5,410,219
Referendum Debt Service Fund	$2,596,558	$3,092,884	$2,592,751
Non-Referendum Debt Service Fund	$434,864	$430,270	$429,983
Capital Expansion Fund	$0	$0	$0
Community Service Fund	$450,000	$450,000	$450,000
Prior Year Levy Chargeback	$0	$0	$0
Other Levy	$0	$0	$0
TOTAL SCHOOL LEVY	**$8,313,090**	**$8,836,202**	**$8,882,953**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**6.29%**	**0.53%**

The below listed new or discontinued programs have a financial impact on the proposed 2026 - 2027 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
2nd Grade Teacher - Wages/Benefits	$158,000.00
Mental Health Navigator - Wages/Benefits	$88,500.00
NEW PROGRAMS	**FINANCIAL IMPACT**
HS SPED Teacher - Wages/Benefits	$65,000.00
.5 Stem Lab Teacher - Wages/Benefits	$24,000.00
All Day 4K Gen Ed Paras - Wages/Benefits	$26,000.00

ENERGY EFFICIENCY EXEMPTION

§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators

Name of Qualified Contractor	NEXUS SOLUTIONS		
Performance Contract Length (years)			20
Total Project Cost (including financing)			$ 7,371,411
Total Project Payback Period			15.5
Years of Debt Payments			20
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2026	$ 446,588
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2026	$ 413,785
Utility Savings applied in Prior Year to Debt	Fiscal Year	2026	$ 32,803
Sum of reported Utility Savings to be applied to Debt			$ 34,115

		Savings Reported for 2026	
Specific Energy Efficiency Measure or Products	**Project Cost Including Financing**	**Utility Cost Savings**	**Non-Utility Cost Savings**
BUILDING CONTROL SYSTEM MODIFICATIONS	$ 1,154,758	$ 2,619	$ 38,013
BUILDING ENVELOPE IMPROVEMENTS	$ 2,453,234	$ 8,942	$ 150,007
ELECTRICAL SYSTEMS IMPROVEMENTS	$ 641,871	$ 13,790	$ 152,990
HVAC/PLUMBING SYSTEM ENHANCEMENTS	$ 3,121,548	$ 8,765	$ 78,747