

ANNUAL SCHOOL DISTRICT MEETING
October 28, 2026

KICKAPOO AREA SCHOOL DISTRICT

To be held in the KASD Library at 7:00 p.m.

The information herein presented was prepared for the Annual School District Meeting in the Kickapoo Area School District Library on October 28, 2026. The official records of the School District are being audited by Johnson Block, Viroqua, Wisconsin.

ADMINISTRATION

Kimberly Johnson	District Administrator
Andrew Lipski	Elementary Principal
Aaron Mithum	Middle/High School Principal
Reed Trueblood	School Business Manager

BOARD OF EDUCATION

Isaac Wallace	Board President
Janet Matthes	Board Vice President
Earl Wallace	Board Treasurer
Rich Jaynes	Board Clerk
Allison Reser	Board Member
Beau Schroeder	Board Member
Ashley White	Board Member

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Financial comparisons use 2025-26 unaudited results and the 2026-27 budget unless otherwise labeled.

KICKAPOO AREA SCHOOL DISTRICT

ANNUAL MEETING/BUDGET HEARING AGENDA

Wednesday, October 28, 2026

To be held at the Kickapoo Area School District Library at 7:00 p.m.

1. Call Meeting to Order

2. Affirmation of the Proof of Publication of the Agenda

3. Appointment of the Secretary of Annual Meeting

4. Election of Temporary Chairman for the Meeting

5. Reading of the 2025 Annual Meeting Minutes by Rich Jaynes, Clerk

6. Reading of the Treasurer's Report by Earl Wallace, Treasurer

7. Presentation of 2026-27 Budget

8. Resolutions:
   a. Tax Levy
   b. School Board Member's Salary
   c. Borrowing Authorization
   d. Hot Lunch, Breakfast and Milk Program
   e. Legal Proceedings
   f. Transportation
   g. To revise board representation from two representatives per district to one representative per district. These three previously district representatives will then be designated as at-large seats. Endstate will be one representative for each of the three districts and four at-large seats.

9. Adjournment

Rich Jaynes
Clerk of the Board of Education
Kickapoo Area School District

KICKAPOO AREA SCHOOL DISTRICT

ANNUAL MEETING/BUDGET HEARING MINUTES

Wednesday, October 29, 2025

Held in the Kickapoo Area School District Library at 7:00 p.m.

1. Call Meeting to Order
   Board of Education President, Scott Walter
   The meeting was called to order by Board President Scott.
2. Affirmation of the Proof of Publication of the Agenda
   Superintendent Kimberly Johnson read the affirmation of the proof of publication of the agenda.
3. Appointment of the Secretary of Annual Meeting
   Motion to approve Marla Randall as secretary for the 2025 annual meeting.
   Motion to appoint Earl Wallace, 2nd Janet Matthes. Motion carried with all ayes.
4. Election of Temporary Chairman for the Meeting
   To appoint Scott Walter as temporary chairman for the 2025 annual meeting.
   Janet Matthes moved to appoint, Seconded by Isaac Wallace. Motion carried with all ayes.
5. Reading of the 2024 Annual Meeting Minutes
   Motion to dispense with the reading of the 2024 Annual Meeting minutes.
   Motion made by Earl Wallace, Seconded by Beau Schroeder. Motion carried with all ayes.
6. Reading of the Treasurer's Report by Earl Wallace, Treasurer
   Upon reading of the 2025-26 Treasurer's report, a motion was made by Isaac Wallace and Seconded by Scott Walter to accept the 2025-26 treasurer's report. Motion carried with all ayes.
7. Presentation of 2025-26 Budget
   Superintendent Kimberly Johnson and Baird School Specialist Elise Murn reviewed the budget and district financial update with annual meeting attendees.
   Motion to approve the 2025-26 budget made by Isaac Wallace; Seconded by Burdette Nelson. Motion carried all ayes.
8. Resolutions:
   a. Tax Levy

Be it resolved that there shall be levied upon the taxable property of the Kickapoo Area School District the sum of **$2,672,323.00** for the purpose of defraying the operation and maintenance of the public schools, **$438,575.00** for non-referendum debt service and **$162,065.00** for referendum debt service for a total levy of **$3,272,963.00** for the 2025-26 school year. 120.10 (6, 7, 8, 9, 10) Wisconsin Statutes.
Motion by Isaac Wallace; Seconded by Earl Wallace . Motion carried with all ayes.

   b. School Board Member's Salary

Present salary is $1,200.00 for each board member, $1,500.00 for the Board President and $1300.00 for the Board Clerk with mileage to be set according to the IRS primary rate and $25.00 fee for all committee meetings and extra Board Meetings as posted.

Resolution: Be it resolved by the electors of the Kickapoo Area School District, Vernon, Richland, and Crawford counties of Wisconsin that the following salary be set for the members of the Board of Education. 120.10 (3) Wisconsin Statutes

Amounts: 1200.00 for each board member and $1500.00 for the Board President and $1300.00 for the Board Clerk and $25.00 fee for all committee meetings and extra Board Meetings

Motion by: Janet Matthes Seconded by: Earl Wallace. Motion carried all ayes.

Be it further resolved that the Board members be paid their actual and necessary expenses when traveling or attending meetings outside the District in the performance of duties. 120.10 (4), Wisconsin Statutes.

Motion by: Earl Wallace; Seconded by: Beau Schroeder Motion carried all ayes.

   c. Borrowing Authorization

It is necessary to borrow funds to meet district expenses during the year because revenue, such as State Aid and local taxes, are not received until later in the year or even the following year. Such loans, for operating expenses are for a short-term basis, and are repaid when the funds mentioned above are received.

Resolution: Be it resolved that the Board of Education of the Kickapoo Area School District, Vernon, Richland, and Crawford counties of Wisconsin, be authorized to secure a temporary loan in accordance with the provisions of Section 67.12 Wisconsin Statutes, for the purpose of meeting the immediate expenses of maintaining the schools of the district.

Motion by: Tina Nelson; Seconded by: Isaac Wallace. Motion carried all ayes

d. Hot Lunch, Breakfast and Milk Program

Resolution: Be it resolved that the Board of Education of the Kickapoo Area School District is hereby directed to furnish hot lunches, breakfast and milk to any and all students of this District at such places and times and at such cost as shall be set by said Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch, breakfast and milk program. 120.10 (16) Wisconsin Statutes

Motion by: Beau Schroeder; Seconded by: Isaac Wallace. Motion carried all ayes.

e. Legal Proceedings

Resolution: Be it resolved that the Board of Education of the Kickapoo Area School District is directed to provide for the prosecution or defense of any action or proceedings in which the District is interested. 120.10 (14) Wisconsin Statutes

Motion by: Janet Matthes; Seconded by: Earl Wallace. Motion carried all ayes.

f. Transportation

Resolutions: Be it resolved, by the electors of the Kickapoo Area School District:

a. That the District shall transport all students in the District to school, who are required to be transported by the District under the laws of the State of Wisconsin and in the same manner as required by said law.

b. That, in addition, the Board of said School District is authorized to transport in its discretion any students living less than two miles from the school in said School.

c. That said Board is hereby authorized to maintain and operate present transportation vehicles owned by the District and said Board is hereby further authorized to purchase or lease any additional transportation vehicles that they deem necessary or advisable for the District, to have and to place the same in operation. That this authority is a continuation of previous authority given the Board.

d. That said Board, in its discretion, if further authorized and if it finds it advisable or necessary to furnish transportation for some students by parent contracts, that said Board is also authorized to provide any such transportation by contract with private individuals or companies.

e. That said Board is hereby authorized within reason to expend whatever sums it deems necessary and advisable for above purposes and to pay for the same from the General Fund, except expenditures for the purchase of vehicles may be furnished by the Board at its discretion by borrowing or by financing contracts.

f. That the above authority to operate included the authority to purchase liability insurance on any and all of said vehicles in such amounts and or such coverage as the Board deems necessary.

121.54 and 120.10 (7) Wisconsin Statutes

Motion by: Isaac Wallace; Seconded by: Beau Schroeder. Motion carried all ayes.

9. Adjournment

Motion to adjourn the meeting was made by Isaac Wallace; 2nd by Janet Matthes. Board members and electors moved to adjourn the meeting with all ayes.

Rich Jaynes
Clerk of the Board of Education
Kickapoo Area School District

Treasurer Report and Proposed Levy

General Fund	2025-26 unaudited	2026-27 budget	Dollar change	Change
Revenue and financing sources	$8,632,320.48	$8,737,668.00	$105,347.52	1.22%
Expenditures and financing uses	$8,376,759.84	$8,737,668.00	$360,908.16	4.31%
Beginning fund balance	$2,065,496.85	$2,321,057.49	$255,560.64	12.37%
Ending fund balance	$2,321,057.49	$2,321,057.49	$0.00	0.00%

Tax Levy State Aid and Property Value

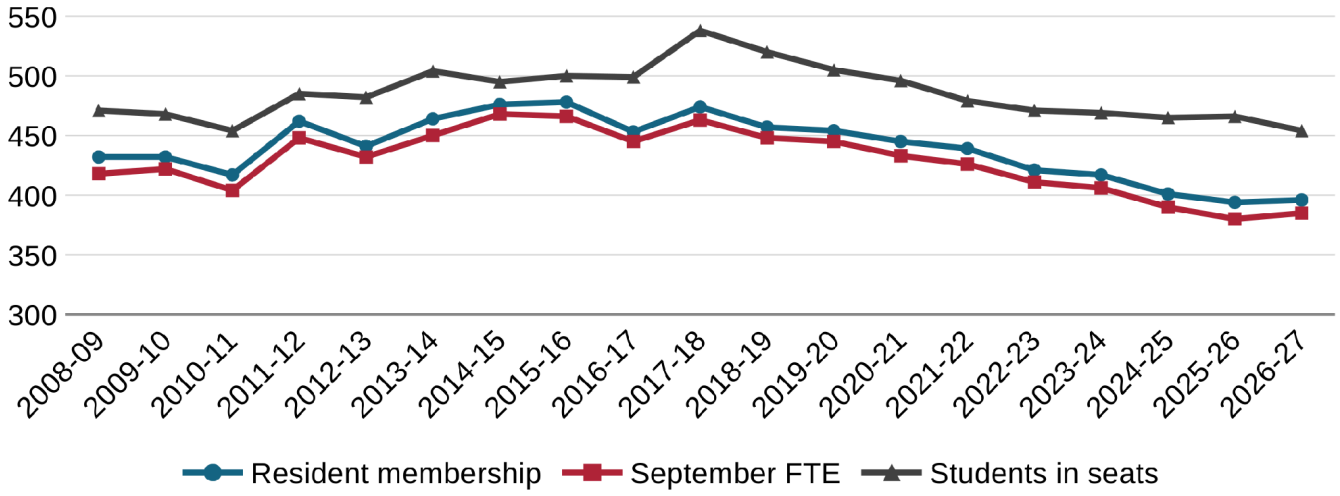
Measure	2025-26	2026-27	Change
Total school tax levy	**$3,272,963**	**$3,859,085**	**17.91%**
Certified general aid	$2,921,504	$2,654,478	-9.14%
TID-out equalized value	$446,609,307	$472,604,144	5.82%
Mill rate per $1,000	$7.33	$8.17	11.42%

Proposed 2026-27 Levy

Fund	Proposed levy	Share	Rate per $1,000
General Fund 10	$3,260,445	84.49%	$6.90
Fund 38 non-referendum debt	$436,575	11.31%	$0.92
Fund 39 referendum debt	$162,065	4.20%	$0.34
Other levies and chargebacks	$0	0.00%	$0.00
TOTAL	**$3,859,085**	**100.00%**	**$8.17**

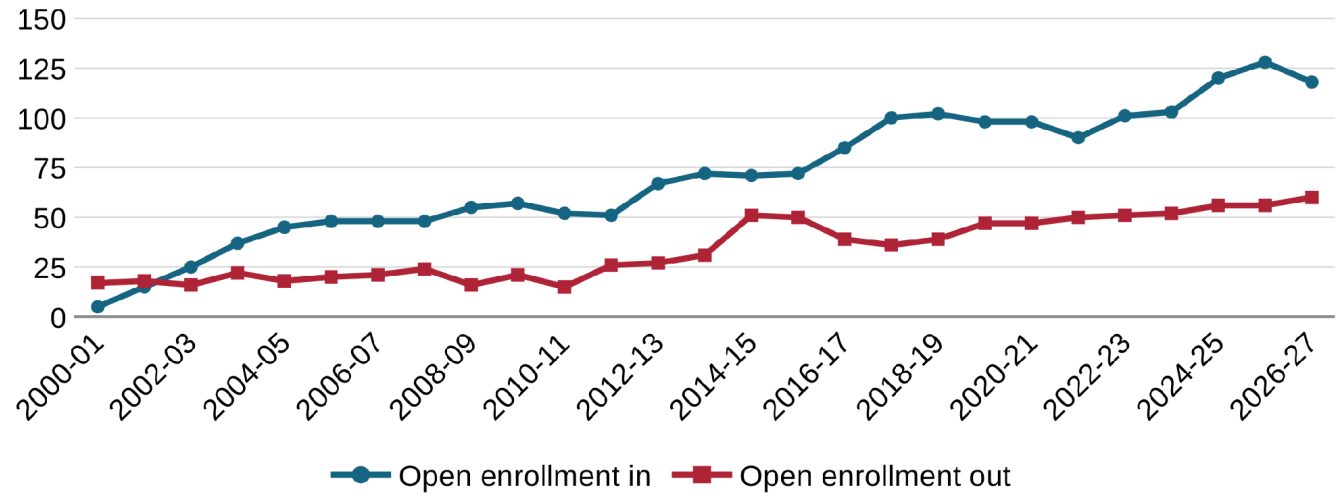
Enrollment and Open Enrollment

September pupil counts



2026-27	Resident membership	September FTE	Students in seats
September count	396	385	454

Open enrollment



Municipal Tax Levy and Equalized Value

School tax levy by municipality

Municipality	2024-25	2025-26	2026-27	Dollar change	Change
Viola (Vernon)	59,253.81	77,427.49	76,052.54	-1,374.95	-1.78%
Viola (Richland)	163,612.24	227,547.53	251,574.86	24,027.33	10.56%
Clayton town	3,932.89	6,973.38	9,122.89	2,149.51	30.82%
Bloom town	299,473.16	357,040.18	428,590.83	71,550.65	20.04%
Forest town	374,120.87	453,198.78	552,539.13	99,340.35	21.92%
Sylvan town	164,031.07	207,164.11	244,707.18	37,543.07	18.12%
Franklin town	109,153.78	137,136.81	173,323.84	36,187.03	26.39%
Kickapoo town	687,173.92	912,230.93	1,045,956.64	133,725.71	14.66%
Liberty town	288,975.28	386,248.23	457,021.26	70,773.03	18.32%
Stark town	21,149.19	29,100.63	43,703.57	14,602.94	50.18%
Union town	113,889.30	143,300.88	184,070.51	40,769.63	28.45%
Webster town	70,066.24	95,728.81	118,518.94	22,790.13	23.81%
Readstown village	177,197.25	239,865.23	273,902.81	34,037.58	14.19%
TOTAL	**2,532,029.00**	**3,272,963.00**	**3,859,085.00**	**586,122.00**	**17.91%**

TID-out Equalized Property Value

Municipality	Fall 2024	Fall 2025	Fall 2026	Dollar change	Change
Viola (Vernon)	9,337,100	10,565,300	9,313,800	-1,251,500	-11.85%
Viola (Richland)	25,781,700	31,049,800	30,809,200	-240,600	-0.77%
Clayton town	619,737	951,547	1,117,238	165,691	17.41%
Bloom town	47,190,401	48,719,606	52,487,520	3,767,914	7.73%
Forest town	58,953,243	61,840,844	67,666,891	5,826,047	9.42%
Sylvan town	25,847,699	28,268,398	29,968,147	1,699,749	6.01%
Franklin town	17,200,241	18,712,883	21,226,162	2,513,279	13.43%
Kickapoo town	108,283,537	124,477,675	128,093,432	3,615,757	2.90%
Liberty town	45,536,165	52,705,165	55,969,263	3,264,098	6.19%
Stark town	3,332,649	3,970,901	5,352,172	1,381,271	34.78%
Union town	17,946,456	19,553,997	22,542,257	2,988,260	15.28%
Webster town	11,040,903	13,062,591	14,514,462	1,451,871	11.11%
Readstown village	27,922,400	32,730,600	33,543,600	813,000	2.48%
TOTAL	**398,992,231**	**446,609,307**	**472,604,144**	**25,994,837**	**5.82%**

Equalized Value and Levy History

Fiscal year	TID-out value	Value change	Total fall levy	Levy change	Mill rate	Rate change
1991-92	59,466,068	1.22%	1,147,700	6.00%	19.30	4.73%
1992-93	63,613,129	6.97%	1,215,691	5.92%	19.11	-0.98%
1993-94	65,550,541	3.05%	1,224,763	0.75%	18.68	-2.23%
1994-95	69,444,164	5.94%	1,176,145	-3.97%	16.94	-9.35%
1995-96	72,715,190	4.71%	1,062,819	-9.64%	14.62	-13.70%
1996-97	76,941,443	5.81%	863,206	-18.78%	11.22	-23.24%
1997-98	80,826,672	5.05%	1,094,952	26.85%	13.55	20.75%
1998-99	87,198,996	7.88%	1,153,815	5.38%	13.23	-2.32%
1999-00	96,063,081	10.17%	1,302,902	12.92%	13.56	2.50%
2000-01	103,112,568	7.34%	1,168,877	-10.29%	11.34	-16.42%
2001-02	112,615,912	9.22%	1,394,768	19.33%	12.39	9.26%
2002-03	117,745,503	4.55%	1,305,004	-6.44%	11.08	-10.51%
2003-04	125,654,400	6.72%	1,313,808	0.67%	10.46	-5.66%
2004-05	128,771,455	2.48%	1,284,135	-2.26%	9.97	-4.62%
2005-06	140,876,169	9.40%	1,543,644	20.21%	10.96	9.88%
2006-07	150,726,177	6.99%	1,419,078	-8.07%	9.41	-14.08%
2007-08	177,381,765	17.68%	1,602,011	12.89%	9.03	-4.07%
2008-09	188,206,446	6.10%	1,713,368	6.95%	9.10	0.80%
2009-10	191,613,635	1.81%	1,708,141	-0.31%	8.91	-2.08%
2010-11	191,162,072	-0.24%	1,835,158	7.44%	9.60	7.69%
2011-12	182,592,350	-4.48%	1,993,076	8.61%	10.92	13.70%
2012-13	179,633,161	-1.62%	1,875,353	-5.91%	10.44	-4.36%
2013-14	188,848,668	5.13%	1,987,298	5.97%	10.52	0.80%
2014-15	188,914,309	0.03%	1,929,754	-2.90%	10.21	-2.93%
2015-16	184,970,927	-2.09%	1,919,755	-0.52%	10.38	1.60%
2016-17	192,126,083	3.87%	1,811,813	-5.62%	9.43	-9.14%
2017-18	194,357,086	1.16%	1,838,274	1.46%	9.46	0.30%
2018-19	199,104,421	2.44%	1,716,778	-6.61%	8.62	-8.84%
2019-20	206,867,623	3.90%	1,697,844	-1.10%	8.21	-4.81%
2020-21	216,232,276	4.53%	1,765,004	3.96%	8.16	-0.55%
2021-22	232,723,618	7.63%	1,896,375	7.44%	8.15	-0.17%
2022-23	281,784,689	21.08%	1,896,201	-0.01%	6.73	-17.42%
2023-24	345,870,455	22.74%	1,996,371	5.28%	5.77	-14.22%
2024-25	398,992,231	15.36%	2,532,029	26.83%	6.35	9.95%
2025-26	446,609,307	11.93%	3,272,963	29.26%	7.33	15.48%
2026-27	472,604,144	5.82%	3,859,085	17.91%	8.17	11.42%
Average		6.12%		4.16%	10.87	-1.75%
Median		5.47%		2.71%	10.30	-2.15%

Rates are calculated before rounding.

Community Services Fund 80

2025-26 Unaudited Activity

Item	Amount
Beginning fund balance	$10,982.02
Revenue	$10,842.81
Expenditures	$17,381.38
Ending fund balance	$4,443.45

2026-27 Budget

Item	Amount
Beginning fund balance	$4,443.45
Property tax levy	$0.00
Revenue and financing sources	$14,124.00
Community services expenditures	$14,124.00
Use of fund balance	$0.00
Ending fund balance	$4,443.45

Revenues and financing sources are pool fees collected, Community services expenditures are lifeguards, pool supplies, and trap shooting donation.

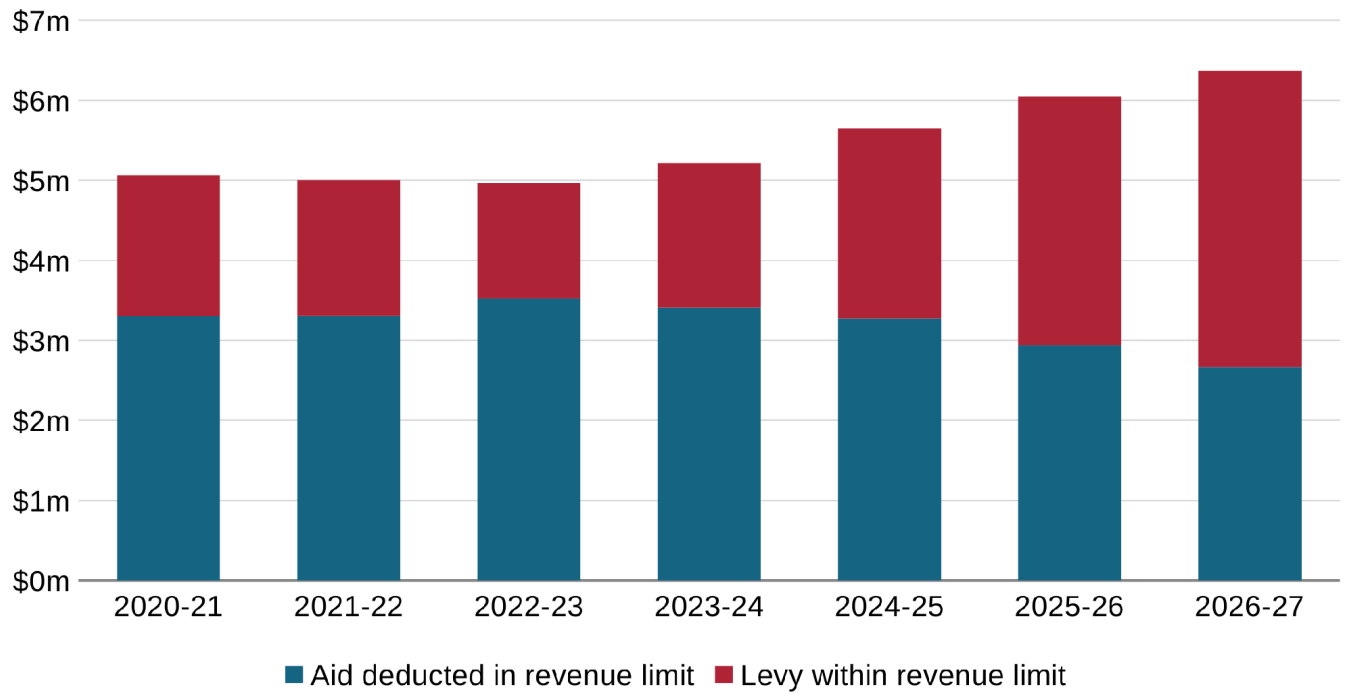
Griffin Fund Information

Griffin Funds	Revenue	Expenses	Difference
Balance 06-30-15			386,568.97
2015-16	230,634.83	164,088.38	66,546.45
2016-17	124,772.80	122,480.51	2,292.29
2017-18	164,505.40	95,698.18	68,807.22
2018-19	122,236.18	19,194.14	103,042.04
2019-20	118,398.96	129,486.22	-11,087.26
2020-21	139,879.98	26,175.76	113,704.22
2021-22	153,424.80	89,625.09	63,799.71
2022-23	130,759.71	485,666.13	-354,906.42
2023-24	192,037.86	67,601.14	124,436.72
2024-25	131,572.15	45,969.70	85,602.45
2025-26	184,486.89	76,773.64	107,713.25
Total			648,806.39

2015 Griffin Distribution (Tech School Scholarships)	Revenue	Expenses	Difference
Balance 06-30-17			389,996.53
2017-18	4,033.88	4,000.00	33.88
2018-19	7,191.79	4,000.00	3,191.79
2019-20	5,266.99	5,000.00	266.99
2020-21	848.82	4,000.00	-3,151.18
2021-22	695.23	4,000.00	-3,304.77
2022-23	9,371.13	2,500.00	6,871.13
2023-24	9,925.60	1,000.00	8,925.60
2024-25	29,058.98	2,500.00	26,558.98
2025-26	19,381.52	4,000.00	15,381.52
Total			429,388.95
Grand Total	$1,078,195.34		

Revenue Limit Funding

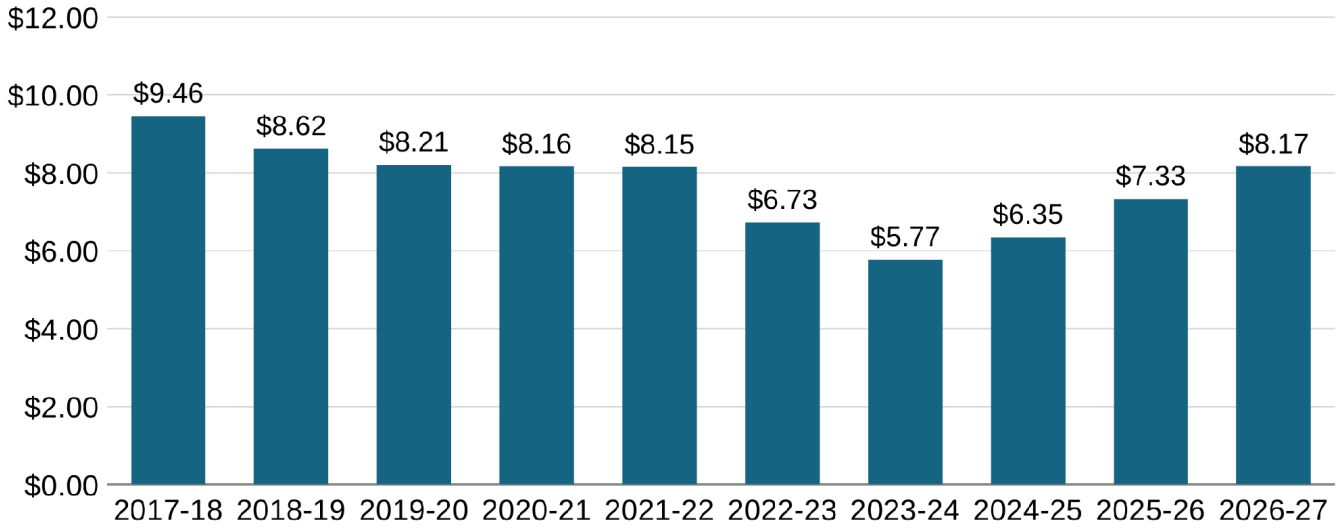
Deductible state aid funds 41.94% of 2026-27 revenue limit authority; the levy inside the limit funds 58.06%.



Fiscal year	Authority with exemptions	Deductible aid	Levy inside limit	Aid share
2020-21	$5,068,322	$3,303,318	$1,765,004	65.18%
2021-22	$5,001,786	$3,305,411	$1,696,375	66.08%
2022-23	$4,966,876	$3,520,675	$1,446,201	70.88%
2023-24	$5,219,290	$3,411,984	$1,807,306	65.37%
2024-25	$5,646,351	$3,276,387	$2,369,964	58.03%
2025-26	$6,047,367	$2,936,469	$3,110,898	48.56%
2026-27	$6,367,147	$2,670,127	$3,697,020	41.94%

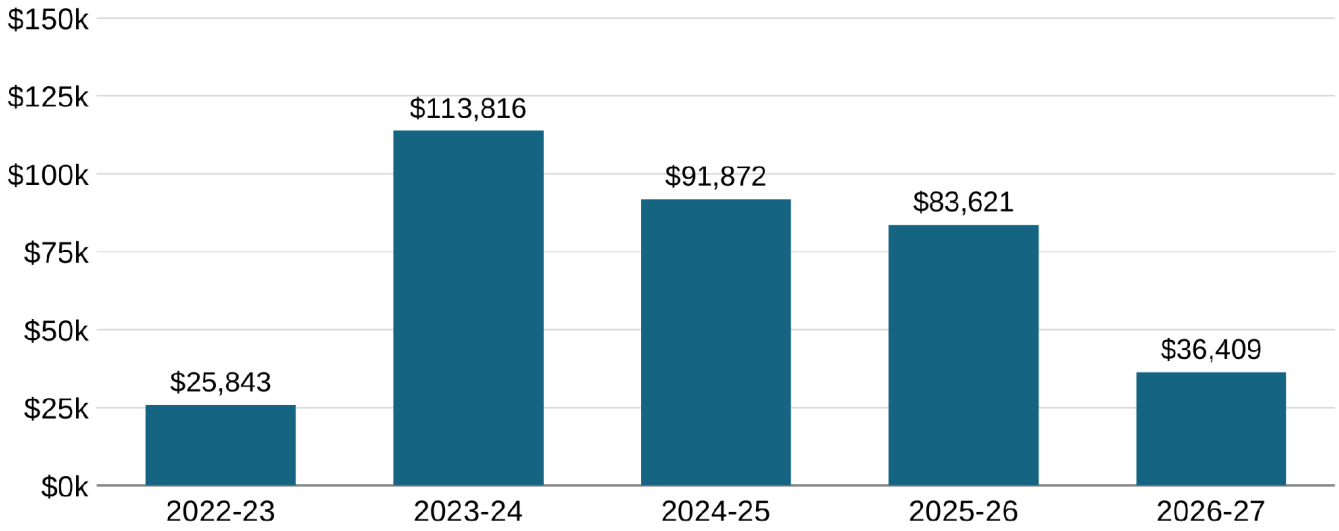
Mill Rate and Voucher Deduction History

District Mill Rate per 1000 dollars of Equalized Value



2026-27 mill rate: $8.17, compared with $7.33 in 2025-26. The increase is 11.42% using unrounded rates.

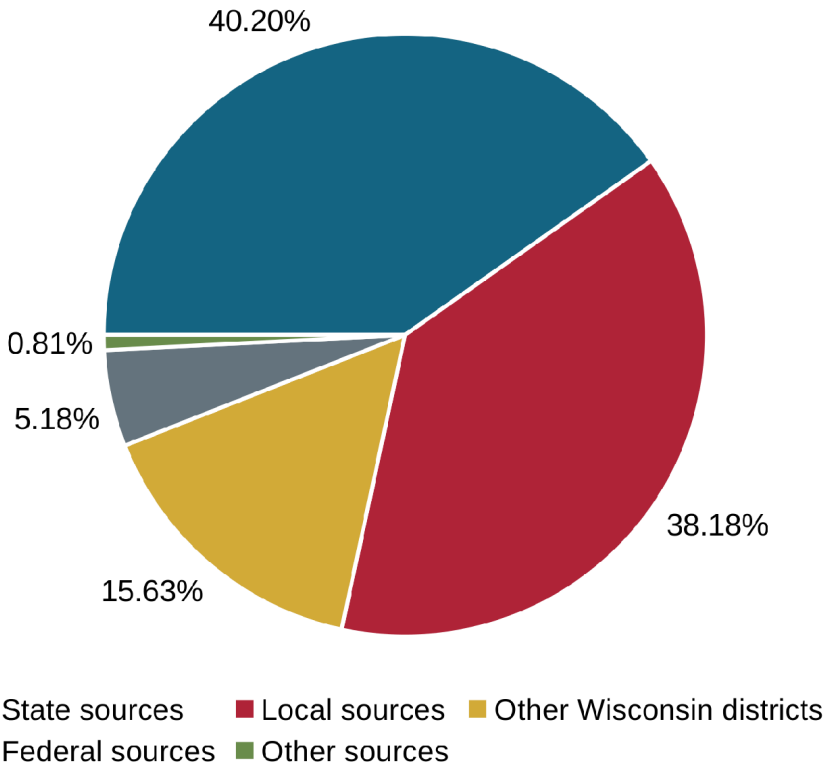
Private school voucher aid deduction



The 2026-27 deduction is $36,409, down $47,212 or 56.46% from the prior $83,621.

General Fund Revenue Sources

2026-27 Revenue and Other Financing Sources total $8,737,668.

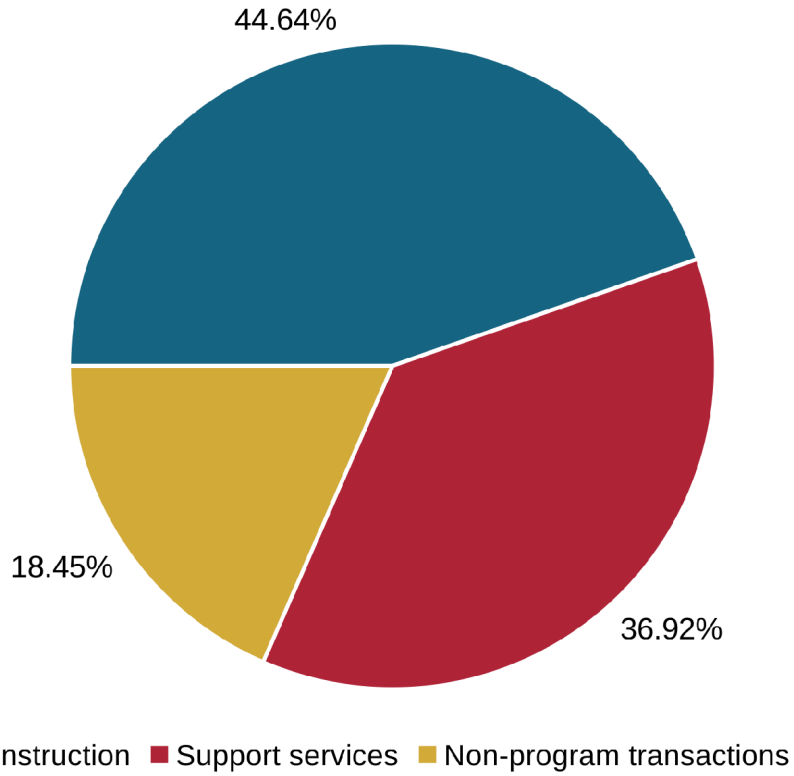


Revenue source	Budget	Share
State sources	$3,512,366.00	40.20%
Local sources	$3,336,245.00	38.18%
Other Wisconsin districts	$1,366,053.00	15.63%
Federal sources	$452,246.00	5.18%
Other sources	$70,758.00	0.81%
TOTAL	**$8,737,668.00**	**100.00%**

Other sources combines $59,376 of other revenue and financing with $11,382 of intermediate sources.

General Fund Expenditures by Function

2026-27 Expenditures and Other Financing uses total $8,737,668.



Function	Budget	Share
Instruction	$3,900,133.00	44.64%
Support services	$3,225,685.00	36.92%
Non-program transactions	$1,611,850.00	18.45%
TOTAL	**$8,737,668.00**	**100.00%**

Non-program transactions include transfers and instructional service payments. Percentages are rounded.

Detailed Budget Reports

General Fund Balance and Revenue

GENERAL FUND 10	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
Beginning Fund Balance (Account 930 000)	2,049,876.23	2,065,496.85	2,321,057.49
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	0	0	0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**2,065,496.85**	**2,321,057.49**	**2,321,057.49**
REVENUES AND OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	1,934,125.20	2,691,545.07	3,263,445.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	1,000.00
270 School Activity Income	13,166.22	20,126.36	8,000.00
280 Interest on Investments	73,548.86	66,919.89	60,200.00
290 Other Revenue, Local Sources	4,392.75	24,569.08	3,600.00
Subtotal Local Sources	**2,025,233.03**	**2,803,160.40**	**3,336,245.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,103,761.09	1,406,223.29	1,366,053.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**1,103,761.09**	**1,406,223.29**	**1,366,053.00**
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	8,475.87	9,806.12	11,382.00
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	**8,475.87**	**9,806.12**	**11,382.00**

Detailed Budget Reports Continued

General Fund Revenue continued

GENERAL FUND 10	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
State Sources			
610 State Aid -- Categorical	93,976.80	94,394.00	92,000.00
620 State Aid -- General	3,268,101.00	2,921,504.00	2,654,478.00
630 DPI Special Project Grants	20,557.23	32,612.60	15,800.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction Program (AGR Grant)	192,580.93	163,002.71	150,000.00
660 Other State Revenue Through Local Units	5,923.82	7,756.88	5,000.00
690 Other Revenue	633,123.17	662,719.84	595,088.00
Subtotal State Sources	**4,214,262.95**	**3,881,990.03**	**3,512,366.00**
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	222,928.82	57,181.73	83,490.00
750 IASA Grants	349,718.10	320,320.25	343,756.00
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	46,427.19	52,198.09	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**619,074.11**	**429,700.07**	**452,246.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	380.00	58,860.00	25,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**380.00**	**58,860.00**	**25,000.00**
Other Revenues			
960 Adjustments	14,060.76	14,184.16	7,676.00
970 Refund of Disbursement	32,066.69	27,901.03	25,700.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	596.22	495.38	1,000.00
Subtotal Other Revenues	**46,723.67**	**42,580.57**	**34,376.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**8,017,910.72**	**8,632,320.48**	**8,737,668.00**

Detailed Budget Reports Continued

General Fund Expenditures and Financing uses

GENERAL FUND 10	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
EXPENDITURES AND OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,205,936.34	1,303,231.99	1,435,753.00
120 000 Regular Curriculum	1,798,276.16	1,575,006.75	1,672,119.00
130 000 Vocational Curriculum	296,834.91	346,837.31	375,636.00
140 000 Physical Curriculum	207,782.97	183,210.54	144,737.00
160 000 Co-Curricular Activities	250,102.60	273,756.36	269,892.00
170 000 Other Special Needs	1,244.58	1,574.06	1,996.00
Subtotal Instruction	**3,760,177.56**	**3,683,617.01**	**3,900,133.00**
Support Services			
210 000 Pupil Services	135,534.24	131,695.03	122,042.00
220 000 Instructional Staff Services	275,776.81	228,757.39	279,059.00
230 000 General Administration	357,537.28	340,103.62	394,260.00
240 000 School Building Administration	379,821.58	415,698.45	429,533.00
250 000 Business Administration	1,342,727.76	1,352,913.21	1,703,536.00
260 000 Central Services	33,660.91	55,531.67	51,597.00
270 000 Insurance & Judgments	71,269.48	71,178.48	87,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	154,482.49	136,483.84	158,658.00
Subtotal Support Services	**2,750,810.55**	**2,732,361.69**	**3,225,685.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	849,612.47	1,251,967.29	856,873.00
430 000 Instructional Service Payments	639,440.64	704,155.05	749,977.00
490 000 Other Non-Program Transactions	2,248.88	4,658.80	5,000.00
Subtotal Non-Program Transactions	**1,491,301.99**	**1,960,781.14**	**1,611,850.00**
TOTAL EXPENDITURES AND OTHER FINANCING USES	**8,002,290.10**	**8,376,759.84**	**8,737,668.00**

Detailed Budget Reports Continued

Special Project funds

FUNDS 21 23 AND 29	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	1,332,859.27	1,522,513.97	1,669,792.62
900 000 Ending Fund Balance	1,522,513.97	1,669,792.62	1,669,792.62
REVENUES AND OTHER FINANCING SOURCES	524,974.35	554,801.52	500,000.00
100 000 Instruction	278,477.53	316,991.52	23,518.00
200 000 Support Services	37,392.12	70,081.35	476,482.00
400 000 Non-Program Transactions	19,450.00	20,450.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	**335,319.65**	**407,522.87**	**500,000.00**

Special Education Balance and Revenue

SPECIAL EDUCATION FUND 27	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES AND OTHER FINANCING SOURCES			
100 Transfers-in	849,612.47	786,078.48	797,119.00
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**
Other School Districts Within Wisconsin			
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**
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	30,255.85	62,173.45	20,000.00
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	**30,255.85**	**62,173.45**	**20,000.00**

Detailed Budget Reports Continued

Special Education Revenue continued

SPECIAL EDUCATION FUND 27	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
State Sources			
610 State Aid -- Categorical	244,416.00	359,772.00	486,247.00
620 State Aid -- General	0.00	21,563.00	0.00
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	3,816.59	0.00
Subtotal State Sources	**244,416.00**	**385,151.59**	**486,247.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	158,526.02	100,728.92	172,869.00
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	29,101.36	34,192.20	15,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**187,627.38**	**134,921.12**	**187,869.00**
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**0.00**	**0.00**	**0.00**
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	104.00	78.00	0.00
Subtotal Other Revenues	**104.00**	**78.00**	**0.00**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**1,312,015.70**	**1,368,402.64**	**1,491,235.00**

Detailed Budget Reports Continued

Special Education Expenditures and Financing uses

SPECIAL EDUCATION FUND 27	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
EXPENDITURES AND 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	2,173.17	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	850,910.41	1,086,314.98	1,142,731.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**853,083.58**	**1,086,314.98**	**1,142,731.00**
Support Services			
210 000 Pupil Services	140,390.46	142,797.57	148,835.00
220 000 Instructional Staff Services	9,825.76	7,975.93	6,036.00
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	67,161.90	85,204.16	99,133.00
260 000 Central Services	4,594.00	0.00	500.00
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 Services	**221,972.12**	**235,977.66**	**254,504.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	4,000.00
430 000 Instructional Service Payments	236,960.00	46,110.00	90,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	**236,960.00**	**46,110.00**	**94,000.00**
TOTAL EXPENDITURES AND OTHER FINANCING USES	**1,312,015.70**	**1,368,402.64**	**1,491,235.00**

Detailed Budget Reports Continued

Debt Service funds

DEBT SERVICE FUNDS 38 AND 39	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	46,136.03	42,033.70	38,133.70
900 000 ENDING FUND BALANCES	42,033.70	38,133.70	33,583.70
TOTAL REVENUES AND OTHER FINANCING SOURCES	**605,497.67**	**603,140.00**	**600,640.00**
281 000 Long-Term Capital Debt	609,600.00	607,040.00	605,190.00
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 AND OTHER FINANCING USES	**609,600.00**	**607,040.00**	**605,190.00**
842 000 INDEBTEDNESS, END OF YEAR	0	0	0

Capital Project funds

CAPITAL PROJECT FUNDS	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	518,423.54	541,735.46	962,705.68
900 000 Ending Fund Balance	541,735.46	962,705.68	980,705.68
TOTAL REVENUES AND OTHER FINANCING SOURCES	**23,311.92**	**420,970.22**	**18,000.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	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 AND OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

Food Service

FOOD SERVICE FUND 50	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	124,494.67	17,606.75	0.00
900 000 ENDING FUND BALANCE	17,606.75	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	**358,496.38**	**438,647.31**	**470,368.00**
200 000 Support Services	465,384.30	456,254.06	470,368.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	**465,384.30**	**456,254.06**	**470,368.00**

Detailed Budget Reports Continued

Community Service

COMMUNITY SERVICE FUND 80	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	9,577.56	10,982.02	4,443.45
900 000 ENDING FUND BALANCE	10,982.02	4,443.45	4,443.45
TOTAL REVENUES AND OTHER FINANCING SOURCES	**14,948.00**	**10,842.81**	**14,124.00**
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	13,543.54	17,381.38	14,124.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES	**13,543.54**	**17,381.38**	**14,124.00**

Package and Cooperative programs

FUNDS 91 93 AND 99	Audited 2024-25	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES AND 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 AND OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

Bond Debt Service Schedule

General Obligation School Improvement Bonds

Original issue: March 9, 2015. FTN Financial Capital Markets. MAC Insured. BQ; callable March 1, 2025 or thereafter.

Period ending	Principal	Coupon	Interest	Debt service	Calendar year total
03/09/2015					
03/01/2016			107,848.89	107,848.89	
09/01/2016			55,150.00	55,150.00	162,998.89
03/01/2017			55,150.00	55,150.00	
09/01/2017			55,150.00	55,150.00	110,300.00
03/01/2018	330,000.00	2.000%	55,150.00	385,150.00	
09/01/2018			51,850.00	51,850.00	437,000.00
03/01/2019	340,000.00	2.000%	51,850.00	391,850.00	
09/01/2019			48,450.00	48,450.00	440,300.00
03/01/2020	345,000.00	2.000%	48,450.00	393,450.00	
09/01/2020			45,000.00	45,000.00	438,450.00
03/01/2021	350,000.00	2.000%	45,000.00	395,000.00	
09/01/2021			41,500.00	41,500.00	436,500.00
03/01/2022	360,000.00	2.000%	41,500.00	401,500.00	
09/01/2022			37,900.00	37,900.00	439,400.00
03/01/2023	365,000.00	2.000%	37,900.00	402,900.00	
09/01/2023			34,250.00	34,250.00	437,150.00
03/01/2024	375,000.00	2.500%	34,250.00	409,250.00	
09/01/2024			29,562.50	29,562.50	438,812.50
03/01/2025	385,000.00	2.500%	29,562.50	414,562.50	
09/01/2025			24,750.00	24,750.00	439,312.50
03/01/2026	395,000.00	3.000%	24,750.00	419,750.00	
09/01/2026			18,825.00	18,825.00	438,575.00
03/01/2027	405,000.00	3.000%	18,825.00	423,825.00	
09/01/2027			12,750.00	12,750.00	436,575.00
03/01/2028	420,000.00	3.000%	12,750.00	432,750.00	
09/01/2028			6,450.00	6,450.00	439,200.00
03/01/2029	430,000.00	3.000%	6,450.00	436,450.00	
09/01/2029					436,450.00
TOTAL	**4,500,000.00**		**1,031,023.89**	**5,531,023.89**	**5,531,023.89**

Calendar 2027 payments total $436,575. Payments falling in fiscal 2026-27 total $442,650. The annual totals in the last column use calendar years.

Royal Bank Payment Schedule

Schedule date	Original loan	Interest rate
July 11, 2025	$405,220.72	1.600%

Payment date	Payment	Interest	Principal	Remaining balance
6/30/2026	162,065.44	6,483.53	155,581.91	249,638.81
6/30/2027	162,065.44	3,994.22	158,071.22	91,567.59
6/30/2028	93,036.69	1,469.10	91,567.59	0.00
TOTAL	**417,167.57**	**11,946.85**	**405,220.72**	**0.00**

2026-27 Debt Service financing

Item	Amount
Fund 38 levy	$436,575.00
Fund 39 levy	$162,065.00
Other debt revenue	$2,000.00
Use of debt fund balance	$4,550.00
TOTAL BUDGETED DEBT SERVICE	**$605,190.00**

2026-27 Annual Meeting of the Kickapoo Area School District

RESOLUTIONS

State laws require that a number of resolutions be acted upon each year at the Annual School District Meeting, giving the Board of Education the necessary legal authority to operate the schools.
The resolutions follow:

A. Tax Levy

Be it resolved that there shall be levied upon the taxable property of the Kickapoo Area School District the sum of **$3,260,445** for the purpose of defraying the operation and maintenance of the public schools, **$436,575** for non-referendum debt service and **$ 162,065** for referendum debt service for a total levy of **$3,859,085** for the 2026-27 school year. 120.10 (6, 7, 8, 9, 10) Wisconsin Statutes

Motion by: _____ Seconded by: _____

B. School Board Member Salaries

Present salary is $ 1200 for each board member, $1500 for the Board President and $1300 for the Board Clerk with mileage to be set according to the IRS primary rate and $25 fee for all committee meetings and extra Board Meetings as posted.

Resolution: Be it resolved by the electors of the Kickapoo Area School District, Vernon, Richland, and Crawford counties of Wisconsin that the following salary be set for the members of the Board of Education. 120.10 (3) Wisconsin Statutes

Amounts: _____ for each board member and _____ for the Board President and Board Clerk and _____ fee for all committee meetings and extra Board Meetings

Motion by: _____ Seconded by: _____

Be it further resolved that the Board members be paid their actual and necessary expenses when traveling or attending meetings outside the District in the performance of duties. 120.10 (4), Wisconsin Statutes.

Motion by: _____ Seconded by: _____

C. Temporary Borrowing by Board of Education

It is necessary to borrow funds to meet district expenses during the year because revenue, such as State Aid and local taxes, are not received until later in the year or even the following year. Such loans, for operating expenses are for a short-term basis, and are repaid when the funds mentioned above are received.

Resolution: Be it resolved that the Board of Education of the Kickapoo Area School District, Vernon, Richland, and Crawford counties of Wisconsin, be authorized to secure a temporary loan in accordance with the provisions of Section 67.12 Wisconsin Statutes, for the purpose of meeting the immediate expenses of maintaining the schools of the district.

Motion by: _____ Seconded by: _____

D. Hot Lunch, Breakfast and Milk Program

Resolution: Be it resolved that the Board of Education of the Kickapoo Area School District is hereby directed to furnish hot lunches, breakfast and milk to any and all students of this District at such places and times and at such cost as shall be set by said Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch, breakfast and milk program. 120.10 (16) Wisconsin Statutes

Motion by: _____ Seconded by: _____

E. Legal Proceedings

Resolution: Be it resolved that the Board of Education of the Kickapoo Area School District is directed to provide for the prosecution or defense of any action or proceedings in which the District is interested. 120.10 (14) Wisconsin Statutes

Motion by: _____ Seconded by: _____
Motion by: _____ Seconded by: _____

F. Transportation

Resolutions: Be it resolved, by the electors of the Kickapoo Area School District:

a. That the District shall transport all students in the District to school, who are required to be transported by the District under the laws of the State of Wisconsin and in the same manner as required by said law.

b. That, in addition, the Board of said School District is authorized to transport in its discretion any students living less than two miles from the school in said School.

c. That said Board is hereby authorized to maintain and operate present transportation vehicles owned by the District and said Board is hereby further authorized to purchase or lease any additional transportation vehicles that they deem necessary or advisable for the District, to have and to place the same in operation. That this authority is a continuation of previous authority given the Board.

d. That said Board, in its discretion, if further authorized and if it finds it advisable or necessary to furnish transportation for some students by parent contracts, that said Board is also authorized to provide any such transportation by contract with private individuals or companies.

e. That said Board is hereby authorized within reason to expend whatever sums it deems necessary and advisable for above purposes and to pay for the same from the General Fund, except expenditures for the purchase of vehicles may be furnished by the Board at it's discretion by borrowing or by financing contracts.

f. That the above authority to operate included the authority to purchase liability insurance on any and all of said vehicles in such amounts and or such coverage as the Board deems necessary.
121.54 and 120.10 (7) Wisconsin Statutes

Motion by: _____ Seconded by: _____

G. School Board Representatives

Resolutions: Be it resolved, by the electors of the Kickapoo Area School District:
That the District shall change the school board representation to one elected school board member in each of the districts one (1), two (2) and three (3). The remaining four (4) seats will be designated as at-large seats.

Motion by: _____ Seconded by: _____