



SCHOOL DISTRICT OF CRANDON 2025-2026 ANNUAL MEETING

To empower and inspire lifelong learners in a safe school community.

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Introduction to the SDOC School Board & Administrative Team

School District of Crandon School Board

- President: Bryan Schallock
- Vice President: Jamie Thomaschefskey
- Clerk: Joe Jaeger
- Treasurer: Therese Brokmeier
- Director: Jeff Ackley, Jr.

School District of Crandon School Board Committees

- **Finance:** Jamie Thomaschefskey and Therese Brokmeier

School District of Crandon Administration and Director Contacts

- District Administrator: Jason Bertrand
- Director of Curriculum and Instruction: Kelly Huseby
- Director of Pupil Services: Rebecca Jablonski
- Elementary Principal: Brady Weber
- Middle & High School Principal: Josh Jaeger
- Dean of Students (MS/HS): Scott Farmer
- Dean of Students (Elem): Becca Gretzinger-Gerow
- Business Director: Darcy Bradley
- Director of Buildings & Grounds: Ray Smith
- Technology Director: David Moon

School Board Schedule of Regular & Finance Committee Monthly Meetings

November 12, 2025	May 13, 2026
December 10, 2025	June 10, 2026
January 14, 2026	July 8, 2026
February 11, 2026	August 12, 2026
March 11, 2026	September 9, 2026
April 8, 2026	October 14, 2026

- All finance meetings are scheduled on the second Wednesday of the month at 5:00 PM in the district office conference room; the District uses the Forest Republican for all official notices.
- All regular meetings are scheduled on the second Wednesday of the month at 6:00 PM in the Robert Jaeger Auditorium unless otherwise noted or published.

Annual Meeting Guidelines

1. Each person is asked to sign the register, indicate their address, check if they are a School District of Crandon resident, and indicate if they are under the age of 18.
2. Only District residents 18 years or older without a felony are eligible to vote on the issues presented and/or make motions.
3. If you wish to address the chairperson, do so by stating your name and address.
4. The chairperson may limit discussion depending upon the number of people wishing to speak in an effort to conduct an effective and orderly meeting.
5. Methods for voting on the issues before the electorate shall be as the chairperson determines, unless otherwise directed by a specific motion on a specific issue.
6. Copies of the minutes from last year are in the next section and the chairperson will recognize a motion to dispense with the reading of the minutes from the prior year annual meeting.

Prior Year Annual Meeting Minutes

SCHOOL DISTRICT OF CRANDON

High School MAC Lab

WEDNESDAY, OCTOBER 30, 2024 (6:00 P.M.)

1. The Annual/Budget Hearing Meeting of the Board of Education, School District of Crandon was called to order by President, Bryan Schallock, on Wednesday, October 30 at 6:00 p.m. in the Robert Jaeger Auditorium.
2. Pledge of Allegiance.
3. Vision Statement: To empower and inspire lifelong learners in a safe school community.
4. Board Roll Call and Introduction: Bryan Schallock- Board President, Jamie Thomaschefskey- Board Clerk, Therese Brokmeier- Board Treasurer, Jeff Ackley and Joe Jaeger Board Directors.
5. Kirby Schultz, Interim District Administrator reviewed annual meeting protocol at this time.
6. Bryan Schallock was nominated to be chairperson for the meeting, motion by Jamie Thomaschefskey, Therese Brokmeier seconded the nomination. Bryan Schallock asked for other nominations for chairperson, no other nominations were made. Motion carried all ayes. Bryan Schallock has been elected for chairperson of the meeting.
7. Jamie Thomaschefskey was nominated to record the official minutes of the meeting minutes, Motion by Therese Brokmeier and Joe Jaeger seconded the nomination. No other nominations were made. Motion carried all ayes. Jamie Thomaschefskey has been elected as the Secretary for the meeting.
8. Motion to dispense with the reading of the annual meeting minutes of Monday, October, 23, 2023. Motion by Melanie Wagoner and seconded by Candy Dailey. All Aye. Motion carried.
9. Darcy Bradley briefly discussed the 2023-2024 Treasurer's Report. Motion by Keith Bradley, seconded by Cindy Bradley to approve the 2023-2024 Treasurer's Report as presented. Motion carried all ayes.
10. Darcy Bradley gave an explanation of the different types of funds.
11. Darcy Bradley presented the proposed 2024-2025 budget.
12. Discussion of the proposed budget was held.
13. Approve the 2024-2025 budget as presented. Motion by Melanie Wagoner and seconded by Lacy Keepers. All Ayes, Motion Carried.
14. Motion by Lacey Keepers, seconded by Cindy to approve the Fund 10 tax levy in the amount of \$7,014,493 with a mil rate of 5.76966. Motion carried all ayes.

Motion by Jamie Thomaschefskey, seconded by Keith Bradley to approve 80 Fund Levy taxes in the amount of \$50,000. Motion carried all ayes.
15. Motion by Therese Brokmeier, seconded by Melanie Wagoner, to authorize the Board of Education to establish a different date and time for the 2025-2026 Annual Meeting and Budget Hearing in accordance with State Statute 120.08 (1). Motion carried all ayes.

16. Motion by Lacey Keepers, seconded by Therese Brokmeier to allow the district to dispose of district textbooks and equipment no longer needed. The district does try to sell the books and equipment before disposal. Motion carried all ayes.
17. Motion by Melanie Wagoner, seconded by Cindy Bradley to authorize the Board of Education to borrow up to \$1,000,000 on a short-term basis through a line of credit for current operational expenses or emergencies. Motion carried all ayes.
18. Set the Board of Education annual Salary rate or per meeting rate. The rate is set at \$375 a month. You must attend the meeting to get the \$375. Board members will receive \$35 a meeting after 2+ meetings. Motion by Melanie Wagoner seconded by Josh Bradley. Motion passed, 2 no votes and Bryan Schallock, Jamie Thomaschfsky, Therese Brokmeier, Jeff Ackley and Joe Jaeger Abstain.
19. Other Business within the authority of the 2024-2025 Annual Meeting.
 - A. Authorize payment of actual and necessary expenses of Board members. Motion by Keith Bradley and seconded by Lacy Keepers. All Aye.
 - B. Authorize the school district to provide school lunches to students. Motion by Melanie Wagoner seconded by John Doane. All Aye.
 - C. Authorize the board to retain legal counsel to prosecute or defend and legal matter in which the district is involved. Motion by Melanie Wagoner seconded by Candy Dailey. All Aye.
20. Motion by Cindy Bradley, seconded by Melanie Wagoner to adjourn at 6:34 p.m. Motion carried all ayes.

Budget Hearing and Annual Meeting Agenda

SCHOOL DISTRICT OF CRANDON

Robert Jaeger Auditorium

MONDAY, OCTOBER 27, 2025 (6:00 P.M.)

1. Call to Order. (Bryan Schallock, Board President)
2. Pledge of Allegiance (All)
3. Vision Statement: To empower and inspire lifelong learners in a safe school community (All)
4. Board Roll Call and Introduction (Bryan Schallock, Board President)
5. Review of Annual Meeting Protocol (Jason Bertrand, District Administrator)
6. Elect a Chairperson for the meeting (Bryan Schallock, Board President)
7. Elect a Secretary for the meeting (Elected Chair Person)
8. Read and approve the minutes of the 2024-2025 Budget Hearing and the Annual Meeting.
 - a. Motion: To dispense with the reading of the annual meeting minutes of Wednesday, October 30, 2024.

By: _____ Seconded: _____

Vote: _____

9. Clerk/Treasurer's Report Approval (Darcy Bradley, Business Director)
 - a. Motion: To approve the 2024-2025 Treasurer's Report as presented.

By: _____ Seconded: _____

Vote: _____

10. Discussion on Funding (Darcy Bradley, Business Director)
11. Presentation of the proposed 2025-2026 budget. (Darcy Bradley, Business Director)
12. Discussion of the proposed budget; electorate should refer and adhere to discussion guidelines found in this book.
13. Approve budget as presented or amended (See Form 6590).
 - a. Motion: To approve the 2025-2026 budget as presented.

By: _____ Seconded: _____

Vote: _____

14. Levy a tax in accordance with the approved budget in the amount of \$6,995,128 with a levy rate of 4.96003 mills supported by the following fund levies:

- a. Motion: To approve the Fund 10 tax levy in the amount of \$6,995,128.

By: _____ Seconded: _____

Vote: _____

15. Authorize the Board of Education to establish a different date and time for the 2026-2027 Annual Meeting and Budget Hearing in accordance with State Statute 120.08 (1).
- a. Motion: To authorize the Board of Education to establish a different date and time for the 2026-2027 Annual Meeting and Budget Hearing.
- By: _____ Seconded: _____
- Vote: _____
16. Consideration of the disposal of district textbooks and equipment no longer needed.
- a. Motion: To authorize the Board of Education to dispose of textbooks and equipment no longer needed.
- By: _____ Seconded: _____
- Vote: _____
17. Authorize the Board of Education to borrow up to \$1,000,000 on a short-term basis through a line of credit for current operational expenses or emergencies until monies become available.
- a. Motion: To authorize the Board of Education to borrow up to \$1,000,000 on a short-term basis through a line of credit for current operational expenses or emergencies.
- By: _____ Seconded: _____
- Vote: _____
18. Set the Board of Education annual salary rate or per meeting rate.
- a. Motion: To Set board members' pay in the form of _____ (annual salary or per meeting payment) at \$_____.
- By: _____ Seconded: _____
- Vote: _____
19. Other business within the authority of the 2025-2026 Annual Meeting.
- a. Motion: To authorize payment of actual and necessary expenses of Board members who travel in the performance of their duties.
- By: _____ Seconded: _____
- Vote: _____
20. Motion for Adjournment.
- a. Motion: To Adjourn.
- By: _____ Seconded: _____
- Vote: _____

SDOC Treasurer's Report: 2024-2025 Fiscal Year

Unaudited Values

All Values Reflect Balances as of June 30, 2025

Fund 10 (General)		Fund 41 (Levy Capital Projects)	
Beginning Equity	\$ 6,662,424.31	Beginning Equity	\$ 447,134.80
Revenues	\$ 14,387,569.77	Revenues	
Expenses	\$ 14,582,265.99	Expenses	\$ -
Ending Equity	\$ 6,467,728.09	Ending Equity	\$ 447,134.80
Change in Equity	\$ (194,696.22)	Change in Equity	\$ -
Fund 21 (Gifts & Donations)		Fund 46 (Transfer Capital Projects)	
Beginning Equity	\$ 335,925.15	Beginning Equity	\$ 207,202.95
Revenues	\$ 211,011.83	Revenues	\$ 1,795.22
Expenses	\$ 198,520.20	Expenses	\$ -
Ending Equity	\$ 348,416.78	Ending Equity	\$ 208,998.17
Change in Equity	\$ 12,491.63	Change in Equity	\$ 1,795.22
Fund 27 (Special Education)		Fund 50 (Food Service)	
Beginning Equity	\$ -	Beginning Equity	\$ -
Revenues	\$ 2,411,234.20	Revenues	\$ 850,691.72
Expenses	\$ 2,411,234.20	Expenses	\$ 850,971.72
Ending Equity	\$ -	Ending Equity	\$ -
Change in Equity	\$ -	Change in Equity	\$ -
Fund 29 (Title 7 Tutors)		Fund 72 (Scholarships)	
Beginning Equity	\$ -	Beginning Equity	\$ 52,659.99
Revenues		Revenues	\$ 4,802.26
Expenses		Expenses	\$ 9,550.00
Ending Equity	\$ -	Ending Equity	\$ 47,912.25
Change in Equity	\$ -	Change in Equity	\$ (4,747.74)
Fund 38 (Energy Exemption)		Fund 80 (Community Service)	
Beginning Equity	\$ -	Beginning Equity	\$ 49,151.55
Revenues	\$ -	Revenues	\$ 50,000.00
Expenses	\$ -	Expenses	\$ 24,606.89
Ending Equity	\$ -	Ending Equity	\$ 49,061.55
Change in Equity	\$ -	Change in Equity	\$ (90.00)

2025-2026 Budget

BUDGET ADOPTION 2025-2026 *			
GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	6,614,314.75	6,662,424.31	6,467,728.09
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,662,424.31	6,467,728.09	4,860,170.09
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	6,664,372.11	7,019,408.13	6,995,128.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	22,502.60	24,038.60	19,000.00
280 Interest on Investments	157,980.54	130,646.86	100,000.00
290 Other Revenue, Local Sources	24,439.45	11,919.25	5,000.00
Subtotal Local Sources	6,869,294.70	7,186,012.84	7,119,128.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	4,582.00	4,576.00	0.00
340 Payments for Services	213,344.00	249,885.00	301,662.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	2,512.50	0.00
Subtotal Other School Districts within Wisconsin	217,926.00	256,973.50	301,662.00
<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	13,177.36	16,961.06	14,547.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	3,604.70	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	13,177.36	20,565.76	14,547.00
<i>State Sources</i>			
610 State Aid -- Categorical	124,865.30	118,899.00	127,887.00
620 State Aid -- General	4,181,928.00	4,090,604.00	3,541,851.00
630 DPI Special Project Grants	53,463.52	39,257.30	13,500.00
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	1,891.66	0.00	0.00
690 Other Revenue	742,336.15	755,388.38	749,841.00
Subtotal State Sources	5,104,484.63	5,004,148.68	4,433,079.00
Federal Sources 710 Federal Aid - Categorical	114,853.77	0.00	0.00
720 Impact Aid	1,130,350.00	875,935.00	220,698.00
730 DPI Special Project Grants	1,295,090.61	415,438.64	307,395.00
750 IASA Grants	289,125.00	281,527.85	287,297.00
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	96,421.51	136,420.51	0.00
790 Other Federal Revenue - Direct	52,571.00	240.93	0.00
Subtotal Federal Sources	2,978,411.89	1,709,562.93	815,390.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	93,112.00	0.00
Subtotal Other Financing Sources	0.00	93,112.00	0.00
Other Revenues			
960 Adjustments	84,975.35	29,435.82	0.00
970 Refund of Disbursement	18,526.33	3,327.18	0.00
980 Medical Service Reimbursement	45,028.33	0.00	0.00
990 Miscellaneous	0.00	84,431.06	20,000.00
Subtotal Other Revenues	148,530.01	117,194.06	20,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,331,824.59	14,387,569.77	12,703,806.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	2,975,577.75	2,648,657.71	2,093,890.00
120 000 Regular Curriculum	2,726,589.05	2,581,172.64	2,784,775.00
130 000 Vocational Curriculum	429,624.92	408,921.95	324,919.00
140 000 Physical Curriculum	361,240.58	268,257.28	270,388.00
160 000 Co-Curricular Activities	244,636.63	233,385.83	213,795.00
170 000 Other Special Needs	2,785.25	81,108.49	57,722.00
Subtotal Instruction	6,740,454.18	6,221,503.90	5,745,489.00
<i>Support Sources</i>			
210 000 Pupil Services	607,759.03	715,767.17	734,328.00
220 000 Instructional Staff Services	434,877.14	548,349.89	401,041.00
230 000 General Administration	449,585.93	422,499.85	412,106.00
240 000 School Building Administration	809,980.03	906,804.07	903,195.00
250 000 Business Administration	2,709,977.21	2,211,048.94	2,129,503.00
260 000 Central Services	238,862.44	187,664.80	153,619.00
270 000 Insurance & Judgments	126,047.26	161,890.11	271,587.00
280 000 Debt Services	0.00	20,602.00	24,000.00
290 000 Other Support Services	502,290.01	463,484.28	426,889.00
Subtotal Support Sources	5,879,379.05	5,638,111.11	5,456,268.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	1,461,087.46	1,650,869.07	1,920,343.00
430 000 Instructional Service Payments	971,619.96	1,043,386.50	1,159,264.00
490 000 Other Non-Program Transactions	231,174.38	28,395.41	30,000.00
Subtotal Non-Program Transactions	2,663,881.80	2,722,650.98	3,109,607.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,283,715.03	14,582,265.99	14,311,364.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	380,640.70	335,925.15	348,416.78
900 000 Ending Fund Balance	335,925.15	348,416.78	348,416.78
REVENUES & OTHER FINANCING SOURCES	250,493.50	211,011.83	99,171.00
100 000 Instruction	294,134.14	198,520.20	0.00
200 000 Support Services	1,074.91	0.00	99,171.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	295,209.05	198,520.20	99,171.00

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	1,421,901.03	1,366,116.64	1,680,203.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	10,480.97	54,136.20	89,499.00
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	10,480.97	54,136.20	89,499.00
<i>State Sources</i>			
610 State Aid -- Categorical	517,463.00	537,114.00	642,870.00
620 State Aid -- General	0.00	31,309.00	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	7,189.22	947.62	0.00
Subtotal State Sources	524,652.22	569,370.62	642,870.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	190,455.16	226,622.40	244,827.00
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	166,172.01	194,988.34	130,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	356,627.17	421,610.74	374,827.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,313,661.39	2,411,234.20	2,787,399.00

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	107,034.25	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	1,531,114.87	1,563,642.98	2,105,716.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,531,114.87	1,670,677.23	2,105,716.00
Support Sources			
210 000 Pupil Services	221,078.52	254,102.84	235,322.00
220 000 Instructional Staff Services	246,894.53	218,846.75	228,361.00
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	204,196.45	143,089.24	218,000.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	672,169.50	616,038.83	681,683.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	110,377.02	124,518.14	0.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00

Subtotal Non-Program Transactions	110,377.02	124,518.14	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,313,661.39	2,411,234.20	2,787,399.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	602,509.46	654,787.75	656,582.97
900 000 Ending Fund Balance	654,787.75	656,582.97	658,382.97
TOTAL REVENUES & OTHER FINANCING SOURCES	52,278.29	1,795.22	1,800.00
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 & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	204,946.38	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	595,949.02	850,691.72	784,434.00
200 000 Support Services	800,895.40	850,692.03	784,434.00
400 000 Non-Program Transactions	0.00	(0.31)	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	800,895.40	850,691.72	784,434.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	28,321.29	23,758.44	49,151.55
900 000 ENDING FUND BALANCE	23,758.44	49,151.55	6,728.55
TOTAL REVENUES & OTHER FINANCING SOURCES	30,000.00	50,000.00	0.00
200 000 Support Services	8,500.22	0.00	0.00
300 000 Community Services	26,062.63	24,606.89	42,423.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,562.85	24,606.89	42,423.00

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

2025-2026 Revenue Limit Worksheet

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit				
2024-25 General Aid Certification (24-25 Line 12A, src 621)	+			4,090,604
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)	+			0
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+			4,046
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+			5,832
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+			7,014,493
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)	+			0
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)	+			0
2024-25 Aid Penalty for Over Levy (24-25 FINAL Rev Lim, June 2025)	-			0
2024-25 Total Levy for All Levied Non-Recurring Exemptions*	-			1,191,933
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)	=			9,923,042
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)				
September & Summer FTE Membership Averages				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				
Line 2: Base Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =				862
		2022	2023	2024
Summer FTE:		0	0	0
% (40,40,40)		0	0	0
Sept FTE:		870	858	857
New ICS - Independent Charter Schools FTE		0.0	0.0	0.0
Total FTE		870	858	857
Line 6: Curr Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =				856
		2023	2024	2025
Summer FTE:		0	0	0
% (40,40,40)		0	0	0
Sept FTE:		858	857	853
New ICS - Independent Charter Schools FTE		0.0	0.0	0.0
Total FTE		858	857	853
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2025:				
				856
Line 10B: Declining Enrollment Exemption =				71,020
Average FTE Loss (Line 2 - Line 6, if > 0)				6
X 1.00 =				6
X (Line 5, Maximum 2025-26 Revenue per Memb) =				11,836.65
Non-Recurring Exemption Amount:				71,020
Fall 2025 Property Values				
2025 TIF-Out Tax Apportionment Equalized Valuation				1,410,299,878
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue				

2025-26 Revenue Limit Worksheet			
1.	2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	9,923,042
2.	Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	862
3.	2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,511.65
4.	2025-26 Per Member Change (A+B)		325.00
	2025-26 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per Member Change for 2025-26	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)	0.00	
5.	2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)		11,836.65
6.	Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	856
7.	2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	10,132,172
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	10,132,172	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	254,415
A.	Prior Year Carryover	0	
B.	Transfer of Service	0	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2023-24 to 2024-25)	254,415	
E.	Recurring Referenda to Exceed (If 2025-26 is first year)	0	
9.	2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)		10,386,587
10.	Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		182,284
A.	Non-Recurring Referenda to Exceed 2025-26 Limit	0	
B.	Declining Enrollment Exemption for 2025-26 (from left)	71,020	
C.	Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)	0	
D.	Adjustment for Refunded or Rescinded Taxes, 2025-26	0	
E.	Prior Year Open Enrollment (uncounted pupil[s])	0	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Other Adjustments (Fund 39 Bal Transfer, enter as negative)	0	
H.	WPCP and RPCP Private School Voucher Aid Deduction	111,264	
I.	SNSP Private School Voucher Aid Deduction	0	
11.	2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		10,568,871
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		3,573,743
A.	2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID	3,541,851	
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	4,046	
D.	State Aid for Exempt Personal Property (Source 691)	27,846	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12)		6,995,128
	(10, 38, 41 Levies)		
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	6,995,128
	Entries Required Below: Enter amnts needed by purpose and fund:		
A.	Gen Operations: Fnd 10 Src 211	6,995,128	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		0
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		6,995,128
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00496003

2025-2026 Equalization Aid Worksheet

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION				
OCTOBER 15 CERTIFICATION OF 2025-26 GENERAL AID				
USING 2024-25 AUDITOR AC DATA, 2024-25 AUDITED MEMBERSHIP				
2024 TIFOUT SCHOOL AID VALUE (CERT MAY 2025) & 2016 COMPUTER VALUE (CERT MAY 2017)				
Crandon 1218		Crandon		
PART A: 2024-25 AUDITED MEMBERSHIP				FTE
A1	3RD FRI SEPT 2024 MEMBERSHIP* (include Challenge Academy)			857.00
A2	2ND FRI JAN 2025 MEMBERSHIP* (include Challenge Academy)			862.00
A3	TOTAL (A1 + A2)			1,719.00
A4	AVERAGE (A3/2) (ROUNDED)			860.00
A5	SUMMER 2024 FTE EQUIVALENT* (ROUNDED)			0.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 2015 & AFTER			8.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			0.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			0.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			868
* Ch 220 Resident Inter FTE counts only 75%.				
PART B: 2024-25 GENERAL FUND DEDUCTIBLE RECEIPTS (AUDITOR AC REPORT)				
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	14,352,577.77
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	7,051,299.51
B3	GENERAL STATE AID	10R 000000 620	-	4,090,604.00
B4	IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	197,301.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	3,013,373.26
PART C: 2024-25 NET COST OF GENERAL FUND (AUDITOR AC REPORT)				
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	14,933,781.03
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	0.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	14,933,781.03
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	3,013,373.26
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	11,920,407.77
PART D: 2024-25 NET COST OF DEBT SERVICE FUNDS (AUDITOR AC REPORT)				
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	0.00
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	0.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	0.00
PART E: 2024-25 SHARED COST (AUDITOR AC REPORT)				
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	11,920,407.77
E2	TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3	IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	197,301.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	11,723,106.77

GUARANTEES FOR OCTOBER 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,176,722	6,530,166	3,265,083
TERTIARY (G11)	1,055,783	3,167,349	1,583,674
1218	2025-26 OCTOBER 15 CERTIFICATION		
PART E: 2024-25 SHARED COST - CONTINUED		E4 =	11,723,106.77
PRIMARY COST CEILING PER MEMBER			1,000
PRIMARY CEILING (A7 * E6)			868,000.00
PRIMARY SHARED COST (LESSER OF E4 OR E7)			868,000.00
SECONDARY COST CEILING PER MEMBER			12,678
SECONDARY CEILING (A7 * E9)			11,004,504.00
SECONDARY SHARED COST			10,136,504.00
((LESSER OF E4 OR E10) - E8)			
TERTIARY SHARED COST			718,602.77
(GREATER OF (E4 - E8 - E11) OR 0)			
SHARED COST PER MEMBER =		\$13,506	
PART F: EQUALIZED PROPERTY VALUE			
2024 TIFOUT VALUE (CERT MAY 25) + EXEMPT COMPUTER VALUE (CERT MAY 17)			1,224,840,428
VALUE PER MEMBER =		1,411,106	
PART G: 2025-26 EQUAL AID BY TIER - OCTOBER 15 CERTIFICATION			
PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
PRIMARY GUARANTEED VALUATION (A7 * G1)			1,675,240,000
PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
PRIMARY NET GUARANTEED VALUE (G2 - F1)			450,399,572
PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			233,365.53
SECONDARY GUARANTEED VALUE PER MEMB			2,176,722
SECONDARY GUARANTEED VALUATION (A7 * G6)			1,889,394,696
SECONDARY REQUIRED RATE (E11 / G7)			0.00536495
SECONDARY NET GUARANTEED VALUE (G7 - F1)			664,554,268
SECONDARY EQUALIZATION AID (G8 * G9)			3,565,300.42
TERTIARY GUARANTEED VALUE PER MEMB			1,055,783
TERTIARY GUARANTEED VALUATION (A7 * G11)			916,419,644
TERTIARY REQUIRED RATE (E12 / G12)			0.00078414
TERTIARY NET GUARANTEED VALUE (G12 - F1)			-308,420,784
TERTIARY EQUALIZATION AID (G13 * G14)			-241,845.07
PART H: 2025-26 EQUALIZATION AID - OCTOBER 15 CERTIFICATION			
2025-26 EQUALIZATION AID - OCTOBER 15 CERT (G5+G10+G15) NOT< 0			3,556,820.88
PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
2024-25 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			-14,970.00
2024-25 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
PRIOR YEAR (2024-25) DATA ERROR ADJ/OR FEE PENALTY			0.00
2025-26 EQUALIZATION AID - OCTOBER 15 CERT (ROUND) (H1+H2+H2A+H4A+H4B+H5)			3,541,851.00
*** PART I: 2025-26 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCTOBER 15 CERT***			
2025-26 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCTOBER 15 CERT			0.00
2024-25 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
2025-26 SPEC ADJ AID and/or CHAP 220 - OCTOBER 15 CERT (ROUND) (I1+I2C)			0.00
2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)			3,541,851