2026-2027

McFarland School District

Notice of Budget Hearing (Section 65.90(4))

Notice is hereby given to the qualified electors of the School District of McFarland that the budget hearing will be held at the Board Room at the McFarland High School, on the 26th day of October, 2026, at 7:00 o'clock. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 5101 Farwell Street, McFarland, WI 53558.

Notice for Annual District Meeting (Section 120.08(1))

Notice is hereby given to qualified electors of the School District of McFarland, that the annual meeting of said district for the transaction of business, will be held at the McFarland High School, on the 26th day of October, 2026, at 7:00 o'clock.

GENERAL FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	14,924,859.72	16,370,945.72	19,701,904.72
Ending Fund Balance	**16,370,945.72**	**19,701,904.72**	**18,986,324.72**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	17,019,759.00	19,136,406.00	20,632,903.00
Inter-district Payments (Source 300 + 400)	46,997,426.00	58,608,874.00	58,850,000.00
Intermediate Sources (Source 500)	0.00	0.00	29,679.00
State Sources (Source 600)	18,002,772.00	17,192,617.00	17,046,281.00
Federal Sources (Source 700)	360,575.00	337,579.00	313,307.00
All Other Sources (Source 800 + 900)	1,009,461.00	170,924.00	47,360.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**83,389,993.00**	**95,446,400.00**	**96,919,530.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	18,227,927.00	18,319,069.00	19,706,537.00
Support Services (Function 200 000)	15,274,001.00	14,375,086.00	17,199,660.00
Non-Program Transactions (Function 400 000)	48,441,979.00	59,421,286.00	60,728,913.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**81,943,907.00**	**92,115,441.00**	**97,635,110.00**

SPECIAL PROJECTS FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	486,938.85	576,944.09	670,448.91
Ending Fund Balance	576,944.09	670,448.91	670,448.91
REVENUES & OTHER FINANCING SOURCES	9,295,522.24	10,231,988.82	9,946,553.00
EXPENDITURES & OTHER FINANCING USES	9,205,517.00	10,138,484.00	9,946,553.00

DEBT SERVICE FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Budget 2026-2027**
Beginning Fund Balance	1,010,300.62	957,575.62	899,600.62
Ending Fund Balance	957,575.62	899,600.62	823,075.62
REVENUES & OTHER FINANCING SOURCES	4,509,769.00	4,619,069.00	4,744,569.00
EXPENDITURES & OTHER FINANCING USES	4,562,494.00	4,677,044.00	4,821,094.00

CAPITAL PROJECTS FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	971,114.90	1,263,085.90	1,210,567.90
Ending Fund Balance	**1,263,085.90**	**1,210,567.90**	**359,567.90**
REVENUES & OTHER FINANCING SOURCES	**291,971.00**	**287,525.00**	**249,000.00**
EXPENDITURES & OTHER FINANCING USES	**0.00**	**340,043.00**	**1,100,000.00**

FOOD SERVICE FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	493,313.29	376,240.29	171,956.29
Ending Fund Balance	**376,240.29**	**171,956.29**	**9,687.29**
REVENUES & OTHER FINANCING SOURCES	**1,246,115.00**	**1,229,708.00**	**1,341,849.00**
EXPENDITURES & OTHER FINANCING USES	**1,363,188.00**	**1,433,992.00**	**1,504,118.00**

COMMUNITY SERVICE FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
Beginning Fund Balance	409,420.34	476,968.34	487,865.34
Ending Fund Balance	**476,968.34**	**487,865.34**	**461,662.34**
REVENUES & OTHER FINANCING SOURCES	**899,790.00**	**883,169.00**	**906,610.00**
EXPENDITURES & OTHER FINANCING USES	**832,242.00**	**872,272.00**	**932,813.00**

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	**41,845.00**	**47,063.00**	**47,063.00**
EXPENDITURES & OTHER FINANCING USES	**41,845.00**	**47,063.00**	**47,063.00**

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
GROSS TOTAL EXPENDITURES -- ALL FUNDS	97,949,193.00	109,624,339.00	115,986,751.00
Interfund Transfers (Source 100) - ALL FUNDS	3,827,444.24	3,667,338.82	4,880,403.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**94,121,748.76**	**105,957,000.18**	**111,106,348.00**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**12.57%**	**4.86%**

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2024-2025	Unaudited 2025-2026	Budget 2026-2027
General Fund	$ 14,820,703	$ 17,735,546	$ 19,828,403
Referendum Debt Service Fund	$ 4,509,769	$ 4,619,069	$ 4,744,569
Non-Referendum Debt Service Fund	$ -	$ -	$ -
Capital Expansion Fund	$ 249,000	$ 249,000	$ 249,000
Community Service Fund	$ 532,402	$ 532,402	$ 532,402
TOTAL SCHOOL LEVY	**$ 20,111,874**	**$ 23,136,017**	**$ 25,354,374**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**15.04%**	**9.59%**