

BUDGET PUBLICATION - 2026 - 2027

Required Published Budget Summary Format

GENERAL FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	1,792,706.81	-368,669.79	756,525.57
Ending Fund Balance	(368,669.79)	756,525.57	756,525.57
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.28	0.00	0.00
Local Sources (Source 200)	9,623,979.42	10,839,249.03	10,463,866.00
Inter-district Payments (Source 300 + 400)	953,555.00	999,131.50	1,155,000.00
Intermediate Sources (Source 500)	64,268.29	96,962.00	97,974.00
State Sources (Source 600)	8,882,902.87	7,632,332.34	7,171,740.73
Federal Sources (Source 700)	231,797.81	308,202.78	364,341.00
All Other Sources (Source 800 + 900)	269,545.98	4,361,728.20	1,598,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	20,026,049.65	24,237,605.85	20,851,421.73
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	10,544,206.44	10,778,933.36	9,720,893.00
Support Services (Function 200 000)	8,082,508.79	8,418,311.47	7,221,930.00
Non-Program Transactions (Function 400 000)	3,560,711.02	3,915,165.66	3,908,598.73
TOTAL EXPENDITURES & OTHER FINANCING USES	22,187,426.25	23,112,410.49	20,851,421.73

SPECIAL PROJECTS FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	326,389.41	294,806.35	516,473.04
Ending Fund Balance	294,806.35	516,473.04	495,873.04
REVENUES & OTHER FINANCING SOURCES	3,355,658.66	3,584,257.96	3,583,236.01
EXPENDITURES & OTHER FINANCING USES	3,387,241.72	3,362,591.27	3,603,836.01

DEBT SERVICE FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	899,146.97	968,951.44	936,721.07
Ending Fund Balance	968,951.44	936,721.07	899,846.34
REVENUES & OTHER FINANCING SOURCES	3,076,742.12	3,209,493.03	3,768,867.27
EXPENDITURES & OTHER FINANCING USES	3,006,937.65	3,241,723.40	3,805,742.00

CAPITAL PROJECTS FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	19,291,934.95	648,904.78	413,318.41
Ending Fund Balance	648,904.78	413,318.41	227,804.48
REVENUES & OTHER FINANCING SOURCES	391,730.61	2,055.57	0.00
EXPENDITURES & OTHER FINANCING USES	19,034,760.78	237,641.94	185,513.93

FOOD SERVICE FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
Beginning Fund Balance	326,740.22	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	1,315,365.40	1,359,535.83	1,302,942.00
EXPENDITURES & OTHER FINANCING USES	1,642,105.62	1,359,535.83	1,302,942.00

COMMUNITY SERVICE FUND	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
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Beginning Fund Balance	(537,130.90)	(981,221.73)	(1,515,374.18)
Ending Fund Balance	(981,221.73)	(1,515,374.18)	(1,515,374.18)
REVENUES & OTHER FINANCING SOURCES	1,097,270.97	1,037,894.52	1,287,545.00
EXPENDITURES & OTHER FINANCING USES	1,541,361.80	1,572,046.97	1,287,545.00

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	50,799,833.82	32,885,949.90	31,037,000.67
Interfund Transfers (Source 100) - ALL FUNDS	1,938,461.48	1,877,890.70	1,752,972.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	48,861,372.34	31,008,059.20	29,284,028.67
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-36.54%	-5.56%

PROPOSED PROPERTY TAX LEVY

Levy Summary	Audited 2024 - 2025	Unaudited 2025 - 2026	Budget 2026 - 2027
General Fund	\$9,442,991	\$10,560,507	\$10,150,854
Referendum Debt Service Fund	\$2,709,725	\$2,820,350	\$2,932,475
Non-Referendum Debt Service Fund	\$367,003	\$388,908	\$836,392
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$104,000	\$104,000	\$230,000
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$12,623,719	\$13,873,765	\$14,149,721
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		9.90%	1.99%

A detailed version of the budget may be reviewed at the District Office: (715) 268-9771