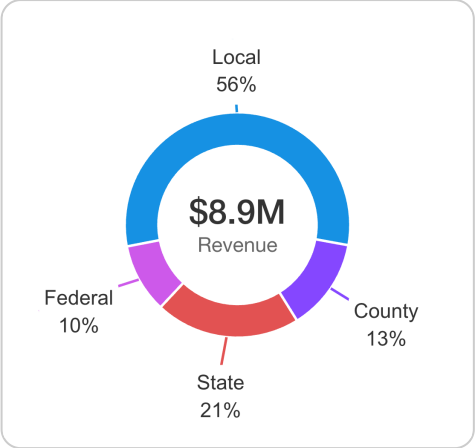
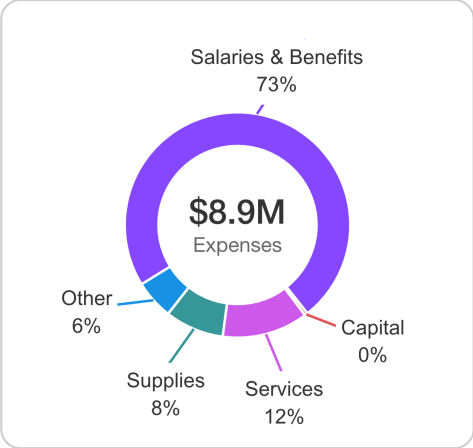
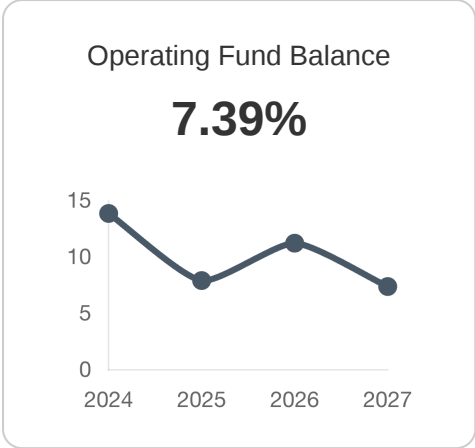


Fiscal Year 2027 Budget

	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Difference
Revenue	\$12,166,308	\$8,884,369	\$8,872,624	\$-11,745
Expense	\$11,170,909	\$8,776,359	\$8,864,497	\$88,138
Net	\$995,399	\$108,010	\$8,127	\$-99,883



Budget Summary

	Total	Operating	General	Teacher	Debt	Capital
Tax Levy	\$3.8792	\$0.0000	\$3.6792	\$0.0000	\$0.2000	\$0
Opening Balance	\$974,360.74	\$594,747.12	\$594,747.12	\$0	\$379,613.62	\$0
Estimated Revenue	\$8,872,622	\$8,449,526	\$5,720,465	\$2,729,061	\$268,926	\$154,170
Estimated Receipts and Balances	\$9,846,982.74	\$9,044,273.12	\$6,315,212.12	\$2,729,061	\$648,539.62	\$154,170
Estimated Expenditures	\$8,864,495	\$8,350,455	\$3,417,860	\$4,932,595	\$283,156	\$230,884
Revenue - Expenditures	\$8,127	\$99,071	\$2,302,605	-\$2,203,534	-\$14,230	-\$76,714
Balance Prior to Transfer	\$982,487.74	\$693,818.12	\$2,897,352.12	-\$2,203,534	\$365,383.62	-\$76,714
Transfers	\$0	-\$76,714	-\$2,280,248	\$2,203,534	\$0	\$76,714
Zero Teach Fund Balance	\$0	\$0	-\$2,203,534	\$2,203,534	\$0	\$0
7% Capital Transfer	\$0	-\$76,714	-\$76,714	\$0	\$0	\$76,714
Estimated Fund Balance 2027	\$982,487.74	\$617,104.12	\$617,104.12	\$0	\$365,383.62	\$0
Estimated Restricted Money	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Unrestricted Money	\$982,487.74	\$617,104.12	\$617,104.12	\$0	\$365,383.62	\$0
% Unrestricted Fund Balance		7.39%				

Revenue by Source and Fund

Object	General	Teacher	Debt	Capital
Local (5100-5199)	\$3,945,419	\$738,914	\$207,326	\$71,000
County (5200-5299)	\$1,095,227	\$20,000	\$61,600	\$0
State (5300-5399)	\$365,839	\$1,481,900	\$0	\$0
Federal (5400-5499)	\$313,981	\$488,247	\$0	\$83,171
Total	\$5,720,466	\$2,729,061	\$268,926	\$154,171

Expense by Object and Fund

Object	General	Teacher	Debt	Capital
Certified Salaries	\$6,000	\$3,264,710	\$0	\$0
Non-Certified Salaries	\$1,155,626	\$448,082	\$0	\$0
Benefits	\$415,614	\$1,194,802	\$0	\$0
Purchased Services	\$1,067,223	\$25,000	\$0	\$0
Supplies	\$749,055	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$38,960
Principal, Interest, and Fees	\$24,344	\$0	\$283,156	\$191,925
Total	\$3,417,861	\$4,932,595	\$283,156	\$230,885

Expense by Object over Time

Object	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Change
Certified Salaries	\$3,456,698	\$3,264,742	\$3,270,710	\$5,969
Non-Certified Salaries	\$1,655,677	\$1,584,606	\$1,603,709	\$19,102
Benefits	\$1,648,540	\$1,602,400	\$1,610,416	\$8,016
Purchased Services	\$1,016,155	\$1,080,182	\$1,092,223	\$12,041
Supplies	\$868,458	\$729,555	\$749,055	\$19,500
Capital Outlay	\$2,234,972	\$18,700	\$38,960	\$20,260
Principal, Interest, and Fees	\$290,410	\$496,174	\$499,424	\$3,250
Total	\$11,170,910	\$8,776,359	\$8,864,497	\$88,138

Assessed Value over Time

	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Change
Assessed Value	\$86,222,326	—	\$102,229,920	—

Revenue

Account	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Change
revenue	\$12,166,308	\$8,884,369	\$8,872,624	\$-11,745
5100 - Local	\$4,667,824	\$4,948,244	\$4,962,659	\$14,415
5110 - Taxes	\$4,044,557	\$4,614,381	\$4,630,646	\$16,265
5120 - Tuition	\$0	\$9,000	\$9,000	\$0
5140 - Earnings on Investments	\$309,198	\$41,000	\$35,000	\$-6,000
5150 - Food Service - ProgramsPupils	\$58,363	\$60,000	\$60,000	\$0
5160 - Food Service - ProgramsAdults	\$40,748	\$50,000	\$50,000	\$0
5170 - Enterprise Sources	\$176,599	\$141,863	\$146,013	\$4,150
5190 - Other Revenue From Local Sources	\$38,360	\$32,000	\$32,000	\$0
5200 - County	\$1,249,896	\$1,088,489	\$1,176,827	\$88,338
5210 - Court Related - County	\$14,883	\$25,000	\$20,000	\$-5,000
5220 - Tax Collected by County for the LEA	\$1,235,013	\$1,063,489	\$1,156,827	\$93,338
5300 - State	\$1,956,257	\$1,987,857	\$1,847,739	\$-140,118
5310 - Foundation Formula State Aid	\$1,674,631	\$1,795,427	\$1,765,900	\$-29,527
5320 - Foundation Formula State Aid	\$30,212	\$28,000	\$28,000	\$0
5330 - State Revenue	\$191,413	\$164,430	\$28,839	\$-135,591
5380 - State Revenue	\$50,000	\$0	\$0	\$0
5390 - State Revenue	\$10,000	\$0	\$25,000	\$25,000
5400 - Federal	\$1,945,190	\$789,779	\$885,399	\$95,620
5410 - Federal Unrestricted Direct	\$46,754	\$60,000	\$70,000	\$10,000
5420 - Federal-Restricted	\$1,024,359	\$0	\$0	\$0

Account	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Change
5426 - Federal-Restricted	\$3,655	\$0	\$0	\$0
5430 - Federal-Restricted	\$21,978	\$0	\$0	\$0
5440 - Federal-Restricted	\$364,894	\$376,375	\$343,824	\$-32,551
5450 - Federal-Restricted	\$403,663	\$275,000	\$310,000	\$35,000
5460 - Other Federal - Restricted	\$60,211	\$49,423	\$49,423	\$0
5480 - Other Federal - Restricted	\$17,580	\$14,000	\$14,000	\$0
5490 - Other Federal - Restricted	\$2,097	\$14,981	\$98,152	\$83,171
5600 - Non-Current	\$2,335,919	\$70,000	\$0	\$-70,000
5610 - Sale of Bonds	\$2,250,000	\$0	\$0	\$0
5640 - Sale of School Buses	\$63,000	\$0	\$0	\$0
5650 - Sale of Other Property	\$22,919	\$70,000	\$0	\$-70,000
5800 - From Other LEAs	\$11,221	\$0	\$0	\$0
5830 - Tuition From Other LEAs	\$11,221	\$0	\$0	\$0

Expenses

Account	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Change
expense	\$11,170,909	\$8,776,359	\$8,864,497	\$88,138
1000 - Instruction	\$4,682,172	\$4,260,049	\$4,319,981	\$59,933
1100 - Regular Programs	\$2,518,600	\$2,239,806	\$2,230,573	\$-9,233
1200 - Special Programs	\$1,211,011	\$1,165,453	\$1,226,428	\$60,975
1300 - Career Education Programs	\$378,467	\$331,065	\$329,815	\$-1,250
1400 - Student Activities	\$516,456	\$474,353	\$471,774	\$-2,580
1600 - Adult Education Programs	\$15,184	\$14,371	\$16,392	\$2,020
1900 - Payments to Other Districts	\$42,454	\$35,000	\$45,000	\$10,000
2000 - Support	\$5,505,930	\$3,771,157	\$3,803,112	\$31,955
2100 - Support Services - Pupils	\$510,044	\$461,593	\$460,593	\$-1,000
2200 - Support Services - Instructional Staff	\$240,202	\$169,684	\$165,016	\$-4,668
2300 - Support Services - General Administration	\$568,244	\$557,250	\$588,918	\$31,668
2400 - Support Services - Building Level Administration	\$477,293	\$478,233	\$478,233	\$0
2500 - Business Support Services	\$3,710,146	\$2,104,397	\$2,110,352	\$5,955
3000 - Early Childhood and Public Services	\$217,305	\$248,979	\$241,979	\$-7,000
3500 - Early Childhood Program	\$204,684	\$231,979	\$231,979	\$0
3900 - Other Community Services	\$12,621	\$17,000	\$10,000	\$-7,000
4000 - Facilities Acquisition and Construction	\$475,092	\$0	\$0	\$0

Account	2024 Actual	2027 Board Approved	2027 September 2026 Updated Budget	Change
4000 - Facilities Acquisition and Construction Services	\$475,092	\$0	\$0	\$0
5000 - Debt Related Fees	\$290,410	\$496,174	\$499,424	\$3,250
5100 - Principal	\$165,000	\$310,425	\$310,425	\$0
5200 - Interest	\$82,992	\$172,732	\$172,732	\$0
5300 - Other Debt Related Fees	\$42,418	\$13,018	\$16,268	\$3,250