

FY26 Budget Summary All Funds (Excluding Student Activity Accounts)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue & Transfers	33,683,235	34,114,469	431,234
Expenditures & Transfers	(40,762,051)	(41,254,985)	492,934
Net Increase (Decrease)	<u>(7,078,816)</u>	<u>(7,140,516)</u>	<u>(61,700)</u>
Beginning Fund Balance (with student activity funds)	50,798,320	46,818,390	(3,979,930)
Ending Fund Balance (with student activity funds)	<u><u>43,719,504</u></u>	<u><u>39,677,874</u></u>	<u><u>(4,041,630)</u></u>

Fund 10 - Educational

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue	24,140,235	24,414,469	274,234	Federal Grants
Expenditures	(26,269,036)	(26,594,970)	325,934	Federal Grants \$274,234;
Net Increase (Decrease)	<u><u>(2,128,801)</u></u>	<u><u>(2,180,501)</u></u>	<u><u>(51,700)</u></u>	

<u>Grants - Revenue & Expenditures</u>	
Title II Instruction Improvement	80,875
Title III Immigrant Ed	5,000
Title III Language Instruction	37,427
Title I Low Income	91,469
IDEA Special Education	59,463
	<u><u>274,234</u></u>

<u>Non-Grant Expenditures</u>	
Possible additional library salary & benefits	(60,800)
Additional salaries, vacation payouts, and benefits less salaries moved to grants	14,600
Special Education STEP grant	(2,000)
Speech (\$1,000 from prior year plus additional students requiring more judges)	(3,500)
	<u><u>(51,700)</u></u>

Fund 20 - Operations & Maintenance

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	2,554,000	2,554,000	-
Expenditures	(4,586,745)	(4,596,745)	10,000 Updated salary estimate for custodians
Net Increase (Decrease)	<u>(2,032,745)</u>	<u>(2,042,745)</u>	<u>(10,000)</u>

Fund 30 - Debt Service

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>	
Revenue and Transfers	1,749,500	1,906,500	157,000	Transfers from funds 10 and 20 for lease and software lease payments (non-cash accounting entry)
Expenditures	(1,737,700)	(1,894,700)	157,000	Lease and software lease payments (non-cash accounting entry)
Net Increase (Decrease)	<u>11,800</u>	<u>11,800</u>	<u>-</u>	

Fund 40 - Transportation

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	1,113,500	1,113,500	-
Expenditures	(1,461,475)	(1,461,475)	-
Net Increase (Decrease)	<u><u>(347,975)</u></u>	<u><u>(347,975)</u></u>	<u><u>-</u></u>

Fund 50 - Municipal Security/Social Security

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	799,500	799,500	-
Expenditures	(915,970)	(915,970)	-
Net Increase (Decrease)	<u><u>(116,470)</u></u>	<u><u>(116,470)</u></u>	<u><u>-</u></u>

Fund 60 - Capital Projects

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue and Transfers	1,350,000	1,350,000	-
Expenditures	(2,241,000)	(2,241,000)	-
Net Increase (Decrease)	<u><u>(891,000)</u></u>	<u><u>(891,000)</u></u>	<u><u>-</u></u>

Fund 70 - Working Cash

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	452,500	452,500	-
Expenditures & Transfers	(1,000,000)	(1,000,000)	-
Net Increase (Decrease)	<u>(547,500)</u>	<u>(547,500)</u>	<u>-</u>

Fund 80 - Tort

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	1,136,500	1,136,500	-
Expenditures	(1,335,025)	(1,335,025)	-
Net Increase (Decrease)	<u>(198,525)</u>	<u>(198,525)</u>	<u>-</u>

Fund 90 - Fire Prevention & Safety

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Net Increase (Decrease)</u>
Revenue	387,500	387,500	-
Expenditures	(1,215,100)	(1,215,100)	-
Net Increase (Decrease)	<u>(827,600)</u>	<u>(827,600)</u>	<u>-</u>