South Summit School District
Achieving Excellence

Board of Education Board of Education Budget Hearing
Monday, June 22, 2026 at 6:00 PM

A Board of Education Budget Hearing of the Board of Education of South Summit School District will be held on Monday, June 22, 2026 beginning at 6:00 PM in the Boardroom, 285 East 400 South, Kamas, Utah 84036. All times listed are general in nature and are subject to change by the conducting Board Member.

Electronic and telephonic participation may be available for Board Members. The Board Room at 285 E. 400 S. will be the anchor location for any electronic or telephonic participation.

This meeting can also be viewed via the South Summit School District YouTube Channel.

The subjects to be discussed or considered, or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent calendar, items identified within the consent agenda will be acted on at one time.

The students, parents, employees and patrons of South Summit School District are both teachers and learners; we are responsible for supporting one another in reaching our highest potential as individuals, families and citizens.

I. **INTRODUCTORY ITEMS**
Description: The Board President will welcome everyone and call the meeting to order.
A. Roll Call of the board.
Description: The Board President will conduct a roll call of the board.
1. Guests
B. Pledge of Allegiance
Description: Superintendent Maughan will conduct the Pledge of Allegiance
C. Vision and Mission Statements
Description: Board Member Eckert will review the Vision and Mission Statements.

II. **BUDGET HEARING**
A. FY 2026 Recommended Final Budget
Description:

1. Fund 10 - Operations and Maintenance
2.

Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$29,922,649	$30,250,255
Total Expenditures	$29,927,649	$29,927,499
Remaining Carryover	$21,426,775	

3. Fund 21 - School Fund

Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$703,988	$882,886
Total Expenditures	$703,988	$731,510

Remaining Carryover of $284,776

4. Fund 26 - Charter School (Set by State)

Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$203,350	$223,874
Total Expenditures	$203,350	$223,874

5. Fund 27 - Education Foundation - Moved to the Kamas Valley Community Foundation, No Longer Affiliated with SSSD

Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$0	$83,211
Total Expenditures	$830,876	$609,916

Remaining Carryover of $0

6. Fund 32 - Capital Projects

Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$5,878,552	$5,892,714
Total Expenditures	$5,883,552	$5,883,552

Remaining Carryover of $9,688,727

7. Fund 40 - Building Reserve

Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$200,000	$228,210
Total Expenditures	0	0

Remaining Carryover 6,165,843

Fund 49 - Food Service

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Summary	Original Budget 2026	Final Budget 2026
Total Revenues	$520,200	$518,240
Total Expenditures	$769,514	$769,514

Remaining Carryover of $287,116

B. FY 2027 Recommended Original Budget

Description:

8. FY26-27 Fund Overview

a. Revenue

Fund Summary of Revenue	Final Budget 2026	Original Budget 2027	% Change
Fund 10 - Ops & Maintenance	$30,250,255	$30,477,614	.75%
Fund 21 - School Activity	$882,886	$711,805	-19,38
Fund 26 - Charter School Fund	$223,874	$201,337	-10.07%
Fund27 - Education Foundation	$83,211	0	-100.00%
Fund 32 - Capital Projects	$5,892,714	$6,121,650	3.89%
Fund 40 - Building Reserve	$228,210	$210,000	-7.98%
Fund 49 - Food Service	$518,240	$565,600	9.14%

b. Expenses

Fund Summary of Expenses	Final Budget 2026	Original Budget 2027	% Change
Fund 10 - Ops & Maintenance	$29,927,499	30,711,921	2.62%
Fund 21 - School Activity	$731,510	$711,805	-2.69%
Fund 26 - Charter School Pass-Through	$223,874	$201,337	-10.07%
Fund 27 - Education Foundation	$609,916	$0	-100%
Fund 32 - Capital Projects	$5,883,552	$6,126,650	4.13%
Fund 40 - Building Reserve	0	0	0
Fund 49 - Food Service	$769,514	$794,907	3.30%

3. F**und** 10 - Detail

a. Revenue

Fund 10 - Summary of Revenue	Final Budget 2026	Original Budget 2027	% Change
1000 - Total Local	$22,772,127	$24,113,849	5.89%
3000 - Total State	$7,120,098	$5,980,765	-16.00%
4000 - Total Federal	$358,030	$383,000	6.97%
Total Revenues	**$30,250,255**	**$30,477,614**	**.75%**

b. Expenses

Fund 10 - Summary of Expenses	Final Budget 2026	Original Budget 2027	% Change
1000 - Instruction	$16,181,268	$17,208,207	2.60%
2000 - Support Services - Students	$2,119,251	$2,062,686	-2.67%
2200 - Support Services - Staff Assistance	$1,774,348	$1,673,089	-5.71%
2300 - Support Services - General District Admin	$1,106,211	$1,026,190	-7.23%
2400 - Support Services - School Admin	$2,056,451	$1,877,184	-8.72%
2500 - Support Services - Central Services	$1,045,159	$1,176,034	12.52%
2600 - Operations & Maintenance of Plan	$3,329,519	$3,400,640	2.14%
2700 - Student Transportation	$1,081,498	$1,100,436	1.75%
3300 - Community Services	$1,226,187	$1,187,456	-3.16%
Total Expenditures	**$29,927,449**	**$30,711,921**	**2.62%**

4. Fund 32 - Capital Projects Detail

a. Revenue:

Fund 32 - Summary of Revenue	Final Budget 2027	Original Budget 2027	% of Change
1000 - Total Local Revenue	$5,892,714	$6,121,650	3.89%
3000 - Total State Revenue	0	$0	0%
Total Revenue	**$5,892,714**	**$6,121,650**	**3.89%**

b. Expenses

Fund 32 - Summary of Expenses	Final Budget 2026	Original Budget 2027	% of Change
300 Purchased Professional and Tech Svc	$582,425	$335,000	-42.48%
400 Purchased Property Services	$5,892,714	$5,007,019	14.03%
700 - Property	$909,981	$784,631	-13.78%1%
Total Expense	**$5,883,552**	**$6,126,650**	**4.13%**

C. FY 2027 Property Tax Rate Summary

III. **PUBLIC COMMENT ON BUDGET HEARING**

A. Public Comment on Budget Hearing

IV. **AGENDA ITEMS BUDGET HEARING**

A. FY 2026 Final Budget

B. FY 2027 Original Budget

1. Written Budget Narrative
   Description: FY26-27 South Summit School District Budget Report
2. FY27 Certified Salary Schedule
3. FY27 Classified Salary Schedule
4. FY27 Aquatic and Fitness Center Salary Schedule
5. Extracurricular Stipends

C. FY 2027 Property Tax Rate

V. **ADJOURNMENT**

Annual Financial Report

(28) South Summit District

10 General Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$559,438					
	8112	Petty Cash	$250					
	8119	Other Cash	$27,632					
	8120	Investments	$25,331,155					
	8131	Local	$7,071					
	8132	Local Property Taxes	$20,594,320					
	8133	State	$204,183					
	8134	Federal	$40,393					
	8140	Inventories	$16,938					
	8150	Prepaid Expenditures	$161					
	TOTAL ASSETS		$46,781,542					
LIABILITIES	9510	Accounts Payable	$1,002,917					
	9530	Accrued Liabilities - Other	$269,209					
	9540	Accrued Salaries and Withholdings	$2,184,315					
	9561	Unearned Revenue- Local	$20,487,864					
	9563	Unearned Revenue- State	$1,398,628					
	9564	Unearned Revenue- Federal	$4,189					
	9590	Other Current Liabilities	$7,644					
	TOTAL LIABILITIES		$25,354,767					
FUND BALANCES	9879	Restricted -- Other	$78,901					
	9880	Committed – Economic Stabilization	$674,498					
	9882	Committed – Employee Obligations	$2,293,447					
	9889	Committed – Other	$2,075,578					
	9890	Assigned	$200,138					
	9899	Unassigned Fund Balance	$16,104,213					
	TOTAL FUND BALANCES		$21,426,775					
TOTAL LIABILITIES AND FUND BALANCES			$46,781,542					
TOTAL ASSETS			$46,781,542	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
1110	Basic Rate (General Fund)	$8,754,824	$8,850,000	$9,244,379	$9,853,649		
1111	Tax Sales and Redemp - Basic	$546,157	$473,000	$512,202	$535,000		
1112	Voted Local Levy	$3,158,701	$3,250,000	$3,284,805	$3,555,000		

LOCAL	1113	Tax Sales and Redemp - Voted Local	$197,051	$194,000	$182,001	$190,000	
	1114	Board Local Levy	$6,852,330	$7,160,000	$7,033,562	$7,615,000	
	1115	Tax Sales and Redemp-Board Local	$427,461	$450,000	$389,630	$410,000	
	1160	FILT--Basic Rate	$325,844	$318,300	$281,055	$290,000	
	1162	FILT--Voted Local	$117,563	$100,720	$99,867	$102,000	
	1164	FILT--Board Local	$255,028	$250,000	$213,797	$222,000	
	1310	Tuition From Pupils or Parents	$46,730	$40,900	$43,701	$44,500	
	1320	Tuition From Other LEAs - In-State	$441,570	$200,000			
	1510	Interest on Investments	$1,129,421	$600,000	$799,653	$550,000	
	1800	REVENUE - COMM SERV ACTIVITIES	$672,718	$711,992	$531,102	$695,200	
	1910	Rentals	$360	$360			
	1920	Contributions and Donations From Private	$48,500	$45,360	$25,160	$25,000	
	1960	Misc. Revenue from Other Local Gov	$34,000		$105,190		
	1990	Miscellaneous	$40,884	$26,600	$26,023	$26,500	
	TOTAL LOCAL		$23,049,142	$22,671,232	$22,772,127	$24,113,849	5.89%
STATE	3010	Regular School Programs K-12	($11,887)	($10,000)	($80,167)		
	3015	Necessarily Existent Small Schools	$120,264				
	3100	Restricted Basic School Program	$2,507,218	$2,452,313	$1,923,213	$1,422,687	
	3200	Related to Basic Programs	$466,854	$1,173,014	$1,210,036	$1,221,638	
	3300	Focus Populations	$124,830	$111,336	$148,489	$120,806	
	3400	Educator Supports	$1,384,858	$1,743,172	$2,051,105	$1,790,040	
	3500	Statewide Initiatives	$1,473,069	$1,330,277	$1,462,998	$1,366,594	
	3800	Non-MSP State Revenue (via USBE)	$171,139	$66,900	$404,424	$59,000	
	TOTAL STATE		$6,236,346	$6,867,012	$7,120,098	$5,980,765	-16.00%
FEDERAL	4200	Unrestricted Fed Revenue Passed	$61,520	$35,000	$72,740	$65,000	
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	$7,675	$7,675			
	4524	IDEA - B -- Disabled (PL 101-476)	$283,803	$283,803	$277,012	$285,000	
	4538	Formula Allocation	$19,113	$15,000	$3,601		
	4700	Fed Revenue Passed Through			$27,927	$33,000	
	4800	Elementary and Secondary Education Act	$91,493	$42,927	$588		
	4901	Medicaid Outreach	$34,584		($23,838)		
	TOTAL FEDERAL		$498,188	$384,405	$358,030	$383,000	
TOTAL REVENUES, 10 GENERAL FUND			$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)						
131 Salaries - Teachers	$7,820,286	$8,416,773	$8,472,003	$9,023,723		
132 Salaries - Substitute Teachers	$141,730	$180,000	$131,256	$158,000		
161 Salaries - Tchr Aides & Para-Prof	$1,225,355	$1,345,955	$1,495,270	$1,411,302		
195 Athletic Coaches	$140,986	$219,630	$219,258	$211,773		
TOTAL SALARIES (HEADER ONLY)	$9,328,357	$10,162,358	$10,317,788	$10,804,798		
210 State Retirement	$1,643,255	$1,764,754	$1,699,379	$1,654,053		

INSTRUCTION		220 Social Security	$688,798	$756,882	$769,674	$754,257		
		230 Local Retirement	$20,673	$22,789	$26,510	$122,290		
		240 Group Insurance	$1,492,072	$1,791,530	$1,554,892	$1,680,673		
		270 Workers' Compensation	$44,766	$47,831	$47,561	$50,568		
		280 Unemployment Insurance	$6,861		$5,926			
		290 Other Employee Benefits	$96,627		$48,940	$370,647		
		TOTAL BENEFITS	$3,993,052	$4,383,785	$4,152,882	$4,632,487		
		320 Professional - Educational Services	$3,391	$5,200	$2,749	$43,000		
		340 Other Contracted Professional Services	$24,085	$40,100	$17,040	$25,600		
		TOTAL PURCH/PROF SERV	$27,476	$45,300	$19,789	$68,600		
		430 Repairs & Maint Services	$848	$9,500	$5,500	$7,000		
		TOTAL PURCH PROPERTY SERVICES	$848	$9,500	$5,500	$7,000		
		510 Student Transportation Services		$2,000	$2,000			
		517 Student Travel Overnight	$60,575	$64,500	$73,885	$210,000		
		518 Student Day Travel/Field Trips	$7,214	$5,300	$6,274	$7,100		
		520 Insurance (Other than employee benefits)		$12,000		$12,000		
		530 Communication (Telephone & Other)	$660	$660	$540	$660		
		561 Student Tuition to Other LEAs In State	$190,365	$200,000	$326,080	$250,000		
		562 Student Tuition to Other LEAs Out of State	$99,886	$100,000	$216,121	$210,000		
		565 Student Tuition to Postsecondary Schools	$439		$4,619			
		580 Travel/Per Diem	$1,636	$26,100	$18,530	$42,770		
		TOTAL OTHER PURCHASED SERVICES	$360,774	$410,560	$648,048	$732,530		
		610 General Supplies	$423,793	$347,186	$397,045	$347,062		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		641 Textbooks	$128,111	$196,900	$192,889	$203,522		
		642 e Textbooks	$45,915	$61,200	$82,650	$44,447		
		650 Technology Supplies	$7,513					
		670 Software	$67,069	$65,886	$122,602	$109,131		
		TOTAL SUPPLIES & MATERIALS	$672,401	$671,672	$795,687	$704,662		
		730 Equipment	$16,518	$83,400	$94,338	$92,500		
		734 Technology Related Hardware	$397,330	$418,600	$126,546	$146,900		
		739 Leases for Computers and Related Equipment	$11,590					
		TOTAL PROPERTY	$425,438	$502,000	$220,884	$239,400		
		810 Dues and Fees	$3,356	$7,930	$6,561	$7,180		
		890 Misc Expenditures	$15,226	$11,450	$14,129	$11,550		
		TOTAL DEBT & MISCELLANEOUS	$18,582	$19,380	$20,690	$18,730		
	TOTAL INSTRUCTION		$14,826,928	$16,204,556	$16,181,268	$17,208,207	6.35%	Increase Salaries
	Salaries (Header Only)(100)							
		141 Salaries - Attend & Social Work Pers	$192,104	$185,444	$195,581	$194,035		
		142 Salaries - Guidance Personnel	$526,314	$542,908	$553,453	$542,794		
		143 Salaries - Health Services Personnel	$353,259	$357,438	$361,490	$337,257		

SUPPORT SERVICES - STUDENTS		144 Salaries - Psychological Personnel	$115,319	$118,381	$122,202	$127,965	
		TOTAL SALARIES (HEADER ONLY)	$1,186,996	$1,204,170	$1,232,726	$1,202,051	
		210 State Retirement	$236,743	$239,111	$240,319	$220,786	
		220 Social Security	$90,156	$92,119	$94,197	$94,402	
		230 Local Retirement	$1,675	$2,183	$1,468	$2,533	
		240 Group Insurance	$192,316	$230,666	$215,129	$239,820	
		270 Workers' Compensation	$5,672	$5,933	$5,902	$6,435	
		290 Other Employee Benefits			$402		
		TOTAL BENEFITS	$526,562	$570,013	$557,416	$563,975	
		330 Prof Emp Training and Dev	$1,266	$2,315	$2,950	$1,315	
		340 Other Contracted Professional Services	$247,194	$276,000	$259,438	$224,000	
		TOTAL PURCH/PROF SERV	$248,460	$278,315	$262,388	$225,315	
		517 Student Travel Overnight	$200	$200	$200	$200	
		530 Communication (Telephone & Other)	$1,901	$2,120	$2,223	$2,120	
		580 Travel/Per Diem	$3,702	$800	$925	$800	
		TOTAL OTHER PURCHASED SERVICES	$5,804	$3,120	$3,348	$3,120	
		610 General Supplies	$8,427	$15,800	$7,550	$15,750	
		670 Software	$3,028	$2,800	$3,428	$10,400	
		TOTAL SUPPLIES & MATERIALS	$11,455	$18,600	$10,978	$26,150	
		810 Dues and Fees	$373	$575	$10,896	$575	
		890 Misc Expenditures	$36,771	$41,500	$41,500	$41,500	
		TOTAL DEBT & MISCELLANEOUS	$37,144	$42,075	$52,396	$42,075	
	TOTAL SUPPORT SERVICES - STUDENTS		$2,016,420	$2,116,293	$2,119,251	$2,062,686	-2.67% Red in OT and Speech
T SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)						
		115 Salaries - Supervisors and Directors	$287,531	$304,646	$304,647	$320,499	
		131 Salaries - Teachers	$686,896	$681,921	$623,004	$577,363	
		152 Salaries - Secretarial and Clerical Personnel	$43,964	$46,651	$46,650	$37,948	
		161 Salaries - Tchr Aides & Para-Prof	$1,985		$2,792		
		162 Salaries - Media Pers - Non-Licensed	$54,312	$58,288	$57,981	$58,002	
		TOTAL SALARIES (HEADER ONLY)	$1,074,688	$1,091,506	$1,035,074	$993,812	
		210 State Retirement	$227,120	$230,087	$217,466	$210,934	
		220 Social Security	$82,431	$83,961	$78,178	$76,023	
		230 Local Retirement	$716	$370	$1,252	$493	
		240 Group Insurance	$148,912	$176,650	$152,156	$144,910	
		270 Workers' Compensation	$4,861	$5,264	$5,209	$5,826	
		290 Other Employee Benefits			$705		
		TOTAL BENEFITS	$464,040	$496,331	$454,967	$438,186	
		320 Professional - Educational Services	$2,648	$3,300	$2,946	$4,500	
		330 Prof Emp Training and Dev	$24,888	$105,520	$27,431	$104,230	
		340 Other Contracted Professional Services		$2,500		$7,000	
		TOTAL PURCH/PROF SERV	$27,536	$111,320	$30,377	$115,730	
		565 Student Tuition to Postsecondary Schools	$8,050	$30,000	$16,165	$30,000	
		580 Travel/Per Diem	$36,847	$21,830	$87,027	$49,830	

SUPPO		TOTAL OTHER PURCHASED SERVICES	$44,897	$51,830	$103,192	$79,830		
		610 General Supplies	$22,689	$33,100	$31,092	$35,200		
		644 Library Books	$1,835	$2,400	$2,956	$2,900		
		670 Software	$2,065	$1,550	$2,593	$2,900		
		TOTAL SUPPLIES & MATERIALS	$26,588	$37,050	$36,642	$41,000		
		730 Equipment		$1,000	$1,000	$1,000		
		734 Technology Related Hardware		$1,500	$109,781	$1,500		FY26 ANATOMAGE (Grant)
		TOTAL PROPERTY		$2,500	$110,781	$2,500		
		810 Dues and Fees	$951	$2,030	$2,131	$2,030		
		890 Misc Expenditures	$7,954		$1,185			
		TOTAL DEBT & MISCELLANEOUS	$8,905	$2,030	$3,316	$2,030		
	TOTAL SUPPORT SERVICES - STAFF		$1,646,655	$1,792,567	$1,774,348	$1,673,089	-5.71%	Reduction in Tech Hardware
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries (Header Only)(100)							
		111 Compensation - School Board	$18,600	$20,000	$18,600	$20,000		
		112 Salaries - Superintendent	$188,867	$207,307	$199,207	$219,933		
		114 Salaries - Business Administrator	$157,903	$163,431	$163,431	$174,007		
		115 Salaries - Supervisors and Directors	$120,320	$126,943	$126,943			
		152 Salaries - Secretarial and Clerical Personnel	$77,494	$81,470	$78,400	$86,711		
		TOTAL SALARIES (HEADER ONLY)	$563,184	$599,151	$586,581	$500,651		
		210 State Retirement	$118,101	$122,402	$120,729	$99,472		
		220 Social Security	$43,484	$45,827	$44,428	$38,292		
		230 Local Retirement	$453	$659	$625	$1,126		
		240 Group Insurance	$106,482	$119,239	$138,793	$128,665		
		270 Workers' Compensation	$2,822	$2,994	$3,024	$3,053		
		TOTAL BENEFITS	$271,343	$291,122	$307,598	$270,608		
		330 Prof Emp Training and Dev	$270	$1,000	$1,600	$1,000		
		340 Other Contracted Professional Services	$8,963	$10,000	$10,000	$10,000		
		345 Audit, Accounting, and Other Business-type Services	$22,000	$22,000	$23,000	$22,000		
		349 Purchased Legal Services	$3,570	$10,000	$7,500	$10,000		
		TOTAL PURCH/PROF SERV	$34,803	$43,000	$42,100	$43,000		
		521 Property Insurance	$1,986	$2,000	$2,334	$2,751		
		530 Communication (Telephone & Other)	$2,836	$2,760	$2,880	$2,880		
		540 Advertising	$11,034	$20,000	$10,000	$15,000		
		580 Travel/Per Diem	$80,662	$51,300	$61,000	$71,300		
		TOTAL OTHER PURCHASED SERVICES	$96,518	$76,060	$76,214	$91,931		
		610 General Supplies	$17,350	$16,000	$15,583	$15,000		
		670 Software	$56,033	$80,000	$52,535	$80,000		
		TOTAL SUPPLIES & MATERIALS	$73,384	$96,000	$68,118	$95,000		
		810 Dues and Fees	$13,864	$25,000	$25,600	$25,000		
		TOTAL DEBT & MISCELLANEOUS	$13,864	$25,000	$25,600	$25,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST		$1,053,094	$1,130,333	$1,106,211	$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint
	Salaries (Header Only)(100)							
		121 Salaries - Principals and Assistants	$985,463	$1,041,417	$1,036,417	$926,542		

SUPPORT SERVICES - SCHOOL ADMIN		152 Salaries - Secretarial and Clerical Personnel	$294,343	$307,323	$314,850	$316,298		
		TOTAL SALARIES (HEADER ONLY)	$1,279,805	$1,348,739	$1,351,266	$1,242,840		
		210 State Retirement	$288,669	$296,422	$299,698	$272,410		
		220 Social Security	$95,632	$103,171	$102,471	$95,070		
		230 Local Retirement	$795	$1,111	$743	$1,171		
		240 Group Insurance	$225,020	$234,403	$234,796	$203,155		
		270 Workers' Compensation	$6,222	$6,666	$6,757	$6,938		
		290 Other Employee Benefits	$1,835		$791			
		TOTAL BENEFITS	$618,172	$641,773	$645,256	$578,743		
		330 Prof Emp Training and Dev	$233	$8,950	$3,825	$5,200		
		TOTAL PURCH/PROF SERV	$233	$8,950	$3,825	$5,200		
		530 Communication (Telephone & Other)	$21,486	$20,150	$22,607	$21,000		
		580 Travel/Per Diem	$3,701	$5,100	$10,644	$6,000		
		TOTAL OTHER PURCHASED SERVICES	$25,188	$25,250	$33,251	$27,000		
		610 General Supplies	$13,003	$14,300	$12,990	$12,600		
		670 Software	$3,141	$7,700	$4,512	$7,700		
		TOTAL SUPPLIES & MATERIALS	$16,144	$22,000	$17,502	$20,300		
		810 Dues and Fees	$2,750	$3,270	$5,351	$3,100		
		TOTAL DEBT & MISCELLANEOUS	$2,750	$3,270	$5,351	$3,100		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN		$1,942,293	$2,049,982	$2,056,451	$1,877,184	-8.72%	Reduced 1 Admin FTE
SUPPORT SERVICES - CENTRAL SERVICES	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors	$103,396	$108,983	$108,983	$116,164		
		151 Salaries - Professional Office Personnel	$125,141	$126,420	$126,420	$134,387		
		152 Salaries - Secretarial and Clerical Personnel	$7,827					
		184 Salaries - Technology Support	$317,389	$297,563	$287,000	$309,391		
		TOTAL SALARIES (HEADER ONLY)	$553,752	$532,966	$522,403	$559,942		
		210 State Retirement	$121,673	$114,425	$110,505	$120,370		
		220 Social Security	$42,425	$40,772	$40,090	$42,836		
		230 Local Retirement	$1,118	$1,436	$2,325	$2,367		
		240 Group Insurance	$78,156	$84,871	$81,822	$90,736		
		270 Workers' Compensation	$2,657	$2,084	$2,670	$3,002		
		290 Other Employee Benefits	$494		$23,459			
		TOTAL BENEFITS	$246,522	$243,588	$260,871	$259,310		
		330 Prof Emp Training and Dev	$2,142	$2,500	$3,900	$2,500		
		340 Other Contracted Professional Services	$11,619	$39,500	$5,000	$43,500		
		TOTAL PURCH/PROF SERV	$13,761	$42,000	$8,900	$46,000		
		432 Technology Repairs & Maint.	$16,846	$20,000	$10,000	$20,000		
		TOTAL PURCH PROPERTY SERVICES	$16,846	$20,000	$10,000	$20,000		
		522 Liability Insurance	$39,069	$41,500	$31,719	$32,410		
		530 Communication (Telephone & Other)	$3,928	$4,360	$3,957	$6,823		
		580 Travel/Per Diem	$11,690	$4,500	$25,141	$7,150		
		TOTAL OTHER PURCHASED SERVICES	$54,687	$50,360	$60,818	$46,383		
		610 General Supplies	$15,326	$13,500	$23,351	$17,500		

		670 Software	$57,696	$115,000	$156,317	$150,000		
		TOTAL SUPPLIES & MATERIALS	$73,022	$128,500	$179,668	$167,500		
		810 Dues and Fees	$589	$500	$624	$500		
		890 Misc Expenditures	$16,246	$76,400	$1,875	$76,400		
		TOTAL DEBT & MISCELLANEOUS	$16,835	$76,900	$2,499	$76,900		
	TOTAL SUPPORT SERVICES - CENTRAL SERVICES		$975,425	$1,094,314	$1,045,159	$1,176,034	12.52%	Investing in New Telephone System
OPERATION & MAINTENANCE OF PLANT	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors				$135,809		Facility Director Salary
		121 Salaries - Principals and Assistants	$6,879		$4,603	$7,448		
		142 Salaries - Guidance Personnel	$2,737		$2,353	$3,344		
		181 Salaries - Operation & Maint Superv		$24,500	$2,000	$24,500		
		182 Salaries - Custodial & Maintenance	$885,191	$926,207	$921,215	$997,488		
		TOTAL SALARIES (HEADER ONLY)	$894,807	$950,707	$930,172	$1,168,589		
		210 State Retirement	$191,179	$197,284	$196,084	$238,357		
		220 Social Security	$68,131	$72,729	$72,247	$89,397		
		230 Local Retirement	$2,294	$3,291	$3,288	$5,570		
		240 Group Insurance	$190,862	$204,901	$209,913	$269,190		
		270 Workers' Compensation	$4,486	$4,773	$4,808	$4,798		
		290 Other Employee Benefits	$1,803					
		TOTAL BENEFITS	$458,754	$482,978	$486,340	$607,312		
		330 Prof Emp Training and Dev	$120			$500		
		340 Other Contracted Professional Services	$80,875	$169,500	$169,500	$168,500		
		TOTAL PURCH/PROF SERV	$80,995	$169,500	$169,500	$169,000		
		411 Water/Sewage	$104,512	$98,800	$148,133	$105,400		
		412 Disposal Service	$23,265	$25,500	$23,990	$25,700		
		423 Custodial Services	$131,472	$135,000	$153,384	$137,000		
		430 Repairs & Maint Services	$347,664	$426,700	$396,950	$216,000		Moved Reparis to Fund 32
		432 Technology Repairs & Maint.	$650	$5,000	$5,000	$5,000		
		TOTAL PURCH PROPERTY SERVICES	$607,563	$691,000	$727,457	$489,100		
		521 Property Insurance	$45,050	$81,370	$75,303	$78,348		
		530 Communication (Telephone & Other)	$1,800	$1,800	$1,800	$1,800		
		TOTAL OTHER PURCHASED SERVICES	$46,850	$83,170	$77,103	$80,148		
		610 General Supplies	$174,520	$162,500	$234,718	$169,500		
		621 Natural Gas	$261,946	$271,800	$249,627	$279,800		
		622 Electricity	$402,850	$358,000	$408,946	$370,000		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		670 Software	$3,494	$38,025	$44,926	$51,400		
		TOTAL SUPPLIES & MATERIALS	$842,811	$830,825	$938,717	$871,200		
		734 Technology Related Hardware		$15,000		$15,000		
		TOTAL PROPERTY		$15,000		$15,000		
		810 Dues and Fees	$332	$230	$230	$291		
		TOTAL DEBT & MISCELLANEOUS	$332	$230	$230	$291		
	TOTAL OPERATION & MAINTENANCE OF PLANT		$2,932,112	$3,223,410	$3,329,519	$3,400,640	2.14%	Moved Facility Direct to Ops & Maint

STUDENT TRANSPORTATION	Salaries (Header Only)(100)						
	152 Salaries - Secretarial and Clerical Personnel	$22,136		$1,631			
	171 Salaries - Student Trans Supervisor	$4,275		$57,104			
	172 Salaries - Bus Drivers	$351,884	$412,716	$391,060	$407,139		
	173 Mechanics/Other Garage Employees	$50,732	$83,699	$85,500	$88,962		
	TOTAL SALARIES (HEADER ONLY)	$429,027	$496,415	$535,295	$496,100		
	210 State Retirement	$55,892	$69,261	$82,527	$86,342		
	220 Social Security	$32,463	$37,976	$41,643	$37,952		
	230 Local Retirement	$1,478	$2,537	$3,218	$5,591		
	240 Group Insurance	$105,416	$184,233	$156,092	$202,396		
	270 Workers' Compensation	$2,261	$2,634	$2,304	$2,326		
	290 Other Employee Benefits	$1,990		$289			
	TOTAL BENEFITS	$199,500	$296,639	$286,073	$334,607		
	330 Prof Emp Training and Dev	$628	$4,500	$2,500	$4,500		
	340 Other Contracted Professional Services	$2,243	$1,800	$2,500	$2,200		
	TOTAL PURCH/PROF SERV	$2,871	$6,300	$5,000	$6,700		
	411 Water/Sewage	$1,436	$1,500	$1,615	$1,500		
	412 Disposal Service	$1,566	$1,500	$1,596	$1,600		
	431 Non-Tech Repairs & Main.	$10,659	$17,000	$20,000	$18,000		
	TOTAL PURCH PROPERTY SERVICES	$13,660	$20,000	$23,210	$21,100		
	510 Student Transportation Services	($199,461)					
	515 Payments in lieu of Transportation	$11,124	$6,000	$10,000	$11,200		
	518 Student Day Travel/Field Trips	$184,473	$15,000	$15,000	$35,000		
	521 Property Insurance	$12,768	$12,000	$15,247	$14,078		
	530 Communication (Telephone & Other)	$1,478	$1,850	$1,500	$1,850		
	580 Travel/Per Diem	$9,659	$8,500	$10,149	$9,500		
	TOTAL OTHER PURCHASED SERVICES	$20,041	$43,350	$51,896	$71,628		
	610 General Supplies	$1,619	$2,000	$1,500	$2,000		
	621 Natural Gas	$7,916	$11,100	$8,075	$11,100		
	622 Electricity	$3,821	$3,600	$4,297	$3,700		
	626 Motor Fuel (Gasoline & Diesel)	$69,759	$100,000	$100,000	$100,000		
	670 Software	$12,142	$12,200	$12,152	$13,000		
	681 Lubricants	$1,921	$3,500	$7,400	$3,500		
	682 Tires and Tubes	$7,603	$3,500	$7,500	$3,500		
	683 Repair Parts for Buses & Other Vehicles	$24,019	$29,500	$33,000	$29,500		
	689 Miscellaneous	$4,831	$4,000	$5,200	$4,000		
	TOTAL SUPPLIES & MATERIALS	$133,632	$169,400	$179,124	$170,300		
	734 Technology Related Hardware			$900			
	TOTAL PROPERTY			$900			
	TOTAL STUDENT TRANSPORTATION	$798,731	$1,032,104	$1,081,498	$1,100,436	1.75%	
VICES ONS	Salaries (Header Only)(100)						
	191 Salaries - Food Service Personnel		$5,980	$6,488			
	TOTAL SALARIES (HEADER ONLY)		$5,980	$6,488			

FOOD SERV OPERATI	210 State Retirement		$834	$607			
	220 Social Security		$508	$496			
	230 Local Retirement			$16			
	TOTAL BENEFITS		$1,342	$1,120			
	TOTAL FOOD SERVICES OPERATIONS		$7,322	$7,607		-100.00%	No Classifed State Bonus this year
COMMUNITY SERVICES	Salaries (Header Only)(100)						
	115 Salaries - Supervisors and Directors	$309,392	$315,436	$294,284	$238,500		
	198 Salaries - Other Classified Personnel	$400,169	$452,461	$429,220	$447,398		
	TOTAL SALARIES (HEADER ONLY)	$709,561	$767,898	$723,504	$685,898		
	210 State Retirement	$72,321	$81,162	$67,572	$53,312		
	220 Social Security	$54,106	$59,018	$55,348	$52,471		
	230 Local Retirement			$555	$3,290		
	240 Group Insurance	$63,782	$60,295	$74,659	$87,478		
	270 Workers' Compensation	$2,987	$3,234	$3,132	$3,846		
	290 Other Employee Benefits			$1,962	$5,200		
	TOTAL BENEFITS	$193,196	$203,709	$203,228	$205,597		
	330 Prof Emp Training and Dev	$95	$600	$1,050	$600		
	340 Other Contracted Professional Services	$17,088	$57,200	$24,634	$53,500		
	TOTAL PURCH/PROF SERV	$17,183	$57,800	$25,684	$54,100		
	430 Repairs & Maint Services	$21,144	$50,000	$50,000	$45,000		
	440 Leases	$3,580	$4,250	$2,310	$4,000		
	TOTAL PURCH PROPERTY SERVICES	$24,724	$54,250	$52,310	$49,000		
	530 Communication (Telephone & Other)	$12,163	$11,360	$12,571	$11,860		
	540 Advertising	$2,092	$3,000	$2,000	$2,500		
	580 Travel/Per Diem	$9,829	$7,000	$7,000	$7,000		
	TOTAL OTHER PURCHASED SERVICES	$24,083	$21,360	$21,571	$21,360		
	610 General Supplies	$105,937	$106,000	$129,400	$106,000		
	670 Software	$9,997	$10,250	$9,390	$10,250		
	TOTAL SUPPLIES & MATERIALS	$115,934	$116,250	$138,790	$116,250		
	730 Equipment	$10,368	$35,000	$35,000	$35,000		
	733 Furniture and Fixtures		$1,000	$6,000	$1,000		
	TOTAL PROPERTY	$10,368	$36,000	$41,000	$36,000		
	810 Dues and Fees	$792	$1,500	$1,500	$1,250		
	890 Misc Expenditures	$18,405	$18,000	$18,600	$18,000		
	TOTAL DEBT & MISCELLANEOUS	$19,197	$19,500	$20,100	$19,250		
	TOTAL COMMUNITY SERVICES	$1,114,246	$1,276,767	$1,226,187	$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
TOTAL EXPENDITURES, 10 GENERAL FUND		$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		**Actual 2025**	**Original Budget 2026**	**Final Budget 2026**	**Original Budget 2027**	**~~% Change~~**	**~~Notes~~**
(USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		

5000 OTHER FINANCING SOURCES	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$342,930	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	($342,930)	$0	$0	$229,307		Funding Trf to Fund 49 Food Svc
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$1,137	$5,000	$2,144	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$1,137	$5,000	$2,144	$234,307		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$1,137	$5,000	$2,144	$234,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$23,049,142	$22,671,232	$22,772,127	$24,113,849		
	3000 Total STATE	$6,236,346	$6,867,012	$7,120,098	$5,980,765		
	4000 Total FEDERAL	$498,188	$384,405	$358,030	$383,000		
	TOTAL REVENUES	$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%	
EXPENDITURES BY OBJECT	100 Salaries	$16,020,176	$17,159,890	$17,241,296	$17,654,682		
	200 Employee Benefits	$6,971,140	$7,611,281	$7,355,751	$7,890,826		
	300 Purchased Professional and Technical	$453,318	$762,485	$567,562	$733,645		
	400 Purchased property Services	$663,641	$794,750	$818,477	$586,200		
	500 Other Purchased Services	$678,842	$765,060	$1,075,441	$1,153,930		
	600 Supplies	$1,965,371	$2,090,297	$2,365,224	$2,212,362		
	700 Property	$435,806	$555,500	$373,565	$292,900		
	800 Other Objects	$117,610	$188,385	$130,182	$187,376		
	TOTAL EXPENDITURES	$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,477,773	($5,000)	$322,756	($234,307)		
OTHER FINANCING SOURCES (USES) AND OTHER		$1,137	$5,000	$2,144	$234,307		
NET CHANGE IN FUND BALANCE		$2,478,910	($0)	$324,899	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$18,947,865		$21,426,775			
FUND BALANCE - ENDING		$21,426,775	($0)	$21,751,675	($0)		

21 Student Activity Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$284,776					
ASSETS	TOTAL ASSETS		$284,776					
FUND	9889	Committed – Other	$284,776					
FUND	TOTAL FUND BALANCES		$284,776					
TOTAL LIABILITIES AND FUND BALANCES			$284,776					
TOTAL ASSETS			$284,776	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$2	$3	$8	$3		
LOCAL	1710	Admissions	$45,405	$45,405	$58,669	$45,405		
LOCAL	1720	Bookstore Sales	$807	$1,270	$3,459	$3,710		
LOCAL	1741	General Student Fees	$43,528	$40,060				
LOCAL	1742	General Student Fee Waivers	($3,980)	($4,150)				
LOCAL	1743	Curricular Activity Fees	$75,642	$62,891	$113,240	$161,916		
LOCAL	1744	Curricular Activity Fee Waivers	($6,077)	($7,819)		($28,079)		
LOCAL	1745	Co-Curricular Activity Fees	$83,899	$73,965				
LOCAL	1746	Co-Curricular Activity Fee Waivers	($6,110)	($6,110)				
LOCAL	1747	Extra-Curricular Activity Fees	$193,694	$158,130	$218,381	$188,507		
LOCAL	1748	Extra-Curricular Activity Fee Waivers	($18,863)	($18,938)		($18,938)		
LOCAL	1750	School Vend & Stores	$57,323	$57,645	$86,102	$57,645		
LOCAL	1760	Fines	$942	$1,125	$624	$1,125		
LOCAL	1770	Fundraisers	$198,606	$188,420	$144,158	$188,420		
LOCAL	1910	Rentals	$6,030	$9,350	$21,067	$9,350		
LOCAL	1920	Contributions and Donations From Private	$93,803	$93,275	$174,674	$93,275		
LOCAL	1990	Miscellaneous	$9,030	$9,465	$9,265	$9,465		
LOCAL	TOTAL LOCAL		$773,681	$703,988	$829,646	$711,805		
STATE	3800	Non-MSP State Revenue (via USBE)			$53,240			
STATE	TOTAL STATE				$53,240			
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			$773,681	$703,988	$882,886	$711,805	-19.38%	One time Funds from State

Expenditure

Donations from Foundation

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes

INSTRUCTION	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$61,610	$57,893	$60,616	$61,055	0.72%	
	TOTAL PURCH/PROF SERV	$61,610	$57,893	$60,616	$61,055		
	430 Repairs & Maint Services	$500	$500	$2,259	$500		
	TOTAL PURCH PROPERTY SERVICES	$500	$500	$2,259	$500	-77.87%	
	517 Student Travel Overnight	$131,171	$131,740	$72,576	$132,000		
	518 Student Day Travel/Field Trips	$43,702	$50,904	$65,410	$51,050		
	TOTAL OTHER PURCHASED SERVICES	$174,873	$182,644	$137,985	$183,050	32.66%	
	610 General Supplies	$489,828	$421,085	$486,765	$425,125		
	670 Software	$11,607	$11,607	$712	$11,700		
	TOTAL SUPPLIES & MATERIALS	$501,435	$432,692	$487,477	$436,825		
	730 Equipment	$15,682	$13,864	$20,744	$14,000		
	TOTAL PROPERTY	$15,682	$13,864	$20,744	$14,000	-32.51%	
	810 Dues and Fees	$18,181	$16,220	$22,429	$16,200		
	890 Misc Expenditures	$175	$175		$175		
	TOTAL DEBT & MISCELLANEOUS	$18,356	$16,395	$22,429	$16,375		
	TOTAL INSTRUCTION	$772,456	$703,988	$731,510	$711,805	-2.69%	
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		$772,456	$703,988	$731,510	$711,805	-2.69%	Reduction in General Fees

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
THER S	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		

6000 OTHER ITEMS	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$773,681	$703,988	$829,646	$711,805		
	3000 Total STATE			$53,240			
	TOTAL REVENUES	$773,681	$703,988	$882,886	$711,805	-19.38%	
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$61,610	$57,893	$60,616	$61,055		
	400 Purchased property Services	$500	$500	$2,259	$500		
	500 Other Purchased Services	$174,873	$182,644	$137,985	$183,050		
	600 Supplies	$501,435	$432,692	$487,477	$436,825		
	700 Property	$15,682	$13,864	$20,744	$14,000		
	800 Other Objects	$18,356	$16,395	$22,429	$16,375		
	TOTAL EXPENDITURES	$772,456	$703,988	$731,510	$711,805	-2.69%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$1,225	$0	$151,375	$0		
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$1,225	$0	$151,375	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$283,551		$284,776			
FUND BALANCE - ENDING		$284,776	$0	$436,152	$0		

26 Pass-through Taxes Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8132	Local Property Taxes	$208,151					
	TOTAL ASSETS		$208,151					
LIABILITIES	9561	Unearned Revenue- Local	$208,151					
	TOTAL LIABILITIES		$208,151					
TOTAL LIABILITIES AND FUND BALANCES			$208,151					
TOTAL ASSETS			$208,151	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1114	Board Local Levy	$137,136	$203,350	$223,874	$201,337		
	TOTAL LOCAL		$137,136	$203,350	$223,874	$201,337		
TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Debt & Miscellaneous(800)							
	890 Misc Expenditures		$137,136	$203,350	$223,874	$201,337		
	TOTAL DEBT & MISCELLANEOUS		$137,136	$203,350	$223,874	$201,337		
	TOTAL COMMUNITY SERVICES		$137,136	$203,350	$223,874	$201,337		
TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		

5000 OTHER FINANC	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$137,136	$203,350	$223,874	$201,337		
	TOTAL REVENUES	$137,136	$203,350	$223,874	$201,337		
EXPENDITURES	800 Other Objects	$137,136	$203,350	$223,874	$201,337		
	TOTAL EXPENDITURES	$137,136	$203,350	$223,874	$201,337		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$0	$0	$0	$0		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$0	$0	$0	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$0		$0			
FUND BALANCE - ENDING		$0	$0	$0	$0		

20 District Foundation Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$104,466					
	8120	Investments	$493,989					
	TOTAL ASSETS		$598,455					
LIABILITIES	9540	Accrued Salaries and Withholdings	$71,750					
	TOTAL LIABILITIES		$71,750					
FUND BALANCES	9890	Assigned	$80,876					
	9899	Unassigned Fund Balance	$445,829					
	TOTAL FUND BALANCES		$526,705					
TOTAL LIABILITIES AND FUND BALANCES			$598,455					
TOTAL ASSETS			$598,455	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$23,795		$3,877			
	1920	Contributions and Donations From Private	$91,935		$79,334			
	1990	Miscellaneous	$230					
	TOTAL LOCAL		$115,960		$83,211			
TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND			$115,960	$0	$83,211	$0		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Purch/Prof Serv(300)							
		340 Other Contracted Professional Services	$1,500		$5,000			
		349 Purchased Legal Services			$536			
		TOTAL PURCH/PROF SERV	$1,500		$5,536			
		440 Leases	$50,000					
		TOTAL PURCH PROPERTY SERVICES	$50,000					
		610 General Supplies	$9,033	$80,876	$84,515			
		TOTAL SUPPLIES & MATERIALS	$9,033	$80,876	$84,515			
		810 Dues and Fees	$2,401		$509,866			
		890 Misc Expenditures	$72,250	$750,000	$10,000			
		TOTAL DEBT & MISCELLANEOUS	$74,651	$750,000	$519,866			
	TOTAL COMMUNITY SERVICES		$135,184	$830,876	$609,916			

TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION		$135,184	$830,876	$609,916	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY	1000 Total LOCAL	$115,960		$83,211			
	TOTAL REVENUES	$115,960		$83,211			
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$1,500		$5,536			
	400 Purchased property Services	$50,000					
	600 Supplies	$9,033	$80,876	$84,515			
	800 Other Objects	$74,651	$750,000	$519,866			
	TOTAL EXPENDITURES	$135,184	$830,876	$609,916			
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($19,224)	($830,876)	($526,705)			

OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	$0	$0	$0			
NET CHANGE IN FUND BALANCE	($19,224)	($830,876)	($526,705)	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	$545,929		$526,705			
FUND BALANCE - ENDING	$526,705	($830,876)	$0	$0		

32 Capital Projects Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$10,551,517					
	8132	Local Property Taxes	$4,898,110					
	8133	State	$9,790					
	TOTAL ASSETS		$15,459,417					
LIABILITIES	9510	Accounts Payable	$897,977					
	9561	Unearned Revenue- Local	$4,872,713					
	TOTAL LIABILITIES		$5,770,690					
FUND BALAN	9889	Committed – Other	$9,695,672					
	9899	Unassigned Fund Balance	($6,945)					
	TOTAL FUND BALANCES		$9,688,727					
TOTAL LIABILITIES AND FUND BALANCES			$15,459,417					
TOTAL ASSETS			$15,459,417	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1124	Capital Local Levy	$4,476,899	$4,778,252	$4,697,606	$5,060,000		
	1125	Tax Sales and Redemp - Capital Local	$279,285	$280,000	$314,873	$272,000		
	1174	FILT--Capital Local Levy	$166,625	$160,000	$188,803	$145,000		
	1510	Interest on Investments	$621,903	$350,300	$620,201	$575,350		
	1910	Rentals	$72,044	$60,000	$71,231	$69,300		
	1990	Miscellaneous	$69,743					
	TOTAL LOCAL		$5,686,498	$5,628,552	$5,892,714	$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	$131,417	$250,000				
	TOTAL STATE		$131,417	$250,000				
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			$5,817,915	$5,878,552	$5,892,714	$6,121,650		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
INSTRUCTION	Property(700)							
		730 Equipment	$27,765	$10,000	$5,278	$30,000		
		731 Machinery		$5,000	$4,896			
		733 Furniture and Fixtures	$820	$10,000	$14,438			
		734 Technology Related Hardware	$2,088	$350,000	$403,439	$368,000		
		TOTAL PROPERTY	$30,673	$375,000	$428,051	$398,000		
	TOTAL INSTRUCTION		$30,673	$375,000	$428,051	$398,000	-7.02%	

SUPPORT SERVICES - GENERAL DIST	Property(700)						
	734 Technology Related Hardware				$50,000		
	TOTAL PROPERTY				$50,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST			0	$50,000	100.00%	
SUPPORT SERVICES SCHOOL ADMIN	Property(700)						
	730 Equipment	$4,597	$20,500	$15,630	$22,500		
	TOTAL PROPERTY	$4,597	$20,500	$15,630	$22,500		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	$4,597	$20,500	$15,630	$22,500	43.95%	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)						
	430 Repairs & Maint Services	$115,040	$2,142,000	$910,000	$328,000		
	TOTAL PURCH PROPERTY SERVICES	$115,040	$2,142,000	$910,000	$328,000		
	730 Equipment	$15,740	$45,000	$63,304	$52,000		
	733 Furniture and Fixtures	$2,267	$8,500	$7,074			
	739 Leases for Computers and Related Equipment	$923	$15,000	$15,000	$10,000		
	TOTAL PROPERTY	$18,930	$68,500	$85,378	$62,000		
	TOTAL OPERATION & MAINTENANCE OF	$133,970	$2,210,500	$995,378	$390,000	-60.82%	
STUDENT TRANSPORTATION	Property(700)						
	730 Equipment				$10,000		Other Needed Equipment
	732 School Buses		$220,000	$168,856	$217,131		New School Bus
	735 Non-Bus Vehicles				$25,000		Replace a District Car
	TOTAL PROPERTY		$220,000	$168,856	$252,131		
	TOTAL STUDENT TRANSPORTATION		$220,000	$168,856	$252,131	49.32%	
FACILITIES ACQUISITION AND CONSTRUCTION SERV	Property(700)						
	450 Construction Services			$25,763			
	TOTAL PURCH PROPERTY SERVICES			$25,763			
	720 Buildings	$48,794		$199,566			
	733 Furniture and Fixtures			$5,000			
	739 Leases for Computers and Related Equipment		$5,000	$5,000			
	TOTAL PROPERTY	$48,794	$5,000	$209,566			
	TOTAL FACILITIES ACQUISITION AND	$48,794	$5,000	$235,329			
LAND IMPROVEMENT SERVICES	Purch Property Services(400)						
	450 Construction Services	$702,915	$900,000	$269,365			
	TOTAL PURCH PROPERTY SERVICES	$702,915	$900,000	$269,365			
	TOTAL LAND IMPROVEMENT SERVICES	$702,915	$900,000	$269,365			
ARCHITECTURE AND ENGINEERING	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$167,656	$390,125	$582,025	$300,000		
	TOTAL PURCH/PROF SERV	$167,656	$390,125	$582,025	$300,000		
	TOTAL ARCHITECTURE AND ENGINEERING	$167,656	$390,125	$582,025	$300,000	-48.46%	Less Design Work Required
SITE IMPROVEMENT	Purch Property Services(400)						
	430 Repairs & Maint Services	$589					
	450 Construction Services	$3,385	$160,000	$160,000	$180,000		

IMP		TOTAL PURCH PROPERTY SERVICES	$3,974	$160,000	$160,000	$180,000	
	TOTAL SITE IMPROVEMENT		$3,974	$160,000	$160,000	$180,000	12.50% Asphalt Repair
BUILDING IMPROVEMENT	Purch/Prof Serv(300)						
		340 Other Contracted Professional Services	$6,578		$400	$35,000	
		TOTAL PURCH/PROF SERV	$6,578		$400	$35,000	
		430 Repairs & Maint Services	$131,417	$1,599,926	$748,174	$100,000	
		450 Construction Services	$4,168,625		$2,277,843	$4,399,019	
		TOTAL PURCH PROPERTY SERVICES	$4,300,042	$1,599,926	$3,026,017	$4,499,019	
		739 Leases for Computers and Related Equipment		$2,500	$2,500		
		TOTAL PROPERTY		$2,500	$2,500		
	TOTAL BUILDING IMPROVEMENT		$4,306,619	$1,602,426	$3,028,917	$4,534,019	49.69% Summer Projects
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND			$5,399,199	$5,883,552	$5,883,552	$6,126,650	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.

		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$7,080	$5,000	$149,317	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$7,080	$5,000	$149,317	$5,000		
6000 OTHER ITEMS	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$7,080	$5,000	$149,317	$5,000		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$5,686,498	$5,628,552	$5,892,714	$6,121,650		
	3000 Total STATE	$131,417	$250,000				
	TOTAL REVENUES	$5,817,915	$5,878,552	$5,892,714	$6,121,650	3.89%	Increased Rev from Property Taxes
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$174,234	$390,125	$582,425	$335,000		
	400 Purchased property Services	$5,121,971	$4,801,926	$4,391,145	$5,007,019		
	700 Property	$102,994	$691,500	$909,981	$784,631		
	TOTAL EXPENDITURES	$5,399,199	$5,883,552	$5,883,552	$6,126,650	4.13%	Increased Repairs and Maint
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$418,716	($5,000)	$9,163	($5,000)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$7,080	$5,000	$149,317	$5,000		
NET CHANGE IN FUND BALANCE		$425,796	$0	$158,480	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$9,262,931		$9,688,727			
FUND BALANCE - ENDING		$9,688,727	$0	$9,847,207	$0		

40 Building Reserve Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8120	Investments	$6,165,843					
ASSETS	TOTAL ASSETS		$6,165,843					
FUND	9889	Committed – Other	$6,165,843					
FUND	TOTAL FUND BALANCES		$6,165,843					
TOTAL LIABILITIES AND FUND BALANCES			$6,165,843					
TOTAL ASSETS			$6,165,843	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$262,679	$200,000	$228,210	$210,000		
LOCAL	TOTAL LOCAL		$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
TOTAL REVENUES, 40 BUILDING RESERVE FUND			$262,679	$200,000	$228,210	$210,000		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	$0	$0	$0	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
ER FINANCING SOURCES (USES) 5000 Other Sources & Changes	$0	$0	$0	$0		
5100 Sale of Bonds	$0	$0	$0	$0		
5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
5200 Transfers in From Other Funds	$0	$0	$0	$0		
5201 Transfers In From Other Programs -	$0	$0	$0	$0		
5210 Transfers out to Other Funds	$0	$0	$0	$0		
5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
5400 Loan Proceeds	$0	$0	$0	$0		

5000 OTH	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$262,679	$200,000	$228,210	$210,000		
	TOTAL REVENUES	$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$262,679	$200,000	$228,210	$210,000		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$262,679	$200,000	$228,210	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$5,903,164		$6,165,843			
FUND BALANCE - ENDING		$6,165,843	$200,000	$6,394,053	$210,000		

49 School Food Service Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$256,116					
	8133	State	$40,840					
	8140	Inventories	$7,451					
	TOTAL ASSETS		$304,407					
LIABILITIES	9510	Accounts Payable	$2,285					
	9540	Accrued Salaries and Withholdings	$15,006					
	TOTAL LIABILITIES		$17,291					
FUND	9872	Restricted – Food Service	$287,116					
	TOTAL FUND BALANCES		$287,116					
TOTAL LIABILITIES AND FUND BALANCES			$304,407					
TOTAL ASSETS			$304,407	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1610	Sales to Students	$204,394	$176,900	$236,813	$256,000		
	1620	Sales to Adults	$4,259	$2,500	$5,041	$5,600		
	1690	Other Local Revenue	$278	$300	$991	$1,000		
	TOTAL LOCAL		$208,930	$179,700	$242,845	$262,600	8.13%	
STATE	3800	Non-MSP State Revenue (via USBE)	$136,318	$150,000	$86,000	$96,000		
	3810	School Meal Program Reimbursement			$2,550	$2,000		
	TOTAL STATE		$136,318	$150,000	$88,550	$98,000	10.67%	
FEDERAL	4200	Unrestricted Fed Revenue Passed Through	$2,872					
	4560	Federal Child Nutrition Prog	$237,448	$190,500	$186,844	$205,000		
	TOTAL FEDERAL		$240,320	$190,500	$186,844	$205,000		
TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND			$585,569	$520,200	$518,240	$565,600	9.14%	

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)							
	191 Salaries - Food Service Personnel	$324,443	$338,434	$334,195	$350,777		
	TOTAL SALARIES (HEADER ONLY)	$324,443	$338,434	$334,195	$350,777	4.96%	
	210 State Retirement	$46,265	$46,273	$46,272	$50,786		
	220 Social Security	$25,670	$25,890	$26,632	$26,834		
	230 Local Retirement	$553	$653	$665	$578		
	240 Group Insurance	$53,997	$68,160	$58,832	$73,426		

FOOD SERVICES OPERATIONS		270 Workers' Compensation	$1,551	$1,618	$1,664	$1,759		
		290 Other Employee Benefits	$2,572					
		TOTAL BENEFITS	$130,607	$142,594	$134,066	$153,383	14.41%	
		330 Prof Emp Training and Dev	$35		$130			
		TOTAL PURCH/PROF SERV	$35		$130			
		430 Repairs & Maint Services	$13,396	$9,900	$8,100			
		TOTAL PURCH PROPERTY SERVICES	$13,396	$9,900	$8,100			Repairs covered by Bldgs
		521 Property Insurance	$116	$100	$137	$162		
		530 Communication (Telephone & Other)	$854	$660	$760	$360		
		TOTAL OTHER PURCHASED SERVICES	$970	$760	$897	$522		
		610 General Supplies	$20,088	$19,100	$27,411	$23,400	-14.63%	
		630 Food	$257,668	$248,000	$251,147	$255,500		
		670 Software	$7,447	$7,550	$7,711	$7,650		
		TOTAL SUPPLIES & MATERIALS	$285,202	$274,650	$286,269	$286,550	0.10%	
		730 Equipment	$690		$4,432			
		TOTAL PROPERTY	$690		$4,432			
		810 Dues and Fees	$3,879	$2,675	$925	$3,175		
		890 Misc Expenditures	$329	$500	$500	$500		
		TOTAL DEBT & MISCELLANEOUS	$4,208	$3,175	$1,425	$3,675		
	TOTAL FOOD SERVICES OPERATIONS		$759,551	$769,514	$769,514	$794,907		
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE			$759,551	$769,514	$769,514	$794,907		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$229,307		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$229,307		
	6050 Budget from Surplus	$0	$0	$0	$0		

6000 OTHER ITEMS	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$229,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$208,930	$179,700	$242,845	$262,600		
	3000 Total STATE	$136,318	$150,000	$88,550	$98,000		
	4000 Total FEDERAL	$240,320	$190,500	$186,844	$205,000		
	TOTAL REVENUES	$585,569	$520,200	$518,240	$565,600	9.14%	
EXPENDITURES BY OBJECT	100 Salaries	$324,443	$338,434	$334,195	$350,777		
	200 Employee Benefits	$130,607	$142,594	$134,066	$153,383		
	300 Purchased Professional and Technical	$35		$130			
	400 Purchased property Services	$13,396	$9,900	$8,100			
	500 Other Purchased Services	$970	$760	$897	$522		
	600 Supplies	$285,202	$274,650	$286,269	$286,550		
	700 Property	$690		$4,432			
	800 Other Objects	$4,208	$3,175	$1,425	$3,675		
	TOTAL EXPENDITURES	$759,551	$769,514	$769,514	$794,907	3.30%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($173,983)	($249,314)	($251,274)	($229,307)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$229,307		Funding Trf from Fund 10
NET CHANGE IN FUND BALANCE		($173,983)	($249,314)	($251,274)	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$461,099		$287,116			
FUND BALANCE - ENDING		$287,116	($249,314)	$35,842	($0)		

SUMMARY - ALL FUNDS

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$30,234,027	$29,586,821	$30,272,628	$31,621,241		
	3000 Total STATE	$6,504,080	$7,267,012	$7,261,888	$6,078,765		
	4000 Total FEDERAL	$738,509	$574,905	$544,874	$588,000		
	TOTAL REVENUES	$37,476,617	$37,428,738	$38,079,390	$38,288,006	0.55%	
ITURES BY BJECT	100 Salaries	$16,344,619	$17,498,325	$17,575,491	$18,005,458		
	200 Employee Benefits	$7,101,748	$7,753,876	$7,489,818	$8,044,210		
	300 Purchased Professional and Technical	$690,697	$1,210,503	$1,216,269	$1,129,700		
	400 Purchased property Services	$5,849,508	$5,607,076	$5,219,982	$5,593,719		
	500 Other Purchased Services	$854,685	$948,464	$1,214,323	$1,337,502		

EXPENDITURES OF	600 Supplies	$2,761,041	$2,878,516	$3,223,485	$2,935,737		
	700 Property	$555,171	$1,260,864	$1,308,722	$1,091,531		
	800 Other Objects	$351,961	$1,161,305	$897,776	$408,763		
	TOTAL EXPENDITURES	$34,509,430	$38,318,929	$38,145,865	$38,546,620	1.05%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,967,187	($890,190)	($66,475)	($258,614)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$8,217	$10,000	$151,461	$468,614		
NET CHANGE IN FUND BALANCE		$2,975,404	($880,190)	$84,986	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$35,404,540	$0	$38,379,943	$0		
FUND BALANCE - ENDING		$38,379,943	($880,190)	$38,464,929	$210,000		

Annual Financial Report

(28) South Summit District

10 General Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$559,438					
	8112	Petty Cash	$250					
	8119	Other Cash	$27,632					
	8120	Investments	$25,331,155					
	8131	Local	$7,071					
	8132	Local Property Taxes	$20,594,320					
	8133	State	$204,183					
	8134	Federal	$40,393					
	8140	Inventories	$16,938					
	8150	Prepaid Expenditures	$161					
	TOTAL ASSETS		$46,781,542					
LIABILITIES	9510	Accounts Payable	$1,002,917					
	9530	Accrued Liabilities - Other	$269,209					
	9540	Accrued Salaries and Withholdings	$2,184,315					
	9561	Unearned Revenue- Local	$20,487,864					
	9563	Unearned Revenue- State	$1,398,628					
	9564	Unearned Revenue- Federal	$4,189					
	9590	Other Current Liabilities	$7,644					
	TOTAL LIABILITIES		$25,354,767					
FUND BALANCES	9879	Restricted -- Other	$78,901					
	9880	Committed – Economic Stabilization	$674,498					
	9882	Committed – Employee Obligations	$2,293,447					
	9889	Committed – Other	$2,075,578					
	9890	Assigned	$200,138					
	9899	Unassigned Fund Balance	$16,104,213					
	TOTAL FUND BALANCES		$21,426,775					
TOTAL LIABILITIES AND FUND BALANCES			$46,781,542					
TOTAL ASSETS			$46,781,542	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
1110	Basic Rate (General Fund)	$8,754,824	$8,850,000	$9,244,379	$9,853,649		
1111	Tax Sales and Redemp - Basic	$546,157	$473,000	$512,202	$535,000		
1112	Voted Local Levy	$3,158,701	$3,250,000	$3,284,805	$3,555,000		

LOCAL	1113	Tax Sales and Redemp - Voted Local	$197,051	$194,000	$182,001	$190,000	
	1114	Board Local Levy	$6,852,330	$7,160,000	$7,033,562	$7,615,000	
	1115	Tax Sales and Redemp-Board Local	$427,461	$450,000	$389,630	$410,000	
	1160	FILT--Basic Rate	$325,844	$318,300	$281,055	$290,000	
	1162	FILT--Voted Local	$117,563	$100,720	$99,867	$102,000	
	1164	FILT--Board Local	$255,028	$250,000	$213,797	$222,000	
	1310	Tuition From Pupils or Parents	$46,730	$40,900	$43,701	$44,500	
	1320	Tuition From Other LEAs - In-State	$441,570	$200,000			
	1510	Interest on Investments	$1,129,421	$600,000	$799,653	$550,000	
	1800	REVENUE - COMM SERV ACTIVITIES	$672,718	$711,992	$531,102	$695,200	
	1910	Rentals	$360	$360			
	1920	Contributions and Donations From Private	$48,500	$45,360	$25,160	$25,000	
	1960	Misc. Revenue from Other Local Gov	$34,000		$105,190		
	1990	Miscellaneous	$40,884	$26,600	$26,023	$26,500	
	TOTAL LOCAL		$23,049,142	$22,671,232	$22,772,127	$24,113,849	5.89%
STATE	3010	Regular School Programs K-12	($11,887)	($10,000)	($80,167)		
	3015	Necessarily Existent Small Schools	$120,264				
	3100	Restricted Basic School Program	$2,507,218	$2,452,313	$1,923,213	$1,422,687	
	3200	Related to Basic Programs	$466,854	$1,173,014	$1,210,036	$1,221,638	
	3300	Focus Populations	$124,830	$111,336	$148,489	$120,806	
	3400	Educator Supports	$1,384,858	$1,743,172	$2,051,105	$1,790,040	
	3500	Statewide Initiatives	$1,473,069	$1,330,277	$1,462,998	$1,366,594	
	3800	Non-MSP State Revenue (via USBE)	$171,139	$66,900	$404,424	$59,000	
	TOTAL STATE		$6,236,346	$6,867,012	$7,120,098	$5,980,765	-16.00%
FEDERAL	4200	Unrestricted Fed Revenue Passed	$61,520	$35,000	$72,740	$65,000	
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	$7,675	$7,675			
	4524	IDEA - B -- Disabled (PL 101-476)	$283,803	$283,803	$277,012	$285,000	
	4538	Formula Allocation	$19,113	$15,000	$3,601		
	4700	Fed Revenue Passed Through			$27,927	$33,000	
	4800	Elementary and Secondary Education Act	$91,493	$42,927	$588		
	4901	Medicaid Outreach	$34,584		($23,838)		
	TOTAL FEDERAL		$498,188	$384,405	$358,030	$383,000	
TOTAL REVENUES, 10 GENERAL FUND			$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)						
131 Salaries - Teachers	$7,820,286	$8,416,773	$8,472,003	$9,023,723		
132 Salaries - Substitute Teachers	$141,730	$180,000	$131,256	$158,000		
161 Salaries - Tchr Aides & Para-Prof	$1,225,355	$1,345,955	$1,495,270	$1,411,302		
195 Athletic Coaches	$140,986	$219,630	$219,258	$211,773		
TOTAL SALARIES (HEADER ONLY)	$9,328,357	$10,162,358	$10,317,788	$10,804,798		
210 State Retirement	$1,643,255	$1,764,754	$1,699,379	$1,654,053		

INSTRUCTION		220 Social Security	$688,798	$756,882	$769,674	$754,257		
		230 Local Retirement	$20,673	$22,789	$26,510	$122,290		
		240 Group Insurance	$1,492,072	$1,791,530	$1,554,892	$1,680,673		
		270 Workers' Compensation	$44,766	$47,831	$47,561	$50,568		
		280 Unemployment Insurance	$6,861		$5,926			
		290 Other Employee Benefits	$96,627		$48,940	$370,647		
		TOTAL BENEFITS	$3,993,052	$4,383,785	$4,152,882	$4,632,487		
		320 Professional - Educational Services	$3,391	$5,200	$2,749	$43,000		
		340 Other Contracted Professional Services	$24,085	$40,100	$17,040	$25,600		
		TOTAL PURCH/PROF SERV	$27,476	$45,300	$19,789	$68,600		
		430 Repairs & Maint Services	$848	$9,500	$5,500	$7,000		
		TOTAL PURCH PROPERTY SERVICES	$848	$9,500	$5,500	$7,000		
		510 Student Transportation Services		$2,000	$2,000			
		517 Student Travel Overnight	$60,575	$64,500	$73,885	$210,000		
		518 Student Day Travel/Field Trips	$7,214	$5,300	$6,274	$7,100		
		520 Insurance (Other than employee benefits)		$12,000		$12,000		
		530 Communication (Telephone & Other)	$660	$660	$540	$660		
		561 Student Tuition to Other LEAs In State	$190,365	$200,000	$326,080	$250,000		
		562 Student Tuition to Other LEAs Out of State	$99,886	$100,000	$216,121	$210,000		
		565 Student Tuition to Postsecondary Schools	$439		$4,619			
		580 Travel/Per Diem	$1,636	$26,100	$18,530	$42,770		
		TOTAL OTHER PURCHASED SERVICES	$360,774	$410,560	$648,048	$732,530		
		610 General Supplies	$423,793	$347,186	$397,045	$347,062		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		641 Textbooks	$128,111	$196,900	$192,889	$203,522		
		642 e Textbooks	$45,915	$61,200	$82,650	$44,447		
		650 Technology Supplies	$7,513					
		670 Software	$67,069	$65,886	$122,602	$109,131		
		TOTAL SUPPLIES & MATERIALS	$672,401	$671,672	$795,687	$704,662		
		730 Equipment	$16,518	$83,400	$94,338	$92,500		
		734 Technology Related Hardware	$397,330	$418,600	$126,546	$146,900		
		739 Leases for Computers and Related Equipment	$11,590					
		TOTAL PROPERTY	$425,438	$502,000	$220,884	$239,400		
		810 Dues and Fees	$3,356	$7,930	$6,561	$7,180		
		890 Misc Expenditures	$15,226	$11,450	$14,129	$11,550		
		TOTAL DEBT & MISCELLANEOUS	$18,582	$19,380	$20,690	$18,730		
	TOTAL INSTRUCTION		$14,826,928	$16,204,556	$16,181,268	$17,208,207	6.35%	Increase Salaries
	Salaries (Header Only)(100)							
		141 Salaries - Attend & Social Work Pers	$192,104	$185,444	$195,581	$194,035		
		142 Salaries - Guidance Personnel	$526,314	$542,908	$553,453	$542,794		
		143 Salaries - Health Services Personnel	$353,259	$357,438	$361,490	$337,257		

SUPPORT SERVICES - STUDENTS		144 Salaries - Psychological Personnel	$115,319	$118,381	$122,202	$127,965	
		TOTAL SALARIES (HEADER ONLY)	$1,186,996	$1,204,170	$1,232,726	$1,202,051	
		210 State Retirement	$236,743	$239,111	$240,319	$220,786	
		220 Social Security	$90,156	$92,119	$94,197	$94,402	
		230 Local Retirement	$1,675	$2,183	$1,468	$2,533	
		240 Group Insurance	$192,316	$230,666	$215,129	$239,820	
		270 Workers' Compensation	$5,672	$5,933	$5,902	$6,435	
		290 Other Employee Benefits			$402		
		TOTAL BENEFITS	$526,562	$570,013	$557,416	$563,975	
		330 Prof Emp Training and Dev	$1,266	$2,315	$2,950	$1,315	
		340 Other Contracted Professional Services	$247,194	$276,000	$259,438	$224,000	
		TOTAL PURCH/PROF SERV	$248,460	$278,315	$262,388	$225,315	
		517 Student Travel Overnight	$200	$200	$200	$200	
		530 Communication (Telephone & Other)	$1,901	$2,120	$2,223	$2,120	
		580 Travel/Per Diem	$3,702	$800	$925	$800	
		TOTAL OTHER PURCHASED SERVICES	$5,804	$3,120	$3,348	$3,120	
		610 General Supplies	$8,427	$15,800	$7,550	$15,750	
		670 Software	$3,028	$2,800	$3,428	$10,400	
		TOTAL SUPPLIES & MATERIALS	$11,455	$18,600	$10,978	$26,150	
		810 Dues and Fees	$373	$575	$10,896	$575	
		890 Misc Expenditures	$36,771	$41,500	$41,500	$41,500	
		TOTAL DEBT & MISCELLANEOUS	$37,144	$42,075	$52,396	$42,075	
	TOTAL SUPPORT SERVICES - STUDENTS		$2,016,420	$2,116,293	$2,119,251	$2,062,686	-2.67% Red in OT and Speech
T SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)						
		115 Salaries - Supervisors and Directors	$287,531	$304,646	$304,647	$320,499	
		131 Salaries - Teachers	$686,896	$681,921	$623,004	$577,363	
		152 Salaries - Secretarial and Clerical Personnel	$43,964	$46,651	$46,650	$37,948	
		161 Salaries - Tchr Aides & Para-Prof	$1,985		$2,792		
		162 Salaries - Media Pers - Non-Licensed	$54,312	$58,288	$57,981	$58,002	
		TOTAL SALARIES (HEADER ONLY)	$1,074,688	$1,091,506	$1,035,074	$993,812	
		210 State Retirement	$227,120	$230,087	$217,466	$210,934	
		220 Social Security	$82,431	$83,961	$78,178	$76,023	
		230 Local Retirement	$716	$370	$1,252	$493	
		240 Group Insurance	$148,912	$176,650	$152,156	$144,910	
		270 Workers' Compensation	$4,861	$5,264	$5,209	$5,826	
		290 Other Employee Benefits			$705		
		TOTAL BENEFITS	$464,040	$496,331	$454,967	$438,186	
		320 Professional - Educational Services	$2,648	$3,300	$2,946	$4,500	
		330 Prof Emp Training and Dev	$24,888	$105,520	$27,431	$104,230	
		340 Other Contracted Professional Services		$2,500		$7,000	
		TOTAL PURCH/PROF SERV	$27,536	$111,320	$30,377	$115,730	
		565 Student Tuition to Postsecondary Schools	$8,050	$30,000	$16,165	$30,000	
		580 Travel/Per Diem	$36,847	$21,830	$87,027	$49,830	

SUPPO		TOTAL OTHER PURCHASED SERVICES	$44,897	$51,830	$103,192	$79,830		
		610 General Supplies	$22,689	$33,100	$31,092	$35,200		
		644 Library Books	$1,835	$2,400	$2,956	$2,900		
		670 Software	$2,065	$1,550	$2,593	$2,900		
		TOTAL SUPPLIES & MATERIALS	$26,588	$37,050	$36,642	$41,000		
		730 Equipment		$1,000	$1,000	$1,000		
		734 Technology Related Hardware		$1,500	$109,781	$1,500		FY26 ANATOMAGE (Grant)
		TOTAL PROPERTY		$2,500	$110,781	$2,500		
		810 Dues and Fees	$951	$2,030	$2,131	$2,030		
		890 Misc Expenditures	$7,954		$1,185			
		TOTAL DEBT & MISCELLANEOUS	$8,905	$2,030	$3,316	$2,030		
	TOTAL SUPPORT SERVICES - STAFF		$1,646,655	$1,792,567	$1,774,348	$1,673,089	-5.71%	Reduction in Tech Hardware
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries (Header Only)(100)							
		111 Compensation - School Board	$18,600	$20,000	$18,600	$20,000		
		112 Salaries - Superintendent	$188,867	$207,307	$199,207	$219,933		
		114 Salaries - Business Administrator	$157,903	$163,431	$163,431	$174,007		
		115 Salaries - Supervisors and Directors	$120,320	$126,943	$126,943			
		152 Salaries - Secretarial and Clerical Personnel	$77,494	$81,470	$78,400	$86,711		
		TOTAL SALARIES (HEADER ONLY)	$563,184	$599,151	$586,581	$500,651		
		210 State Retirement	$118,101	$122,402	$120,729	$99,472		
		220 Social Security	$43,484	$45,827	$44,428	$38,292		
		230 Local Retirement	$453	$659	$625	$1,126		
		240 Group Insurance	$106,482	$119,239	$138,793	$128,665		
		270 Workers' Compensation	$2,822	$2,994	$3,024	$3,053		
		TOTAL BENEFITS	$271,343	$291,122	$307,598	$270,608		
		330 Prof Emp Training and Dev	$270	$1,000	$1,600	$1,000		
		340 Other Contracted Professional Services	$8,963	$10,000	$10,000	$10,000		
		345 Audit, Accounting, and Other Business-type Services	$22,000	$22,000	$23,000	$22,000		
		349 Purchased Legal Services	$3,570	$10,000	$7,500	$10,000		
		TOTAL PURCH/PROF SERV	$34,803	$43,000	$42,100	$43,000		
		521 Property Insurance	$1,986	$2,000	$2,334	$2,751		
		530 Communication (Telephone & Other)	$2,836	$2,760	$2,880	$2,880		
		540 Advertising	$11,034	$20,000	$10,000	$15,000		
		580 Travel/Per Diem	$80,662	$51,300	$61,000	$71,300		
		TOTAL OTHER PURCHASED SERVICES	$96,518	$76,060	$76,214	$91,931		
		610 General Supplies	$17,350	$16,000	$15,583	$15,000		
		670 Software	$56,033	$80,000	$52,535	$80,000		
		TOTAL SUPPLIES & MATERIALS	$73,384	$96,000	$68,118	$95,000		
		810 Dues and Fees	$13,864	$25,000	$25,600	$25,000		
		TOTAL DEBT & MISCELLANEOUS	$13,864	$25,000	$25,600	$25,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST		$1,053,094	$1,130,333	$1,106,211	$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint
	Salaries (Header Only)(100)							
		121 Salaries - Principals and Assistants	$985,463	$1,041,417	$1,036,417	$926,542		

SUPPORT SERVICES - SCHOOL ADMIN		152 Salaries - Secretarial and Clerical Personnel	$294,343	$307,323	$314,850	$316,298		
		TOTAL SALARIES (HEADER ONLY)	$1,279,805	$1,348,739	$1,351,266	$1,242,840		
		210 State Retirement	$288,669	$296,422	$299,698	$272,410		
		220 Social Security	$95,632	$103,171	$102,471	$95,070		
		230 Local Retirement	$795	$1,111	$743	$1,171		
		240 Group Insurance	$225,020	$234,403	$234,796	$203,155		
		270 Workers' Compensation	$6,222	$6,666	$6,757	$6,938		
		290 Other Employee Benefits	$1,835		$791			
		TOTAL BENEFITS	$618,172	$641,773	$645,256	$578,743		
		330 Prof Emp Training and Dev	$233	$8,950	$3,825	$5,200		
		TOTAL PURCH/PROF SERV	$233	$8,950	$3,825	$5,200		
		530 Communication (Telephone & Other)	$21,486	$20,150	$22,607	$21,000		
		580 Travel/Per Diem	$3,701	$5,100	$10,644	$6,000		
		TOTAL OTHER PURCHASED SERVICES	$25,188	$25,250	$33,251	$27,000		
		610 General Supplies	$13,003	$14,300	$12,990	$12,600		
		670 Software	$3,141	$7,700	$4,512	$7,700		
		TOTAL SUPPLIES & MATERIALS	$16,144	$22,000	$17,502	$20,300		
		810 Dues and Fees	$2,750	$3,270	$5,351	$3,100		
		TOTAL DEBT & MISCELLANEOUS	$2,750	$3,270	$5,351	$3,100		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN		$1,942,293	$2,049,982	$2,056,451	$1,877,184	-8.72%	Reduced 1 Admin FTE
SUPPORT SERVICES - CENTRAL SERVICES	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors	$103,396	$108,983	$108,983	$116,164		
		151 Salaries - Professional Office Personnel	$125,141	$126,420	$126,420	$134,387		
		152 Salaries - Secretarial and Clerical Personnel	$7,827					
		184 Salaries - Technology Support	$317,389	$297,563	$287,000	$309,391		
		TOTAL SALARIES (HEADER ONLY)	$553,752	$532,966	$522,403	$559,942		
		210 State Retirement	$121,673	$114,425	$110,505	$120,370		
		220 Social Security	$42,425	$40,772	$40,090	$42,836		
		230 Local Retirement	$1,118	$1,436	$2,325	$2,367		
		240 Group Insurance	$78,156	$84,871	$81,822	$90,736		
		270 Workers' Compensation	$2,657	$2,084	$2,670	$3,002		
		290 Other Employee Benefits	$494		$23,459			
		TOTAL BENEFITS	$246,522	$243,588	$260,871	$259,310		
		330 Prof Emp Training and Dev	$2,142	$2,500	$3,900	$2,500		
		340 Other Contracted Professional Services	$11,619	$39,500	$5,000	$43,500		
		TOTAL PURCH/PROF SERV	$13,761	$42,000	$8,900	$46,000		
		432 Technology Repairs & Maint.	$16,846	$20,000	$10,000	$20,000		
		TOTAL PURCH PROPERTY SERVICES	$16,846	$20,000	$10,000	$20,000		
		522 Liability Insurance	$39,069	$41,500	$31,719	$32,410		
		530 Communication (Telephone & Other)	$3,928	$4,360	$3,957	$6,823		
		580 Travel/Per Diem	$11,690	$4,500	$25,141	$7,150		
		TOTAL OTHER PURCHASED SERVICES	$54,687	$50,360	$60,818	$46,383		
		610 General Supplies	$15,326	$13,500	$23,351	$17,500		

		670 Software	$57,696	$115,000	$156,317	$150,000		
		TOTAL SUPPLIES & MATERIALS	$73,022	$128,500	$179,668	$167,500		
		810 Dues and Fees	$589	$500	$624	$500		
		890 Misc Expenditures	$16,246	$76,400	$1,875	$76,400		
		TOTAL DEBT & MISCELLANEOUS	$16,835	$76,900	$2,499	$76,900		
	TOTAL SUPPORT SERVICES - CENTRAL SERVICES		$975,425	$1,094,314	$1,045,159	$1,176,034	12.52%	Investing in New Telephone System
OPERATION & MAINTENANCE OF PLANT	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors				$135,809		Facility Director Salary
		121 Salaries - Principals and Assistants	$6,879		$4,603	$7,448		
		142 Salaries - Guidance Personnel	$2,737		$2,353	$3,344		
		181 Salaries - Operation & Maint Superv		$24,500	$2,000	$24,500		
		182 Salaries - Custodial & Maintenance	$885,191	$926,207	$921,215	$997,488		
		TOTAL SALARIES (HEADER ONLY)	$894,807	$950,707	$930,172	$1,168,589		
		210 State Retirement	$191,179	$197,284	$196,084	$238,357		
		220 Social Security	$68,131	$72,729	$72,247	$89,397		
		230 Local Retirement	$2,294	$3,291	$3,288	$5,570		
		240 Group Insurance	$190,862	$204,901	$209,913	$269,190		
		270 Workers' Compensation	$4,486	$4,773	$4,808	$4,798		
		290 Other Employee Benefits	$1,803					
		TOTAL BENEFITS	$458,754	$482,978	$486,340	$607,312		
		330 Prof Emp Training and Dev	$120			$500		
		340 Other Contracted Professional Services	$80,875	$169,500	$169,500	$168,500		
		TOTAL PURCH/PROF SERV	$80,995	$169,500	$169,500	$169,000		
		411 Water/Sewage	$104,512	$98,800	$148,133	$105,400		
		412 Disposal Service	$23,265	$25,500	$23,990	$25,700		
		423 Custodial Services	$131,472	$135,000	$153,384	$137,000		
		430 Repairs & Maint Services	$347,664	$426,700	$396,950	$216,000		Moved Reparis to Fund 32
		432 Technology Repairs & Maint.	$650	$5,000	$5,000	$5,000		
		TOTAL PURCH PROPERTY SERVICES	$607,563	$691,000	$727,457	$489,100		
		521 Property Insurance	$45,050	$81,370	$75,303	$78,348		
		530 Communication (Telephone & Other)	$1,800	$1,800	$1,800	$1,800		
		TOTAL OTHER PURCHASED SERVICES	$46,850	$83,170	$77,103	$80,148		
		610 General Supplies	$174,520	$162,500	$234,718	$169,500		
		621 Natural Gas	$261,946	$271,800	$249,627	$279,800		
		622 Electricity	$402,850	$358,000	$408,946	$370,000		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		670 Software	$3,494	$38,025	$44,926	$51,400		
		TOTAL SUPPLIES & MATERIALS	$842,811	$830,825	$938,717	$871,200		
		734 Technology Related Hardware		$15,000		$15,000		
		TOTAL PROPERTY		$15,000		$15,000		
		810 Dues and Fees	$332	$230	$230	$291		
		TOTAL DEBT & MISCELLANEOUS	$332	$230	$230	$291		
	TOTAL OPERATION & MAINTENANCE OF PLANT		$2,932,112	$3,223,410	$3,329,519	$3,400,640	2.14%	Moved Facility Direct to Ops & Maint

STUDENT TRANSPORTATION	Salaries (Header Only)(100)						
	152 Salaries - Secretarial and Clerical Personnel	$22,136		$1,631			
	171 Salaries - Student Trans Supervisor	$4,275		$57,104			
	172 Salaries - Bus Drivers	$351,884	$412,716	$391,060	$407,139		
	173 Mechanics/Other Garage Employees	$50,732	$83,699	$85,500	$88,962		
	TOTAL SALARIES (HEADER ONLY)	$429,027	$496,415	$535,295	$496,100		
	210 State Retirement	$55,892	$69,261	$82,527	$86,342		
	220 Social Security	$32,463	$37,976	$41,643	$37,952		
	230 Local Retirement	$1,478	$2,537	$3,218	$5,591		
	240 Group Insurance	$105,416	$184,233	$156,092	$202,396		
	270 Workers' Compensation	$2,261	$2,634	$2,304	$2,326		
	290 Other Employee Benefits	$1,990		$289			
	TOTAL BENEFITS	$199,500	$296,639	$286,073	$334,607		
	330 Prof Emp Training and Dev	$628	$4,500	$2,500	$4,500		
	340 Other Contracted Professional Services	$2,243	$1,800	$2,500	$2,200		
	TOTAL PURCH/PROF SERV	$2,871	$6,300	$5,000	$6,700		
	411 Water/Sewage	$1,436	$1,500	$1,615	$1,500		
	412 Disposal Service	$1,566	$1,500	$1,596	$1,600		
	431 Non-Tech Repairs & Main.	$10,659	$17,000	$20,000	$18,000		
	TOTAL PURCH PROPERTY SERVICES	$13,660	$20,000	$23,210	$21,100		
	510 Student Transportation Services	($199,461)					
	515 Payments in lieu of Transportation	$11,124	$6,000	$10,000	$11,200		
	518 Student Day Travel/Field Trips	$184,473	$15,000	$15,000	$35,000		
	521 Property Insurance	$12,768	$12,000	$15,247	$14,078		
	530 Communication (Telephone & Other)	$1,478	$1,850	$1,500	$1,850		
	580 Travel/Per Diem	$9,659	$8,500	$10,149	$9,500		
	TOTAL OTHER PURCHASED SERVICES	$20,041	$43,350	$51,896	$71,628		
	610 General Supplies	$1,619	$2,000	$1,500	$2,000		
	621 Natural Gas	$7,916	$11,100	$8,075	$11,100		
	622 Electricity	$3,821	$3,600	$4,297	$3,700		
	626 Motor Fuel (Gasoline & Diesel)	$69,759	$100,000	$100,000	$100,000		
	670 Software	$12,142	$12,200	$12,152	$13,000		
	681 Lubricants	$1,921	$3,500	$7,400	$3,500		
	682 Tires and Tubes	$7,603	$3,500	$7,500	$3,500		
	683 Repair Parts for Buses & Other Vehicles	$24,019	$29,500	$33,000	$29,500		
	689 Miscellaneous	$4,831	$4,000	$5,200	$4,000		
	TOTAL SUPPLIES & MATERIALS	$133,632	$169,400	$179,124	$170,300		
	734 Technology Related Hardware			$900			
	TOTAL PROPERTY			$900			
	TOTAL STUDENT TRANSPORTATION	$798,731	$1,032,104	$1,081,498	$1,100,436	1.75%	
VICES ONS	Salaries (Header Only)(100)						
	191 Salaries - Food Service Personnel		$5,980	$6,488			
	TOTAL SALARIES (HEADER ONLY)		$5,980	$6,488			

FOOD SERV OPERATI	210 State Retirement		$834	$607			
	220 Social Security		$508	$496			
	230 Local Retirement			$16			
	TOTAL BENEFITS		$1,342	$1,120			
	TOTAL FOOD SERVICES OPERATIONS		$7,322	$7,607		-100.00%	No Classifed State Bonus this year
COMMUNITY SERVICES	Salaries (Header Only)(100)						
	115 Salaries - Supervisors and Directors	$309,392	$315,436	$294,284	$238,500		
	198 Salaries - Other Classified Personnel	$400,169	$452,461	$429,220	$447,398		
	TOTAL SALARIES (HEADER ONLY)	$709,561	$767,898	$723,504	$685,898		
	210 State Retirement	$72,321	$81,162	$67,572	$53,312		
	220 Social Security	$54,106	$59,018	$55,348	$52,471		
	230 Local Retirement			$555	$3,290		
	240 Group Insurance	$63,782	$60,295	$74,659	$87,478		
	270 Workers' Compensation	$2,987	$3,234	$3,132	$3,846		
	290 Other Employee Benefits			$1,962	$5,200		
	TOTAL BENEFITS	$193,196	$203,709	$203,228	$205,597		
	330 Prof Emp Training and Dev	$95	$600	$1,050	$600		
	340 Other Contracted Professional Services	$17,088	$57,200	$24,634	$53,500		
	TOTAL PURCH/PROF SERV	$17,183	$57,800	$25,684	$54,100		
	430 Repairs & Maint Services	$21,144	$50,000	$50,000	$45,000		
	440 Leases	$3,580	$4,250	$2,310	$4,000		
	TOTAL PURCH PROPERTY SERVICES	$24,724	$54,250	$52,310	$49,000		
	530 Communication (Telephone & Other)	$12,163	$11,360	$12,571	$11,860		
	540 Advertising	$2,092	$3,000	$2,000	$2,500		
	580 Travel/Per Diem	$9,829	$7,000	$7,000	$7,000		
	TOTAL OTHER PURCHASED SERVICES	$24,083	$21,360	$21,571	$21,360		
	610 General Supplies	$105,937	$106,000	$129,400	$106,000		
	670 Software	$9,997	$10,250	$9,390	$10,250		
	TOTAL SUPPLIES & MATERIALS	$115,934	$116,250	$138,790	$116,250		
	730 Equipment	$10,368	$35,000	$35,000	$35,000		
	733 Furniture and Fixtures		$1,000	$6,000	$1,000		
	TOTAL PROPERTY	$10,368	$36,000	$41,000	$36,000		
	810 Dues and Fees	$792	$1,500	$1,500	$1,250		
	890 Misc Expenditures	$18,405	$18,000	$18,600	$18,000		
	TOTAL DEBT & MISCELLANEOUS	$19,197	$19,500	$20,100	$19,250		
	TOTAL COMMUNITY SERVICES	$1,114,246	$1,276,767	$1,226,187	$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
TOTAL EXPENDITURES, 10 GENERAL FUND		$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		**Actual 2025**	**Original Budget 2026**	**Final Budget 2026**	**Original Budget 2027**	**~~% Change~~**	**~~Notes~~**
(USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		

5000 OTHER FINANCING SOURCES	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$342,930	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	($342,930)	$0	$0	$229,307		Funding Trf to Fund 49 Food Svc
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$1,137	$5,000	$2,144	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$1,137	$5,000	$2,144	$234,307		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$1,137	$5,000	$2,144	$234,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$23,049,142	$22,671,232	$22,772,127	$24,113,849		
	3000 Total STATE	$6,236,346	$6,867,012	$7,120,098	$5,980,765		
	4000 Total FEDERAL	$498,188	$384,405	$358,030	$383,000		
	TOTAL REVENUES	$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%	
EXPENDITURES BY OBJECT	100 Salaries	$16,020,176	$17,159,890	$17,241,296	$17,654,682		
	200 Employee Benefits	$6,971,140	$7,611,281	$7,355,751	$7,890,826		
	300 Purchased Professional and Technical	$453,318	$762,485	$567,562	$733,645		
	400 Purchased property Services	$663,641	$794,750	$818,477	$586,200		
	500 Other Purchased Services	$678,842	$765,060	$1,075,441	$1,153,930		
	600 Supplies	$1,965,371	$2,090,297	$2,365,224	$2,212,362		
	700 Property	$435,806	$555,500	$373,565	$292,900		
	800 Other Objects	$117,610	$188,385	$130,182	$187,376		
	TOTAL EXPENDITURES	$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,477,773	($5,000)	$322,756	($234,307)		
OTHER FINANCING SOURCES (USES) AND OTHER		$1,137	$5,000	$2,144	$234,307		
NET CHANGE IN FUND BALANCE		$2,478,910	($0)	$324,899	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$18,947,865		$21,426,775			
FUND BALANCE - ENDING		$21,426,775	($0)	$21,751,675	($0)		

21 Student Activity Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$284,776					
ASSETS	TOTAL ASSETS		$284,776					
FUND	9889	Committed – Other	$284,776					
FUND	TOTAL FUND BALANCES		$284,776					
TOTAL LIABILITIES AND FUND BALANCES			$284,776					
TOTAL ASSETS			$284,776	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$2	$3	$8	$3		
LOCAL	1710	Admissions	$45,405	$45,405	$58,669	$45,405		
LOCAL	1720	Bookstore Sales	$807	$1,270	$3,459	$3,710		
LOCAL	1741	General Student Fees	$43,528	$40,060				
LOCAL	1742	General Student Fee Waivers	($3,980)	($4,150)				
LOCAL	1743	Curricular Activity Fees	$75,642	$62,891	$113,240	$161,916		
LOCAL	1744	Curricular Activity Fee Waivers	($6,077)	($7,819)		($28,079)		
LOCAL	1745	Co-Curricular Activity Fees	$83,899	$73,965				
LOCAL	1746	Co-Curricular Activity Fee Waivers	($6,110)	($6,110)				
LOCAL	1747	Extra-Curricular Activity Fees	$193,694	$158,130	$218,381	$188,507		
LOCAL	1748	Extra-Curricular Activity Fee Waivers	($18,863)	($18,938)		($18,938)		
LOCAL	1750	School Vend & Stores	$57,323	$57,645	$86,102	$57,645		
LOCAL	1760	Fines	$942	$1,125	$624	$1,125		
LOCAL	1770	Fundraisers	$198,606	$188,420	$144,158	$188,420		
LOCAL	1910	Rentals	$6,030	$9,350	$21,067	$9,350		
LOCAL	1920	Contributions and Donations From Private	$93,803	$93,275	$174,674	$93,275		
LOCAL	1990	Miscellaneous	$9,030	$9,465	$9,265	$9,465		
LOCAL	TOTAL LOCAL		$773,681	$703,988	$829,646	$711,805		
STATE	3800	Non-MSP State Revenue (via USBE)			$53,240			
STATE	TOTAL STATE				$53,240			
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			$773,681	$703,988	$882,886	$711,805	-19.38%	One time Funds from State

Expenditure

Donations from Foundation

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes

INSTRUCTION	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$61,610	$57,893	$60,616	$61,055	0.72%	
	TOTAL PURCH/PROF SERV	$61,610	$57,893	$60,616	$61,055		
	430 Repairs & Maint Services	$500	$500	$2,259	$500		
	TOTAL PURCH PROPERTY SERVICES	$500	$500	$2,259	$500	-77.87%	
	517 Student Travel Overnight	$131,171	$131,740	$72,576	$132,000		
	518 Student Day Travel/Field Trips	$43,702	$50,904	$65,410	$51,050		
	TOTAL OTHER PURCHASED SERVICES	$174,873	$182,644	$137,985	$183,050	32.66%	
	610 General Supplies	$489,828	$421,085	$486,765	$425,125		
	670 Software	$11,607	$11,607	$712	$11,700		
	TOTAL SUPPLIES & MATERIALS	$501,435	$432,692	$487,477	$436,825		
	730 Equipment	$15,682	$13,864	$20,744	$14,000		
	TOTAL PROPERTY	$15,682	$13,864	$20,744	$14,000	-32.51%	
	810 Dues and Fees	$18,181	$16,220	$22,429	$16,200		
	890 Misc Expenditures	$175	$175		$175		
	TOTAL DEBT & MISCELLANEOUS	$18,356	$16,395	$22,429	$16,375		
	TOTAL INSTRUCTION	$772,456	$703,988	$731,510	$711,805	-2.69%	
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		$772,456	$703,988	$731,510	$711,805	-2.69%	Reduction in General Fees

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
THER S	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		

6000 O ITEM	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$773,681	$703,988	$829,646	$711,805		
	3000 Total STATE			$53,240			
	TOTAL REVENUES	$773,681	$703,988	$882,886	$711,805	-19.38%	
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$61,610	$57,893	$60,616	$61,055		
	400 Purchased property Services	$500	$500	$2,259	$500		
	500 Other Purchased Services	$174,873	$182,644	$137,985	$183,050		
	600 Supplies	$501,435	$432,692	$487,477	$436,825		
	700 Property	$15,682	$13,864	$20,744	$14,000		
	800 Other Objects	$18,356	$16,395	$22,429	$16,375		
	TOTAL EXPENDITURES	$772,456	$703,988	$731,510	$711,805	-2.69%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$1,225	$0	$151,375	$0		
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$1,225	$0	$151,375	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$283,551		$284,776			
FUND BALANCE - ENDING		$284,776	$0	$436,152	$0		

26 Pass-through Taxes Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8132	Local Property Taxes	$208,151					
	TOTAL ASSETS		$208,151					
LIABILITIES	9561	Unearned Revenue- Local	$208,151					
	TOTAL LIABILITIES		$208,151					
TOTAL LIABILITIES AND FUND BALANCES			$208,151					
TOTAL ASSETS			$208,151	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1114	Board Local Levy	$137,136	$203,350	$223,874	$201,337		
	TOTAL LOCAL		$137,136	$203,350	$223,874	$201,337		
TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Debt & Miscellaneous(800)							
	890 Misc Expenditures		$137,136	$203,350	$223,874	$201,337		
	TOTAL DEBT & MISCELLANEOUS		$137,136	$203,350	$223,874	$201,337		
	TOTAL COMMUNITY SERVICES		$137,136	$203,350	$223,874	$201,337		
TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		

5000 OTHER FINANC	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$137,136	$203,350	$223,874	$201,337		
	TOTAL REVENUES	$137,136	$203,350	$223,874	$201,337		
EXPENDITURES	800 Other Objects	$137,136	$203,350	$223,874	$201,337		
	TOTAL EXPENDITURES	$137,136	$203,350	$223,874	$201,337		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$0	$0	$0	$0		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$0	$0	$0	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$0		$0			
FUND BALANCE - ENDING		$0	$0	$0	$0		

20 District Foundation Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$104,466					
	8120	Investments	$493,989					
	TOTAL ASSETS		$598,455					
LIABILITIES	9540	Accrued Salaries and Withholdings	$71,750					
	TOTAL LIABILITIES		$71,750					
FUND BALANCES	9890	Assigned	$80,876					
	9899	Unassigned Fund Balance	$445,829					
	TOTAL FUND BALANCES		$526,705					
TOTAL LIABILITIES AND FUND BALANCES			$598,455					
TOTAL ASSETS			$598,455	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$23,795		$3,877			
	1920	Contributions and Donations From Private	$91,935		$79,334			
	1990	Miscellaneous	$230					
	TOTAL LOCAL		$115,960		$83,211			
TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND			$115,960	$0	$83,211	$0		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Purch/Prof Serv(300)							
		340 Other Contracted Professional Services	$1,500		$5,000			
		349 Purchased Legal Services			$536			
		TOTAL PURCH/PROF SERV	$1,500		$5,536			
		440 Leases	$50,000					
		TOTAL PURCH PROPERTY SERVICES	$50,000					
		610 General Supplies	$9,033	$80,876	$84,515			
		TOTAL SUPPLIES & MATERIALS	$9,033	$80,876	$84,515			
		810 Dues and Fees	$2,401		$509,866			
		890 Misc Expenditures	$72,250	$750,000	$10,000			
		TOTAL DEBT & MISCELLANEOUS	$74,651	$750,000	$519,866			
	TOTAL COMMUNITY SERVICES		$135,184	$830,876	$609,916			

TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION		$135,184	$830,876	$609,916	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY	1000 Total LOCAL	$115,960		$83,211			
	TOTAL REVENUES	$115,960		$83,211			
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$1,500		$5,536			
	400 Purchased property Services	$50,000					
	600 Supplies	$9,033	$80,876	$84,515			
	800 Other Objects	$74,651	$750,000	$519,866			
	TOTAL EXPENDITURES	$135,184	$830,876	$609,916			
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($19,224)	($830,876)	($526,705)			

OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	$0	$0	$0			
NET CHANGE IN FUND BALANCE	($19,224)	($830,876)	($526,705)	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	$545,929		$526,705			
FUND BALANCE - ENDING	$526,705	($830,876)	$0	$0		

32 Capital Projects Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$10,551,517					
	8132	Local Property Taxes	$4,898,110					
	8133	State	$9,790					
	TOTAL ASSETS		$15,459,417					
LIABILITIES	9510	Accounts Payable	$897,977					
	9561	Unearned Revenue- Local	$4,872,713					
	TOTAL LIABILITIES		$5,770,690					
FUND BALAN	9889	Committed – Other	$9,695,672					
	9899	Unassigned Fund Balance	($6,945)					
	TOTAL FUND BALANCES		$9,688,727					
TOTAL LIABILITIES AND FUND BALANCES			$15,459,417					
TOTAL ASSETS			$15,459,417	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1124	Capital Local Levy	$4,476,899	$4,778,252	$4,697,606	$5,060,000		
	1125	Tax Sales and Redemp - Capital Local	$279,285	$280,000	$314,873	$272,000		
	1174	FILT--Capital Local Levy	$166,625	$160,000	$188,803	$145,000		
	1510	Interest on Investments	$621,903	$350,300	$620,201	$575,350		
	1910	Rentals	$72,044	$60,000	$71,231	$69,300		
	1990	Miscellaneous	$69,743					
	TOTAL LOCAL		$5,686,498	$5,628,552	$5,892,714	$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	$131,417	$250,000				
	TOTAL STATE		$131,417	$250,000				
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			$5,817,915	$5,878,552	$5,892,714	$6,121,650		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
INSTRUCTION	Property(700)							
		730 Equipment	$27,765	$10,000	$5,278	$30,000		
		731 Machinery		$5,000	$4,896			
		733 Furniture and Fixtures	$820	$10,000	$14,438			
		734 Technology Related Hardware	$2,088	$350,000	$403,439	$368,000		
		TOTAL PROPERTY	$30,673	$375,000	$428,051	$398,000		
	TOTAL INSTRUCTION		$30,673	$375,000	$428,051	$398,000	-7.02%	

SUPPORT SERVICES - GENERAL DIST	Property(700)						
	734 Technology Related Hardware				$50,000		
	TOTAL PROPERTY				$50,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST			0	$50,000	100.00%	
SUPPORT SERVICES SCHOOL ADMIN	Property(700)						
	730 Equipment	$4,597	$20,500	$15,630	$22,500		
	TOTAL PROPERTY	$4,597	$20,500	$15,630	$22,500		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	$4,597	$20,500	$15,630	$22,500	43.95%	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)						
	430 Repairs & Maint Services	$115,040	$2,142,000	$910,000	$328,000		
	TOTAL PURCH PROPERTY SERVICES	$115,040	$2,142,000	$910,000	$328,000		
	730 Equipment	$15,740	$45,000	$63,304	$52,000		
	733 Furniture and Fixtures	$2,267	$8,500	$7,074			
	739 Leases for Computers and Related Equipment	$923	$15,000	$15,000	$10,000		
	TOTAL PROPERTY	$18,930	$68,500	$85,378	$62,000		
	TOTAL OPERATION & MAINTENANCE OF	$133,970	$2,210,500	$995,378	$390,000	-60.82%	
STUDENT TRANSPORTATION	Property(700)						
	730 Equipment				$10,000		Other Needed Equipment
	732 School Buses		$220,000	$168,856	$217,131		New School Bus
	735 Non-Bus Vehicles				$25,000		Replace a District Car
	TOTAL PROPERTY		$220,000	$168,856	$252,131		
	TOTAL STUDENT TRANSPORTATION		$220,000	$168,856	$252,131	49.32%	
FACILITIES ACQUISITION AND CONSTRUCTION SERV	Property(700)						
	450 Construction Services			$25,763			
	TOTAL PURCH PROPERTY SERVICES			$25,763			
	720 Buildings	$48,794		$199,566			
	733 Furniture and Fixtures			$5,000			
	739 Leases for Computers and Related Equipment		$5,000	$5,000			
	TOTAL PROPERTY	$48,794	$5,000	$209,566			
	TOTAL FACILITIES ACQUISITION AND	$48,794	$5,000	$235,329			
LAND IMPROVEMENT SERVICES	Purch Property Services(400)						
	450 Construction Services	$702,915	$900,000	$269,365			
	TOTAL PURCH PROPERTY SERVICES	$702,915	$900,000	$269,365			
	TOTAL LAND IMPROVEMENT SERVICES	$702,915	$900,000	$269,365			
ARCHITECTURE AND ENGINEERING	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$167,656	$390,125	$582,025	$300,000		
	TOTAL PURCH/PROF SERV	$167,656	$390,125	$582,025	$300,000		
	TOTAL ARCHITECTURE AND ENGINEERING	$167,656	$390,125	$582,025	$300,000	-48.46%	Less Design Work Required
SITE IMPROVEMENT	Purch Property Services(400)						
	430 Repairs & Maint Services	$589					
	450 Construction Services	$3,385	$160,000	$160,000	$180,000		

IMP		TOTAL PURCH PROPERTY SERVICES	$3,974	$160,000	$160,000	$180,000	
	TOTAL SITE IMPROVEMENT		$3,974	$160,000	$160,000	$180,000	12.50% Asphalt Repair
BUILDING IMPROVEMENT	Purch/Prof Serv(300)						
		340 Other Contracted Professional Services	$6,578		$400	$35,000	
		TOTAL PURCH/PROF SERV	$6,578		$400	$35,000	
		430 Repairs & Maint Services	$131,417	$1,599,926	$748,174	$100,000	
		450 Construction Services	$4,168,625		$2,277,843	$4,399,019	
		TOTAL PURCH PROPERTY SERVICES	$4,300,042	$1,599,926	$3,026,017	$4,499,019	
		739 Leases for Computers and Related Equipment		$2,500	$2,500		
		TOTAL PROPERTY		$2,500	$2,500		
	TOTAL BUILDING IMPROVEMENT		$4,306,619	$1,602,426	$3,028,917	$4,534,019	49.69% Summer Projects
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND			$5,399,199	$5,883,552	$5,883,552	$6,126,650	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.

		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$7,080	$5,000	$149,317	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$7,080	$5,000	$149,317	$5,000		
6000 OTHER ITEMS	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$7,080	$5,000	$149,317	$5,000		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$5,686,498	$5,628,552	$5,892,714	$6,121,650		
	3000 Total STATE	$131,417	$250,000				
	TOTAL REVENUES	$5,817,915	$5,878,552	$5,892,714	$6,121,650	3.89%	Increased Rev from Property Taxes
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$174,234	$390,125	$582,425	$335,000		
	400 Purchased property Services	$5,121,971	$4,801,926	$4,391,145	$5,007,019		
	700 Property	$102,994	$691,500	$909,981	$784,631		
	TOTAL EXPENDITURES	$5,399,199	$5,883,552	$5,883,552	$6,126,650	4.13%	Increased Repairs and Maint
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$418,716	($5,000)	$9,163	($5,000)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$7,080	$5,000	$149,317	$5,000		
NET CHANGE IN FUND BALANCE		$425,796	$0	$158,480	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$9,262,931		$9,688,727			
FUND BALANCE - ENDING		$9,688,727	$0	$9,847,207	$0		

40 Building Reserve Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8120	Investments	$6,165,843					
ASSETS	TOTAL ASSETS		$6,165,843					
FUND	9889	Committed – Other	$6,165,843					
FUND	TOTAL FUND BALANCES		$6,165,843					
TOTAL LIABILITIES AND FUND BALANCES			$6,165,843					
TOTAL ASSETS			$6,165,843	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$262,679	$200,000	$228,210	$210,000		
LOCAL	TOTAL LOCAL		$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
TOTAL REVENUES, 40 BUILDING RESERVE FUND			$262,679	$200,000	$228,210	$210,000		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	$0	$0	$0	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
ER FINANCING SOURCES (USES) 5000 Other Sources & Changes	$0	$0	$0	$0		
5100 Sale of Bonds	$0	$0	$0	$0		
5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
5200 Transfers in From Other Funds	$0	$0	$0	$0		
5201 Transfers In From Other Programs -	$0	$0	$0	$0		
5210 Transfers out to Other Funds	$0	$0	$0	$0		
5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
5400 Loan Proceeds	$0	$0	$0	$0		

5000 OTH	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$262,679	$200,000	$228,210	$210,000		
	TOTAL REVENUES	$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$262,679	$200,000	$228,210	$210,000		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$262,679	$200,000	$228,210	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$5,903,164		$6,165,843			
FUND BALANCE - ENDING		$6,165,843	$200,000	$6,394,053	$210,000		

49 School Food Service Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$256,116					
	8133	State	$40,840					
	8140	Inventories	$7,451					
	TOTAL ASSETS		$304,407					
LIABILITIES	9510	Accounts Payable	$2,285					
	9540	Accrued Salaries and Withholdings	$15,006					
	TOTAL LIABILITIES		$17,291					
FUND	9872	Restricted – Food Service	$287,116					
	TOTAL FUND BALANCES		$287,116					
TOTAL LIABILITIES AND FUND BALANCES			$304,407					
TOTAL ASSETS			$304,407	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1610	Sales to Students	$204,394	$176,900	$236,813	$256,000		
	1620	Sales to Adults	$4,259	$2,500	$5,041	$5,600		
	1690	Other Local Revenue	$278	$300	$991	$1,000		
	TOTAL LOCAL		$208,930	$179,700	$242,845	$262,600	8.13%	
STATE	3800	Non-MSP State Revenue (via USBE)	$136,318	$150,000	$86,000	$96,000		
	3810	School Meal Program Reimbursement			$2,550	$2,000		
	TOTAL STATE		$136,318	$150,000	$88,550	$98,000	10.67%	
FEDERAL	4200	Unrestricted Fed Revenue Passed Through	$2,872					
	4560	Federal Child Nutrition Prog	$237,448	$190,500	$186,844	$205,000		
	TOTAL FEDERAL		$240,320	$190,500	$186,844	$205,000		
TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND			$585,569	$520,200	$518,240	$565,600	9.14%	

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)							
	191 Salaries - Food Service Personnel	$324,443	$338,434	$334,195	$350,777		
	TOTAL SALARIES (HEADER ONLY)	$324,443	$338,434	$334,195	$350,777	4.96%	
	210 State Retirement	$46,265	$46,273	$46,272	$50,786		
	220 Social Security	$25,670	$25,890	$26,632	$26,834		
	230 Local Retirement	$553	$653	$665	$578		
	240 Group Insurance	$53,997	$68,160	$58,832	$73,426		

FOOD SERVICES OPERATIONS		270 Workers' Compensation	$1,551	$1,618	$1,664	$1,759		
		290 Other Employee Benefits	$2,572					
		TOTAL BENEFITS	$130,607	$142,594	$134,066	$153,383	14.41%	
		330 Prof Emp Training and Dev	$35		$130			
		TOTAL PURCH/PROF SERV	$35		$130			
		430 Repairs & Maint Services	$13,396	$9,900	$8,100			
		TOTAL PURCH PROPERTY SERVICES	$13,396	$9,900	$8,100			Repairs covered by Bldgs
		521 Property Insurance	$116	$100	$137	$162		
		530 Communication (Telephone & Other)	$854	$660	$760	$360		
		TOTAL OTHER PURCHASED SERVICES	$970	$760	$897	$522		
		610 General Supplies	$20,088	$19,100	$27,411	$23,400	-14.63%	
		630 Food	$257,668	$248,000	$251,147	$255,500		
		670 Software	$7,447	$7,550	$7,711	$7,650		
		TOTAL SUPPLIES & MATERIALS	$285,202	$274,650	$286,269	$286,550	0.10%	
		730 Equipment	$690		$4,432			
		TOTAL PROPERTY	$690		$4,432			
		810 Dues and Fees	$3,879	$2,675	$925	$3,175		
		890 Misc Expenditures	$329	$500	$500	$500		
		TOTAL DEBT & MISCELLANEOUS	$4,208	$3,175	$1,425	$3,675		
	TOTAL FOOD SERVICES OPERATIONS		$759,551	$769,514	$769,514	$794,907		
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE			$759,551	$769,514	$769,514	$794,907		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$229,307		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$229,307		
	6050 Budget from Surplus	$0	$0	$0	$0		

6000 OTHER ITEMS	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$229,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$208,930	$179,700	$242,845	$262,600		
	3000 Total STATE	$136,318	$150,000	$88,550	$98,000		
	4000 Total FEDERAL	$240,320	$190,500	$186,844	$205,000		
	TOTAL REVENUES	$585,569	$520,200	$518,240	$565,600	9.14%	
EXPENDITURES BY OBJECT	100 Salaries	$324,443	$338,434	$334,195	$350,777		
	200 Employee Benefits	$130,607	$142,594	$134,066	$153,383		
	300 Purchased Professional and Technical	$35		$130			
	400 Purchased property Services	$13,396	$9,900	$8,100			
	500 Other Purchased Services	$970	$760	$897	$522		
	600 Supplies	$285,202	$274,650	$286,269	$286,550		
	700 Property	$690		$4,432			
	800 Other Objects	$4,208	$3,175	$1,425	$3,675		
	TOTAL EXPENDITURES	$759,551	$769,514	$769,514	$794,907	3.30%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($173,983)	($249,314)	($251,274)	($229,307)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$229,307		Funding Trf from Fund 10
NET CHANGE IN FUND BALANCE		($173,983)	($249,314)	($251,274)	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$461,099		$287,116			
FUND BALANCE - ENDING		$287,116	($249,314)	$35,842	($0)		

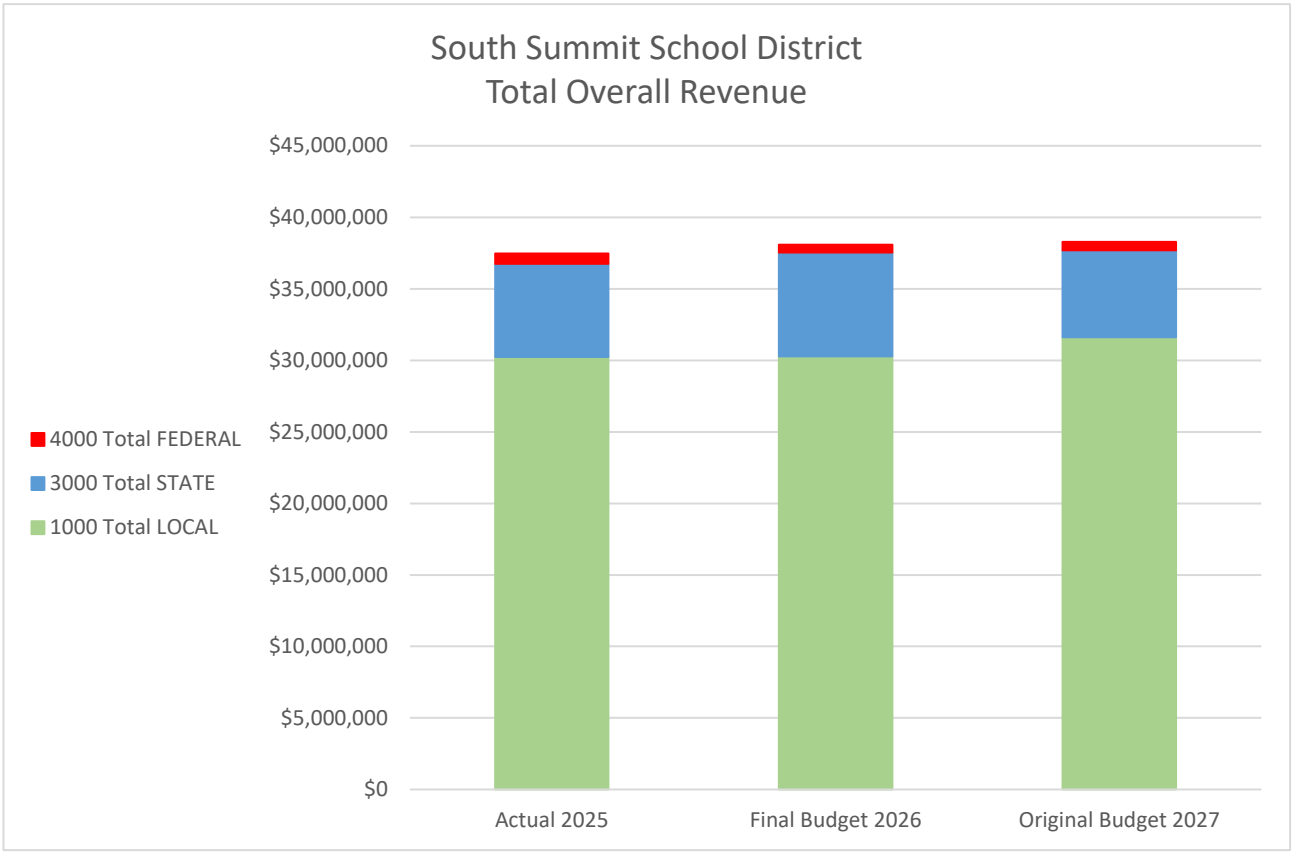
SUMMARY - ALL FUNDS

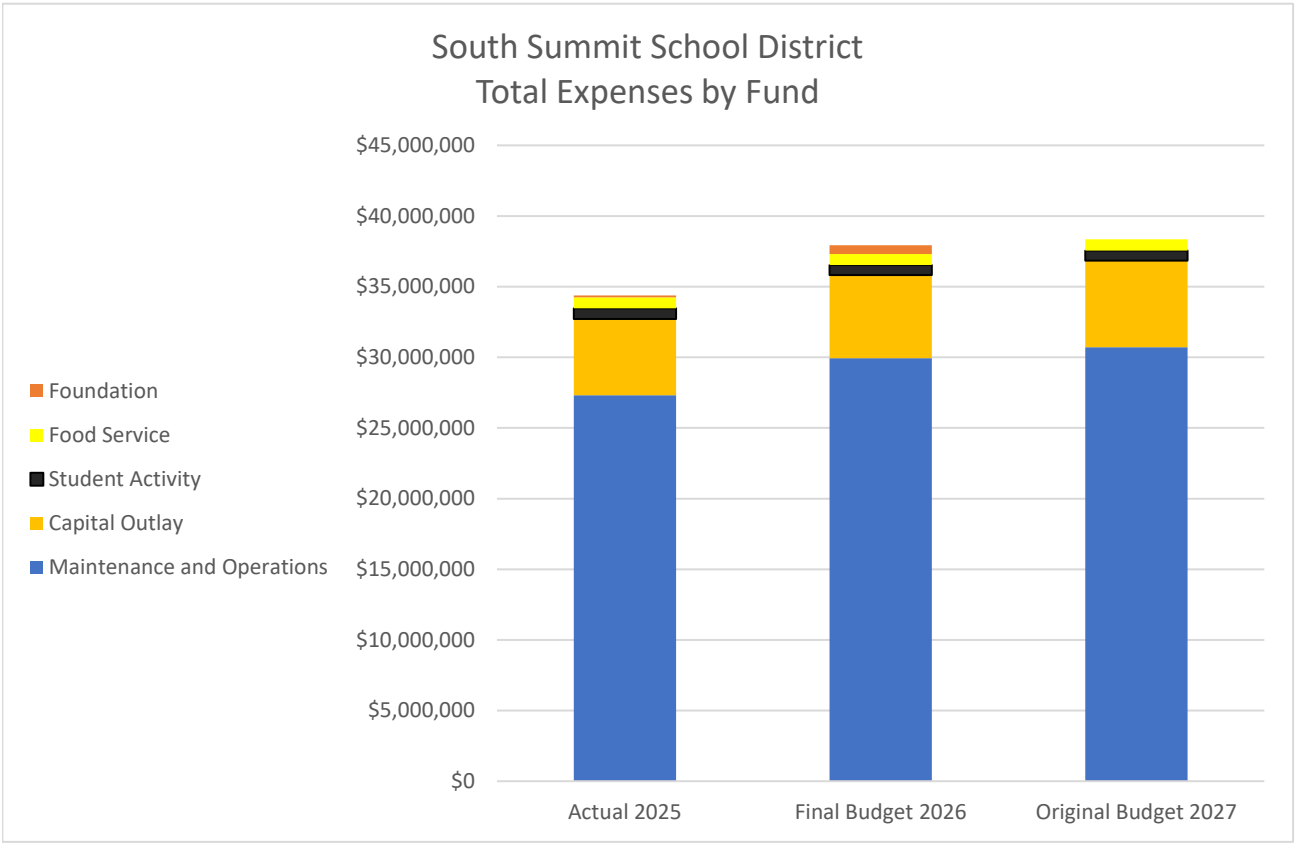
This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$30,234,027	$29,586,821	$30,272,628	$31,621,241		
	3000 Total STATE	$6,504,080	$7,267,012	$7,261,888	$6,078,765		
	4000 Total FEDERAL	$738,509	$574,905	$544,874	$588,000		
	TOTAL REVENUES	$37,476,617	$37,428,738	$38,079,390	$38,288,006	0.55%	
ITURES BY BJECT	100 Salaries	$16,344,619	$17,498,325	$17,575,491	$18,005,458		
	200 Employee Benefits	$7,101,748	$7,753,876	$7,489,818	$8,044,210		
	300 Purchased Professional and Technical	$690,697	$1,210,503	$1,216,269	$1,129,700		
	400 Purchased property Services	$5,849,508	$5,607,076	$5,219,982	$5,593,719		
	500 Other Purchased Services	$854,685	$948,464	$1,214,323	$1,337,502		

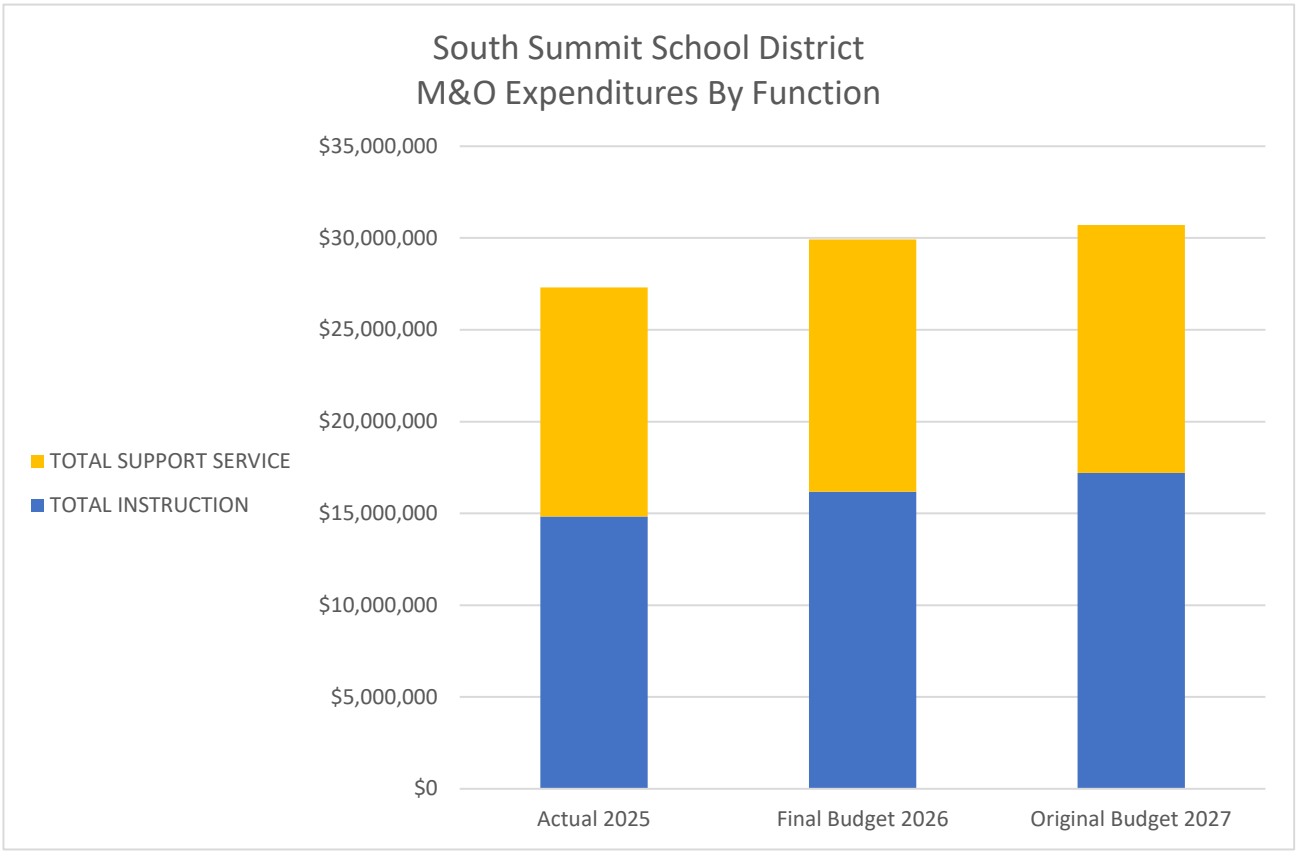
EXPENDITURES OF	600 Supplies	$2,761,041	$2,878,516	$3,223,485	$2,935,737		
	700 Property	$555,171	$1,260,864	$1,308,722	$1,091,531		
	800 Other Objects	$351,961	$1,161,305	$897,776	$408,763		
	TOTAL EXPENDITURES	$34,509,430	$38,318,929	$38,145,865	$38,546,620	1.05%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,967,187	($890,190)	($66,475)	($258,614)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$8,217	$10,000	$151,461	$468,614		
NET CHANGE IN FUND BALANCE		$2,975,404	($880,190)	$84,986	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$35,404,540	$0	$38,379,943	$0		
FUND BALANCE - ENDING		$38,379,943	($880,190)	$38,464,929	$210,000		

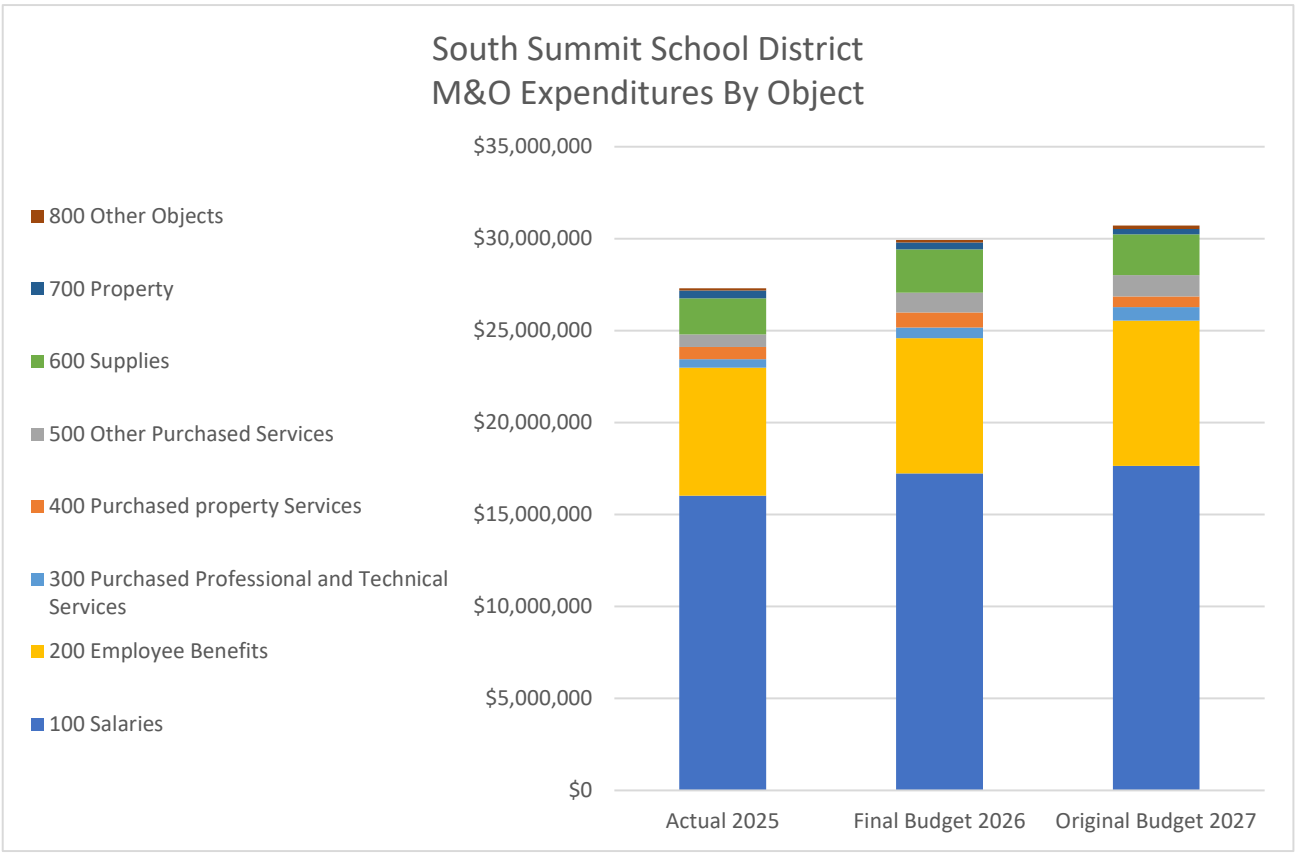
South Summit School District
Summary Budget Report
For FY 2026-27

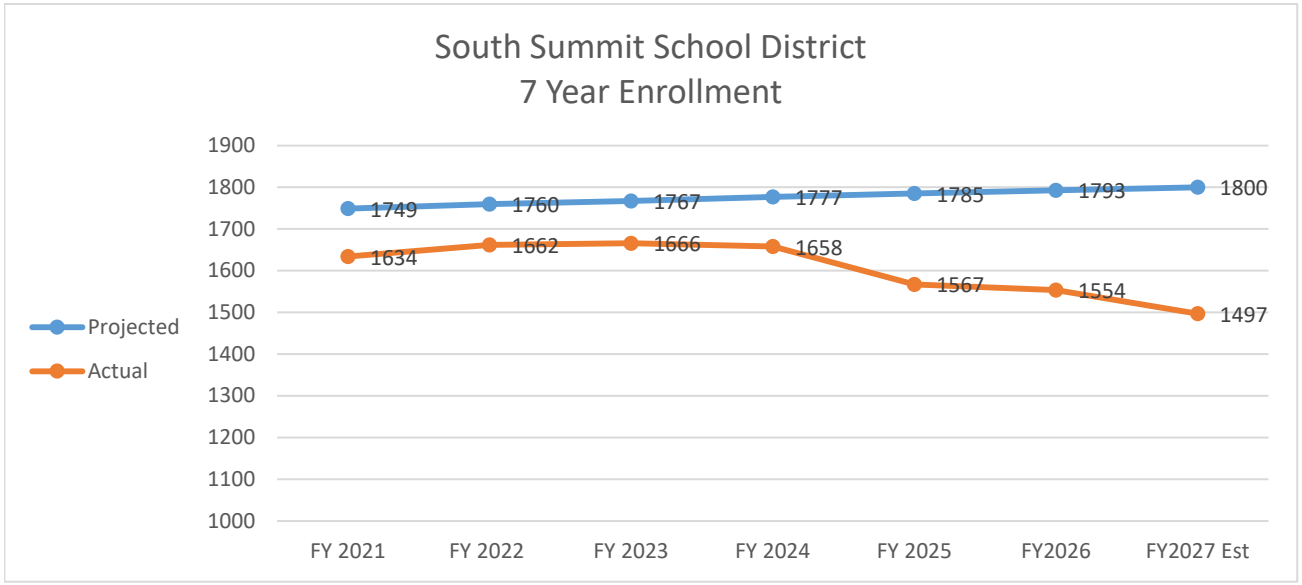
	Actual 2025	% of Total	Final Budget 2026	% of Total	Original Budget 2027	% of Total
Revenue						
Maintenance and Operations	$29,783,676	79.5%	$30,250,255	79.4%	$30,477,614	79.6%
Capital Outlay	$5,817,915	15.5%	$5,892,714	15.5%	$6,121,650	16.0%
Building Reserve	$262,679	0.7%	$228,210	0.6%	$210,000	0.5%
Student Activity	$773,681	2.1%	$882,886	2.3%	$711,805	1.9%
Foundation	$115,960	0.3%	$83,211	0.2%	$0	0.0%
Food Service	$585,569	1.6%	$518,240	1.4%	$565,600	1.5%
Charter School Levy	$137,136	0.4%	$223,874	0.6%	$201,337	0.5%
Total Revenue	$37,476,617	100.0%	$38,079,390	100.0%	$38,288,006	100.0%
Expenditures						
Maintenance and Operations	$27,305,903	79.1%	$29,927,499	78.5%	$30,711,921	79.7%
Instructional	$14,826,928	54.3%	$16,181,268	54.1%	$17,208,207	56.0%
Support Services	$12,478,975	45.7%	$13,746,231	45.9%	$13,503,714	44.0%
Capital Outlay	$5,399,199	15.6%	$5,883,552	15.4%	$6,126,650	15.9%
Building Reserve	$0	0.0%	$0	0.0%	$0	0.0%
Student Activity	$772,456	2.2%	$731,510	1.9%	$711,805	1.8%
Foundation	$135,184	0.4%	$609,916	1.6%	$0	0.0%
Food Services	$759,551	2.2%	$769,514	2.0%	$794,907	2.1%
Charter School Levy	$137,136	0.4%	$223,874	0.6%	$201,337	0.5%
Total Expenditures	$34,509,430	100.0%	$38,145,865	100.0%	$38,546,620	100.0%
M&O Expenditures						
Salaries	$16,020,176	58.7%	$17,241,296	57.6%	$17,654,682	57.5%
Employee Benefits	$6,971,140	25.5%	$7,355,751	24.6%	$7,890,826	25.7%
Purchased Services	$453,318	1.7%	$567,562	1.9%	$733,645	2.4%
Purchased property Svc	$663,641	2.4%	$818,477	2.7%	$586,200	1.9%
Other Purchased Services	$678,842	2.5%	$1,075,441	3.6%	$1,153,930	3.8%
Supplies	$1,965,371	7.2%	$2,365,224	7.9%	$2,212,362	7.2%
Property	$435,806	1.6%	$373,565	1.2%	$292,900	1.0%
Other	$117,610	0.4%	$130,182	0.4%	$187,376	0.6%
Total M&O Expenditures	$27,305,903	100.0%	$29,927,499	100.0%	$30,711,921	100.0%

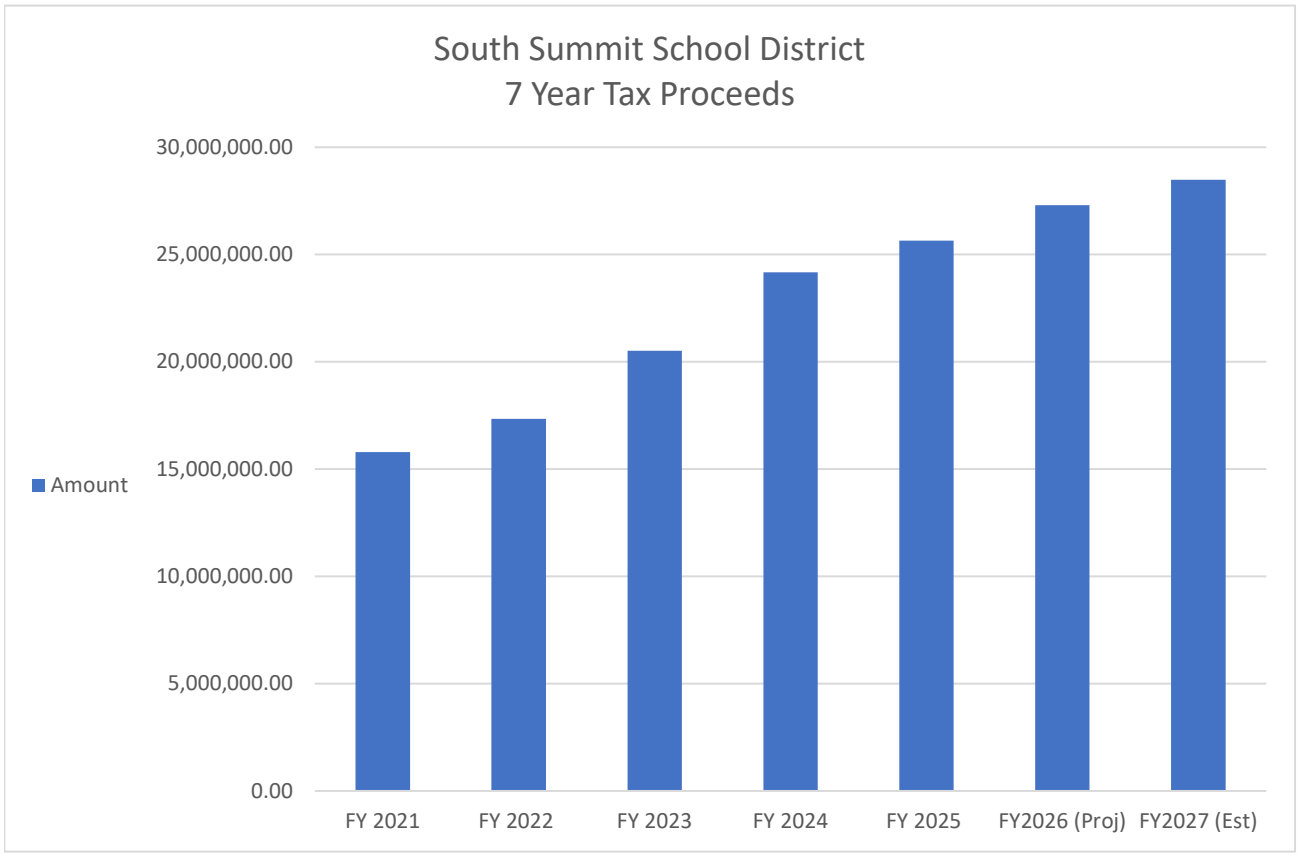

South Summit School District
Total Overall Revenue
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
4000 Total FEDERAL
3000 Total STATE
1000 Total LOCAL
Actual 2025
Final Budget 2026
Original Budget 2027

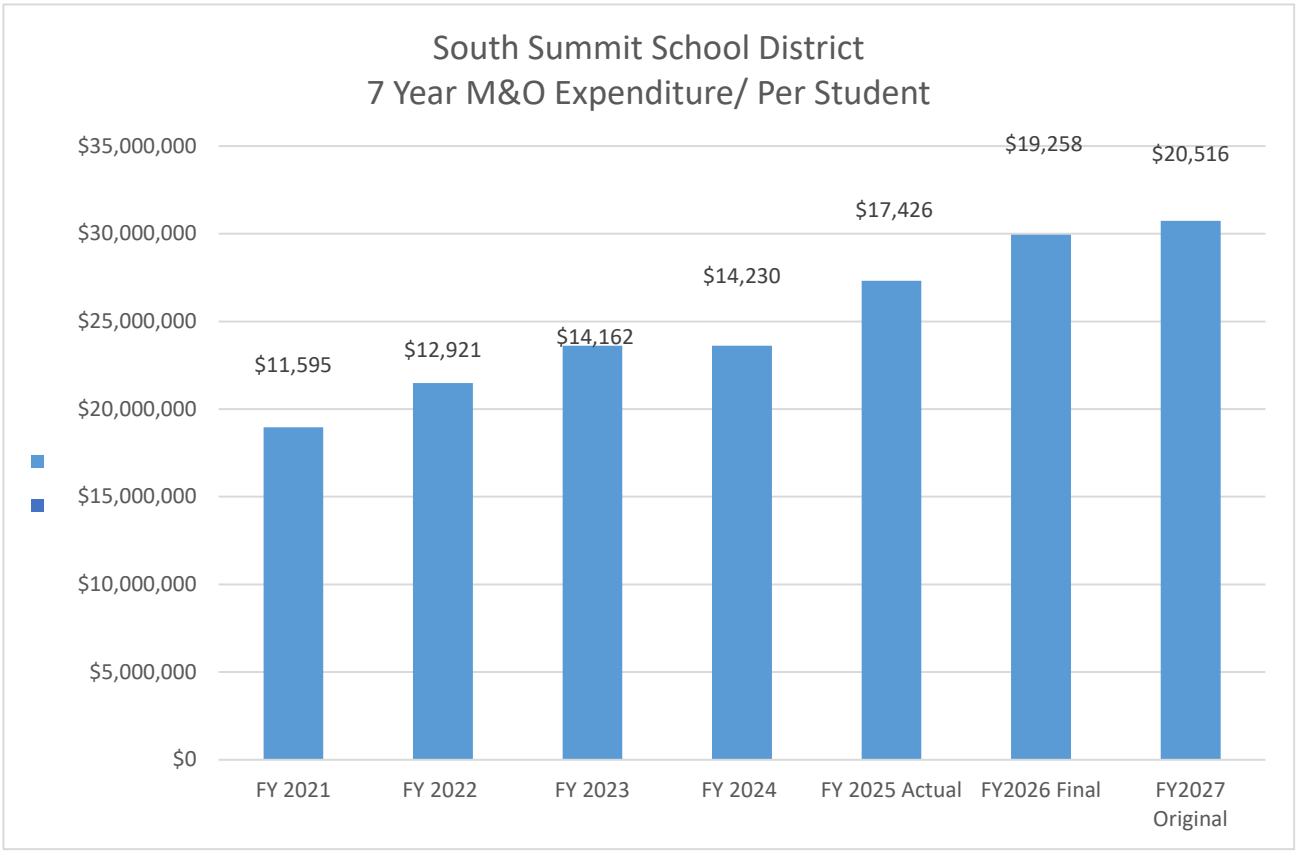

South Summit School District
Total Expenses by Fund
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Foundation
Food Service
Student Activity
Capital Outlay
Maintenance and Operations
Actual 2025
Final Budget 2026
Original Budget 2027


South Summit School District
M&O Expenditures By Function
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
TOTAL SUPPORT SERVICE
TOTAL INSTRUCTION
Actual 2025
Final Budget 2026
Original Budget 2027


South Summit School District
M&O Expenditures By Object
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
800 Other Objects
700 Property
600 Supplies
500 Other Purchased Services
400 Purchased property Services
300 Purchased Professional and Technical Services
200 Employee Benefits
100 Salaries
Actual 2025
Final Budget 2026
Original Budget 2027


South Summit School District
7 Year Enrollment
1900
1800
1700
1600
1500
1400
1300
1200
1100
1000
Projected
Actual
1749
1760
1767
1777
1785
1793
1800
1634
1662
1666
1658
1567
1554
1497
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025
FY2026
FY2027 Est


South Summit School District
7 Year Tax Proceeds
30,000,000.00
25,000,000.00
20,000,000.00
15,000,000.00
10,000,000.00
5,000,000.00
0.00
Amount
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025
FY2026 (Proj)
FY2027 (Est)


South Summit School District
7 Year M&O Expenditure/ Per Student
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
$11,595
$12,921
$14,162
$14,230
$17,426
$19,258
$20,516
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025 Actual
FY2026 Final
FY2027 Original

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 2030 SOUTH SUMMIT SCHOOL DISTRICT	Form PT-693 Rev. 2/15

SUMMIT COUNTY **Tax Year: 2026**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
190 Discharge of Judgement §59-2-1328 & 1330			Sufficient	0
246 Capital Local Levy §53F-8-303	0.000667	0.000667	.003000	4,898,244
510 Voted Local Levy §53F-8-301	0.000471	0.000471	.002	3,458,880
526 Board Local Levy .002500 §53F-8-302	0.001010	0.001010	.002500	7,417,130
527 Charter School Levy §53F-2-703	0.000027	0.000027	Calculated	198,280
Total Tax Rate	**0.002175**	**0.002175**	**Total Revenue**	**$15,972,534**

Certification by Taxing Entity

I, Matt Weller, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: 22 June 2026

Title: South Summit School District Board President Telephone: 435-783-4301

Mailing address: 285 S. 400 E. Kamas, UT 84036

Annual Financial Report

(28) South Summit District

10 General Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$559,438					
	8112	Petty Cash	$250					
	8119	Other Cash	$27,632					
	8120	Investments	$25,331,155					
	8131	Local	$7,071					
	8132	Local Property Taxes	$20,594,320					
	8133	State	$204,183					
	8134	Federal	$40,393					
	8140	Inventories	$16,938					
	8150	Prepaid Expenditures	$161					
	TOTAL ASSETS		$46,781,542					
LIABILITIES	9510	Accounts Payable	$1,002,917					
	9530	Accrued Liabilities - Other	$269,209					
	9540	Accrued Salaries and Withholdings	$2,184,315					
	9561	Unearned Revenue- Local	$20,487,864					
	9563	Unearned Revenue- State	$1,398,628					
	9564	Unearned Revenue- Federal	$4,189					
	9590	Other Current Liabilities	$7,644					
	TOTAL LIABILITIES		$25,354,767					
FUND BALANCES	9879	Restricted -- Other	$78,901					
	9880	Committed – Economic Stabilization	$674,498					
	9882	Committed – Employee Obligations	$2,293,447					
	9889	Committed – Other	$2,075,578					
	9890	Assigned	$200,138					
	9899	Unassigned Fund Balance	$16,104,213					
	TOTAL FUND BALANCES		$21,426,775					
TOTAL LIABILITIES AND FUND BALANCES			$46,781,542					
TOTAL ASSETS			$46,781,542	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
1110	Basic Rate (General Fund)	$8,754,824	$8,850,000	$9,244,379	$9,853,649		
1111	Tax Sales and Redemp - Basic	$546,157	$473,000	$512,202	$535,000		
1112	Voted Local Levy	$3,158,701	$3,250,000	$3,284,805	$3,555,000		

LOCAL	1113	Tax Sales and Redemp - Voted Local	$197,051	$194,000	$182,001	$190,000	
	1114	Board Local Levy	$6,852,330	$7,160,000	$7,033,562	$7,615,000	
	1115	Tax Sales and Redemp-Board Local	$427,461	$450,000	$389,630	$410,000	
	1160	FILT--Basic Rate	$325,844	$318,300	$281,055	$290,000	
	1162	FILT--Voted Local	$117,563	$100,720	$99,867	$102,000	
	1164	FILT--Board Local	$255,028	$250,000	$213,797	$222,000	
	1310	Tuition From Pupils or Parents	$46,730	$40,900	$43,701	$44,500	
	1320	Tuition From Other LEAs - In-State	$441,570	$200,000			
	1510	Interest on Investments	$1,129,421	$600,000	$799,653	$550,000	
	1800	REVENUE - COMM SERV ACTIVITIES	$672,718	$711,992	$531,102	$695,200	
	1910	Rentals	$360	$360			
	1920	Contributions and Donations From Private	$48,500	$45,360	$25,160	$25,000	
	1960	Misc. Revenue from Other Local Gov	$34,000		$105,190		
	1990	Miscellaneous	$40,884	$26,600	$26,023	$26,500	
	TOTAL LOCAL		$23,049,142	$22,671,232	$22,772,127	$24,113,849	5.89%
STATE	3010	Regular School Programs K-12	($11,887)	($10,000)	($80,167)		
	3015	Necessarily Existent Small Schools	$120,264				
	3100	Restricted Basic School Program	$2,507,218	$2,452,313	$1,923,213	$1,422,687	
	3200	Related to Basic Programs	$466,854	$1,173,014	$1,210,036	$1,221,638	
	3300	Focus Populations	$124,830	$111,336	$148,489	$120,806	
	3400	Educator Supports	$1,384,858	$1,743,172	$2,051,105	$1,790,040	
	3500	Statewide Initiatives	$1,473,069	$1,330,277	$1,462,998	$1,366,594	
	3800	Non-MSP State Revenue (via USBE)	$171,139	$66,900	$404,424	$59,000	
	TOTAL STATE		$6,236,346	$6,867,012	$7,120,098	$5,980,765	-16.00%
FEDERAL	4200	Unrestricted Fed Revenue Passed	$61,520	$35,000	$72,740	$65,000	
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	$7,675	$7,675			
	4524	IDEA - B -- Disabled (PL 101-476)	$283,803	$283,803	$277,012	$285,000	
	4538	Formula Allocation	$19,113	$15,000	$3,601		
	4700	Fed Revenue Passed Through			$27,927	$33,000	
	4800	Elementary and Secondary Education Act	$91,493	$42,927	$588		
	4901	Medicaid Outreach	$34,584		($23,838)		
	TOTAL FEDERAL		$498,188	$384,405	$358,030	$383,000	
TOTAL REVENUES, 10 GENERAL FUND			$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)						
131 Salaries - Teachers	$7,820,286	$8,416,773	$8,472,003	$9,023,723		
132 Salaries - Substitute Teachers	$141,730	$180,000	$131,256	$158,000		
161 Salaries - Tchr Aides & Para-Prof	$1,225,355	$1,345,955	$1,495,270	$1,411,302		
195 Athletic Coaches	$140,986	$219,630	$219,258	$211,773		
TOTAL SALARIES (HEADER ONLY)	$9,328,357	$10,162,358	$10,317,788	$10,804,798		
210 State Retirement	$1,643,255	$1,764,754	$1,699,379	$1,654,053		

INSTRUCTION		220 Social Security	$688,798	$756,882	$769,674	$754,257		
		230 Local Retirement	$20,673	$22,789	$26,510	$122,290		
		240 Group Insurance	$1,492,072	$1,791,530	$1,554,892	$1,680,673		
		270 Workers' Compensation	$44,766	$47,831	$47,561	$50,568		
		280 Unemployment Insurance	$6,861		$5,926			
		290 Other Employee Benefits	$96,627		$48,940	$370,647		
		TOTAL BENEFITS	$3,993,052	$4,383,785	$4,152,882	$4,632,487		
		320 Professional - Educational Services	$3,391	$5,200	$2,749	$43,000		
		340 Other Contracted Professional Services	$24,085	$40,100	$17,040	$25,600		
		TOTAL PURCH/PROF SERV	$27,476	$45,300	$19,789	$68,600		
		430 Repairs & Maint Services	$848	$9,500	$5,500	$7,000		
		TOTAL PURCH PROPERTY SERVICES	$848	$9,500	$5,500	$7,000		
		510 Student Transportation Services		$2,000	$2,000			
		517 Student Travel Overnight	$60,575	$64,500	$73,885	$210,000		
		518 Student Day Travel/Field Trips	$7,214	$5,300	$6,274	$7,100		
		520 Insurance (Other than employee benefits)		$12,000		$12,000		
		530 Communication (Telephone & Other)	$660	$660	$540	$660		
		561 Student Tuition to Other LEAs In State	$190,365	$200,000	$326,080	$250,000		
		562 Student Tuition to Other LEAs Out of State	$99,886	$100,000	$216,121	$210,000		
		565 Student Tuition to Postsecondary Schools	$439		$4,619			
		580 Travel/Per Diem	$1,636	$26,100	$18,530	$42,770		
		TOTAL OTHER PURCHASED SERVICES	$360,774	$410,560	$648,048	$732,530		
		610 General Supplies	$423,793	$347,186	$397,045	$347,062		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		641 Textbooks	$128,111	$196,900	$192,889	$203,522		
		642 e Textbooks	$45,915	$61,200	$82,650	$44,447		
		650 Technology Supplies	$7,513					
		670 Software	$67,069	$65,886	$122,602	$109,131		
		TOTAL SUPPLIES & MATERIALS	$672,401	$671,672	$795,687	$704,662		
		730 Equipment	$16,518	$83,400	$94,338	$92,500		
		734 Technology Related Hardware	$397,330	$418,600	$126,546	$146,900		
		739 Leases for Computers and Related Equipment	$11,590					
		TOTAL PROPERTY	$425,438	$502,000	$220,884	$239,400		
		810 Dues and Fees	$3,356	$7,930	$6,561	$7,180		
		890 Misc Expenditures	$15,226	$11,450	$14,129	$11,550		
		TOTAL DEBT & MISCELLANEOUS	$18,582	$19,380	$20,690	$18,730		
	TOTAL INSTRUCTION		$14,826,928	$16,204,556	$16,181,268	$17,208,207	6.35%	Increase Salaries
	Salaries (Header Only)(100)							
		141 Salaries - Attend & Social Work Pers	$192,104	$185,444	$195,581	$194,035		
		142 Salaries - Guidance Personnel	$526,314	$542,908	$553,453	$542,794		
		143 Salaries - Health Services Personnel	$353,259	$357,438	$361,490	$337,257		

SUPPORT SERVICES - STUDENTS		144 Salaries - Psychological Personnel	$115,319	$118,381	$122,202	$127,965	
		TOTAL SALARIES (HEADER ONLY)	$1,186,996	$1,204,170	$1,232,726	$1,202,051	
		210 State Retirement	$236,743	$239,111	$240,319	$220,786	
		220 Social Security	$90,156	$92,119	$94,197	$94,402	
		230 Local Retirement	$1,675	$2,183	$1,468	$2,533	
		240 Group Insurance	$192,316	$230,666	$215,129	$239,820	
		270 Workers' Compensation	$5,672	$5,933	$5,902	$6,435	
		290 Other Employee Benefits			$402		
		TOTAL BENEFITS	$526,562	$570,013	$557,416	$563,975	
		330 Prof Emp Training and Dev	$1,266	$2,315	$2,950	$1,315	
		340 Other Contracted Professional Services	$247,194	$276,000	$259,438	$224,000	
		TOTAL PURCH/PROF SERV	$248,460	$278,315	$262,388	$225,315	
		517 Student Travel Overnight	$200	$200	$200	$200	
		530 Communication (Telephone & Other)	$1,901	$2,120	$2,223	$2,120	
		580 Travel/Per Diem	$3,702	$800	$925	$800	
		TOTAL OTHER PURCHASED SERVICES	$5,804	$3,120	$3,348	$3,120	
		610 General Supplies	$8,427	$15,800	$7,550	$15,750	
		670 Software	$3,028	$2,800	$3,428	$10,400	
		TOTAL SUPPLIES & MATERIALS	$11,455	$18,600	$10,978	$26,150	
		810 Dues and Fees	$373	$575	$10,896	$575	
		890 Misc Expenditures	$36,771	$41,500	$41,500	$41,500	
		TOTAL DEBT & MISCELLANEOUS	$37,144	$42,075	$52,396	$42,075	
	TOTAL SUPPORT SERVICES - STUDENTS		$2,016,420	$2,116,293	$2,119,251	$2,062,686	-2.67% Red in OT and Speech
T SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)						
		115 Salaries - Supervisors and Directors	$287,531	$304,646	$304,647	$320,499	
		131 Salaries - Teachers	$686,896	$681,921	$623,004	$577,363	
		152 Salaries - Secretarial and Clerical Personnel	$43,964	$46,651	$46,650	$37,948	
		161 Salaries - Tchr Aides & Para-Prof	$1,985		$2,792		
		162 Salaries - Media Pers - Non-Licensed	$54,312	$58,288	$57,981	$58,002	
		TOTAL SALARIES (HEADER ONLY)	$1,074,688	$1,091,506	$1,035,074	$993,812	
		210 State Retirement	$227,120	$230,087	$217,466	$210,934	
		220 Social Security	$82,431	$83,961	$78,178	$76,023	
		230 Local Retirement	$716	$370	$1,252	$493	
		240 Group Insurance	$148,912	$176,650	$152,156	$144,910	
		270 Workers' Compensation	$4,861	$5,264	$5,209	$5,826	
		290 Other Employee Benefits			$705		
		TOTAL BENEFITS	$464,040	$496,331	$454,967	$438,186	
		320 Professional - Educational Services	$2,648	$3,300	$2,946	$4,500	
		330 Prof Emp Training and Dev	$24,888	$105,520	$27,431	$104,230	
		340 Other Contracted Professional Services		$2,500		$7,000	
		TOTAL PURCH/PROF SERV	$27,536	$111,320	$30,377	$115,730	
		565 Student Tuition to Postsecondary Schools	$8,050	$30,000	$16,165	$30,000	
		580 Travel/Per Diem	$36,847	$21,830	$87,027	$49,830	

SUPPO		TOTAL OTHER PURCHASED SERVICES	$44,897	$51,830	$103,192	$79,830		
		610 General Supplies	$22,689	$33,100	$31,092	$35,200		
		644 Library Books	$1,835	$2,400	$2,956	$2,900		
		670 Software	$2,065	$1,550	$2,593	$2,900		
		TOTAL SUPPLIES & MATERIALS	$26,588	$37,050	$36,642	$41,000		
		730 Equipment		$1,000	$1,000	$1,000		
		734 Technology Related Hardware		$1,500	$109,781	$1,500		FY26 ANATOMAGE (Grant)
		TOTAL PROPERTY		$2,500	$110,781	$2,500		
		810 Dues and Fees	$951	$2,030	$2,131	$2,030		
		890 Misc Expenditures	$7,954		$1,185			
		TOTAL DEBT & MISCELLANEOUS	$8,905	$2,030	$3,316	$2,030		
	TOTAL SUPPORT SERVICES - STAFF		$1,646,655	$1,792,567	$1,774,348	$1,673,089	-5.71%	Reduction in Tech Hardware
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries (Header Only)(100)							
		111 Compensation - School Board	$18,600	$20,000	$18,600	$20,000		
		112 Salaries - Superintendent	$188,867	$207,307	$199,207	$219,933		
		114 Salaries - Business Administrator	$157,903	$163,431	$163,431	$174,007		
		115 Salaries - Supervisors and Directors	$120,320	$126,943	$126,943			
		152 Salaries - Secretarial and Clerical Personnel	$77,494	$81,470	$78,400	$86,711		
		TOTAL SALARIES (HEADER ONLY)	$563,184	$599,151	$586,581	$500,651		
		210 State Retirement	$118,101	$122,402	$120,729	$99,472		
		220 Social Security	$43,484	$45,827	$44,428	$38,292		
		230 Local Retirement	$453	$659	$625	$1,126		
		240 Group Insurance	$106,482	$119,239	$138,793	$128,665		
		270 Workers' Compensation	$2,822	$2,994	$3,024	$3,053		
		TOTAL BENEFITS	$271,343	$291,122	$307,598	$270,608		
		330 Prof Emp Training and Dev	$270	$1,000	$1,600	$1,000		
		340 Other Contracted Professional Services	$8,963	$10,000	$10,000	$10,000		
		345 Audit, Accounting, and Other Business-type Services	$22,000	$22,000	$23,000	$22,000		
		349 Purchased Legal Services	$3,570	$10,000	$7,500	$10,000		
		TOTAL PURCH/PROF SERV	$34,803	$43,000	$42,100	$43,000		
		521 Property Insurance	$1,986	$2,000	$2,334	$2,751		
		530 Communication (Telephone & Other)	$2,836	$2,760	$2,880	$2,880		
		540 Advertising	$11,034	$20,000	$10,000	$15,000		
		580 Travel/Per Diem	$80,662	$51,300	$61,000	$71,300		
		TOTAL OTHER PURCHASED SERVICES	$96,518	$76,060	$76,214	$91,931		
		610 General Supplies	$17,350	$16,000	$15,583	$15,000		
		670 Software	$56,033	$80,000	$52,535	$80,000		
		TOTAL SUPPLIES & MATERIALS	$73,384	$96,000	$68,118	$95,000		
		810 Dues and Fees	$13,864	$25,000	$25,600	$25,000		
		TOTAL DEBT & MISCELLANEOUS	$13,864	$25,000	$25,600	$25,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST		$1,053,094	$1,130,333	$1,106,211	$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint
	Salaries (Header Only)(100)							
		121 Salaries - Principals and Assistants	$985,463	$1,041,417	$1,036,417	$926,542		

SUPPORT SERVICES - SCHOOL ADMIN		152 Salaries - Secretarial and Clerical Personnel	$294,343	$307,323	$314,850	$316,298		
		TOTAL SALARIES (HEADER ONLY)	$1,279,805	$1,348,739	$1,351,266	$1,242,840		
		210 State Retirement	$288,669	$296,422	$299,698	$272,410		
		220 Social Security	$95,632	$103,171	$102,471	$95,070		
		230 Local Retirement	$795	$1,111	$743	$1,171		
		240 Group Insurance	$225,020	$234,403	$234,796	$203,155		
		270 Workers' Compensation	$6,222	$6,666	$6,757	$6,938		
		290 Other Employee Benefits	$1,835		$791			
		TOTAL BENEFITS	$618,172	$641,773	$645,256	$578,743		
		330 Prof Emp Training and Dev	$233	$8,950	$3,825	$5,200		
		TOTAL PURCH/PROF SERV	$233	$8,950	$3,825	$5,200		
		530 Communication (Telephone & Other)	$21,486	$20,150	$22,607	$21,000		
		580 Travel/Per Diem	$3,701	$5,100	$10,644	$6,000		
		TOTAL OTHER PURCHASED SERVICES	$25,188	$25,250	$33,251	$27,000		
		610 General Supplies	$13,003	$14,300	$12,990	$12,600		
		670 Software	$3,141	$7,700	$4,512	$7,700		
		TOTAL SUPPLIES & MATERIALS	$16,144	$22,000	$17,502	$20,300		
		810 Dues and Fees	$2,750	$3,270	$5,351	$3,100		
		TOTAL DEBT & MISCELLANEOUS	$2,750	$3,270	$5,351	$3,100		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN		$1,942,293	$2,049,982	$2,056,451	$1,877,184	-8.72%	Reduced 1 Admin FTE
SUPPORT SERVICES - CENTRAL SERVICES	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors	$103,396	$108,983	$108,983	$116,164		
		151 Salaries - Professional Office Personnel	$125,141	$126,420	$126,420	$134,387		
		152 Salaries - Secretarial and Clerical Personnel	$7,827					
		184 Salaries - Technology Support	$317,389	$297,563	$287,000	$309,391		
		TOTAL SALARIES (HEADER ONLY)	$553,752	$532,966	$522,403	$559,942		
		210 State Retirement	$121,673	$114,425	$110,505	$120,370		
		220 Social Security	$42,425	$40,772	$40,090	$42,836		
		230 Local Retirement	$1,118	$1,436	$2,325	$2,367		
		240 Group Insurance	$78,156	$84,871	$81,822	$90,736		
		270 Workers' Compensation	$2,657	$2,084	$2,670	$3,002		
		290 Other Employee Benefits	$494		$23,459			
		TOTAL BENEFITS	$246,522	$243,588	$260,871	$259,310		
		330 Prof Emp Training and Dev	$2,142	$2,500	$3,900	$2,500		
		340 Other Contracted Professional Services	$11,619	$39,500	$5,000	$43,500		
		TOTAL PURCH/PROF SERV	$13,761	$42,000	$8,900	$46,000		
		432 Technology Repairs & Maint.	$16,846	$20,000	$10,000	$20,000		
		TOTAL PURCH PROPERTY SERVICES	$16,846	$20,000	$10,000	$20,000		
		522 Liability Insurance	$39,069	$41,500	$31,719	$32,410		
		530 Communication (Telephone & Other)	$3,928	$4,360	$3,957	$6,823		
		580 Travel/Per Diem	$11,690	$4,500	$25,141	$7,150		
		TOTAL OTHER PURCHASED SERVICES	$54,687	$50,360	$60,818	$46,383		
		610 General Supplies	$15,326	$13,500	$23,351	$17,500		

		670 Software	$57,696	$115,000	$156,317	$150,000		
		TOTAL SUPPLIES & MATERIALS	$73,022	$128,500	$179,668	$167,500		
		810 Dues and Fees	$589	$500	$624	$500		
		890 Misc Expenditures	$16,246	$76,400	$1,875	$76,400		
		TOTAL DEBT & MISCELLANEOUS	$16,835	$76,900	$2,499	$76,900		
	TOTAL SUPPORT SERVICES - CENTRAL SERVICES		$975,425	$1,094,314	$1,045,159	$1,176,034	12.52%	Investing in New Telephone System
OPERATION & MAINTENANCE OF PLANT	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors				$135,809		Facility Director Salary
		121 Salaries - Principals and Assistants	$6,879		$4,603	$7,448		
		142 Salaries - Guidance Personnel	$2,737		$2,353	$3,344		
		181 Salaries - Operation & Maint Superv		$24,500	$2,000	$24,500		
		182 Salaries - Custodial & Maintenance	$885,191	$926,207	$921,215	$997,488		
		TOTAL SALARIES (HEADER ONLY)	$894,807	$950,707	$930,172	$1,168,589		
		210 State Retirement	$191,179	$197,284	$196,084	$238,357		
		220 Social Security	$68,131	$72,729	$72,247	$89,397		
		230 Local Retirement	$2,294	$3,291	$3,288	$5,570		
		240 Group Insurance	$190,862	$204,901	$209,913	$269,190		
		270 Workers' Compensation	$4,486	$4,773	$4,808	$4,798		
		290 Other Employee Benefits	$1,803					
		TOTAL BENEFITS	$458,754	$482,978	$486,340	$607,312		
		330 Prof Emp Training and Dev	$120			$500		
		340 Other Contracted Professional Services	$80,875	$169,500	$169,500	$168,500		
		TOTAL PURCH/PROF SERV	$80,995	$169,500	$169,500	$169,000		
		411 Water/Sewage	$104,512	$98,800	$148,133	$105,400		
		412 Disposal Service	$23,265	$25,500	$23,990	$25,700		
		423 Custodial Services	$131,472	$135,000	$153,384	$137,000		
		430 Repairs & Maint Services	$347,664	$426,700	$396,950	$216,000		Moved Reparis to Fund 32
		432 Technology Repairs & Maint.	$650	$5,000	$5,000	$5,000		
		TOTAL PURCH PROPERTY SERVICES	$607,563	$691,000	$727,457	$489,100		
		521 Property Insurance	$45,050	$81,370	$75,303	$78,348		
		530 Communication (Telephone & Other)	$1,800	$1,800	$1,800	$1,800		
		TOTAL OTHER PURCHASED SERVICES	$46,850	$83,170	$77,103	$80,148		
		610 General Supplies	$174,520	$162,500	$234,718	$169,500		
		621 Natural Gas	$261,946	$271,800	$249,627	$279,800		
		622 Electricity	$402,850	$358,000	$408,946	$370,000		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		670 Software	$3,494	$38,025	$44,926	$51,400		
		TOTAL SUPPLIES & MATERIALS	$842,811	$830,825	$938,717	$871,200		
		734 Technology Related Hardware		$15,000		$15,000		
		TOTAL PROPERTY		$15,000		$15,000		
		810 Dues and Fees	$332	$230	$230	$291		
		TOTAL DEBT & MISCELLANEOUS	$332	$230	$230	$291		
	TOTAL OPERATION & MAINTENANCE OF PLANT		$2,932,112	$3,223,410	$3,329,519	$3,400,640	2.14%	Moved Facility Direct to Ops & Maint

STUDENT TRANSPORTATION	Salaries (Header Only)(100)						
	152 Salaries - Secretarial and Clerical Personnel	$22,136		$1,631			
	171 Salaries - Student Trans Supervisor	$4,275		$57,104			
	172 Salaries - Bus Drivers	$351,884	$412,716	$391,060	$407,139		
	173 Mechanics/Other Garage Employees	$50,732	$83,699	$85,500	$88,962		
	TOTAL SALARIES (HEADER ONLY)	$429,027	$496,415	$535,295	$496,100		
	210 State Retirement	$55,892	$69,261	$82,527	$86,342		
	220 Social Security	$32,463	$37,976	$41,643	$37,952		
	230 Local Retirement	$1,478	$2,537	$3,218	$5,591		
	240 Group Insurance	$105,416	$184,233	$156,092	$202,396		
	270 Workers' Compensation	$2,261	$2,634	$2,304	$2,326		
	290 Other Employee Benefits	$1,990		$289			
	TOTAL BENEFITS	$199,500	$296,639	$286,073	$334,607		
	330 Prof Emp Training and Dev	$628	$4,500	$2,500	$4,500		
	340 Other Contracted Professional Services	$2,243	$1,800	$2,500	$2,200		
	TOTAL PURCH/PROF SERV	$2,871	$6,300	$5,000	$6,700		
	411 Water/Sewage	$1,436	$1,500	$1,615	$1,500		
	412 Disposal Service	$1,566	$1,500	$1,596	$1,600		
	431 Non-Tech Repairs & Main.	$10,659	$17,000	$20,000	$18,000		
	TOTAL PURCH PROPERTY SERVICES	$13,660	$20,000	$23,210	$21,100		
	510 Student Transportation Services	($199,461)					
	515 Payments in lieu of Transportation	$11,124	$6,000	$10,000	$11,200		
	518 Student Day Travel/Field Trips	$184,473	$15,000	$15,000	$35,000		
	521 Property Insurance	$12,768	$12,000	$15,247	$14,078		
	530 Communication (Telephone & Other)	$1,478	$1,850	$1,500	$1,850		
	580 Travel/Per Diem	$9,659	$8,500	$10,149	$9,500		
	TOTAL OTHER PURCHASED SERVICES	$20,041	$43,350	$51,896	$71,628		
	610 General Supplies	$1,619	$2,000	$1,500	$2,000		
	621 Natural Gas	$7,916	$11,100	$8,075	$11,100		
	622 Electricity	$3,821	$3,600	$4,297	$3,700		
	626 Motor Fuel (Gasoline & Diesel)	$69,759	$100,000	$100,000	$100,000		
	670 Software	$12,142	$12,200	$12,152	$13,000		
	681 Lubricants	$1,921	$3,500	$7,400	$3,500		
	682 Tires and Tubes	$7,603	$3,500	$7,500	$3,500		
	683 Repair Parts for Buses & Other Vehicles	$24,019	$29,500	$33,000	$29,500		
	689 Miscellaneous	$4,831	$4,000	$5,200	$4,000		
	TOTAL SUPPLIES & MATERIALS	$133,632	$169,400	$179,124	$170,300		
	734 Technology Related Hardware			$900			
	TOTAL PROPERTY			$900			
	TOTAL STUDENT TRANSPORTATION	$798,731	$1,032,104	$1,081,498	$1,100,436	1.75%	
VICES ONS	Salaries (Header Only)(100)						
	191 Salaries - Food Service Personnel		$5,980	$6,488			
	TOTAL SALARIES (HEADER ONLY)		$5,980	$6,488			

FOOD SERV OPERATI	210 State Retirement		$834	$607			
	220 Social Security		$508	$496			
	230 Local Retirement			$16			
	TOTAL BENEFITS		$1,342	$1,120			
	TOTAL FOOD SERVICES OPERATIONS		$7,322	$7,607		-100.00%	No Classifed State Bonus this year
COMMUNITY SERVICES	Salaries (Header Only)(100)						
	115 Salaries - Supervisors and Directors	$309,392	$315,436	$294,284	$238,500		
	198 Salaries - Other Classified Personnel	$400,169	$452,461	$429,220	$447,398		
	TOTAL SALARIES (HEADER ONLY)	$709,561	$767,898	$723,504	$685,898		
	210 State Retirement	$72,321	$81,162	$67,572	$53,312		
	220 Social Security	$54,106	$59,018	$55,348	$52,471		
	230 Local Retirement			$555	$3,290		
	240 Group Insurance	$63,782	$60,295	$74,659	$87,478		
	270 Workers' Compensation	$2,987	$3,234	$3,132	$3,846		
	290 Other Employee Benefits			$1,962	$5,200		
	TOTAL BENEFITS	$193,196	$203,709	$203,228	$205,597		
	330 Prof Emp Training and Dev	$95	$600	$1,050	$600		
	340 Other Contracted Professional Services	$17,088	$57,200	$24,634	$53,500		
	TOTAL PURCH/PROF SERV	$17,183	$57,800	$25,684	$54,100		
	430 Repairs & Maint Services	$21,144	$50,000	$50,000	$45,000		
	440 Leases	$3,580	$4,250	$2,310	$4,000		
	TOTAL PURCH PROPERTY SERVICES	$24,724	$54,250	$52,310	$49,000		
	530 Communication (Telephone & Other)	$12,163	$11,360	$12,571	$11,860		
	540 Advertising	$2,092	$3,000	$2,000	$2,500		
	580 Travel/Per Diem	$9,829	$7,000	$7,000	$7,000		
	TOTAL OTHER PURCHASED SERVICES	$24,083	$21,360	$21,571	$21,360		
	610 General Supplies	$105,937	$106,000	$129,400	$106,000		
	670 Software	$9,997	$10,250	$9,390	$10,250		
	TOTAL SUPPLIES & MATERIALS	$115,934	$116,250	$138,790	$116,250		
	730 Equipment	$10,368	$35,000	$35,000	$35,000		
	733 Furniture and Fixtures		$1,000	$6,000	$1,000		
	TOTAL PROPERTY	$10,368	$36,000	$41,000	$36,000		
	810 Dues and Fees	$792	$1,500	$1,500	$1,250		
	890 Misc Expenditures	$18,405	$18,000	$18,600	$18,000		
	TOTAL DEBT & MISCELLANEOUS	$19,197	$19,500	$20,100	$19,250		
	TOTAL COMMUNITY SERVICES	$1,114,246	$1,276,767	$1,226,187	$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
TOTAL EXPENDITURES, 10 GENERAL FUND		$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		**Actual 2025**	**Original Budget 2026**	**Final Budget 2026**	**Original Budget 2027**	**~~% Change~~**	**~~Notes~~**
(USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		

5000 OTHER FINANCING SOURCES	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$342,930	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	($342,930)	$0	$0	$229,307		Funding Trf to Fund 49 Food Svc
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$1,137	$5,000	$2,144	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$1,137	$5,000	$2,144	$234,307		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$1,137	$5,000	$2,144	$234,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$23,049,142	$22,671,232	$22,772,127	$24,113,849		
	3000 Total STATE	$6,236,346	$6,867,012	$7,120,098	$5,980,765		
	4000 Total FEDERAL	$498,188	$384,405	$358,030	$383,000		
	TOTAL REVENUES	$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%	
EXPENDITURES BY OBJECT	100 Salaries	$16,020,176	$17,159,890	$17,241,296	$17,654,682		
	200 Employee Benefits	$6,971,140	$7,611,281	$7,355,751	$7,890,826		
	300 Purchased Professional and Technical	$453,318	$762,485	$567,562	$733,645		
	400 Purchased property Services	$663,641	$794,750	$818,477	$586,200		
	500 Other Purchased Services	$678,842	$765,060	$1,075,441	$1,153,930		
	600 Supplies	$1,965,371	$2,090,297	$2,365,224	$2,212,362		
	700 Property	$435,806	$555,500	$373,565	$292,900		
	800 Other Objects	$117,610	$188,385	$130,182	$187,376		
	TOTAL EXPENDITURES	$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,477,773	($5,000)	$322,756	($234,307)		
OTHER FINANCING SOURCES (USES) AND OTHER		$1,137	$5,000	$2,144	$234,307		
NET CHANGE IN FUND BALANCE		$2,478,910	($0)	$324,899	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$18,947,865		$21,426,775			
FUND BALANCE - ENDING		$21,426,775	($0)	$21,751,675	($0)		

21 Student Activity Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$284,776					
ASSETS	TOTAL ASSETS		$284,776					
FUND	9889	Committed – Other	$284,776					
FUND	TOTAL FUND BALANCES		$284,776					
TOTAL LIABILITIES AND FUND BALANCES			$284,776					
TOTAL ASSETS			$284,776	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$2	$3	$8	$3		
LOCAL	1710	Admissions	$45,405	$45,405	$58,669	$45,405		
LOCAL	1720	Bookstore Sales	$807	$1,270	$3,459	$3,710		
LOCAL	1741	General Student Fees	$43,528	$40,060				
LOCAL	1742	General Student Fee Waivers	($3,980)	($4,150)				
LOCAL	1743	Curricular Activity Fees	$75,642	$62,891	$113,240	$161,916		
LOCAL	1744	Curricular Activity Fee Waivers	($6,077)	($7,819)		($28,079)		
LOCAL	1745	Co-Curricular Activity Fees	$83,899	$73,965				
LOCAL	1746	Co-Curricular Activity Fee Waivers	($6,110)	($6,110)				
LOCAL	1747	Extra-Curricular Activity Fees	$193,694	$158,130	$218,381	$188,507		
LOCAL	1748	Extra-Curricular Activity Fee Waivers	($18,863)	($18,938)		($18,938)		
LOCAL	1750	School Vend & Stores	$57,323	$57,645	$86,102	$57,645		
LOCAL	1760	Fines	$942	$1,125	$624	$1,125		
LOCAL	1770	Fundraisers	$198,606	$188,420	$144,158	$188,420		
LOCAL	1910	Rentals	$6,030	$9,350	$21,067	$9,350		
LOCAL	1920	Contributions and Donations From Private	$93,803	$93,275	$174,674	$93,275		
LOCAL	1990	Miscellaneous	$9,030	$9,465	$9,265	$9,465		
LOCAL	TOTAL LOCAL		$773,681	$703,988	$829,646	$711,805		
STATE	3800	Non-MSP State Revenue (via USBE)			$53,240			
STATE	TOTAL STATE				$53,240			
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			$773,681	$703,988	$882,886	$711,805	-19.38%	One time Funds from State

Expenditure

Donations from Foundation

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes

INSTRUCTION	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$61,610	$57,893	$60,616	$61,055	0.72%	
	TOTAL PURCH/PROF SERV	$61,610	$57,893	$60,616	$61,055		
	430 Repairs & Maint Services	$500	$500	$2,259	$500		
	TOTAL PURCH PROPERTY SERVICES	$500	$500	$2,259	$500	-77.87%	
	517 Student Travel Overnight	$131,171	$131,740	$72,576	$132,000		
	518 Student Day Travel/Field Trips	$43,702	$50,904	$65,410	$51,050		
	TOTAL OTHER PURCHASED SERVICES	$174,873	$182,644	$137,985	$183,050	32.66%	
	610 General Supplies	$489,828	$421,085	$486,765	$425,125		
	670 Software	$11,607	$11,607	$712	$11,700		
	TOTAL SUPPLIES & MATERIALS	$501,435	$432,692	$487,477	$436,825		
	730 Equipment	$15,682	$13,864	$20,744	$14,000		
	TOTAL PROPERTY	$15,682	$13,864	$20,744	$14,000	-32.51%	
	810 Dues and Fees	$18,181	$16,220	$22,429	$16,200		
	890 Misc Expenditures	$175	$175		$175		
	TOTAL DEBT & MISCELLANEOUS	$18,356	$16,395	$22,429	$16,375		
	TOTAL INSTRUCTION	$772,456	$703,988	$731,510	$711,805	-2.69%	
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		$772,456	$703,988	$731,510	$711,805	-2.69%	Reduction in General Fees

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
THER S	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		

6000 OTHER ITEMS	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$773,681	$703,988	$829,646	$711,805		
	3000 Total STATE			$53,240			
	TOTAL REVENUES	$773,681	$703,988	$882,886	$711,805	-19.38%	
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$61,610	$57,893	$60,616	$61,055		
	400 Purchased property Services	$500	$500	$2,259	$500		
	500 Other Purchased Services	$174,873	$182,644	$137,985	$183,050		
	600 Supplies	$501,435	$432,692	$487,477	$436,825		
	700 Property	$15,682	$13,864	$20,744	$14,000		
	800 Other Objects	$18,356	$16,395	$22,429	$16,375		
	TOTAL EXPENDITURES	$772,456	$703,988	$731,510	$711,805	-2.69%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$1,225	$0	$151,375	$0		
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$1,225	$0	$151,375	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$283,551		$284,776			
FUND BALANCE - ENDING		$284,776	$0	$436,152	$0		

26 Pass-through Taxes Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8132	Local Property Taxes	$208,151					
	TOTAL ASSETS		$208,151					
LIABILITIES	9561	Unearned Revenue- Local	$208,151					
	TOTAL LIABILITIES		$208,151					
TOTAL LIABILITIES AND FUND BALANCES			$208,151					
TOTAL ASSETS			$208,151	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1114	Board Local Levy	$137,136	$203,350	$223,874	$201,337		
	TOTAL LOCAL		$137,136	$203,350	$223,874	$201,337		
TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Debt & Miscellaneous(800)							
	890 Misc Expenditures		$137,136	$203,350	$223,874	$201,337		
	TOTAL DEBT & MISCELLANEOUS		$137,136	$203,350	$223,874	$201,337		
	TOTAL COMMUNITY SERVICES		$137,136	$203,350	$223,874	$201,337		
TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		

5000 OTHER FINANC	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$137,136	$203,350	$223,874	$201,337		
	TOTAL REVENUES	$137,136	$203,350	$223,874	$201,337		
EXPENDITURES	800 Other Objects	$137,136	$203,350	$223,874	$201,337		
	TOTAL EXPENDITURES	$137,136	$203,350	$223,874	$201,337		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$0	$0	$0	$0		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$0	$0	$0	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$0		$0			
FUND BALANCE - ENDING		$0	$0	$0	$0		

20 District Foundation Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$104,466					
	8120	Investments	$493,989					
	TOTAL ASSETS		$598,455					
LIABILITIES	9540	Accrued Salaries and Withholdings	$71,750					
	TOTAL LIABILITIES		$71,750					
FUND BALANCES	9890	Assigned	$80,876					
	9899	Unassigned Fund Balance	$445,829					
	TOTAL FUND BALANCES		$526,705					
TOTAL LIABILITIES AND FUND BALANCES			$598,455					
TOTAL ASSETS			$598,455	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$23,795		$3,877			
	1920	Contributions and Donations From Private	$91,935		$79,334			
	1990	Miscellaneous	$230					
	TOTAL LOCAL		$115,960		$83,211			
TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND			$115,960	$0	$83,211	$0		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Purch/Prof Serv(300)							
		340 Other Contracted Professional Services	$1,500		$5,000			
		349 Purchased Legal Services			$536			
		TOTAL PURCH/PROF SERV	$1,500		$5,536			
		440 Leases	$50,000					
		TOTAL PURCH PROPERTY SERVICES	$50,000					
		610 General Supplies	$9,033	$80,876	$84,515			
		TOTAL SUPPLIES & MATERIALS	$9,033	$80,876	$84,515			
		810 Dues and Fees	$2,401		$509,866			
		890 Misc Expenditures	$72,250	$750,000	$10,000			
		TOTAL DEBT & MISCELLANEOUS	$74,651	$750,000	$519,866			
	TOTAL COMMUNITY SERVICES		$135,184	$830,876	$609,916			

TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION		$135,184	$830,876	$609,916	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY	1000 Total LOCAL	$115,960		$83,211			
	TOTAL REVENUES	$115,960		$83,211			
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$1,500		$5,536			
	400 Purchased property Services	$50,000					
	600 Supplies	$9,033	$80,876	$84,515			
	800 Other Objects	$74,651	$750,000	$519,866			
	TOTAL EXPENDITURES	$135,184	$830,876	$609,916			
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($19,224)	($830,876)	($526,705)			

OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	$0	$0	$0			
NET CHANGE IN FUND BALANCE	($19,224)	($830,876)	($526,705)	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	$545,929		$526,705			
FUND BALANCE - ENDING	$526,705	($830,876)	$0	$0		

32 Capital Projects Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$10,551,517					
	8132	Local Property Taxes	$4,898,110					
	8133	State	$9,790					
	TOTAL ASSETS		$15,459,417					
LIABILITIES	9510	Accounts Payable	$897,977					
	9561	Unearned Revenue- Local	$4,872,713					
	TOTAL LIABILITIES		$5,770,690					
FUND BALAN	9889	Committed – Other	$9,695,672					
	9899	Unassigned Fund Balance	($6,945)					
	TOTAL FUND BALANCES		$9,688,727					
TOTAL LIABILITIES AND FUND BALANCES			$15,459,417					
TOTAL ASSETS			$15,459,417	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1124	Capital Local Levy	$4,476,899	$4,778,252	$4,697,606	$5,060,000		
	1125	Tax Sales and Redemp - Capital Local	$279,285	$280,000	$314,873	$272,000		
	1174	FILT--Capital Local Levy	$166,625	$160,000	$188,803	$145,000		
	1510	Interest on Investments	$621,903	$350,300	$620,201	$575,350		
	1910	Rentals	$72,044	$60,000	$71,231	$69,300		
	1990	Miscellaneous	$69,743					
	TOTAL LOCAL		$5,686,498	$5,628,552	$5,892,714	$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	$131,417	$250,000				
	TOTAL STATE		$131,417	$250,000				
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			$5,817,915	$5,878,552	$5,892,714	$6,121,650		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
INSTRUCTION	Property(700)							
		730 Equipment	$27,765	$10,000	$5,278	$30,000		
		731 Machinery		$5,000	$4,896			
		733 Furniture and Fixtures	$820	$10,000	$14,438			
		734 Technology Related Hardware	$2,088	$350,000	$403,439	$368,000		
		TOTAL PROPERTY	$30,673	$375,000	$428,051	$398,000		
	TOTAL INSTRUCTION		$30,673	$375,000	$428,051	$398,000	-7.02%	

SUPPORT SERVICES - GENERAL DIST	Property(700)						
	734 Technology Related Hardware				$50,000		
	TOTAL PROPERTY				$50,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST			0	$50,000	100.00%	
SUPPORT SERVICES SCHOOL ADMIN	Property(700)						
	730 Equipment	$4,597	$20,500	$15,630	$22,500		
	TOTAL PROPERTY	$4,597	$20,500	$15,630	$22,500		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	$4,597	$20,500	$15,630	$22,500	43.95%	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)						
	430 Repairs & Maint Services	$115,040	$2,142,000	$910,000	$328,000		
	TOTAL PURCH PROPERTY SERVICES	$115,040	$2,142,000	$910,000	$328,000		
	730 Equipment	$15,740	$45,000	$63,304	$52,000		
	733 Furniture and Fixtures	$2,267	$8,500	$7,074			
	739 Leases for Computers and Related Equipment	$923	$15,000	$15,000	$10,000		
	TOTAL PROPERTY	$18,930	$68,500	$85,378	$62,000		
	TOTAL OPERATION & MAINTENANCE OF	$133,970	$2,210,500	$995,378	$390,000	-60.82%	
STUDENT TRANSPORTATION	Property(700)						
	730 Equipment				$10,000		Other Needed Equipment
	732 School Buses		$220,000	$168,856	$217,131		New School Bus
	735 Non-Bus Vehicles				$25,000		Replace a District Car
	TOTAL PROPERTY		$220,000	$168,856	$252,131		
	TOTAL STUDENT TRANSPORTATION		$220,000	$168,856	$252,131	49.32%	
FACILITIES ACQUISITION AND CONSTRUCTION SERV	Property(700)						
	450 Construction Services			$25,763			
	TOTAL PURCH PROPERTY SERVICES			$25,763			
	720 Buildings	$48,794		$199,566			
	733 Furniture and Fixtures			$5,000			
	739 Leases for Computers and Related Equipment		$5,000	$5,000			
	TOTAL PROPERTY	$48,794	$5,000	$209,566			
	TOTAL FACILITIES ACQUISITION AND	$48,794	$5,000	$235,329			
LAND IMPROVEMENT SERVICES	Purch Property Services(400)						
	450 Construction Services	$702,915	$900,000	$269,365			
	TOTAL PURCH PROPERTY SERVICES	$702,915	$900,000	$269,365			
	TOTAL LAND IMPROVEMENT SERVICES	$702,915	$900,000	$269,365			
ARCHITECTURE AND ENGINEERING	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$167,656	$390,125	$582,025	$300,000		
	TOTAL PURCH/PROF SERV	$167,656	$390,125	$582,025	$300,000		
	TOTAL ARCHITECTURE AND ENGINEERING	$167,656	$390,125	$582,025	$300,000	-48.46%	Less Design Work Required
SITE IMPROVEMENT	Purch Property Services(400)						
	430 Repairs & Maint Services	$589					
	450 Construction Services	$3,385	$160,000	$160,000	$180,000		

IMP		TOTAL PURCH PROPERTY SERVICES	$3,974	$160,000	$160,000	$180,000	
	TOTAL SITE IMPROVEMENT		$3,974	$160,000	$160,000	$180,000	12.50% Asphalt Repair
BUILDING IMPROVEMENT	Purch/Prof Serv(300)						
		340 Other Contracted Professional Services	$6,578		$400	$35,000	
		TOTAL PURCH/PROF SERV	$6,578		$400	$35,000	
		430 Repairs & Maint Services	$131,417	$1,599,926	$748,174	$100,000	
		450 Construction Services	$4,168,625		$2,277,843	$4,399,019	
		TOTAL PURCH PROPERTY SERVICES	$4,300,042	$1,599,926	$3,026,017	$4,499,019	
		739 Leases for Computers and Related Equipment		$2,500	$2,500		
		TOTAL PROPERTY		$2,500	$2,500		
	TOTAL BUILDING IMPROVEMENT		$4,306,619	$1,602,426	$3,028,917	$4,534,019	49.69% Summer Projects
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND			$5,399,199	$5,883,552	$5,883,552	$6,126,650	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.

		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$7,080	$5,000	$149,317	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$7,080	$5,000	$149,317	$5,000		
6000 OTHER ITEMS	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$7,080	$5,000	$149,317	$5,000		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$5,686,498	$5,628,552	$5,892,714	$6,121,650		
	3000 Total STATE	$131,417	$250,000				
	TOTAL REVENUES	$5,817,915	$5,878,552	$5,892,714	$6,121,650	3.89%	Increased Rev from Property Taxes
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$174,234	$390,125	$582,425	$335,000		
	400 Purchased property Services	$5,121,971	$4,801,926	$4,391,145	$5,007,019		
	700 Property	$102,994	$691,500	$909,981	$784,631		
	TOTAL EXPENDITURES	$5,399,199	$5,883,552	$5,883,552	$6,126,650	4.13%	Increased Repairs and Maint
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$418,716	($5,000)	$9,163	($5,000)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$7,080	$5,000	$149,317	$5,000		
NET CHANGE IN FUND BALANCE		$425,796	$0	$158,480	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$9,262,931		$9,688,727			
FUND BALANCE - ENDING		$9,688,727	$0	$9,847,207	$0		

40 Building Reserve Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8120	Investments	$6,165,843					
ASSETS	TOTAL ASSETS		$6,165,843					
FUND	9889	Committed – Other	$6,165,843					
FUND	TOTAL FUND BALANCES		$6,165,843					
TOTAL LIABILITIES AND FUND BALANCES			$6,165,843					
TOTAL ASSETS			$6,165,843	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$262,679	$200,000	$228,210	$210,000		
LOCAL	TOTAL LOCAL		$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
TOTAL REVENUES, 40 BUILDING RESERVE FUND			$262,679	$200,000	$228,210	$210,000		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	$0	$0	$0	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
ER FINANCING SOURCES (USES) 5000 Other Sources & Changes	$0	$0	$0	$0		
5100 Sale of Bonds	$0	$0	$0	$0		
5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
5200 Transfers in From Other Funds	$0	$0	$0	$0		
5201 Transfers In From Other Programs -	$0	$0	$0	$0		
5210 Transfers out to Other Funds	$0	$0	$0	$0		
5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
5400 Loan Proceeds	$0	$0	$0	$0		

5000 OTH	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$262,679	$200,000	$228,210	$210,000		
	TOTAL REVENUES	$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$262,679	$200,000	$228,210	$210,000		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$262,679	$200,000	$228,210	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$5,903,164		$6,165,843			
FUND BALANCE - ENDING		$6,165,843	$200,000	$6,394,053	$210,000		

49 School Food Service Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$256,116					
	8133	State	$40,840					
	8140	Inventories	$7,451					
	TOTAL ASSETS		$304,407					
LIABILITIES	9510	Accounts Payable	$2,285					
	9540	Accrued Salaries and Withholdings	$15,006					
	TOTAL LIABILITIES		$17,291					
FUND	9872	Restricted – Food Service	$287,116					
	TOTAL FUND BALANCES		$287,116					
TOTAL LIABILITIES AND FUND BALANCES			$304,407					
TOTAL ASSETS			$304,407	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1610	Sales to Students	$204,394	$176,900	$236,813	$256,000		
	1620	Sales to Adults	$4,259	$2,500	$5,041	$5,600		
	1690	Other Local Revenue	$278	$300	$991	$1,000		
	TOTAL LOCAL		$208,930	$179,700	$242,845	$262,600	8.13%	
STATE	3800	Non-MSP State Revenue (via USBE)	$136,318	$150,000	$86,000	$96,000		
	3810	School Meal Program Reimbursement			$2,550	$2,000		
	TOTAL STATE		$136,318	$150,000	$88,550	$98,000	10.67%	
FEDERAL	4200	Unrestricted Fed Revenue Passed Through	$2,872					
	4560	Federal Child Nutrition Prog	$237,448	$190,500	$186,844	$205,000		
	TOTAL FEDERAL		$240,320	$190,500	$186,844	$205,000		
TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND			$585,569	$520,200	$518,240	$565,600	9.14%	

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)							
	191 Salaries - Food Service Personnel	$324,443	$338,434	$334,195	$350,777		
	TOTAL SALARIES (HEADER ONLY)	$324,443	$338,434	$334,195	$350,777	4.96%	
	210 State Retirement	$46,265	$46,273	$46,272	$50,786		
	220 Social Security	$25,670	$25,890	$26,632	$26,834		
	230 Local Retirement	$553	$653	$665	$578		
	240 Group Insurance	$53,997	$68,160	$58,832	$73,426		

FOOD SERVICES OPERATIONS		270 Workers' Compensation	$1,551	$1,618	$1,664	$1,759		
		290 Other Employee Benefits	$2,572					
		TOTAL BENEFITS	$130,607	$142,594	$134,066	$153,383	14.41%	
		330 Prof Emp Training and Dev	$35		$130			
		TOTAL PURCH/PROF SERV	$35		$130			
		430 Repairs & Maint Services	$13,396	$9,900	$8,100			
		TOTAL PURCH PROPERTY SERVICES	$13,396	$9,900	$8,100			Repairs covered by Bldgs
		521 Property Insurance	$116	$100	$137	$162		
		530 Communication (Telephone & Other)	$854	$660	$760	$360		
		TOTAL OTHER PURCHASED SERVICES	$970	$760	$897	$522		
		610 General Supplies	$20,088	$19,100	$27,411	$23,400	-14.63%	
		630 Food	$257,668	$248,000	$251,147	$255,500		
		670 Software	$7,447	$7,550	$7,711	$7,650		
		TOTAL SUPPLIES & MATERIALS	$285,202	$274,650	$286,269	$286,550	0.10%	
		730 Equipment	$690		$4,432			
		TOTAL PROPERTY	$690		$4,432			
		810 Dues and Fees	$3,879	$2,675	$925	$3,175		
		890 Misc Expenditures	$329	$500	$500	$500		
		TOTAL DEBT & MISCELLANEOUS	$4,208	$3,175	$1,425	$3,675		
	TOTAL FOOD SERVICES OPERATIONS		$759,551	$769,514	$769,514	$794,907		
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE			$759,551	$769,514	$769,514	$794,907		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$229,307		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$229,307		
	6050 Budget from Surplus	$0	$0	$0	$0		

6000 OTHER ITEMS	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$229,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$208,930	$179,700	$242,845	$262,600		
	3000 Total STATE	$136,318	$150,000	$88,550	$98,000		
	4000 Total FEDERAL	$240,320	$190,500	$186,844	$205,000		
	TOTAL REVENUES	$585,569	$520,200	$518,240	$565,600	9.14%	
EXPENDITURES BY OBJECT	100 Salaries	$324,443	$338,434	$334,195	$350,777		
	200 Employee Benefits	$130,607	$142,594	$134,066	$153,383		
	300 Purchased Professional and Technical	$35		$130			
	400 Purchased property Services	$13,396	$9,900	$8,100			
	500 Other Purchased Services	$970	$760	$897	$522		
	600 Supplies	$285,202	$274,650	$286,269	$286,550		
	700 Property	$690		$4,432			
	800 Other Objects	$4,208	$3,175	$1,425	$3,675		
	TOTAL EXPENDITURES	$759,551	$769,514	$769,514	$794,907	3.30%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($173,983)	($249,314)	($251,274)	($229,307)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$229,307		Funding Trf from Fund 10
NET CHANGE IN FUND BALANCE		($173,983)	($249,314)	($251,274)	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$461,099		$287,116			
FUND BALANCE - ENDING		$287,116	($249,314)	$35,842	($0)		

SUMMARY - ALL FUNDS

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$30,234,027	$29,586,821	$30,272,628	$31,621,241		
	3000 Total STATE	$6,504,080	$7,267,012	$7,261,888	$6,078,765		
	4000 Total FEDERAL	$738,509	$574,905	$544,874	$588,000		
	TOTAL REVENUES	$37,476,617	$37,428,738	$38,079,390	$38,288,006	0.55%	
ITURES BY BJECT	100 Salaries	$16,344,619	$17,498,325	$17,575,491	$18,005,458		
	200 Employee Benefits	$7,101,748	$7,753,876	$7,489,818	$8,044,210		
	300 Purchased Professional and Technical	$690,697	$1,210,503	$1,216,269	$1,129,700		
	400 Purchased property Services	$5,849,508	$5,607,076	$5,219,982	$5,593,719		
	500 Other Purchased Services	$854,685	$948,464	$1,214,323	$1,337,502		

EXPENDITURES OF	600 Supplies	$2,761,041	$2,878,516	$3,223,485	$2,935,737		
	700 Property	$555,171	$1,260,864	$1,308,722	$1,091,531		
	800 Other Objects	$351,961	$1,161,305	$897,776	$408,763		
	TOTAL EXPENDITURES	$34,509,430	$38,318,929	$38,145,865	$38,546,620	1.05%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,967,187	($890,190)	($66,475)	($258,614)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$8,217	$10,000	$151,461	$468,614		
NET CHANGE IN FUND BALANCE		$2,975,404	($880,190)	$84,986	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$35,404,540	$0	$38,379,943	$0		
FUND BALANCE - ENDING		$38,379,943	($880,190)	$38,464,929	$210,000		

Annual Financial Report

(28) South Summit District

10 General Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$559,438					
	8112	Petty Cash	$250					
	8119	Other Cash	$27,632					
	8120	Investments	$25,331,155					
	8131	Local	$7,071					
	8132	Local Property Taxes	$20,594,320					
	8133	State	$204,183					
	8134	Federal	$40,393					
	8140	Inventories	$16,938					
	8150	Prepaid Expenditures	$161					
	TOTAL ASSETS		$46,781,542					
LIABILITIES	9510	Accounts Payable	$1,002,917					
	9530	Accrued Liabilities - Other	$269,209					
	9540	Accrued Salaries and Withholdings	$2,184,315					
	9561	Unearned Revenue- Local	$20,487,864					
	9563	Unearned Revenue- State	$1,398,628					
	9564	Unearned Revenue- Federal	$4,189					
	9590	Other Current Liabilities	$7,644					
	TOTAL LIABILITIES		$25,354,767					
FUND BALANCES	9879	Restricted -- Other	$78,901					
	9880	Committed – Economic Stabilization	$674,498					
	9882	Committed – Employee Obligations	$2,293,447					
	9889	Committed – Other	$2,075,578					
	9890	Assigned	$200,138					
	9899	Unassigned Fund Balance	$16,104,213					
	TOTAL FUND BALANCES		$21,426,775					
TOTAL LIABILITIES AND FUND BALANCES			$46,781,542					
TOTAL ASSETS			$46,781,542	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
1110	Basic Rate (General Fund)	$8,754,824	$8,850,000	$9,244,379	$9,853,649		
1111	Tax Sales and Redemp - Basic	$546,157	$473,000	$512,202	$535,000		
1112	Voted Local Levy	$3,158,701	$3,250,000	$3,284,805	$3,555,000		

LOCAL	1113	Tax Sales and Redemp - Voted Local	$197,051	$194,000	$182,001	$190,000	
	1114	Board Local Levy	$6,852,330	$7,160,000	$7,033,562	$7,615,000	
	1115	Tax Sales and Redemp-Board Local	$427,461	$450,000	$389,630	$410,000	
	1160	FILT--Basic Rate	$325,844	$318,300	$281,055	$290,000	
	1162	FILT--Voted Local	$117,563	$100,720	$99,867	$102,000	
	1164	FILT--Board Local	$255,028	$250,000	$213,797	$222,000	
	1310	Tuition From Pupils or Parents	$46,730	$40,900	$43,701	$44,500	
	1320	Tuition From Other LEAs - In-State	$441,570	$200,000			
	1510	Interest on Investments	$1,129,421	$600,000	$799,653	$550,000	
	1800	REVENUE - COMM SERV ACTIVITIES	$672,718	$711,992	$531,102	$695,200	
	1910	Rentals	$360	$360			
	1920	Contributions and Donations From Private	$48,500	$45,360	$25,160	$25,000	
	1960	Misc. Revenue from Other Local Gov	$34,000		$105,190		
	1990	Miscellaneous	$40,884	$26,600	$26,023	$26,500	
	TOTAL LOCAL		$23,049,142	$22,671,232	$22,772,127	$24,113,849	5.89%
STATE	3010	Regular School Programs K-12	($11,887)	($10,000)	($80,167)		
	3015	Necessarily Existent Small Schools	$120,264				
	3100	Restricted Basic School Program	$2,507,218	$2,452,313	$1,923,213	$1,422,687	
	3200	Related to Basic Programs	$466,854	$1,173,014	$1,210,036	$1,221,638	
	3300	Focus Populations	$124,830	$111,336	$148,489	$120,806	
	3400	Educator Supports	$1,384,858	$1,743,172	$2,051,105	$1,790,040	
	3500	Statewide Initiatives	$1,473,069	$1,330,277	$1,462,998	$1,366,594	
	3800	Non-MSP State Revenue (via USBE)	$171,139	$66,900	$404,424	$59,000	
	TOTAL STATE		$6,236,346	$6,867,012	$7,120,098	$5,980,765	-16.00%
FEDERAL	4200	Unrestricted Fed Revenue Passed	$61,520	$35,000	$72,740	$65,000	
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	$7,675	$7,675			
	4524	IDEA - B -- Disabled (PL 101-476)	$283,803	$283,803	$277,012	$285,000	
	4538	Formula Allocation	$19,113	$15,000	$3,601		
	4700	Fed Revenue Passed Through			$27,927	$33,000	
	4800	Elementary and Secondary Education Act	$91,493	$42,927	$588		
	4901	Medicaid Outreach	$34,584		($23,838)		
	TOTAL FEDERAL		$498,188	$384,405	$358,030	$383,000	
TOTAL REVENUES, 10 GENERAL FUND			$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)						
131 Salaries - Teachers	$7,820,286	$8,416,773	$8,472,003	$9,023,723		
132 Salaries - Substitute Teachers	$141,730	$180,000	$131,256	$158,000		
161 Salaries - Tchr Aides & Para-Prof	$1,225,355	$1,345,955	$1,495,270	$1,411,302		
195 Athletic Coaches	$140,986	$219,630	$219,258	$211,773		
TOTAL SALARIES (HEADER ONLY)	$9,328,357	$10,162,358	$10,317,788	$10,804,798		
210 State Retirement	$1,643,255	$1,764,754	$1,699,379	$1,654,053		

INSTRUCTION		220 Social Security	$688,798	$756,882	$769,674	$754,257		
		230 Local Retirement	$20,673	$22,789	$26,510	$122,290		
		240 Group Insurance	$1,492,072	$1,791,530	$1,554,892	$1,680,673		
		270 Workers' Compensation	$44,766	$47,831	$47,561	$50,568		
		280 Unemployment Insurance	$6,861		$5,926			
		290 Other Employee Benefits	$96,627		$48,940	$370,647		
		TOTAL BENEFITS	$3,993,052	$4,383,785	$4,152,882	$4,632,487		
		320 Professional - Educational Services	$3,391	$5,200	$2,749	$43,000		
		340 Other Contracted Professional Services	$24,085	$40,100	$17,040	$25,600		
		TOTAL PURCH/PROF SERV	$27,476	$45,300	$19,789	$68,600		
		430 Repairs & Maint Services	$848	$9,500	$5,500	$7,000		
		TOTAL PURCH PROPERTY SERVICES	$848	$9,500	$5,500	$7,000		
		510 Student Transportation Services		$2,000	$2,000			
		517 Student Travel Overnight	$60,575	$64,500	$73,885	$210,000		
		518 Student Day Travel/Field Trips	$7,214	$5,300	$6,274	$7,100		
		520 Insurance (Other than employee benefits)		$12,000		$12,000		
		530 Communication (Telephone & Other)	$660	$660	$540	$660		
		561 Student Tuition to Other LEAs In State	$190,365	$200,000	$326,080	$250,000		
		562 Student Tuition to Other LEAs Out of State	$99,886	$100,000	$216,121	$210,000		
		565 Student Tuition to Postsecondary Schools	$439		$4,619			
		580 Travel/Per Diem	$1,636	$26,100	$18,530	$42,770		
		TOTAL OTHER PURCHASED SERVICES	$360,774	$410,560	$648,048	$732,530		
		610 General Supplies	$423,793	$347,186	$397,045	$347,062		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		641 Textbooks	$128,111	$196,900	$192,889	$203,522		
		642 e Textbooks	$45,915	$61,200	$82,650	$44,447		
		650 Technology Supplies	$7,513					
		670 Software	$67,069	$65,886	$122,602	$109,131		
		TOTAL SUPPLIES & MATERIALS	$672,401	$671,672	$795,687	$704,662		
		730 Equipment	$16,518	$83,400	$94,338	$92,500		
		734 Technology Related Hardware	$397,330	$418,600	$126,546	$146,900		
		739 Leases for Computers and Related Equipment	$11,590					
		TOTAL PROPERTY	$425,438	$502,000	$220,884	$239,400		
		810 Dues and Fees	$3,356	$7,930	$6,561	$7,180		
		890 Misc Expenditures	$15,226	$11,450	$14,129	$11,550		
		TOTAL DEBT & MISCELLANEOUS	$18,582	$19,380	$20,690	$18,730		
	TOTAL INSTRUCTION		$14,826,928	$16,204,556	$16,181,268	$17,208,207	6.35%	Increase Salaries
	Salaries (Header Only)(100)							
		141 Salaries - Attend & Social Work Pers	$192,104	$185,444	$195,581	$194,035		
		142 Salaries - Guidance Personnel	$526,314	$542,908	$553,453	$542,794		
		143 Salaries - Health Services Personnel	$353,259	$357,438	$361,490	$337,257		

SUPPORT SERVICES - STUDENTS		144 Salaries - Psychological Personnel	$115,319	$118,381	$122,202	$127,965	
		TOTAL SALARIES (HEADER ONLY)	$1,186,996	$1,204,170	$1,232,726	$1,202,051	
		210 State Retirement	$236,743	$239,111	$240,319	$220,786	
		220 Social Security	$90,156	$92,119	$94,197	$94,402	
		230 Local Retirement	$1,675	$2,183	$1,468	$2,533	
		240 Group Insurance	$192,316	$230,666	$215,129	$239,820	
		270 Workers' Compensation	$5,672	$5,933	$5,902	$6,435	
		290 Other Employee Benefits			$402		
		TOTAL BENEFITS	$526,562	$570,013	$557,416	$563,975	
		330 Prof Emp Training and Dev	$1,266	$2,315	$2,950	$1,315	
		340 Other Contracted Professional Services	$247,194	$276,000	$259,438	$224,000	
		TOTAL PURCH/PROF SERV	$248,460	$278,315	$262,388	$225,315	
		517 Student Travel Overnight	$200	$200	$200	$200	
		530 Communication (Telephone & Other)	$1,901	$2,120	$2,223	$2,120	
		580 Travel/Per Diem	$3,702	$800	$925	$800	
		TOTAL OTHER PURCHASED SERVICES	$5,804	$3,120	$3,348	$3,120	
		610 General Supplies	$8,427	$15,800	$7,550	$15,750	
		670 Software	$3,028	$2,800	$3,428	$10,400	
		TOTAL SUPPLIES & MATERIALS	$11,455	$18,600	$10,978	$26,150	
		810 Dues and Fees	$373	$575	$10,896	$575	
		890 Misc Expenditures	$36,771	$41,500	$41,500	$41,500	
		TOTAL DEBT & MISCELLANEOUS	$37,144	$42,075	$52,396	$42,075	
	TOTAL SUPPORT SERVICES - STUDENTS		$2,016,420	$2,116,293	$2,119,251	$2,062,686	-2.67% Red in OT and Speech
T SERVICES - STAFF ASSISTANCE	Salaries (Header Only)(100)						
		115 Salaries - Supervisors and Directors	$287,531	$304,646	$304,647	$320,499	
		131 Salaries - Teachers	$686,896	$681,921	$623,004	$577,363	
		152 Salaries - Secretarial and Clerical Personnel	$43,964	$46,651	$46,650	$37,948	
		161 Salaries - Tchr Aides & Para-Prof	$1,985		$2,792		
		162 Salaries - Media Pers - Non-Licensed	$54,312	$58,288	$57,981	$58,002	
		TOTAL SALARIES (HEADER ONLY)	$1,074,688	$1,091,506	$1,035,074	$993,812	
		210 State Retirement	$227,120	$230,087	$217,466	$210,934	
		220 Social Security	$82,431	$83,961	$78,178	$76,023	
		230 Local Retirement	$716	$370	$1,252	$493	
		240 Group Insurance	$148,912	$176,650	$152,156	$144,910	
		270 Workers' Compensation	$4,861	$5,264	$5,209	$5,826	
		290 Other Employee Benefits			$705		
		TOTAL BENEFITS	$464,040	$496,331	$454,967	$438,186	
		320 Professional - Educational Services	$2,648	$3,300	$2,946	$4,500	
		330 Prof Emp Training and Dev	$24,888	$105,520	$27,431	$104,230	
		340 Other Contracted Professional Services		$2,500		$7,000	
		TOTAL PURCH/PROF SERV	$27,536	$111,320	$30,377	$115,730	
		565 Student Tuition to Postsecondary Schools	$8,050	$30,000	$16,165	$30,000	
		580 Travel/Per Diem	$36,847	$21,830	$87,027	$49,830	

SUPPO		TOTAL OTHER PURCHASED SERVICES	$44,897	$51,830	$103,192	$79,830		
		610 General Supplies	$22,689	$33,100	$31,092	$35,200		
		644 Library Books	$1,835	$2,400	$2,956	$2,900		
		670 Software	$2,065	$1,550	$2,593	$2,900		
		TOTAL SUPPLIES & MATERIALS	$26,588	$37,050	$36,642	$41,000		
		730 Equipment		$1,000	$1,000	$1,000		
		734 Technology Related Hardware		$1,500	$109,781	$1,500		FY26 ANATOMAGE (Grant)
		TOTAL PROPERTY		$2,500	$110,781	$2,500		
		810 Dues and Fees	$951	$2,030	$2,131	$2,030		
		890 Misc Expenditures	$7,954		$1,185			
		TOTAL DEBT & MISCELLANEOUS	$8,905	$2,030	$3,316	$2,030		
	TOTAL SUPPORT SERVICES - STAFF		$1,646,655	$1,792,567	$1,774,348	$1,673,089	-5.71%	Reduction in Tech Hardware
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries (Header Only)(100)							
		111 Compensation - School Board	$18,600	$20,000	$18,600	$20,000		
		112 Salaries - Superintendent	$188,867	$207,307	$199,207	$219,933		
		114 Salaries - Business Administrator	$157,903	$163,431	$163,431	$174,007		
		115 Salaries - Supervisors and Directors	$120,320	$126,943	$126,943			
		152 Salaries - Secretarial and Clerical Personnel	$77,494	$81,470	$78,400	$86,711		
		TOTAL SALARIES (HEADER ONLY)	$563,184	$599,151	$586,581	$500,651		
		210 State Retirement	$118,101	$122,402	$120,729	$99,472		
		220 Social Security	$43,484	$45,827	$44,428	$38,292		
		230 Local Retirement	$453	$659	$625	$1,126		
		240 Group Insurance	$106,482	$119,239	$138,793	$128,665		
		270 Workers' Compensation	$2,822	$2,994	$3,024	$3,053		
		TOTAL BENEFITS	$271,343	$291,122	$307,598	$270,608		
		330 Prof Emp Training and Dev	$270	$1,000	$1,600	$1,000		
		340 Other Contracted Professional Services	$8,963	$10,000	$10,000	$10,000		
		345 Audit, Accounting, and Other Business-type Services	$22,000	$22,000	$23,000	$22,000		
		349 Purchased Legal Services	$3,570	$10,000	$7,500	$10,000		
		TOTAL PURCH/PROF SERV	$34,803	$43,000	$42,100	$43,000		
		521 Property Insurance	$1,986	$2,000	$2,334	$2,751		
		530 Communication (Telephone & Other)	$2,836	$2,760	$2,880	$2,880		
		540 Advertising	$11,034	$20,000	$10,000	$15,000		
		580 Travel/Per Diem	$80,662	$51,300	$61,000	$71,300		
		TOTAL OTHER PURCHASED SERVICES	$96,518	$76,060	$76,214	$91,931		
		610 General Supplies	$17,350	$16,000	$15,583	$15,000		
		670 Software	$56,033	$80,000	$52,535	$80,000		
		TOTAL SUPPLIES & MATERIALS	$73,384	$96,000	$68,118	$95,000		
		810 Dues and Fees	$13,864	$25,000	$25,600	$25,000		
		TOTAL DEBT & MISCELLANEOUS	$13,864	$25,000	$25,600	$25,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST		$1,053,094	$1,130,333	$1,106,211	$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint
	Salaries (Header Only)(100)							
		121 Salaries - Principals and Assistants	$985,463	$1,041,417	$1,036,417	$926,542		

SUPPORT SERVICES - SCHOOL ADMIN		152 Salaries - Secretarial and Clerical Personnel	$294,343	$307,323	$314,850	$316,298		
		TOTAL SALARIES (HEADER ONLY)	$1,279,805	$1,348,739	$1,351,266	$1,242,840		
		210 State Retirement	$288,669	$296,422	$299,698	$272,410		
		220 Social Security	$95,632	$103,171	$102,471	$95,070		
		230 Local Retirement	$795	$1,111	$743	$1,171		
		240 Group Insurance	$225,020	$234,403	$234,796	$203,155		
		270 Workers' Compensation	$6,222	$6,666	$6,757	$6,938		
		290 Other Employee Benefits	$1,835		$791			
		TOTAL BENEFITS	$618,172	$641,773	$645,256	$578,743		
		330 Prof Emp Training and Dev	$233	$8,950	$3,825	$5,200		
		TOTAL PURCH/PROF SERV	$233	$8,950	$3,825	$5,200		
		530 Communication (Telephone & Other)	$21,486	$20,150	$22,607	$21,000		
		580 Travel/Per Diem	$3,701	$5,100	$10,644	$6,000		
		TOTAL OTHER PURCHASED SERVICES	$25,188	$25,250	$33,251	$27,000		
		610 General Supplies	$13,003	$14,300	$12,990	$12,600		
		670 Software	$3,141	$7,700	$4,512	$7,700		
		TOTAL SUPPLIES & MATERIALS	$16,144	$22,000	$17,502	$20,300		
		810 Dues and Fees	$2,750	$3,270	$5,351	$3,100		
		TOTAL DEBT & MISCELLANEOUS	$2,750	$3,270	$5,351	$3,100		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN		$1,942,293	$2,049,982	$2,056,451	$1,877,184	-8.72%	Reduced 1 Admin FTE
SUPPORT SERVICES - CENTRAL SERVICES	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors	$103,396	$108,983	$108,983	$116,164		
		151 Salaries - Professional Office Personnel	$125,141	$126,420	$126,420	$134,387		
		152 Salaries - Secretarial and Clerical Personnel	$7,827					
		184 Salaries - Technology Support	$317,389	$297,563	$287,000	$309,391		
		TOTAL SALARIES (HEADER ONLY)	$553,752	$532,966	$522,403	$559,942		
		210 State Retirement	$121,673	$114,425	$110,505	$120,370		
		220 Social Security	$42,425	$40,772	$40,090	$42,836		
		230 Local Retirement	$1,118	$1,436	$2,325	$2,367		
		240 Group Insurance	$78,156	$84,871	$81,822	$90,736		
		270 Workers' Compensation	$2,657	$2,084	$2,670	$3,002		
		290 Other Employee Benefits	$494		$23,459			
		TOTAL BENEFITS	$246,522	$243,588	$260,871	$259,310		
		330 Prof Emp Training and Dev	$2,142	$2,500	$3,900	$2,500		
		340 Other Contracted Professional Services	$11,619	$39,500	$5,000	$43,500		
		TOTAL PURCH/PROF SERV	$13,761	$42,000	$8,900	$46,000		
		432 Technology Repairs & Maint.	$16,846	$20,000	$10,000	$20,000		
		TOTAL PURCH PROPERTY SERVICES	$16,846	$20,000	$10,000	$20,000		
		522 Liability Insurance	$39,069	$41,500	$31,719	$32,410		
		530 Communication (Telephone & Other)	$3,928	$4,360	$3,957	$6,823		
		580 Travel/Per Diem	$11,690	$4,500	$25,141	$7,150		
		TOTAL OTHER PURCHASED SERVICES	$54,687	$50,360	$60,818	$46,383		
		610 General Supplies	$15,326	$13,500	$23,351	$17,500		

		670 Software	$57,696	$115,000	$156,317	$150,000		
		TOTAL SUPPLIES & MATERIALS	$73,022	$128,500	$179,668	$167,500		
		810 Dues and Fees	$589	$500	$624	$500		
		890 Misc Expenditures	$16,246	$76,400	$1,875	$76,400		
		TOTAL DEBT & MISCELLANEOUS	$16,835	$76,900	$2,499	$76,900		
	TOTAL SUPPORT SERVICES - CENTRAL SERVICES		$975,425	$1,094,314	$1,045,159	$1,176,034	12.52%	Investing in New Telephone System
OPERATION & MAINTENANCE OF PLANT	Salaries (Header Only)(100)							
		115 Salaries - Supervisors and Directors				$135,809		Facility Director Salary
		121 Salaries - Principals and Assistants	$6,879		$4,603	$7,448		
		142 Salaries - Guidance Personnel	$2,737		$2,353	$3,344		
		181 Salaries - Operation & Maint Superv		$24,500	$2,000	$24,500		
		182 Salaries - Custodial & Maintenance	$885,191	$926,207	$921,215	$997,488		
		TOTAL SALARIES (HEADER ONLY)	$894,807	$950,707	$930,172	$1,168,589		
		210 State Retirement	$191,179	$197,284	$196,084	$238,357		
		220 Social Security	$68,131	$72,729	$72,247	$89,397		
		230 Local Retirement	$2,294	$3,291	$3,288	$5,570		
		240 Group Insurance	$190,862	$204,901	$209,913	$269,190		
		270 Workers' Compensation	$4,486	$4,773	$4,808	$4,798		
		290 Other Employee Benefits	$1,803					
		TOTAL BENEFITS	$458,754	$482,978	$486,340	$607,312		
		330 Prof Emp Training and Dev	$120			$500		
		340 Other Contracted Professional Services	$80,875	$169,500	$169,500	$168,500		
		TOTAL PURCH/PROF SERV	$80,995	$169,500	$169,500	$169,000		
		411 Water/Sewage	$104,512	$98,800	$148,133	$105,400		
		412 Disposal Service	$23,265	$25,500	$23,990	$25,700		
		423 Custodial Services	$131,472	$135,000	$153,384	$137,000		
		430 Repairs & Maint Services	$347,664	$426,700	$396,950	$216,000		Moved Reparis to Fund 32
		432 Technology Repairs & Maint.	$650	$5,000	$5,000	$5,000		
		TOTAL PURCH PROPERTY SERVICES	$607,563	$691,000	$727,457	$489,100		
		521 Property Insurance	$45,050	$81,370	$75,303	$78,348		
		530 Communication (Telephone & Other)	$1,800	$1,800	$1,800	$1,800		
		TOTAL OTHER PURCHASED SERVICES	$46,850	$83,170	$77,103	$80,148		
		610 General Supplies	$174,520	$162,500	$234,718	$169,500		
		621 Natural Gas	$261,946	$271,800	$249,627	$279,800		
		622 Electricity	$402,850	$358,000	$408,946	$370,000		
		626 Motor Fuel (Gasoline & Diesel)		$500	$500	$500		
		670 Software	$3,494	$38,025	$44,926	$51,400		
		TOTAL SUPPLIES & MATERIALS	$842,811	$830,825	$938,717	$871,200		
		734 Technology Related Hardware		$15,000		$15,000		
		TOTAL PROPERTY		$15,000		$15,000		
		810 Dues and Fees	$332	$230	$230	$291		
		TOTAL DEBT & MISCELLANEOUS	$332	$230	$230	$291		
	TOTAL OPERATION & MAINTENANCE OF PLANT		$2,932,112	$3,223,410	$3,329,519	$3,400,640	2.14%	Moved Facility Direct to Ops & Maint

STUDENT TRANSPORTATION	Salaries (Header Only)(100)						
	152 Salaries - Secretarial and Clerical Personnel	$22,136		$1,631			
	171 Salaries - Student Trans Supervisor	$4,275		$57,104			
	172 Salaries - Bus Drivers	$351,884	$412,716	$391,060	$407,139		
	173 Mechanics/Other Garage Employees	$50,732	$83,699	$85,500	$88,962		
	TOTAL SALARIES (HEADER ONLY)	$429,027	$496,415	$535,295	$496,100		
	210 State Retirement	$55,892	$69,261	$82,527	$86,342		
	220 Social Security	$32,463	$37,976	$41,643	$37,952		
	230 Local Retirement	$1,478	$2,537	$3,218	$5,591		
	240 Group Insurance	$105,416	$184,233	$156,092	$202,396		
	270 Workers' Compensation	$2,261	$2,634	$2,304	$2,326		
	290 Other Employee Benefits	$1,990		$289			
	TOTAL BENEFITS	$199,500	$296,639	$286,073	$334,607		
	330 Prof Emp Training and Dev	$628	$4,500	$2,500	$4,500		
	340 Other Contracted Professional Services	$2,243	$1,800	$2,500	$2,200		
	TOTAL PURCH/PROF SERV	$2,871	$6,300	$5,000	$6,700		
	411 Water/Sewage	$1,436	$1,500	$1,615	$1,500		
	412 Disposal Service	$1,566	$1,500	$1,596	$1,600		
	431 Non-Tech Repairs & Main.	$10,659	$17,000	$20,000	$18,000		
	TOTAL PURCH PROPERTY SERVICES	$13,660	$20,000	$23,210	$21,100		
	510 Student Transportation Services	($199,461)					
	515 Payments in lieu of Transportation	$11,124	$6,000	$10,000	$11,200		
	518 Student Day Travel/Field Trips	$184,473	$15,000	$15,000	$35,000		
	521 Property Insurance	$12,768	$12,000	$15,247	$14,078		
	530 Communication (Telephone & Other)	$1,478	$1,850	$1,500	$1,850		
	580 Travel/Per Diem	$9,659	$8,500	$10,149	$9,500		
	TOTAL OTHER PURCHASED SERVICES	$20,041	$43,350	$51,896	$71,628		
	610 General Supplies	$1,619	$2,000	$1,500	$2,000		
	621 Natural Gas	$7,916	$11,100	$8,075	$11,100		
	622 Electricity	$3,821	$3,600	$4,297	$3,700		
	626 Motor Fuel (Gasoline & Diesel)	$69,759	$100,000	$100,000	$100,000		
	670 Software	$12,142	$12,200	$12,152	$13,000		
	681 Lubricants	$1,921	$3,500	$7,400	$3,500		
	682 Tires and Tubes	$7,603	$3,500	$7,500	$3,500		
	683 Repair Parts for Buses & Other Vehicles	$24,019	$29,500	$33,000	$29,500		
	689 Miscellaneous	$4,831	$4,000	$5,200	$4,000		
	TOTAL SUPPLIES & MATERIALS	$133,632	$169,400	$179,124	$170,300		
	734 Technology Related Hardware			$900			
	TOTAL PROPERTY			$900			
	TOTAL STUDENT TRANSPORTATION	$798,731	$1,032,104	$1,081,498	$1,100,436	1.75%	
VICES ONS	Salaries (Header Only)(100)						
	191 Salaries - Food Service Personnel		$5,980	$6,488			
	TOTAL SALARIES (HEADER ONLY)		$5,980	$6,488			

FOOD SERV OPERATI	210 State Retirement		$834	$607			
	220 Social Security		$508	$496			
	230 Local Retirement			$16			
	TOTAL BENEFITS		$1,342	$1,120			
	TOTAL FOOD SERVICES OPERATIONS		$7,322	$7,607		-100.00%	No Classifed State Bonus this year
COMMUNITY SERVICES	Salaries (Header Only)(100)						
	115 Salaries - Supervisors and Directors	$309,392	$315,436	$294,284	$238,500		
	198 Salaries - Other Classified Personnel	$400,169	$452,461	$429,220	$447,398		
	TOTAL SALARIES (HEADER ONLY)	$709,561	$767,898	$723,504	$685,898		
	210 State Retirement	$72,321	$81,162	$67,572	$53,312		
	220 Social Security	$54,106	$59,018	$55,348	$52,471		
	230 Local Retirement			$555	$3,290		
	240 Group Insurance	$63,782	$60,295	$74,659	$87,478		
	270 Workers' Compensation	$2,987	$3,234	$3,132	$3,846		
	290 Other Employee Benefits			$1,962	$5,200		
	TOTAL BENEFITS	$193,196	$203,709	$203,228	$205,597		
	330 Prof Emp Training and Dev	$95	$600	$1,050	$600		
	340 Other Contracted Professional Services	$17,088	$57,200	$24,634	$53,500		
	TOTAL PURCH/PROF SERV	$17,183	$57,800	$25,684	$54,100		
	430 Repairs & Maint Services	$21,144	$50,000	$50,000	$45,000		
	440 Leases	$3,580	$4,250	$2,310	$4,000		
	TOTAL PURCH PROPERTY SERVICES	$24,724	$54,250	$52,310	$49,000		
	530 Communication (Telephone & Other)	$12,163	$11,360	$12,571	$11,860		
	540 Advertising	$2,092	$3,000	$2,000	$2,500		
	580 Travel/Per Diem	$9,829	$7,000	$7,000	$7,000		
	TOTAL OTHER PURCHASED SERVICES	$24,083	$21,360	$21,571	$21,360		
	610 General Supplies	$105,937	$106,000	$129,400	$106,000		
	670 Software	$9,997	$10,250	$9,390	$10,250		
	TOTAL SUPPLIES & MATERIALS	$115,934	$116,250	$138,790	$116,250		
	730 Equipment	$10,368	$35,000	$35,000	$35,000		
	733 Furniture and Fixtures		$1,000	$6,000	$1,000		
	TOTAL PROPERTY	$10,368	$36,000	$41,000	$36,000		
	810 Dues and Fees	$792	$1,500	$1,500	$1,250		
	890 Misc Expenditures	$18,405	$18,000	$18,600	$18,000		
	TOTAL DEBT & MISCELLANEOUS	$19,197	$19,500	$20,100	$19,250		
	TOTAL COMMUNITY SERVICES	$1,114,246	$1,276,767	$1,226,187	$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
TOTAL EXPENDITURES, 10 GENERAL FUND		$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		**Actual 2025**	**Original Budget 2026**	**Final Budget 2026**	**Original Budget 2027**	**~~% Change~~**	**~~Notes~~**
(USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		

5000 OTHER FINANCING SOURCES	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$342,930	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	($342,930)	$0	$0	$229,307		Funding Trf to Fund 49 Food Svc
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$1,137	$5,000	$2,144	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$1,137	$5,000	$2,144	$234,307		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$1,137	$5,000	$2,144	$234,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$23,049,142	$22,671,232	$22,772,127	$24,113,849		
	3000 Total STATE	$6,236,346	$6,867,012	$7,120,098	$5,980,765		
	4000 Total FEDERAL	$498,188	$384,405	$358,030	$383,000		
	TOTAL REVENUES	$29,783,676	$29,922,649	$30,250,255	$30,477,614	0.75%	
EXPENDITURES BY OBJECT	100 Salaries	$16,020,176	$17,159,890	$17,241,296	$17,654,682		
	200 Employee Benefits	$6,971,140	$7,611,281	$7,355,751	$7,890,826		
	300 Purchased Professional and Technical	$453,318	$762,485	$567,562	$733,645		
	400 Purchased property Services	$663,641	$794,750	$818,477	$586,200		
	500 Other Purchased Services	$678,842	$765,060	$1,075,441	$1,153,930		
	600 Supplies	$1,965,371	$2,090,297	$2,365,224	$2,212,362		
	700 Property	$435,806	$555,500	$373,565	$292,900		
	800 Other Objects	$117,610	$188,385	$130,182	$187,376		
	TOTAL EXPENDITURES	$27,305,903	$29,927,649	$29,927,499	$30,711,921	2.62%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,477,773	($5,000)	$322,756	($234,307)		
OTHER FINANCING SOURCES (USES) AND OTHER		$1,137	$5,000	$2,144	$234,307		
NET CHANGE IN FUND BALANCE		$2,478,910	($0)	$324,899	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$18,947,865		$21,426,775			
FUND BALANCE - ENDING		$21,426,775	($0)	$21,751,675	($0)		

21 Student Activity Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$284,776					
ASSETS	TOTAL ASSETS		$284,776					
FUND	9889	Committed – Other	$284,776					
FUND	TOTAL FUND BALANCES		$284,776					
TOTAL LIABILITIES AND FUND BALANCES			$284,776					
TOTAL ASSETS			$284,776	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$2	$3	$8	$3		
LOCAL	1710	Admissions	$45,405	$45,405	$58,669	$45,405		
LOCAL	1720	Bookstore Sales	$807	$1,270	$3,459	$3,710		
LOCAL	1741	General Student Fees	$43,528	$40,060				
LOCAL	1742	General Student Fee Waivers	($3,980)	($4,150)				
LOCAL	1743	Curricular Activity Fees	$75,642	$62,891	$113,240	$161,916		
LOCAL	1744	Curricular Activity Fee Waivers	($6,077)	($7,819)		($28,079)		
LOCAL	1745	Co-Curricular Activity Fees	$83,899	$73,965				
LOCAL	1746	Co-Curricular Activity Fee Waivers	($6,110)	($6,110)				
LOCAL	1747	Extra-Curricular Activity Fees	$193,694	$158,130	$218,381	$188,507		
LOCAL	1748	Extra-Curricular Activity Fee Waivers	($18,863)	($18,938)		($18,938)		
LOCAL	1750	School Vend & Stores	$57,323	$57,645	$86,102	$57,645		
LOCAL	1760	Fines	$942	$1,125	$624	$1,125		
LOCAL	1770	Fundraisers	$198,606	$188,420	$144,158	$188,420		
LOCAL	1910	Rentals	$6,030	$9,350	$21,067	$9,350		
LOCAL	1920	Contributions and Donations From Private	$93,803	$93,275	$174,674	$93,275		
LOCAL	1990	Miscellaneous	$9,030	$9,465	$9,265	$9,465		
LOCAL	TOTAL LOCAL		$773,681	$703,988	$829,646	$711,805		
STATE	3800	Non-MSP State Revenue (via USBE)			$53,240			
STATE	TOTAL STATE				$53,240			
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			$773,681	$703,988	$882,886	$711,805	-19.38%	One time Funds from State

Expenditure

Donations from Foundation

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes

INSTRUCTION	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$61,610	$57,893	$60,616	$61,055	0.72%	
	TOTAL PURCH/PROF SERV	$61,610	$57,893	$60,616	$61,055		
	430 Repairs & Maint Services	$500	$500	$2,259	$500		
	TOTAL PURCH PROPERTY SERVICES	$500	$500	$2,259	$500	-77.87%	
	517 Student Travel Overnight	$131,171	$131,740	$72,576	$132,000		
	518 Student Day Travel/Field Trips	$43,702	$50,904	$65,410	$51,050		
	TOTAL OTHER PURCHASED SERVICES	$174,873	$182,644	$137,985	$183,050	32.66%	
	610 General Supplies	$489,828	$421,085	$486,765	$425,125		
	670 Software	$11,607	$11,607	$712	$11,700		
	TOTAL SUPPLIES & MATERIALS	$501,435	$432,692	$487,477	$436,825		
	730 Equipment	$15,682	$13,864	$20,744	$14,000		
	TOTAL PROPERTY	$15,682	$13,864	$20,744	$14,000	-32.51%	
	810 Dues and Fees	$18,181	$16,220	$22,429	$16,200		
	890 Misc Expenditures	$175	$175		$175		
	TOTAL DEBT & MISCELLANEOUS	$18,356	$16,395	$22,429	$16,375		
	TOTAL INSTRUCTION	$772,456	$703,988	$731,510	$711,805	-2.69%	
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		$772,456	$703,988	$731,510	$711,805	-2.69%	Reduction in General Fees

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
THER S	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		

6000 OTHER ITEMS	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$773,681	$703,988	$829,646	$711,805		
	3000 Total STATE			$53,240			
	TOTAL REVENUES	$773,681	$703,988	$882,886	$711,805	-19.38%	
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$61,610	$57,893	$60,616	$61,055		
	400 Purchased property Services	$500	$500	$2,259	$500		
	500 Other Purchased Services	$174,873	$182,644	$137,985	$183,050		
	600 Supplies	$501,435	$432,692	$487,477	$436,825		
	700 Property	$15,682	$13,864	$20,744	$14,000		
	800 Other Objects	$18,356	$16,395	$22,429	$16,375		
	TOTAL EXPENDITURES	$772,456	$703,988	$731,510	$711,805	-2.69%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$1,225	$0	$151,375	$0		
OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$1,225	$0	$151,375	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$283,551		$284,776			
FUND BALANCE - ENDING		$284,776	$0	$436,152	$0		

26 Pass-through Taxes Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8132	Local Property Taxes	$208,151					
	TOTAL ASSETS		$208,151					
LIABILITIES	9561	Unearned Revenue- Local	$208,151					
	TOTAL LIABILITIES		$208,151					
TOTAL LIABILITIES AND FUND BALANCES			$208,151					
TOTAL ASSETS			$208,151	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1114	Board Local Levy	$137,136	$203,350	$223,874	$201,337		
	TOTAL LOCAL		$137,136	$203,350	$223,874	$201,337		
TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Debt & Miscellaneous(800)							
	890 Misc Expenditures		$137,136	$203,350	$223,874	$201,337		
	TOTAL DEBT & MISCELLANEOUS		$137,136	$203,350	$223,874	$201,337		
	TOTAL COMMUNITY SERVICES		$137,136	$203,350	$223,874	$201,337		
TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND			$137,136	$203,350	$223,874	$201,337		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		

5000 OTHER FINANC	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$137,136	$203,350	$223,874	$201,337		
	TOTAL REVENUES	$137,136	$203,350	$223,874	$201,337		
EXPENDITURES	800 Other Objects	$137,136	$203,350	$223,874	$201,337		
	TOTAL EXPENDITURES	$137,136	$203,350	$223,874	$201,337		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$0	$0	$0	$0		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$0	$0	$0	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$0		$0			
FUND BALANCE - ENDING		$0	$0	$0	$0		

20 District Foundation Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8111	Cash in Banks	$104,466					
	8120	Investments	$493,989					
	TOTAL ASSETS		$598,455					
LIABILITIES	9540	Accrued Salaries and Withholdings	$71,750					
	TOTAL LIABILITIES		$71,750					
FUND BALANCES	9890	Assigned	$80,876					
	9899	Unassigned Fund Balance	$445,829					
	TOTAL FUND BALANCES		$526,705					
TOTAL LIABILITIES AND FUND BALANCES			$598,455					
TOTAL ASSETS			$598,455	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$23,795		$3,877			
	1920	Contributions and Donations From Private	$91,935		$79,334			
	1990	Miscellaneous	$230					
	TOTAL LOCAL		$115,960		$83,211			
TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND			$115,960	$0	$83,211	$0		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
COMMUNITY SERVICES	Purch/Prof Serv(300)							
		340 Other Contracted Professional Services	$1,500		$5,000			
		349 Purchased Legal Services			$536			
		TOTAL PURCH/PROF SERV	$1,500		$5,536			
		440 Leases	$50,000					
		TOTAL PURCH PROPERTY SERVICES	$50,000					
		610 General Supplies	$9,033	$80,876	$84,515			
		TOTAL SUPPLIES & MATERIALS	$9,033	$80,876	$84,515			
		810 Dues and Fees	$2,401		$509,866			
		890 Misc Expenditures	$72,250	$750,000	$10,000			
		TOTAL DEBT & MISCELLANEOUS	$74,651	$750,000	$519,866			
	TOTAL COMMUNITY SERVICES		$135,184	$830,876	$609,916			

TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION		$135,184	$830,876	$609,916	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY	1000 Total LOCAL	$115,960		$83,211			
	TOTAL REVENUES	$115,960		$83,211			
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$1,500		$5,536			
	400 Purchased property Services	$50,000					
	600 Supplies	$9,033	$80,876	$84,515			
	800 Other Objects	$74,651	$750,000	$519,866			
	TOTAL EXPENDITURES	$135,184	$830,876	$609,916			
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($19,224)	($830,876)	($526,705)			

OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	$0	$0	$0			
NET CHANGE IN FUND BALANCE	($19,224)	($830,876)	($526,705)	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	$545,929		$526,705			
FUND BALANCE - ENDING	$526,705	($830,876)	$0	$0		

32 Capital Projects Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$10,551,517					
	8132	Local Property Taxes	$4,898,110					
	8133	State	$9,790					
	TOTAL ASSETS		$15,459,417					
LIABILITIES	9510	Accounts Payable	$897,977					
	9561	Unearned Revenue- Local	$4,872,713					
	TOTAL LIABILITIES		$5,770,690					
FUND BALAN	9889	Committed – Other	$9,695,672					
	9899	Unassigned Fund Balance	($6,945)					
	TOTAL FUND BALANCES		$9,688,727					
TOTAL LIABILITIES AND FUND BALANCES			$15,459,417					
TOTAL ASSETS			$15,459,417	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1124	Capital Local Levy	$4,476,899	$4,778,252	$4,697,606	$5,060,000		
	1125	Tax Sales and Redemp - Capital Local	$279,285	$280,000	$314,873	$272,000		
	1174	FILT--Capital Local Levy	$166,625	$160,000	$188,803	$145,000		
	1510	Interest on Investments	$621,903	$350,300	$620,201	$575,350		
	1910	Rentals	$72,044	$60,000	$71,231	$69,300		
	1990	Miscellaneous	$69,743					
	TOTAL LOCAL		$5,686,498	$5,628,552	$5,892,714	$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	$131,417	$250,000				
	TOTAL STATE		$131,417	$250,000				
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			$5,817,915	$5,878,552	$5,892,714	$6,121,650		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
INSTRUCTION	Property(700)							
		730 Equipment	$27,765	$10,000	$5,278	$30,000		
		731 Machinery		$5,000	$4,896			
		733 Furniture and Fixtures	$820	$10,000	$14,438			
		734 Technology Related Hardware	$2,088	$350,000	$403,439	$368,000		
		TOTAL PROPERTY	$30,673	$375,000	$428,051	$398,000		
	TOTAL INSTRUCTION		$30,673	$375,000	$428,051	$398,000	-7.02%	

SUPPORT SERVICES - GENERAL DIST	Property(700)						
	734 Technology Related Hardware				$50,000		
	TOTAL PROPERTY				$50,000		
	TOTAL SUPPORT SERVICES - GENERAL DIST			0	$50,000	100.00%	
SUPPORT SERVICES SCHOOL ADMIN	Property(700)						
	730 Equipment	$4,597	$20,500	$15,630	$22,500		
	TOTAL PROPERTY	$4,597	$20,500	$15,630	$22,500		
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	$4,597	$20,500	$15,630	$22,500	43.95%	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)						
	430 Repairs & Maint Services	$115,040	$2,142,000	$910,000	$328,000		
	TOTAL PURCH PROPERTY SERVICES	$115,040	$2,142,000	$910,000	$328,000		
	730 Equipment	$15,740	$45,000	$63,304	$52,000		
	733 Furniture and Fixtures	$2,267	$8,500	$7,074			
	739 Leases for Computers and Related Equipment	$923	$15,000	$15,000	$10,000		
	TOTAL PROPERTY	$18,930	$68,500	$85,378	$62,000		
	TOTAL OPERATION & MAINTENANCE OF	$133,970	$2,210,500	$995,378	$390,000	-60.82%	
STUDENT TRANSPORTATION	Property(700)						
	730 Equipment				$10,000		Other Needed Equipment
	732 School Buses		$220,000	$168,856	$217,131		New School Bus
	735 Non-Bus Vehicles				$25,000		Replace a District Car
	TOTAL PROPERTY		$220,000	$168,856	$252,131		
	TOTAL STUDENT TRANSPORTATION		$220,000	$168,856	$252,131	49.32%	
FACILITIES ACQUISITION AND CONSTRUCTION SERV	Property(700)						
	450 Construction Services			$25,763			
	TOTAL PURCH PROPERTY SERVICES			$25,763			
	720 Buildings	$48,794		$199,566			
	733 Furniture and Fixtures			$5,000			
	739 Leases for Computers and Related Equipment		$5,000	$5,000			
	TOTAL PROPERTY	$48,794	$5,000	$209,566			
	TOTAL FACILITIES ACQUISITION AND	$48,794	$5,000	$235,329			
LAND IMPROVEMENT SERVICES	Purch Property Services(400)						
	450 Construction Services	$702,915	$900,000	$269,365			
	TOTAL PURCH PROPERTY SERVICES	$702,915	$900,000	$269,365			
	TOTAL LAND IMPROVEMENT SERVICES	$702,915	$900,000	$269,365			
ARCHITECTURE AND ENGINEERING	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	$167,656	$390,125	$582,025	$300,000		
	TOTAL PURCH/PROF SERV	$167,656	$390,125	$582,025	$300,000		
	TOTAL ARCHITECTURE AND ENGINEERING	$167,656	$390,125	$582,025	$300,000	-48.46%	Less Design Work Required
SITE IMPROVEMENT	Purch Property Services(400)						
	430 Repairs & Maint Services	$589					
	450 Construction Services	$3,385	$160,000	$160,000	$180,000		

IMP		TOTAL PURCH PROPERTY SERVICES	$3,974	$160,000	$160,000	$180,000	
	TOTAL SITE IMPROVEMENT		$3,974	$160,000	$160,000	$180,000	12.50% Asphalt Repair
BUILDING IMPROVEMENT	Purch/Prof Serv(300)						
		340 Other Contracted Professional Services	$6,578		$400	$35,000	
		TOTAL PURCH/PROF SERV	$6,578		$400	$35,000	
		430 Repairs & Maint Services	$131,417	$1,599,926	$748,174	$100,000	
		450 Construction Services	$4,168,625		$2,277,843	$4,399,019	
		TOTAL PURCH PROPERTY SERVICES	$4,300,042	$1,599,926	$3,026,017	$4,499,019	
		739 Leases for Computers and Related Equipment		$2,500	$2,500		
		TOTAL PROPERTY		$2,500	$2,500		
	TOTAL BUILDING IMPROVEMENT		$4,306,619	$1,602,426	$3,028,917	$4,534,019	49.69% Summer Projects
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND			$5,399,199	$5,883,552	$5,883,552	$6,126,650	

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.

		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$0		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$7,080	$5,000	$149,317	$5,000		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$7,080	$5,000	$149,317	$5,000		
6000 OTHER ITEMS	**6050 Budget from Surplus**	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$7,080	$5,000	$149,317	$5,000		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
REVENUES BY SOURCE	1000 Total LOCAL	$5,686,498	$5,628,552	$5,892,714	$6,121,650		
	3000 Total STATE	$131,417	$250,000				
	TOTAL REVENUES	$5,817,915	$5,878,552	$5,892,714	$6,121,650	3.89%	Increased Rev from Property Taxes
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical	$174,234	$390,125	$582,425	$335,000		
	400 Purchased property Services	$5,121,971	$4,801,926	$4,391,145	$5,007,019		
	700 Property	$102,994	$691,500	$909,981	$784,631		
	TOTAL EXPENDITURES	$5,399,199	$5,883,552	$5,883,552	$6,126,650	4.13%	Increased Repairs and Maint
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$418,716	($5,000)	$9,163	($5,000)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$7,080	$5,000	$149,317	$5,000		
NET CHANGE IN FUND BALANCE		$425,796	$0	$158,480	$0		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$9,262,931		$9,688,727			
FUND BALANCE - ENDING		$9,688,727	$0	$9,847,207	$0		

40 Building Reserve Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
			$0	$0	$0	$0		
ASSETS	8120	Investments	$6,165,843					
ASSETS	TOTAL ASSETS		$6,165,843					
FUND	9889	Committed – Other	$6,165,843					
FUND	TOTAL FUND BALANCES		$6,165,843					
TOTAL LIABILITIES AND FUND BALANCES			$6,165,843					
TOTAL ASSETS			$6,165,843	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
LOCAL	1510	Interest on Investments	$262,679	$200,000	$228,210	$210,000		
LOCAL	TOTAL LOCAL		$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
TOTAL REVENUES, 40 BUILDING RESERVE FUND			$262,679	$200,000	$228,210	$210,000		

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	$0	$0	$0	$0		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
ER FINANCING SOURCES (USES) 5000 Other Sources & Changes	$0	$0	$0	$0		
5100 Sale of Bonds	$0	$0	$0	$0		
5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
5200 Transfers in From Other Funds	$0	$0	$0	$0		
5201 Transfers In From Other Programs -	$0	$0	$0	$0		
5210 Transfers out to Other Funds	$0	$0	$0	$0		
5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
5400 Loan Proceeds	$0	$0	$0	$0		

5000 OTH	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$0		
6000 OTHER ITEMS	6050 Budget from Surplus	$0	$0	$0	$0		
	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$0		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY	1000 Total LOCAL	$262,679	$200,000	$228,210	$210,000		
	TOTAL REVENUES	$262,679	$200,000	$228,210	$210,000	-7.98%	Declining Intrest Rates
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$262,679	$200,000	$228,210	$210,000		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$0		
NET CHANGE IN FUND BALANCE		$262,679	$200,000	$228,210	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$5,903,164		$6,165,843			
FUND BALANCE - ENDING		$6,165,843	$200,000	$6,394,053	$210,000		

49 School Food Service Fund

Balance Sheet

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
			$0	$0	$0	$0		
ASSETS	8120	Investments	$256,116					
	8133	State	$40,840					
	8140	Inventories	$7,451					
	TOTAL ASSETS		$304,407					
LIABILITIES	9510	Accounts Payable	$2,285					
	9540	Accrued Salaries and Withholdings	$15,006					
	TOTAL LIABILITIES		$17,291					
FUND	9872	Restricted – Food Service	$287,116					
	TOTAL FUND BALANCES		$287,116					
TOTAL LIABILITIES AND FUND BALANCES			$304,407					
TOTAL ASSETS			$304,407	$0	$0	$0		

Revenue

This report is based on data that has not been certified and should not be used for official reporting.			Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
LOCAL	1610	Sales to Students	$204,394	$176,900	$236,813	$256,000		
	1620	Sales to Adults	$4,259	$2,500	$5,041	$5,600		
	1690	Other Local Revenue	$278	$300	$991	$1,000		
	TOTAL LOCAL		$208,930	$179,700	$242,845	$262,600	8.13%	
STATE	3800	Non-MSP State Revenue (via USBE)	$136,318	$150,000	$86,000	$96,000		
	3810	School Meal Program Reimbursement			$2,550	$2,000		
	TOTAL STATE		$136,318	$150,000	$88,550	$98,000	10.67%	
FEDERAL	4200	Unrestricted Fed Revenue Passed Through	$2,872					
	4560	Federal Child Nutrition Prog	$237,448	$190,500	$186,844	$205,000		
	TOTAL FEDERAL		$240,320	$190,500	$186,844	$205,000		
TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND			$585,569	$520,200	$518,240	$565,600	9.14%	

Expenditure

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
Salaries (Header Only)(100)							
	191 Salaries - Food Service Personnel	$324,443	$338,434	$334,195	$350,777		
	TOTAL SALARIES (HEADER ONLY)	$324,443	$338,434	$334,195	$350,777	4.96%	
	210 State Retirement	$46,265	$46,273	$46,272	$50,786		
	220 Social Security	$25,670	$25,890	$26,632	$26,834		
	230 Local Retirement	$553	$653	$665	$578		
	240 Group Insurance	$53,997	$68,160	$58,832	$73,426		

FOOD SERVICES OPERATIONS		270 Workers' Compensation	$1,551	$1,618	$1,664	$1,759		
		290 Other Employee Benefits	$2,572					
		TOTAL BENEFITS	$130,607	$142,594	$134,066	$153,383	14.41%	
		330 Prof Emp Training and Dev	$35		$130			
		TOTAL PURCH/PROF SERV	$35		$130			
		430 Repairs & Maint Services	$13,396	$9,900	$8,100			
		TOTAL PURCH PROPERTY SERVICES	$13,396	$9,900	$8,100			Repairs covered by Bldgs
		521 Property Insurance	$116	$100	$137	$162		
		530 Communication (Telephone & Other)	$854	$660	$760	$360		
		TOTAL OTHER PURCHASED SERVICES	$970	$760	$897	$522		
		610 General Supplies	$20,088	$19,100	$27,411	$23,400	-14.63%	
		630 Food	$257,668	$248,000	$251,147	$255,500		
		670 Software	$7,447	$7,550	$7,711	$7,650		
		TOTAL SUPPLIES & MATERIALS	$285,202	$274,650	$286,269	$286,550	0.10%	
		730 Equipment	$690		$4,432			
		TOTAL PROPERTY	$690		$4,432			
		810 Dues and Fees	$3,879	$2,675	$925	$3,175		
		890 Misc Expenditures	$329	$500	$500	$500		
		TOTAL DEBT & MISCELLANEOUS	$4,208	$3,175	$1,425	$3,675		
	TOTAL FOOD SERVICES OPERATIONS		$759,551	$769,514	$769,514	$794,907		
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE			$759,551	$769,514	$769,514	$794,907		

Other Financing

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
5000 OTHER FINANCING SOURCES (USES)	**5000 Other Sources & Changes**	$0	$0	$0	$0		
	5100 Sale of Bonds	$0	$0	$0	$0		
	5110 Face Amount of Bonds Sold	$0	$0	$0	$0		
	5120 Premium or Discount on the Issuance of	$0	$0	$0	$0		
	5130 Issuance of Refunding Bonds	$0	$0	$0	$0		
	5140 Payment to Refunded Bonds Escrow	$0	$0	$0	$0		
	5200 Transfers in From Other Funds	$0	$0	$0	$229,307		
	5201 Transfers In From Other Programs -	$0	$0	$0	$0		
	5210 Transfers out to Other Funds	$0	$0	$0	$0		
	5211 Transfers Out To Other Programs -	$0	$0	$0	$0		
	5300 Sale of, or Compensation for Loss of, Fixed	$0	$0	$0	$0		
	5400 Loan Proceeds	$0	$0	$0	$0		
	5500 Lease Proceeds	$0	$0	$0	$0		
	5600 Insurance Recoveries - Standard	$0	$0	$0	$0		
	5900 Other Financing Sources & Uses	$0	$0	$0	$0		
	TOTAL OTHER FINANCING SOURCES (USES)	$0	$0	$0	$229,307		
	6050 Budget from Surplus	$0	$0	$0	$0		

6000 OTHER ITEMS	6100 Capital Contributions	$0	$0	$0	$0		
	6200 Amortization of Premium on Issuance of	$0	$0	$0	$0		
	6300 Special Items	$0	$0	$0	$0		
	6400 Unusual or Infrequent Items	$0	$0	$0	$0		
	6500 Restatement	$0	$0	$0	$0		
	TOTAL OTHER ITEMS	$0	$0	$0	$0		
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		$0	$0	$0	$229,307		

Summary

This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$208,930	$179,700	$242,845	$262,600		
	3000 Total STATE	$136,318	$150,000	$88,550	$98,000		
	4000 Total FEDERAL	$240,320	$190,500	$186,844	$205,000		
	TOTAL REVENUES	$585,569	$520,200	$518,240	$565,600	9.14%	
EXPENDITURES BY OBJECT	100 Salaries	$324,443	$338,434	$334,195	$350,777		
	200 Employee Benefits	$130,607	$142,594	$134,066	$153,383		
	300 Purchased Professional and Technical	$35		$130			
	400 Purchased property Services	$13,396	$9,900	$8,100			
	500 Other Purchased Services	$970	$760	$897	$522		
	600 Supplies	$285,202	$274,650	$286,269	$286,550		
	700 Property	$690		$4,432			
	800 Other Objects	$4,208	$3,175	$1,425	$3,675		
	TOTAL EXPENDITURES	$759,551	$769,514	$769,514	$794,907	3.30%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		($173,983)	($249,314)	($251,274)	($229,307)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$0	$0	$0	$229,307		Funding Trf from Fund 10
NET CHANGE IN FUND BALANCE		($173,983)	($249,314)	($251,274)	($0)		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$461,099		$287,116			
FUND BALANCE - ENDING		$287,116	($249,314)	$35,842	($0)		

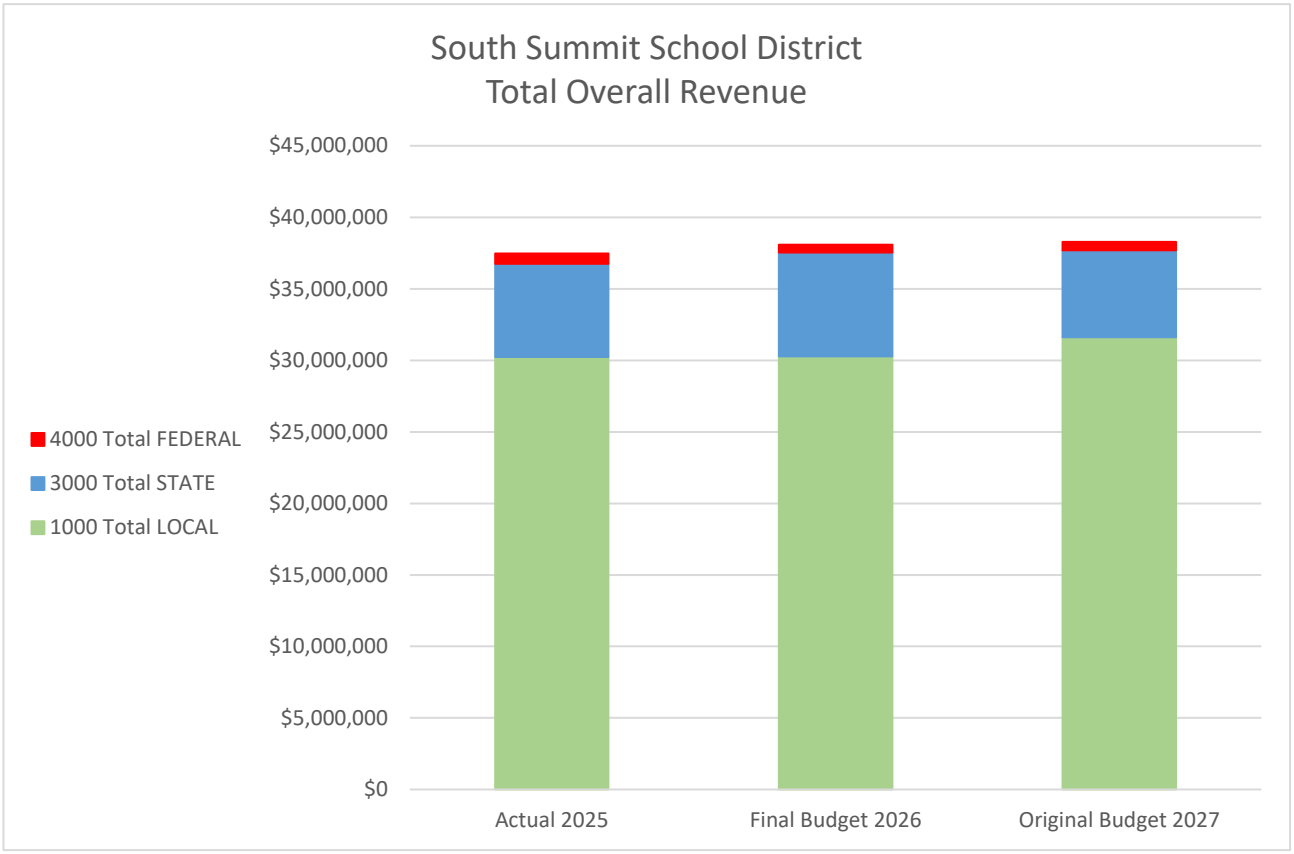
SUMMARY - ALL FUNDS

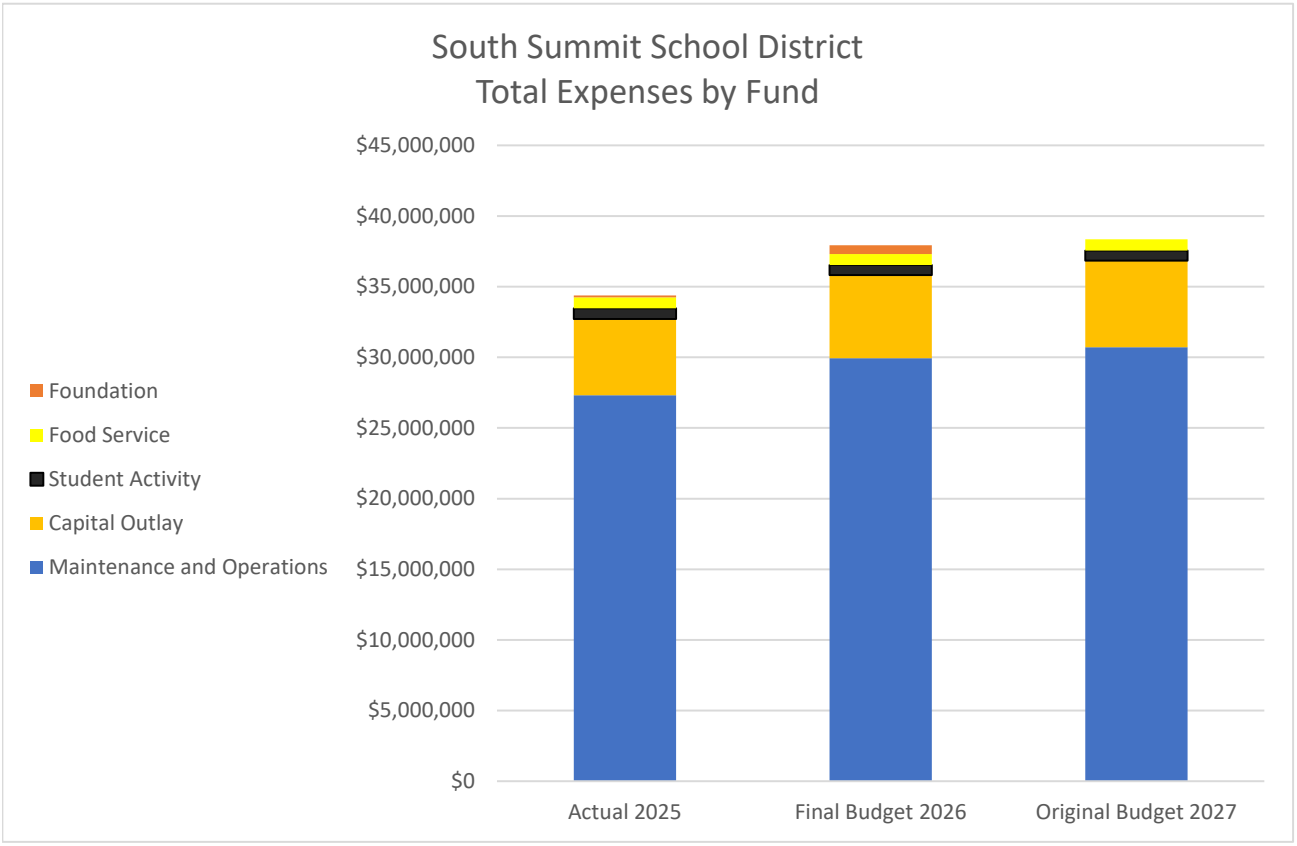
This report is based on data that has not been certified and should not be used for official reporting.		Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	~~% Change~~	~~Notes~~
REVENUES BY SOURCE	1000 Total LOCAL	$30,234,027	$29,586,821	$30,272,628	$31,621,241		
	3000 Total STATE	$6,504,080	$7,267,012	$7,261,888	$6,078,765		
	4000 Total FEDERAL	$738,509	$574,905	$544,874	$588,000		
	TOTAL REVENUES	$37,476,617	$37,428,738	$38,079,390	$38,288,006	0.55%	
ITURES BY BJECT	100 Salaries	$16,344,619	$17,498,325	$17,575,491	$18,005,458		
	200 Employee Benefits	$7,101,748	$7,753,876	$7,489,818	$8,044,210		
	300 Purchased Professional and Technical	$690,697	$1,210,503	$1,216,269	$1,129,700		
	400 Purchased property Services	$5,849,508	$5,607,076	$5,219,982	$5,593,719		
	500 Other Purchased Services	$854,685	$948,464	$1,214,323	$1,337,502		

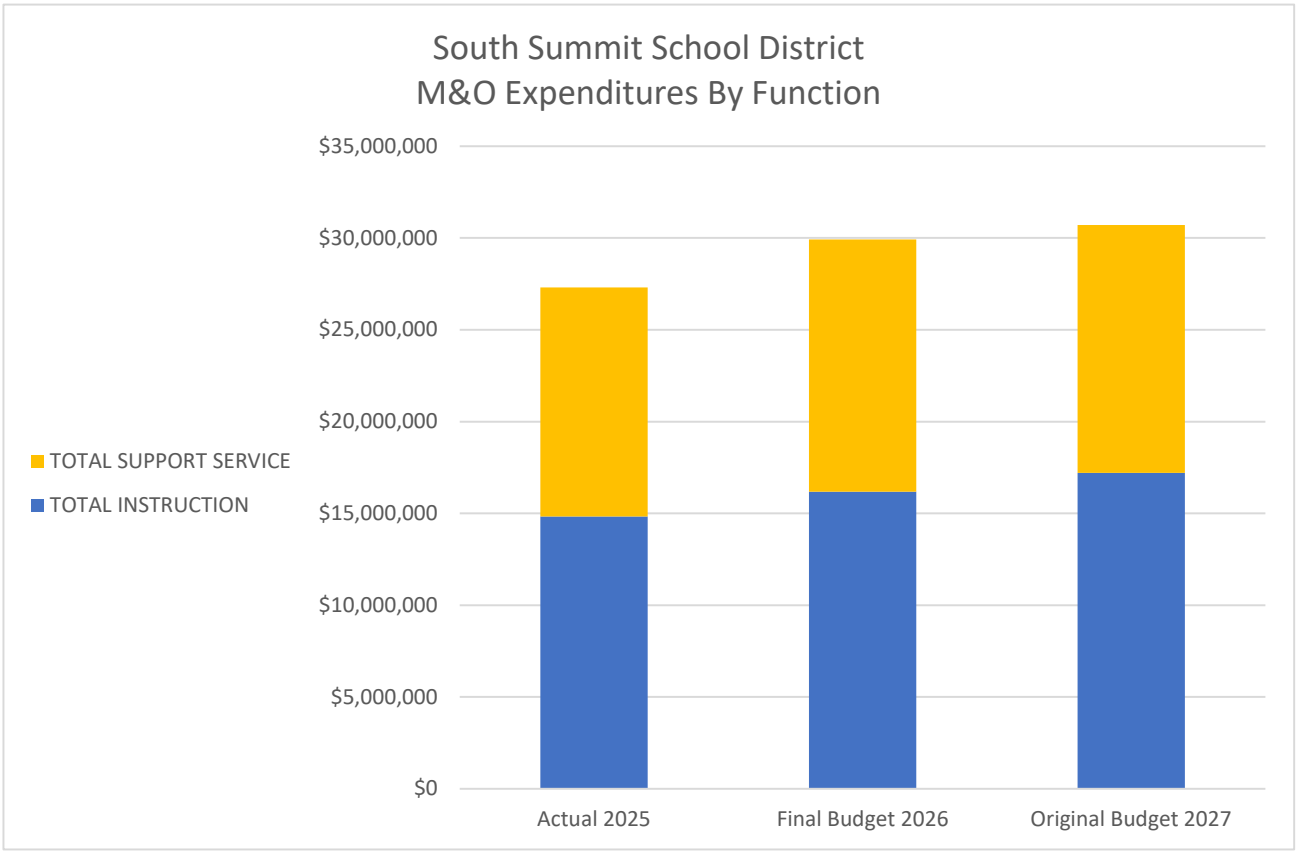
EXPENDITURES OF	600 Supplies	$2,761,041	$2,878,516	$3,223,485	$2,935,737		
	700 Property	$555,171	$1,260,864	$1,308,722	$1,091,531		
	800 Other Objects	$351,961	$1,161,305	$897,776	$408,763		
	TOTAL EXPENDITURES	$34,509,430	$38,318,929	$38,145,865	$38,546,620	1.05%	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		$2,967,187	($890,190)	($66,475)	($258,614)		
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		$8,217	$10,000	$151,461	$468,614		
NET CHANGE IN FUND BALANCE		$2,975,404	($880,190)	$84,986	$210,000		
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		$35,404,540	$0	$38,379,943	$0		
FUND BALANCE - ENDING		$38,379,943	($880,190)	$38,464,929	$210,000		

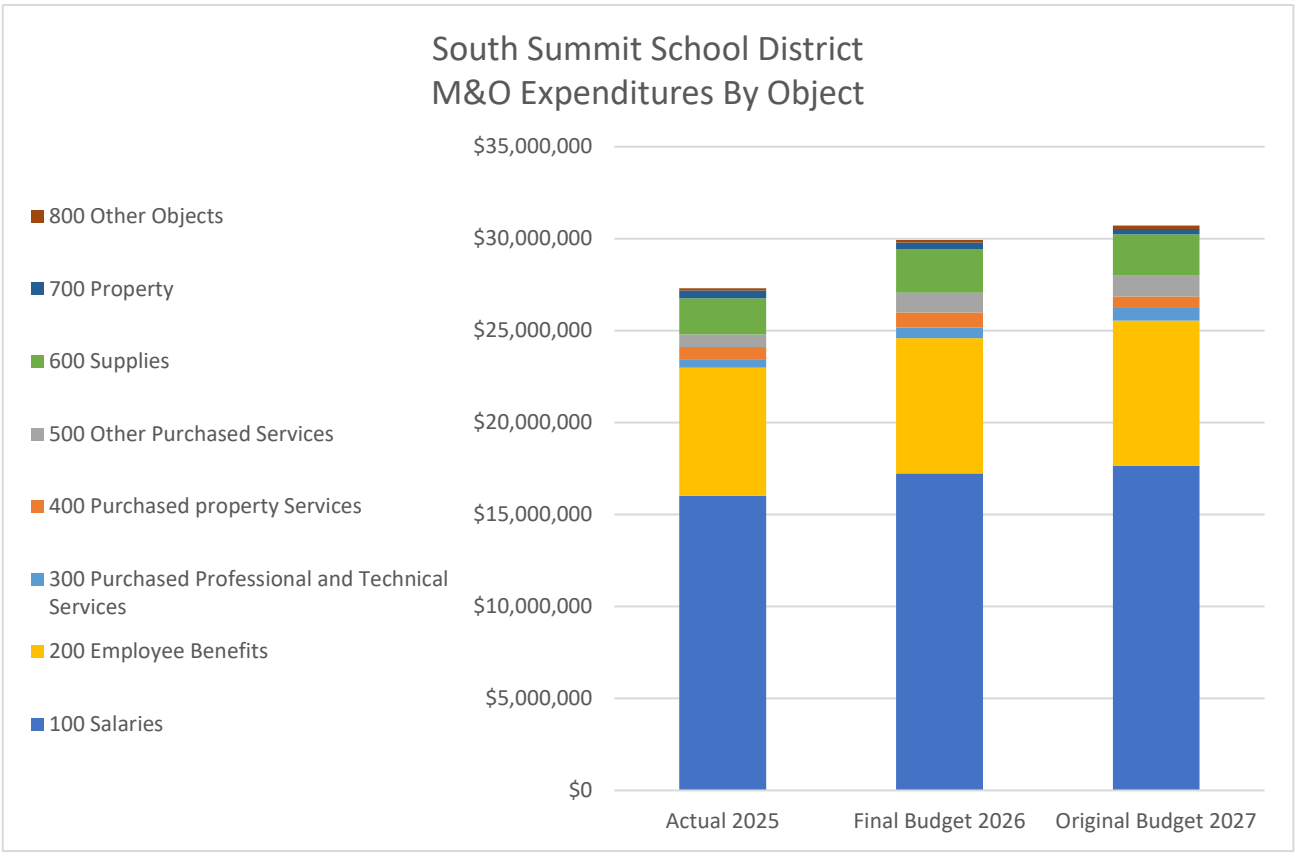
South Summit School District
Summary Budget Report
For FY 2026-27

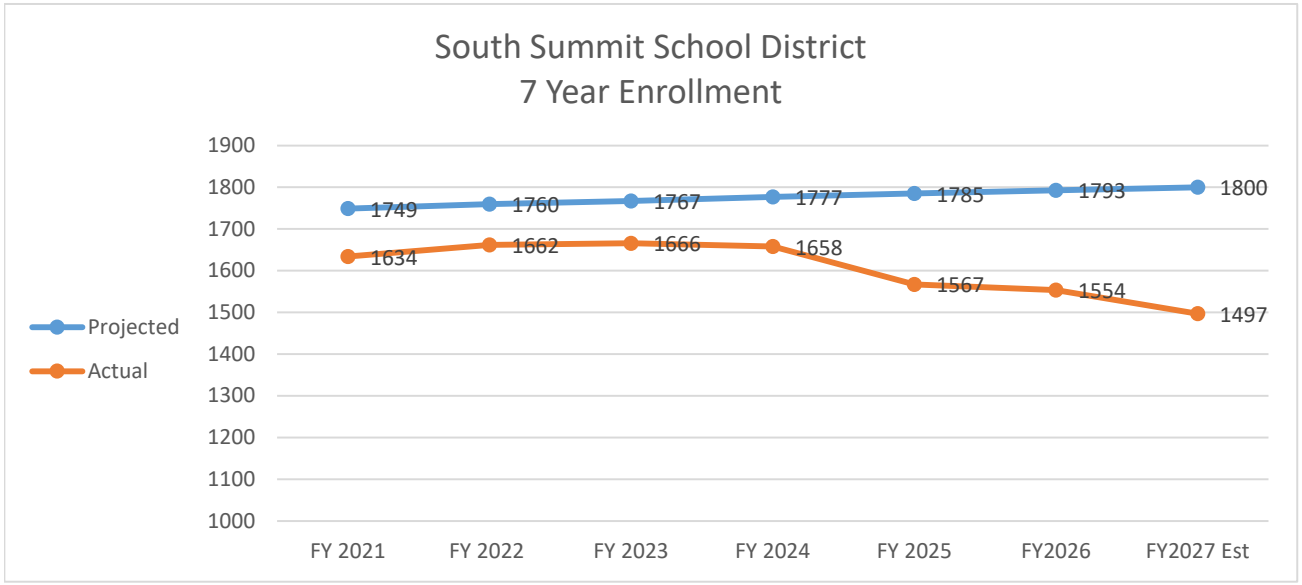
	Actual 2025	% of Total	Final Budget 2026	% of Total	Original Budget 2027	% of Total
Revenue						
Maintenance and Operations	$29,783,676	79.5%	$30,250,255	79.4%	$30,477,614	79.6%
Capital Outlay	$5,817,915	15.5%	$5,892,714	15.5%	$6,121,650	16.0%
Building Reserve	$262,679	0.7%	$228,210	0.6%	$210,000	0.5%
Student Activity	$773,681	2.1%	$882,886	2.3%	$711,805	1.9%
Foundation	$115,960	0.3%	$83,211	0.2%	$0	0.0%
Food Service	$585,569	1.6%	$518,240	1.4%	$565,600	1.5%
Charter School Levy	$137,136	0.4%	$223,874	0.6%	$201,337	0.5%
Total Revenue	$37,476,617	100.0%	$38,079,390	100.0%	$38,288,006	100.0%
Expenditures						
Maintenance and Operations	$27,305,903	79.1%	$29,927,499	78.5%	$30,711,921	79.7%
Instructional	$14,826,928	54.3%	$16,181,268	54.1%	$17,208,207	56.0%
Support Services	$12,478,975	45.7%	$13,746,231	45.9%	$13,503,714	44.0%
Capital Outlay	$5,399,199	15.6%	$5,883,552	15.4%	$6,126,650	15.9%
Building Reserve	$0	0.0%	$0	0.0%	$0	0.0%
Student Activity	$772,456	2.2%	$731,510	1.9%	$711,805	1.8%
Foundation	$135,184	0.4%	$609,916	1.6%	$0	0.0%
Food Services	$759,551	2.2%	$769,514	2.0%	$794,907	2.1%
Charter School Levy	$137,136	0.4%	$223,874	0.6%	$201,337	0.5%
Total Expenditures	$34,509,430	100.0%	$38,145,865	100.0%	$38,546,620	100.0%
M&O Expenditures						
Salaries	$16,020,176	58.7%	$17,241,296	57.6%	$17,654,682	57.5%
Employee Benefits	$6,971,140	25.5%	$7,355,751	24.6%	$7,890,826	25.7%
Purchased Services	$453,318	1.7%	$567,562	1.9%	$733,645	2.4%
Purchased property Svc	$663,641	2.4%	$818,477	2.7%	$586,200	1.9%
Other Purchased Services	$678,842	2.5%	$1,075,441	3.6%	$1,153,930	3.8%
Supplies	$1,965,371	7.2%	$2,365,224	7.9%	$2,212,362	7.2%
Property	$435,806	1.6%	$373,565	1.2%	$292,900	1.0%
Other	$117,610	0.4%	$130,182	0.4%	$187,376	0.6%
Total M&O Expenditures	$27,305,903	100.0%	$29,927,499	100.0%	$30,711,921	100.0%

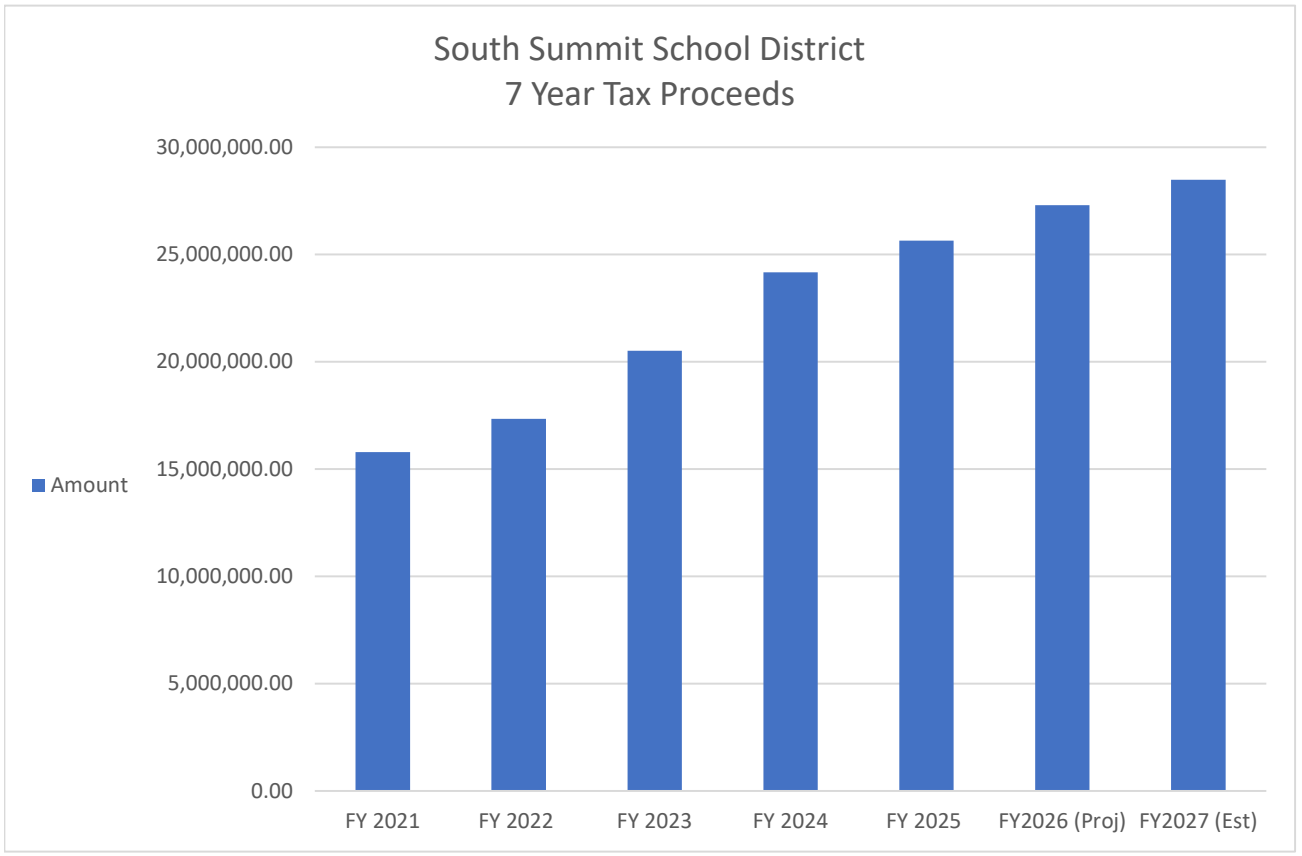

South Summit School District
Total Overall Revenue
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
4000 Total FEDERAL
3000 Total STATE
1000 Total LOCAL
Actual 2025
Final Budget 2026
Original Budget 2027

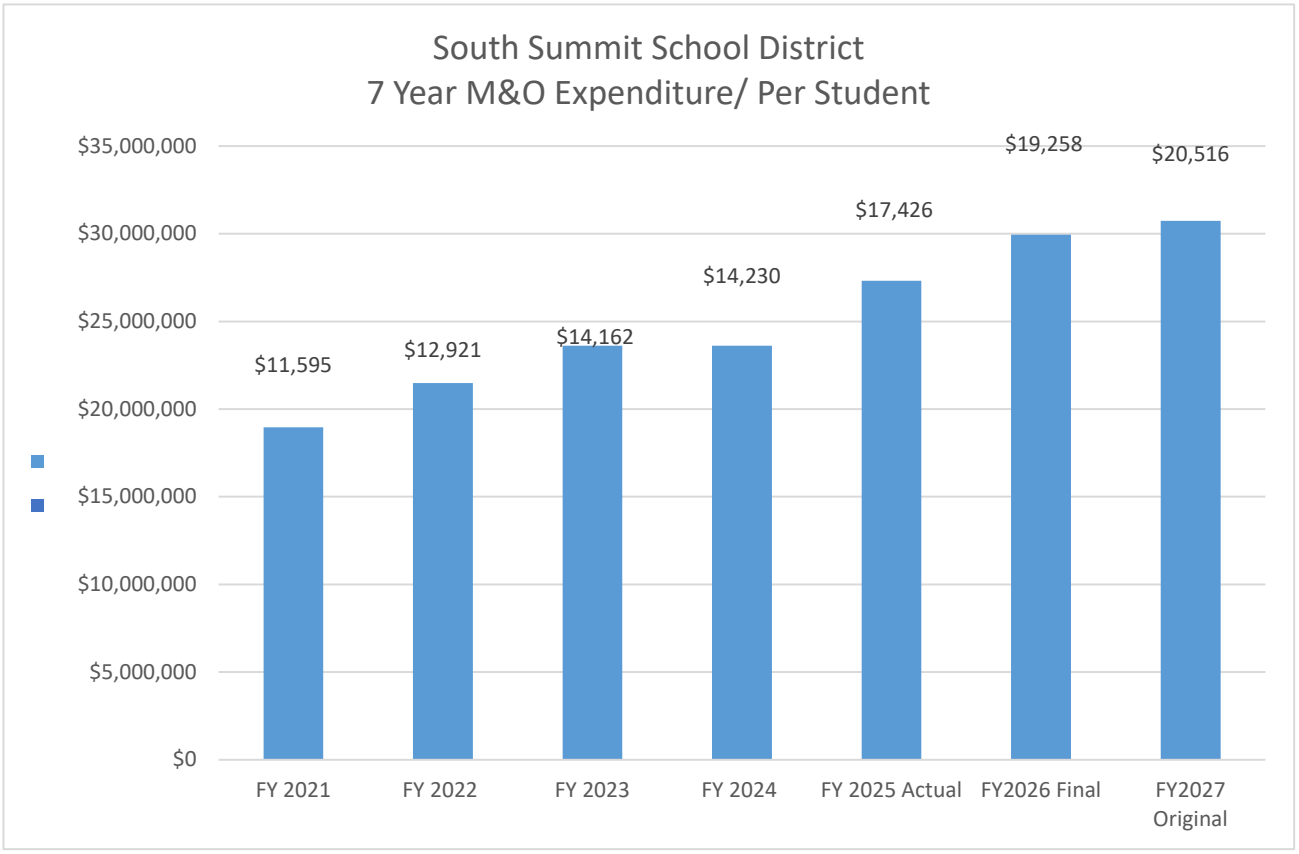

South Summit School District
Total Expenses by Fund
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Foundation
Food Service
Student Activity
Capital Outlay
Maintenance and Operations
Actual 2025
Final Budget 2026
Original Budget 2027


South Summit School District
M&O Expenditures By Function
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
TOTAL SUPPORT SERVICE
TOTAL INSTRUCTION
Actual 2025
Final Budget 2026
Original Budget 2027


South Summit School District
M&O Expenditures By Object
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
800 Other Objects
700 Property
600 Supplies
500 Other Purchased Services
400 Purchased property Services
300 Purchased Professional and Technical Services
200 Employee Benefits
100 Salaries
Actual 2025
Final Budget 2026
Original Budget 2027


South Summit School District
7 Year Enrollment
1900
1800
1700
1600
1500
1400
1300
1200
1100
1000
Projected
Actual
1749
1760
1767
1777
1785
1793
1800
1634
1662
1666
1658
1567
1554
1497
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025
FY2026
FY2027 Est


South Summit School District
7 Year Tax Proceeds
30,000,000.00
25,000,000.00
20,000,000.00
15,000,000.00
10,000,000.00
5,000,000.00
0.00
Amount
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025
FY2026 (Proj)
FY2027 (Est)


South Summit School District
7 Year M&O Expenditure/ Per Student
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
$11,595
$12,921
$14,162
$14,230
$17,426
$19,258
$20,516
FY 2021
FY 2022
FY 2023
FY 2024
FY 2025 Actual
FY2026 Final
FY2027 Original

South Summit School District
Achieving Excellence

June 2026

To the Members of the Board of Education and the Patrons of South Summit School District:

Enclosed are the proposed budget for the fiscal year ending June 30, 2027, and the final amended budget for the fiscal year ending June 30, 2026. These budgets include all funds for which the Board of Education holds legal adoption responsibility.

This report is prepared to inform the patrons of South Summit School District and fulfill the District's accountability obligations. It is organized into two primary sections:

• Introductory Section – Provides an overview of the budget development process, significant budget factors, and key assumptions utilized in preparing the FY27 budget.

• Financial Section – Contains detailed budgetary information for each District fund.

Budget Development Process

The budget serves as both a financial plan and an operational roadmap. South Summit School District remains committed to maintaining a fiscally responsible approach by conservatively estimating revenues, carefully evaluating expenditures, and aligning resources with student needs and District priorities.

The FY27 budget was developed through a comprehensive review of enrollment trends, staffing allocations, service delivery models, operational expenditures, and long-term financial sustainability. District leadership evaluated multiple programs and departments to ensure that resources are aligned with students' actual needs while preserving educational quality and maintaining competitive employee compensation.

A significant component of this year's budget development process included detailed reviews of Occupational Therapy services, Speech Language services, nursing staffing allocations, instructional staffing levels, and administrative structures. These reviews provided the District with objective data to support staffing decisions and ensure resources remain aligned with actual student needs.

The resulting budget reflects a commitment to responsible stewardship, transparency, and strategic investment in students and employees.

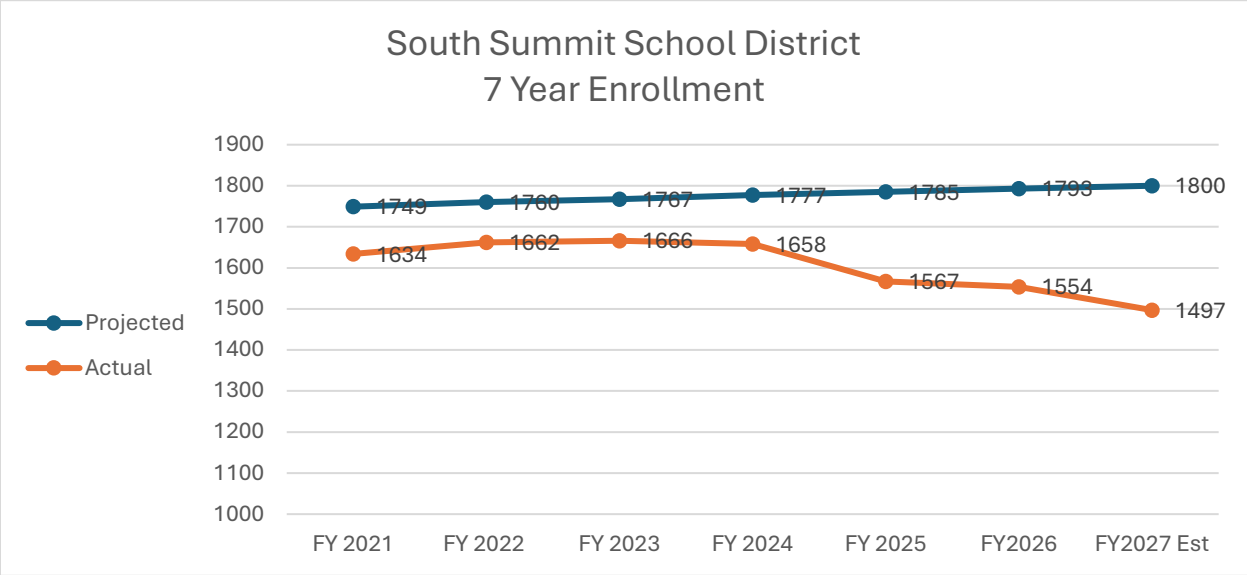
Significant Budget Factors

Enrollment

Student enrollment remains the most significant factor influencing District operations and educational funding. Average Daily Membership (ADM) for FY27 is projected at 1,497.16 students, compared to approximately 1,554 students in FY26, representing a decline of nearly 57 students.

This continued decline reflects broader demographic trends, including lower birth rates and housing affordability challenges affecting young families throughout Summit County. While development activity continues within portions of the District, enrollment growth has not yet offset declining enrollment in other attendance areas.

As enrollment changes, the District must periodically evaluate staffing levels, operational structures, and program delivery models to ensure resources remain aligned with actual student needs.



7 Year Enrollment Data Chart

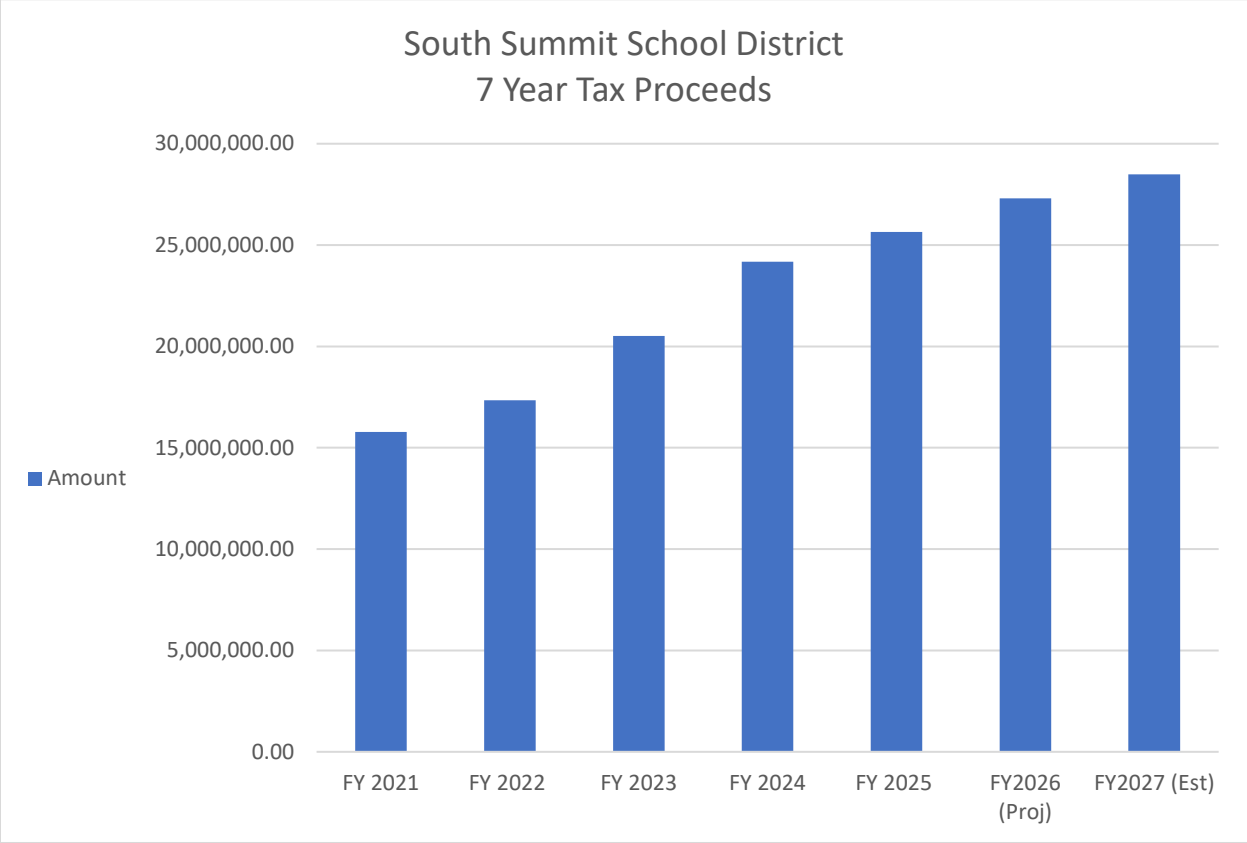
Property Tax Revenue

Based upon preliminary Summit County tax data, South Summit School District's taxable assessed valuation is projected to increase from approximately $6.77 billion to $7.34 billion during FY27, representing an increase of approximately 8.5 percent.

Local property taxes continue to provide the primary source of District funding. Total property tax revenues are projected at approximately $28.4 million, compared to approximately $27.3 million in FY26.

The continued strength of the District's local tax base provides important financial stability and allows the District to maintain educational programs, support competitive employee compensation, and address long-term facility and operational needs.

While property values continue to increase, enrollment trends remain the primary driver of educational funding and staffing needs. The District's FY27 budget reflects the principle that staffing and operational resources should be aligned with student enrollment, service requirements, and program effectiveness rather than revenue growth alone.



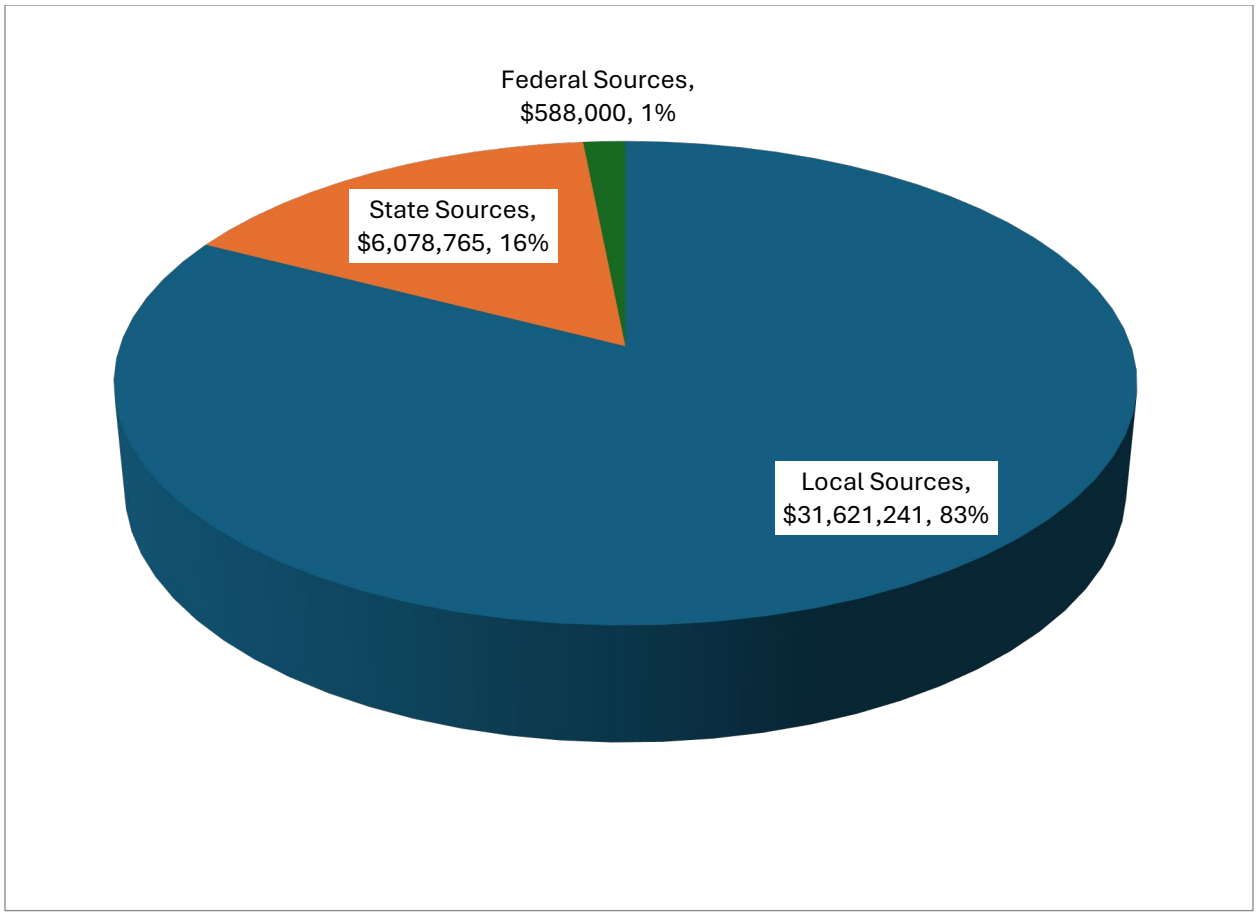
Seven-Year Property Tax Chart

Revenue Outlook

Despite a projected decline in enrollment, South Summit School District anticipates modest revenue growth during FY27. Total projected revenues are estimated at approximately $38.2 million, compared to approximately $38.0 million in FY26.

Revenue growth is supported by a combination of increased local property tax revenues, Necessarily Existent Small Schools (NESS) funding, Educator Salary Adjustment (ESA) funding, School LAND Trust allocations, and continued state support through the Teacher and Student Success Act (TSSA).

This financial stability allows the District to continue investing in employee compensation while strategically aligning staffing and operational resources with enrollment trends and documented program needs.



FY27 Total Revenue Projection

Weighted Pupil Unit Funding

The Minimum School Program Act continues to provide funding based upon Weighted Pupil Units (WPUs). For FY27, the WPU value is projected to increase 4.2 percent to $4,870.

Although enrollment declines reduce the number of WPUs generated by the District, the increase in the WPU value helps offset a portion of those losses and supports continued investment in educational services.

Employee Compensation

South Summit School District remains committed to attracting and retaining highly qualified employees.

The FY27 budget includes a 4.5 percent salary increase for licensed, classified, educational support professional, and administrative employees. This investment reflects the District's continued commitment to maintaining a highly competitive compensation structure and supporting employee recruitment and retention efforts.

Despite continued enrollment decline, the District remains committed to investing in employees and maintaining compensation levels that support the recruitment and retention of high-quality staff.

District leadership recognizes that staffing remains the most significant component of the operating budget and continues to prioritize employee compensation while ensuring long-term fiscal sustainability.

Operational Efficiency and Program Review

A significant focus of the FY27 budget process was a comprehensive review of operational efficiency and program effectiveness.

During FY26 and FY27, the District conducted detailed evaluations of Occupational Therapy services, Speech Language services, nursing staffing allocations, administrative staffing structures, and instructional staffing needs.

The reviews identified opportunities to better align staffing resources with actual service demand while maintaining compliance with state and federal requirements.

As a result, Occupational Therapy staffing was aligned with documented service requirements identified through a comprehensive utilization audit. Speech-language staffing was aligned with actual caseload demand and required service delivery following a districtwide service review. Nursing staffing was adjusted following a benchmark analysis comparing South Summit's staffing levels with those of peer districts. One administrative FTE was eliminated through organizational realignment. 1.5 teaching FTEs at Silver Summit Academy were eliminated to align staffing with enrollment trends. These adjustments reflect the District’s commitment to aligning resources with student needs while preserving educational quality, student support services, and compliance obligations.

Budget Transparency and Financial Stewardship

The FY27 budget continues the District’s efforts to improve budget transparency and strengthen long-term financial planning.

Administration conducted a comprehensive review of historical budget allocations and implemented adjustments to ensure expenditures are reflected within the most appropriate functions and funding sources. Historical salary allocations were reviewed and realigned to improve transparency and provide a more accurate representation of program costs.

These improvements provide greater visibility into operational costs, improve accountability, and support more informed decision-making.

The District remains committed to ensuring that financial information accurately reflects operational realities and supports effective stewardship of public resources.

Facilities and Capital Funding

To improve alignment between funding sources and expenditures, selected maintenance and facility-related expenditures were shifted from the General Fund to Fund 32.

This adjustment preserves General Fund flexibility while ensuring continued investment in facility maintenance, capital improvements, and long-term infrastructure needs.

The District remains committed to maintaining safe, functional, and efficient learning environments for students, staff, and community members.

Necessarily Existent Small Schools (NESS)

South Summit School District anticipates receiving approximately $2,058,875 in Necessarily Existent Small Schools funding during FY27.

This funding continues to play a critical role in supporting the unique operational challenges associated with maintaining educational programs across multiple schools within a geographically dispersed district. NESS funding provides flexibility that allows the District to sustain educational opportunities while adapting to changing enrollment patterns.

Teacher and Student Success Act (TSSA)

The District anticipates receiving approximately $642,733 in TSSA funding during FY27. These funds support employee compensation and school improvement initiatives aligned with District strategic goals.

Educator Salary Adjustment

The District anticipates receiving approximately $1,382,133 through the Educator Salary Adjustment program. This state funding continues to support competitive educator compensation and reflects the State's ongoing investment in Utah's public education workforce.

School LAND Trust

The District anticipates receiving approximately $560,192 in School LAND Trust funding during FY27. These funds are distributed directly to schools and support locally developed plans designed to improve student learning and academic achievement.

Federal Funding

Federal funding is projected at approximately $588,000 for FY27. District administration will continue evaluating federal programs to ensure resources are aligned with local priorities and student needs.

Conclusion

The FY27 budget reflects South Summit School District's commitment to educational excellence, fiscal stewardship, and long-term sustainability.

Through careful analysis of enrollment trends, staffing utilization, service delivery models, and revenue projections, the District has developed a budget that maintains competitive employee compensation, preserves essential student services, and strengthens financial transparency.

Despite a projected decline of approximately 57 students in Average Daily Membership, the District was able to provide a 4.5 percent salary increase, maintain core educational services, and preserve financial stability through strategic resource alignment and operational efficiency reviews.

FY27 is not a budget built on reductions alone. It is a budget built on strategic alignment. By matching resources to enrollment, evaluating programs through objective analysis, and investing in areas that directly support students and staff, South Summit School District remains financially strong and well-positioned to meet the needs of future generations.

The District remains committed to maintaining public trust through transparency, accountability, and responsible stewardship of taxpayer resources while continuing to provide exceptional educational opportunities for all students.

Respectfully submitted,

Greg Maughan
Superintendent

Adam Robinson
Business Administrator

Fiscal 2025-2026

Teachers Salary Schedule

South Summit School District

Increase % 4.50% ESA % Increase: 3.00%

550	A					B					C					D					E					F					550
	BA					BA + 10					BA + 20					BA + 30					MA or BA+50					MA+30					
Step	BA Salary	ESA Evaluation Pay Rule 277-110	Total	TSSA	Adjusted Total 1117	BA + 10 Salary	ESA Evaluation Pay Rule 277-110	Total	TSSA	Adjusted Total 1117	BA + 20 Salary	ESA Evaluation Pay Rule 277-110	Total	TSSA	Adjusted Total 1117	BA + 30 Salary	ESA Evaluation Pay Rule 277-110	Total	TSSA	Adjusted Total 1117	MA or BA +50 Salary	ESA Evaluation Pay Rule 277-110	Total	TSSA	Adjusted Total 1152	MA +30 Salary	ESA Evaluation Pay Rule 277-110	Total	TSSA	Adjusted Total 1225	Step
1	$59,311	$10,660.50	$69,972	$726	$70,698	$60,825	$10,660.50	$71,485	$743	$72,228	$62,339	$10,660.50	$72,999	$759	$73,758	$63,852	$10,660.50	$74,513	$776	$75,289	$65,366	$10,660.50	$76,026	$793	$76,819	$66,844	$10,660.50	$77,505	$844	$78,349	1
2	$60,557	$10,660.50	$71,217	$743	$71,960	$62,071	$10,660.50	$72,731	$759	$73,490	$63,584	$10,660.50	$74,245	$776	$75,021	$65,098	$10,660.50	$75,758	$793	$76,551	$66,650	$10,660.50	$77,311	$810	$78,121	$68,213	$10,660.50	$78,874	$860	$79,734	2
3	$61,804	$10,660.50	$72,464	$759	$73,223	$63,316	$10,660.50	$73,977	$776	$74,753	$64,830	$10,660.50	$75,490	$793	$76,283	$66,343	$10,660.50	$77,004	$810	$77,814	$67,936	$10,660.50	$78,597	$826	$79,423	$69,580	$10,660.50	$80,241	$878	$81,119	3
4	$63,048	$10,660.50	$73,709	$776	$74,485	$64,562	$10,660.50	$75,222	$793	$76,015	$66,075	$10,660.50	$76,736	$810	$77,546	$67,589	$10,660.50	$78,250	$826	$79,076	$69,220	$10,660.50	$79,881	$844	$80,725	$70,948	$10,660.50	$81,609	$894	$82,503	4
5	$64,295	$10,660.50	$74,955	$793	$75,748	$65,807	$10,660.50	$76,468	$810	$77,278	$67,321	$10,660.50	$77,982	$826	$78,808	$68,834	$10,660.50	$79,495	$844	$80,339	$70,506	$10,660.50	$81,167	$860	$82,027	$72,315	$10,660.50	$82,976	$912	$83,888	5
6	$65,539	$10,660.50	$76,200	$810	$77,010	$67,053	$10,660.50	$77,714	$826	$78,540	$68,566	$10,660.50	$79,227	$844	$80,071	$70,080	$10,660.50	$80,741	$860	$81,601	$71,790	$10,660.50	$82,451	$878	$83,329	$73,683	$10,660.50	$84,344	$928	$85,272	6
7	$66,786	$10,660.50	$77,447	$826	$78,273	$68,298	$10,660.50	$78,959	$844	$79,803	$69,812	$10,660.50	$80,473	$860	$81,333	$71,325	$10,660.50	$81,986	$878	$82,864	$73,077	$10,660.50	$83,738	$894	$84,632	$75,052	$10,660.50	$85,713	$944	$86,657	7
8	$68,030	$10,660.50	$78,691	$844	$79,535	$69,544	$10,660.50	$80,205	$860	$81,065	$71,057	$10,660.50	$81,718	$878	$82,596	$72,571	$10,660.50	$83,232	$894	$84,126	$74,361	$10,660.50	$85,022	$912	$85,934	$76,419	$10,660.50	$87,080	$962	$88,042	8
9	$69,277	$10,660.50	$79,938	$860	$80,798	$70,789	$10,660.50	$81,450	$878	$82,328	$72,303	$10,660.50	$82,964	$894	$83,858	$73,816	$10,660.50	$84,477	$912	$85,389	$75,647	$10,660.50	$86,308	$928	$87,236	$77,787	$10,660.50	$88,448	$978	$89,426	9
10	$70,521	$10,660.50	$81,182	$878	$82,060	$72,036	$10,660.50	$82,697	$894	$83,591	$73,548	$10,660.50	$84,209	$912	$85,121	$75,062	$10,660.50	$85,723	$928	$86,651	$76,933	$10,660.50	$87,594	$944	$88,538	$79,154	$10,660.50	$89,815	$996	$90,811	10
11						$73,280	$10,660.50	$83,941	$912	$84,853	$74,794	$10,660.50	$85,455	$928	$86,383	$76,309	$10,660.50	$86,970	$944	$87,914	$78,217	$10,660.50	$88,878	$962	$89,840	$80,522	$10,660.50	$91,183	$1,012	$92,195	11
12						$74,527	$10,660.50	$85,188	$928	$86,116	$76,041	$10,660.50	$86,702	$944	$87,646	$77,553	$10,660.50	$88,214	$962	$89,176	$79,503	$10,660.50	$90,164	$978	$91,142	$81,890	$10,660.50	$92,550	$1,030	$93,580	12
13						$75,773	$10,660.50	$86,434	$944	$87,378	$77,285	$10,660.50	$87,946	$962	$88,908	$78,800	$10,660.50	$89,461	$978	$90,439	$80,787	$10,660.50	$91,448	$996	$92,444	$83,257	$10,660.50	$93,918	$1,046	$94,964	13
14						$77,018	$10,660.50	$87,679	$962	$88,641	$78,532	$10,660.50	$89,193	$978	$90,171	$80,044	$10,660.50	$90,705	$996	$91,701	$82,073	$10,660.50	$92,734	$1,012	$93,746	$84,625	$10,660.50	$95,285	$1,064	$96,349	14
15						$78,264	$10,660.50	$88,925	$978	$89,903	$79,776	$10,660.50	$90,437	$996	$91,433	$81,291	$10,660.50	$91,952	$1,012	$92,964	$83,358	$10,660.50	$94,018	$1,030	$95,048	$85,994	$10,660.50	$96,654	$1,080	$97,734	15
16											$81,023	$10,660.50	$91,684	$1,012	$92,696	$82,536	$10,660.50	$93,196	$1,030	$94,226	$84,643	$10,660.50	$95,304	$1,046	$96,350	$87,360	$10,660.50	$98,020	$1,098	$99,118	16
17											$82,269	$10,660.50	$92,929	$1,030	$93,959	$83,782	$10,660.50	$94,443	$1,046	$95,489	$85,928	$10,660.50	$96,588	$1,064	$97,652	$88,729	$10,660.50	$99,389	$1,114	$100,503	17
18											$83,514	$10,660.50	$94,175	$1,046	$95,221	$85,027	$10,660.50	$95,687	$1,064	$96,751	$87,214	$10,660.50	$97,874	$1,080	$98,954	$90,097	$10,660.50	$100,757	$1,130	$101,887	18
19											$84,760	$10,660.50	$95,420	$1,064	$96,484	$86,274	$10,660.50	$96,934	$1,080	$98,014	$88,498	$10,660.50	$99,158	$1,098	$100,256	$91,464	$10,660.50	$102,124	$1,148	$103,272	19
20											$86,006	$10,660.50	$96,666	$1,080	$97,746	$87,518	$10,660.50	$98,178	$1,098	$99,276	$89,784	$10,660.50	$100,444	$1,114	$101,558	$92,833	$10,660.50	$103,493	$1,164	$104,657	20
21																$88,765	$10,660.50	$99,425	$1,114	$100,539	$91,071	$10,660.50	$101,731	$1,130	$102,861	$94,199	$10,660.50	$104,859	$1,182	$106,041	21
22																$90,011	$10,660.50	$100,671	$1,130	$101,801	$92,355	$10,660.50	$103,015	$1,148	$104,163	$95,568	$10,660.50	$106,228	$1,198	$107,426	22
23																$91,256	$10,660.50	$101,916	$1,148	$103,064	$93,641	$10,660.50	$104,301	$1,164	$105,465	$96,934	$10,660.50	$107,594	$1,216	$108,810	23
24																$92,502	$10,660.50	$103,162	$1,164	$104,326	$94,925	$10,660.50	$105,585	$1,182	$106,767	$98,303	$10,660.50	$108,963	$1,232	$110,195	24
25																$93,747	$10,660.50	$104,407	$1,182	$105,589	$96,211	$10,660.50	$106,871	$1,198	$108,069	$99,669	$10,660.50	$110,330	$1,250	$111,579	25
26																$94,994	$10,660.50	$105,654	$1,198	$106,852	$97,495	$10,660.50	$108,155	$1,216	$109,371	$101,038	$10,660.50	$111,698	$1,266	$112,964	26
27																$96,238	$10,660.50	$106,898	$1,216	$108,114	$98,781	$10,660.50	$109,441	$1,232	$110,673	$102,407	$10,660.50	$113,067	$1,282	$114,349	27
28																$97,485	$10,660.50	$108,145	$1,232	$109,377	$100,065	$10,660.50	$110,726	$1,250	$111,975	$103,773	$10,660.50	$114,434	$1,299	$115,733	28
29																$98,729	$10,660.50	$109,390	$1,250	$110,639	$101,351	$10,660.50	$112,011	$1,266	$113,277	$105,142	$10,660.50	$115,802	$1,316	$117,118	29
30																$99,976	$10,660.50	$110,636	$1,266	$111,902	$102,637	$10,660.50	$113,297	$1,282	$114,579	$106,508	$10,660.50	$117,169	$1,333	$118,502	30

NOTE: All Completed PHD's will receive an additional 3,000.00

Note: ESA Valuation of $10,660.50 may be reduced if the funding is reduced by the Legislature

Note: Educators on discipline or who do not receive a satisfactory or better performance rating are not eligible for the Legislative Educator Salary Adjustment Amounts.

Classified Staff Salary Schedule
FY26-27

Increase % **4.50%**

Job Grades 2026-2027						Salary Schedule Added Line													
Code	Grade	Title	Low	Mid	High	STEPS 1	2	3	4	5	6	7	8	9	10	11	12	13	14
	2																		
2A1		Adult Ed - Special Rate		$33.54		$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54
2A2		Adult Ed - Special Rate		$33.54		$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54	$33.54
2A3		Adult Ed - Special Rate		$35.55		$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55	$35.55
	3																		
3A		Media Assistant	$17.20	$21.50	$25.80	$20.21	$20.64	$21.07	$21.50	$21.93	$22.36	$22.79	$23.22	$23.65	$24.08	$24.51	$24.94	$25.37	$25.80
3B		Education Net	$17.74	$22.18	$26.61	$20.85	$21.29	$21.73	$22.18	$22.62	$23.06	$23.51	$23.95	$24.39	$24.84	$25.28	$25.72	$26.17	$26.61
3C		Food Service Cook	$18.01	$22.52	$27.02	$21.16	$21.61	$22.06	$22.52	$22.97	$23.42	$23.87	$24.32	$24.77	$25.22	$25.67	$26.12	$26.57	$27.02
3D		Para or SPED Para Professional	$18.03	$22.54	$27.05	$21.19	$21.64	$22.09	$22.54	$22.99	$23.44	$23.89	$24.34	$24.79	$25.24	$25.69	$26.14	$26.59	$27.05
3E		Part Time Custodian	$18.10	$22.63	$27.15	$21.27	$21.72	$22.18	$22.63	$23.08	$23.53	$23.99	$24.44	$24.89	$25.34	$25.80	$26.25	$26.70	$27.15
3G		SPED Para Professional -Severe Services (Only)	$19.65	$24.56	$29.47	$23.09	$23.58	$24.07	$24.56	$25.05	$25.54	$26.04	$26.53	$27.02	$27.51	$28.00	$28.49	$28.98	$29.47
	4																		
4A		Building Custodian	$20.99	$26.23	$31.48	$24.66	$25.18	$25.71	$26.23	$26.76	$27.28	$27.81	$28.33	$28.86	$29.38	$29.91	$30.43	$30.96	$31.48
4B		CCE/PR Combined Position	$21.14	$26.43	$31.71	$24.84	$25.37	$25.90	$26.43	$26.95	$27.48	$28.01	$28.54	$29.07	$29.60	$30.13	$30.65	$31.18	$31.71
4D		Secretaries (Elem, MS, HS)	$21.76	$27.19	$32.63	$25.56	$26.11	$26.65	$27.19	$27.74	$28.28	$28.83	$29.37	$29.91	$30.46	$31.00	$31.55	$32.09	$32.63
4E		Kitchen Services Mgr.	$21.76	$27.21	$32.65	$25.57	$26.12	$26.66	$27.21	$27.75	$28.29	$28.84	$29.38	$29.93	$30.47	$31.01	$31.56	$32.10	$32.65
4F		School Registrar	$21.94	$27.42	$32.90	$25.78	$26.32	$26.87	$27.42	$27.97	$28.52	$29.07	$29.61	$30.16	$30.71	$31.26	$31.81	$32.36	$32.90
4G		Head Secretary HS	$23.26	$29.07	$34.88	$27.33	$27.91	$28.49	$29.07	$29.65	$30.24	$30.82	$31.40	$31.99	$32.57	$33.15	$33.74	$34.32	$34.90
4H		Classroom Specialist	$22.51	$28.13	$33.76	$26.44	$27.01	$27.57	$28.13	$28.70	$29.26	$29.82	$30.38	$30.95	$31.51	$32.07	$32.63	$33.20	$33.76
4I		Building Custodian - Night Differential	$21.07	$26.34	$31.61	$24.76	$25.28	$25.81	$26.34	$26.86	$27.39	$27.92	$28.45	$28.97	$29.50	$30.03	$30.55	$31.08	$31.61
	5																		
5A		Bus Driver	$25.12	$31.40	$37.68	$29.52	$30.14	$30.77	$31.40	$32.03	$32.65	$33.28	$33.91	$34.54	$35.17	$35.79	$36.42	$37.05	$37.68
5B		Head Custodian	$26.99	$33.73	$40.48	$31.71	$32.38	$33.06	$33.73	$34.41	$35.08	$35.76	$36.43	$37.11	$37.78	$38.46	$39.13	$39.81	$40.48
5D		Transportation Supervisor	$31.12	$38.89	$46.67	$36.56	$37.34	$38.12	$38.89	$39.67	$40.45	$41.23	$42.01	$42.78	$43.56	$44.34	$45.12	$45.90	$46.67
	6																		
6A		Building Maintenance	$27.14	$33.93	$40.72	$31.89	$32.57	$33.25	$33.93	$34.61	$35.29	$35.97	$36.65	$37.32	$38.00	$38.68	$39.36	$40.04	$40.72
6B		Facilities Coordinator	$28.31	$35.39	$42.47	$33.27	$33.97	$34.68	$35.39	$36.10	$36.80	$37.51	$38.22	$38.93	$39.64	$40.34	$41.05	$41.76	$42.47
6C		District Mechanic	$29.00	$36.25	$43.50	$34.07	$34.80	$35.52	$36.25	$36.97	$37.70	$38.42	$39.15	$39.87	$40.60	$41.32	$42.05	$42.77	$43.50
6D		Facilities Maintenance Coordinator	$28.72	$35.90	$43.08	$33.74	$34.46	$35.18	$35.90	$36.61	$37.33	$38.05	$38.77	$39.49	$40.20	$40.92	$41.64	$42.36	$43.08
6E		Admin to Superintendent	$30.28	$37.85	$45.42	$35.58	$36.34	$37.10	$37.85	$38.61	$39.37	$40.12	$40.88	$41.64	$42.40	$43.15	$43.91	$44.67	$45.42

Salaried Employees						STEPS													
Code	Grade	Title	Low	Mid	High	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	8																		
8A	184 Days	School Nurse	$61,140	76,425	$91,710	$71,840.00	$73,368.00	$74,897.00	$76,425.00	$77,954.00	$79,482.00	$81,011.00	$82,539.00	$84,068.00	$85,596.00	$87,125.00	$88,653.00	$90,182.00	$91,710.00
8E		Hourly School Nurse	$41.53	51.92	$62.30	$48.80	$49.84	$50.88	$51.92	$52.95	$53.99	$55.03	$56.07	$57.11	$58.15	$59.18	$60.22	$61.26	$62.30
	10																		
10E	260	Technology II/Networking	$82,308	$102,884.43	$123,461	$96,711.00	$98,769.00	$100,826.00	$102,884.00	$104,942.00	$106,999.00	$109,057.00	$111,115.00	$113,173.00	$115,230.00	$117,288.00	$119,346.00	$121,403.00	$123,461.00
10F	260	Technology I	$69,418	$86,772.68	$104,127	$81,567.00	$83,302.00	$85,038.00	$86,773.00	$88,508.00	$90,244.00	$91,979.00	$93,715.00	$95,450.00	$97,185.00	$98,921.00	$100,656.00	$102,392.00	$104,127.00

Added Position

Held at Previous Year Rate

Increase %: **4.50%**

Aquatic And Fitness Center Salary Schedule
FY26-27

AFC Salary Schedule 2026-2027						1.02													
							STEP												
Code	Grade	Title	Low	Mid	High		1	2	3	4	5	6	7	8	9	10	11	12	13	14
	1																			
1B		Scorekeepers/Officials	$12.00	$15.00	$18.00		$14.10	$14.40	$14.70	$15.00	$15.30	$15.60	$15.90	$16.20	$16.50	$16.80	$17.10	$17.40	$17.70	$18.00
1A		Life Guard	$13.58	$16.97	$20.37		$15.95	$16.29	$16.63	$16.97	$17.31	$17.65	$17.99	$18.33	$18.67	$19.01	$19.35	$19.69	$20.03	$20.37
1A		Weight Room Attendant - AFC	$13.58	$16.97	$20.37		$15.95	$16.29	$16.63	$16.97	$17.31	$17.65	$17.99	$18.33	$18.67	$19.01	$19.35	$19.69	$20.03	$20.37
1A		Front Desk Attendant - AFC	$13.58	$16.97	$20.37		$15.95	$16.29	$16.63	$16.97	$17.31	$17.65	$17.99	$18.33	$18.67	$19.01	$19.35	$19.69	$20.03	$20.37
3H		Life Guard Supervisor	$16.92	$21.15	$25.38		$19.88	$20.31	$20.73	$21.15	$21.58	$22.00	$22.42	$22.84	$23.27	$23.69	$24.11	$24.54	$24.96	$25.38
	4																			
4C		Program Coordinator	$21.11	$26.38	$31.66		$24.80	$25.33	$25.86	$26.38	$26.91	$27.44	$27.97	$28.49	$29.02	$29.55	$30.08	$30.60	$31.13	$31.66
4J		Fitness or Lifeguard Instructor	$20.20	$25.25	$30.30		$23.73	$24.24	$24.74	$25.25	$25.75	$26.26	$26.76	$27.27	$27.77	$28.28	$28.78	$29.29	$29.79	$30.30
	6																			
6A		Building Maintenance	$27.14	$33.93	$40.72		$31.89	$32.57	$33.25	$33.93	$34.61	$35.29	$35.97	$36.65	$37.32	$38.00	$38.68	$39.36	$40.04	$40.72
	7																			
7B		Aquatics Managers	$62,404	$78,005	$93,607		$73,325.00	$74,885.00	$76,445.00	$78,005.00	$79,565.00	$81,125.00	$82,686.00	$84,246.00	$85,806.00	$87,366.00	$88,926.00	$90,487.00	$92,047.00	$93,607.00
1F		Aquatic and Fitness Center Director	$89,358	$111,697	$134,037		$104,995.00	$107,229.00	$109,463.00	$111,697.00	$113,931.00	$116,165.00	$118,399.00	$120,633.00	$122,867.00	$125,101.00	$127,335.00	$129,569.00	$131,803.00	$134,037.00

** Highlighted Positions Received no COLA

FY26-27 Extra Curricular Salary STIPENDS

	Head Coaching STIPEND				FY 27 Increase:	2.50%
Sport	**1-3**	**4-6**	**7-9**	**10+**	**Assistant Coachs Budget**	**# of Dist Per Diems and Tvl Exp**
Cheer	$5,090	$5,358	$5,626	$5,805	$6,150	3
Drill	$5,090	$5,358	$5,626	$5,805	$4,100	3
Football	$5,090	$5,358	$5,626	$5,805	$16,400	8
Boys Basketball	$4,751	$5,001	$5,251	$5,418	$8,200	4
Girls Basketball	$4,751	$5,001	$5,251	$5,418	$8,200	4
Boys Wrestling	$4,751	$5,001	$5,251	$5,418	$8,200	4
Girls Wrestling	$4,751	$5,001	$5,251	$5,418	$8,200	4
Volleyball	$4,751	$5,001	$5,251	$5,418	$8,200	4
Baseball	$4,751	$5,001	$5,251	$5,418	$8,200	4
Softball	$4,751	$5,001	$5,251	$5,418	$8,200	4
Boys Soccer	$4,751	$5,001	$5,251	$5,418	$4,100	2
Girls Soccer	$4,751	$5,001	$5,251	$5,418	$4,100	2
Boys/Girls Track	$4,411	$4,644	$4,876	$5,031	$6,150	3
Cross Country	$4,411	$4,644	$4,876	$5,031	$4,100	1
Swimming	$4,411	$4,644	$4,876	$5,031	$4,100	2
Boys Golf	$3,393	$3,572	$3,751	$3,870	$2,050	2
Girls Golf	$3,393	$3,572	$3,751	$3,870	$2,050	2
Girls Tennis	$3,393	$3,572	$3,751	$3,870	$2,050	2
Fine Arts	**Head Advisor STIPEND**				**Assistant Advisor Budget**	**# of Dist Per Diems and Tvl Exp**
Drama	$3,393	$3,572	$3,751	$3,870	$2,050	2
Band	$3,393	$3,572	$3,751	$3,870	$2,050	2
Choir	$3,393	$3,572	$3,751	$3,870	$0	NA
Fine Arts	**Head Advisor STIPEND**				**Assistant Advisor Budget**	**# of Dist Per Diems and Tvl Exp**
SSHS Student Government	$5,090	$5,358	$5,626	$5,805	$0	2
SSA Student Government	$2,545	$2,679	$2,813	$2,903	$0	1
Speech/Debate	$3,393	$3,572	$3,750	$3,869	$0	2
Mock Trial	$3,393	$3,572	$3,750	$3,869	$0	2
SSHS Sterling Scholar	$3,393	$3,572	$3,750	$3,869	$0	2
SSA Sterling Scholar	$1,018	$1,072	$1,125	$1,161	$0	1
Yearbook	$3,393	$3,572	$3,750	$3,869	$0	NA

Other Athletic Salaries:	**Type**	**Amount**	**Notes**
	HS Admin Supervision STIPEND	$13,500	Per Year
	**(Distributed to Admin as directed by HS Principal)		
	Announcing/Broadcasting at Games	$35	per game
	Admin Supervision	$25	per game
	Gate	$12	per game
	Clock	$30	per game

Bonus Incentives:	Type		Amount	
	Head Coaches			
		1st in Region	$500	
		2nd in State	$750	
		State Champs	$1,000	
	Assistant Coaches			
		1st in Region	$200	
		2nd in State	$300	
		State Champs	$400	
Summer Training:	**Type**		**Amount**	
	Cheer Summer Training		$3,075	
	Football Smmer Training		$2,563	
	Drill Summer Trianing		$2,563	
	Summer Band		$3,075	

* Summer Training (to be divided per Head Coach/Advisor discretion

*Head Coaches/Advisors have the discretion to hire the number of assistant coaches and determine how much to pay them relevant to their given “Assistant Coach Budget”. Head coaches CANNOT supplement their stipend with the “Assistant Coach Budget”.

*Stipend is to be paid at the end of the season (unless otherwise arranged).

*For athletics, both Head and Assistant Coaches are required to complete the “Register My Coach” requirements at the beginning of the season. If not completed at the beginning of the season the stipend may be reduced. If not completed at all no stipend will be paid. If Assistant Coaches do not comply with RMC requirements the Head Coach stipend may be affected.

*BACKGROUND CHECKS MUST BE COMPLETE BEFORE ANY COACH IS ALLOWED TO MEET WITH STUDENT ATHLETES!

Adam L. Robinson
Business Administrator

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 2030 SOUTH SUMMIT SCHOOL DISTRICT	Form PT-693 Rev. 2/15

SUMMIT COUNTY **Tax Year: 2026**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
190 Discharge of Judgement §59-2-1328 & 1330			Sufficient	0
246 Capital Local Levy §53F-8-303	0.000667	0.000667	.003000	4,898,244
510 Voted Local Levy §53F-8-301	0.000471	0.000471	.002	3,458,880
526 Board Local Levy .002500 §53F-8-302	0.001010	0.001010	.002500	7,417,130
527 Charter School Levy §53F-2-703	0.000027	0.000027	Calculated	198,280
Total Tax Rate	**0.002175**	**0.002175**	**Total Revenue**	**$15,972,534**

Certification by Taxing Entity

I, Matt Weller, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: 22 June 2026

Title: South Summit School District Board President Telephone: 435-783-4301

Mailing address: 285 S. 400 E. Kamas, UT 84036