

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)	25-26 Adopted Budget	
1	DISBURSEMENTS & TRANSFERS						
2	All Instruction Except Special Education Instructional Programs	1000's	16,505,504.00	16,000,000.00	16,823,824.00	17,408,324.00	-3.36%
3	Special Education Instructional Programs (Include Pre-School)	1200's	3,035,791.00	3,300,000.00	3,400,000.00	3,300,000.00	3.03%
4	Support Services - Pupils (SPED Related)	2100's	682,353.00	650,000.00	650,000.00	650,000.00	
5	Summer School	1300's	291,892.00	193,000.00	265,000.00	265,000.00	
6	Support Services - Pupil (Non-SPED Related)	2100's	1,106,663.00	1,300,000.00	1,200,000.00	1,200,000.00	
7	Support Services - Instructional	2200's	1,319,069.00	1,750,000.00	1,750,000.00	1,750,000.00	
8	School Administration	2490	41,504.00	45,000.00	45,000.00		
9	Board of Education	2310	48,885.00	50,000.00	50,000.00	50,000.00	
10	Executive Administration Services	2320	353,382.00	400,000.00	400,000.00	400,000.00	
11	District Legal Services	2330	23,054.00	50,000.00	50,000.00	50,000.00	
12	Office of the Principal	2410	1,447,943.00	1,700,000.00	1,700,000.00	1,700,000.00	
13	General Administration - Central Services	2500	1,133,456.00	1,400,000.00	1,200,000.00	1,200,000.00	
14	Maintenance and Operation of Building(s) & Site(s)	2600's	2,888,890.00	3,500,000.00	3,500,000.00	3,500,000.00	
15	Vehicle Acquisition & Maintenance (STAFF VEHICLES)	2650	56,185.00	300,000.00	100,000.00	300,000.00	-66.67%
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	77,801.00	1,000,000.00	1,000,000.00	1,000,000.00	
17	Special Education Pupil Transportation (Include Pre-School)	2710 / 2720 / 2730 / 2792 / 2793 / 2732 / 2733 / 2792 / 2793	34,609.00	250,000.00	250,000.00	60,000.00	316.67%
18	Other Support Services	2900	920,503.00	975,000.00	925,000.00	925,000.00	
19	Community Services (Adult Education)	3300 (1400)	7,724.00				
20	Categorical Grant from Corporation	3400	211,118.00	250,000.00	165,000.00	165,000.00	
21	State Categorical Programs	3500's	472,975.00	450,000.00	435,000.00	435,000.00	
22	Debt Services	5000	128,646.00	170,000.00	170,000.00	170,000.00	
23	Federal Programs	6000's	2,856,835.00	2,600,000.00	2,500,000.00	2,500,000.00	
24							
25	Transfers to Activity/Nutrition Funds	8000	255,617.00	300,000.00	250,000.00	650,000.00	-61.54%
26	Interfund Loan/Repayment to Fund						
27						300,000.00	-100.00%
28							
29	Non-Program Expenditures	9000	1,574.00	2,650,000.00	-		
30	Total Disbursements & Transfers (Including SPED)		33,901,973.00	39,283,000.00		37,978,324.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	3,752,753.00	4,200,000.00	4,300,000.00	4,010,000.00	7.23%
32	Total Non-Special Education Disbursements & Transfers		30,149,220.00	35,083,000.00	32,528,824.00	33,968,324.00	-4.24%
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				36,828,824.00	37,978,324.00	-3.03%
34	NECESSARY CASH RESERVE				-		
35	TOTAL REQUIREMENTS				36,828,824.00		

36							
37	<b>BEGINNING BALANCES</b>						
38	Cash Balance, 9-1		1,041,907.00	2,580,927.00	1,362,344.00	2,675,403.00	
39	Investments, 9-1						
40	County Treasurer's Balance, 9-1		1,828,248.00	1,643,451.00	454,115.00	1,619,720.00	
41	Total Beginning Balance		2,870,155.00	4,224,378.00	1,816,459.00	4,295,123.00	-57.71%
42							
43	<b>RECEIPTS, &amp; TRANSFERS</b>						
44	<b>LOCAL SOURCES</b>						
45	Carline Tax	1115	5,262.00	1,500.00	2,500.00	5,000.00	-50.00%
46	Public Power District Sales Tax	1120					
47	Motor Vehicle Taxes	1125	950,557.00	900,000.00	850,000.00	900,000.00	-5.56%
48	Tuition Received from Other Districts	1321 / 1323 / 1335		55,000.00	150,000.00		
49	Tuition Received from Individuals	1311-13 / 1370					
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	390.00	155.00			
51	Transportation Received from Individuals	1410-1411	43,811.00	47,862.00	40,000.00	40,000.00	
52	Transportation Received from Other Districts	1420-1440					
53	Interest	1510 / 1520	225,157.00	75,000.00	75,000.00	100,000.00	-25.00%
54	Community Service Activities	1800	4,194.00	3,199.00	3,000.00	3,000.00	
55	Other Local Receipts	1910 / 1920 / 1990	8,815.00	1,484.00	1,200.00	43,799.00	-97.26%
56	Local License Fees/Court Fines	1911 / 1921	1,210.00	1,000.00	1,000.00	1,000.00	
57	Nameplate Capacity Tax	3133	1,425.00	1,738.00	1,000.00	500.00	100.00%
58	Categorical Grants from Corporations / Private	1925	185,575.00	150,000.00	150,000.00	150,000.00	
59	Postsecondary Receipts	1955	231.00				
60	Refund on Previous Year Expenditures	1980	32,603.00	36,608.00			
61	Tax Interest & Penalties	1140		23,735.00			
62							
63							

64	<b>COUNTY AND ESU SOURCES</b>						
65	Fines and License Fees	2110	172,921.00	120,000.00	120,000.00	120,000.00	
66	Other County Sources	2130					
67	ESU Receipts	2210	6,251.00	500.00	3,000.00	3,500.00	-14.29%
68							
69							
70	<b>STATE SOURCES</b>						
71	State Aid	3110	12,525,835.00	11,057,402.00	9,603,920.00	11,057,402.00	-13.14%
72	Special Education Programs	3120	2,795,940.00	2,750,000.00	2,850,000.00	3,000,000.00	-5.00%
73	Special Education Transportation	3125	34,722.00			35,000.00	-100.00%
74	Homestead Exemption	3130	410,007.00	174,775.00			
75	Payments for Wards of the State or Court	3160 / 3161					
76	Pro-Rate Motor Vehicles	3180	27,497.00	28,772.00	10,000.00	10,000.00	
77	Payments for High Ability Learners	3535	17,595.00	17,339.00	17,000.00	17,000.00	
78	Other State Appropriations						
79	Adult Ed	3175	61,519.00	60,000.00	60,000.00	60,000.00	
80	Early Childhood Endowment Grants	3541	193,575.00	300,000.00	300,000.00	300,000.00	
81							
82							
83							
84	State Apportionment	3400	803,062.00	545,958.00	500,000.00	400,000.00	25.00%
85	Other						
86	State Categorical Programs	3500's		9,297.00	9,000.00		
87	Other State Receipts	3990	16,421.00				
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	4,315,558.00	5,391,262.00			

89	<b>FEDERAL SOURCES</b>						
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	908,981.00	450,000.00	650,000.00	450,000.00	44.44%
91	TITLE IC, TITLE III, 21ST CENTURY	4526-4528, 4531	647,443.00	300,000.00	300,000.00	300,000.00	
92	AE	4529	244,448.00	120,000.00	120,000.00	140,000.00	-14.29%
93	Headstart	4309	43,000.00	43,000.00	43,000.00	43,000.00	
94	IDEA Programs	4512-4523	190,636.00	620,723.00	650,000.00	210,000.00	209.52%
95		4301, 4424		203,051.00	67,050.00		
96		4421-4423					
97	Medicaid in Public Schools	4708	37,536.00	35,000.00	35,000.00	35,000.00	
98	Medicaid Administrative Activities in Public Schools	4709	18,712.00	19,000.00	19,000.00	19,000.00	
99	Title IV, Part A	4969	89,753.00				
100	Other Federal Non-Categorical Receipts	4524					
101	MVP Programs	4991	14,346.00	66,548.00	15,000.00	20,000.00	-25.00%
102	ARP ESSER/HCY	4994	28,351.00	16,077.00	-		
103	ESSER III	4998	1,264,945.00				
104	Vocational Education (Carl Perkins)	4525	50,293.00	160,970.00	120,000.00	120,000.00	
105	Other Federal Categorical Receipts	4530					
106	ESSER ELO		210,535.00				
107	Grants from Corporations & Other Private Interests	4710				100,000.00	-100.00%
108							
109	<b>NON-REVENUE SOURCES</b>						
110	Tax Anticipation Notes	5150					
111	Long Term Loans	5400					
112	Insurance Adjustments	5301	29,767.00	4,118.00			
113	Sale of Property	5300					
114	Transfers from _____ Fund	5200					
115	Cash Balance from Dissolved/Merged Districts	5610					
116							
117	Other Non-Revenue Receipts	5690		2,650,000.00			
118	Learning Community Property Taxes						
119	Interfund Loan/Repayment From _____ Fund						
120	Total Available Resources Before Property Taxes		29,489,034.00	30,665,451.00	18,582,129.00	21,978,324.00	-15.45%
121	Personal and Real Property Taxes	1100	8,637,317.00	\$10,434,008.00	18,246,695.00	16,000,000.00	14.04%
122	TOTAL RESOURCES AVAILABLE		38,126,351.00	41,099,459.00	36,828,824.00	37,978,324.00	-3.03%
123	Less: Disbursements & Transfers		33,901,973.00	39,283,000.00			
124	BALANCE FORWARD		4,224,378.00	1,816,459.00			

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP

18,246,695.00
184,310.00
18,431,005.00

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)	25-26 Adopted Budget	
1	DISBURSEMENTS & TRANSFERS						
2	Purchased Services	400	1,487,719.00	471,062.00	250,000.00	535,000.00	-53.3%
3	Supplies	600		87,000.00	100,000.00	100,000.00	
4	Capital Outlay (New Only)	700's	338,113.00	500,000.00	1,549,557.00	2,325,000.00	-33.4%
5	Site Acquisition & Improvements	710					
6	Building Acquisition & Improvement	720					
7	Loan Repayment	831 / 832	395,625.00	390,875.00	400,000.00	400,000.00	
8		300	415,832.00	352,542.00			
9	Misc	890		12,444.00			
10	Interfund Loan/Repayment To _____ Fund						
11	Total Disbursements & Transfers		2,637,289.00	1,813,923.00		3,360,000.00	
12	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				2,299,557.00		
13	TOTAL REQUIREMENTS				Budget Not Balanced		
14	BEGINNING BALANCES & RECEIPTS						
15	Cash Balance, 9-1		2,574,094.00	1,320,730.00	1,229,171.00	1,322,079.00	
16	Investments, 9-1						
17	County Treasurer's Balance, 9-1		279,384.00	136,789.00	158,051.00	279,384.00	
18	Total Beginning Balance		2,853,478.00	1,457,519.00	1,387,222.00	1,601,463.00	-13.4%
19	LOCAL SOURCES						
20	Carline Tax	1115	464.00	300.00	300.00	300.00	
21	Interest	1510					
22	Donations	1920		300,000.00		325,000.00	-100.0%
23	Tax Interest & Penalties	1140		2,126.00			
24	STATE SOURCES						
25	Homestead Exemption	3130	36,176.00	15,623.00			
26	Pro-Rate Motor Vehicles	3180	2,939.00	3,000.00	3,000.00	3,000.00	
27	Nameplate Capacity Tax	3133	1,578.00	154.00			
28	Property Tax Credit	3131	363,094.00	481,928.00			
29	FEDERAL SOURCES						
30	Total Federal Receipts	4000's					
31	NON-REVENUE SOURCES						
32	Sale of Bonds	5101					
33	Long Term Loans	5400					
34	Sale of Property	5300					
35	Learning Community Property Taxes						
36	Interfund Loan/Repayment From _____ Fund						
37	Total Available Resources Before Property Taxes		3,257,729.00	2,260,650.00	1,390,522.00	1,929,763.00	-27.9%
38	Personal and Real Property Taxes	1100	837,079.00	940,495.00	912,335.00	1,430,237.00	-36.2%
39	TOTAL RESOURCES AVAILABLE		4,094,808.00	3,201,145.00	2,302,857.00	3,360,000.00	-31.5%
40	Less: Disbursements & Transfers		2,637,289.00	1,813,923.00			
41	BALANCE FORWARD		1,457,519.00	1,387,222.00			

PROPERTY TAX RECAP

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

912,335.00
9,215.00
921,550.00

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)	25-26 Adopted Budget	
1	DISBURSEMENTS & TRANSFERS						
2	Bond - Refunded	831					
3	Bond - Principal	831	1,983,159.00	1,375,000.00	\$ 1,440,000.00	1,375,000.00	4.73%
4	Bond - Interest	832		608,900.00	\$ 536,727.00	608,900.00	-11.85%
5	Bond - Fees	830		1,000.00	23,273.00	1,000.00	2227.30%
6	Transfers to General Fund	8000-911					
7	Interfund Loan/Repayment To _____ Fund						
8	Total Disbursements & Transfers		1,983,159.00	1,984,900.00			
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				2,000,000.00		
10	NECESSARY CASH RESERVE				1,625,893.00		
11	TOTAL REQUIREMENTS				3,625,893.00	3,485,000.00	4.04%
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS						
13	Cash Balance, 9-1		1,547,393.00	1,214,696.00	1,119,313.00	1,213,345.00	-7.75%
14	Investments, 9-1						
15	County Treasurers Balance, 9-1		449,588.00	456,363.00	399,313.00	449,588.00	-11.18%
16	Total Beginning Balance		1,996,981.00	1,671,059.00	1,518,626.00	1,662,933.00	-8.68%
17	LOCAL SOURCES						
18	Carline Tax	1115	654.00	500.00	500.00	500.00	
19	Interest	1510	16,102.00	12,000.00	6,000.00	0.00	
20							
21							
22	STATE SOURCES						
23	Homestead Exemption	3130	50,937.00	20,000.00			
24	Pro-Rate Motor Vehicle	3180	3,950.00	2,400.00	2,400.00	4,000.00	-40.00%
25			2,188.00				
26	Property Tax Credit	3131	126,615.00	454,391.00			
27	NON-REVENUE SOURCES						
28	Sales of Bonds (Re-funding)	5101					
29	Transfers from General Fund	5200					
30							
31	Interfund Loan/Repayment From _____ Fund						
32	Total Available Resources Before Property Taxes		2,197,427.00	2,160,350.00	1,527,526.00	1,667,433.00	-8.39%
33	Personal and Real Property Taxes	1100	1,456,791.00	1,343,176.00	2,098,367.00	1,817,567.00	15.45%
34	TOTAL RESOURCES AVAILABLE		3,654,218.00	3,503,526.00	3,625,893.00	3,485,000.00	4.04%
35	Less: Disbursements & Transfers		1,983,159.00	1,984,900.00			
36	BALANCE FORWARD		1,671,059.00	1,518,626.00			

- Tax From Line 33
- Compute County Treasurer's Commission at 1% of tax requirement.
- Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	2,098,367.00
	21,196.00
	2,119,563.00