

**Winston-Dillard School District #116**  
**2025-2026**

|  | <b>25/26 BUDGET</b>         | <b>Estimate through<br/>05/31/2026</b> | <b>25/26 PROJECTED</b>      |
|--|-----------------------------|--|-----------------------------|
| <b>REVENUES</b>  |                             |  |                             |
| Property Taxes - Current   | \$ 4,000,000                | \$ 3,839,504                           | \$ 4,000,000                |
| Property Taxes - Prior Years   | 100,000                     | 62,607                                 | 100,000                     |
| Electric Cooperative Tax in Lieu of Property Taxes                           | -                           | 16,293                                 | 16,293                      |
| County Sales Back Taxes  | 15,000                      | -                                      | 15,000                      |
| HERT (Heavy Equip) & HB5006 (Wildfire)                                       | -                           | 3,732                                  | 4,000                       |
| Back Property Tax Interest Earnings  | 10,000                      | 8,576                                  | 10,000                      |
| Interest on Investments - Current Rate of 4.04%                              | 375,000                     | 258,607                                | 375,000                     |
| Admissions from Other Schools  | -                           | -                                      | -                           |
| Student Fees   | 30,000                      | -                                      | 30,000                      |
| Rentals/Lease Income   | -                           | -                                      | -                           |
| Contributions/Donations  | -                           | -                                      | -                           |
| Recovery of Prior Year Expenditure   | -                           | -                                      | -                           |
| Miscellaneous  | 65,000                      | 3,482                                  | 65,000                      |
| County School Fund   | 20,000                      | -                                      | 20,000                      |
| ESD Apportionment  | 115,000                     | 76,014                                 | 113,681                     |
| State School Fund 25/26  | 13,500,000                  | 13,408,515                             | 13,500,000                  |
| State School Fund 25/26 Adj Estimate   | -                           | -                                      | (750,000)                   |
| SSF High Cost Disability 25/26   | -                           | -                                      | 76,771                      |
| SSF Small HS Grant 25/26   | -                           | -                                      | 64,335                      |
| State School Fund Prior Year 24/25 Adj                                       | -                           | -                                      | 335,936                     |
| SSF High Cost Disability Prior Year 24/25 Adj                                | -                           | -                                      | (32,161)                    |
| SSF Small HS Grant Prior Year 24/25 Adj                                      | -                           | -                                      | 1,609                       |
| SSF NSLP Match   | -                           | -                                      | -                           |
| State Managed County Timber  | 150,000                     | -                                      | -                           |
| Common School Fund (State Owned Rangelands)                                  | 185,000                     | 173,723                                | 173,663                     |
| Federal Forest Fees  | 66,519                      | -                                      | 100,000                     |
| Transfer In (From Fund 200 - ODOE)   | -                           | -                                      | -                           |
| Sale/Loss of Fixed Assets  | 10,000                      | -                                      | 10,000                      |
| <b>SUB TOTAL REVENUES</b>  | <b>\$ 18,641,519</b>        | <b>\$ 17,851,053</b>                   | <b>\$ 18,229,127</b>        |
| <b>Beginning Fund Balance</b>  | <b>4,240,000</b>            | <b>4,275,856</b>                       | <b>4,275,856</b>            |
| <b>TOTAL REVENUES</b>  | <b><u>\$ 22,881,519</u></b> | <b><u>\$ 22,126,909</u></b>            | <b><u>\$ 22,504,983</u></b> |
| <b>EXPENDITURES</b>  |                             |  |                             |
| Salaries   | \$ 10,103,296               | \$ 7,674,448                           | \$ 9,700,000                |
| Payroll Costs  | 4,997,148                   | 3,734,896                              | 4,700,000                   |
| Purchased Services   | 4,092,150                   | 2,749,782                              | 3,700,000                   |
| Supplies & Materials   | 1,900,725                   | 859,078                                | 1,300,000                   |
| Capital Outlay   | 60,000                      | 19,622                                 | 20,000                      |
| Other Objects  | 368,200                     | 379,922                                | 380,000                     |
| Transfer/NSLP Food Service Program   | -                           | -                                      | -                           |
| Transfer to QSCB Fund 300  | 45,200                      | -                                      | 45,200                      |
| Transfer to Capital Project Fund 400   | 194,800                     | -                                      | 194,800                     |
| <b>SUB TOTAL EXPENDITURES</b>  | <b>\$ 21,761,519</b>        | <b>\$ 15,417,749</b>                   | <b>\$ 20,040,000</b>        |
| Contingency  | 420,000                     | -                                      | -                           |
| Unappropriated, Reserved for Next Year                                       | 700,000                     | -                                      | -                           |
| <b>TOTAL EXPENDITURES</b>  | <b><u>\$ 22,881,519</u></b> | <b><u>\$ 15,417,749</u></b>            | <b><u>\$ 20,040,000</u></b> |
| <b>TOTAL ESTIMATED REVENUES</b>  |                             |  | 22,504,983                  |
| <b>TOTAL ESTIMATED EXPENDITURES</b>  |                             |  | 20,040,000                  |
| <i>Estimated Ending Fund Balance</i>   |                             |  | <b><u>\$ 2,464,983</u></b>  |
| <i>(Of the \$22,881,519 budget the estimated ending fund balance is 11%)</i> |                             |  |                             |