

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**

The Board President will welcome everyone and call the meeting to order.

**A Roll Call of the board.**

Board President

The Board President will conduct a roll call of the board.

1 Guests

**B Pledge of Allegiance**

Superintendent

Superintendent Maughan will conduct the Pledge of Allegiance

**C Vision and Mission Statements**

Board Member Eckert

Board Member Eckert will review the Vision and Mission Statements.

**II BUDGET HEARING**

**A FY 2026 Recommended Final Budget**

**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
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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

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

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. **Fund** 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%
<b>Total Revenues</b>	<b>\$30,250,255</b>	<b>\$30,477,614</b>	<b>.75%</b>

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%
<b>Total Expenditures</b>	<b>\$29,927,449</b>	<b>\$30,711,921</b>	<b>2.62%</b>

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%
<b>Total Revenue</b>	<b>\$5,892,714</b>	<b>\$6,121,650</b>	<b>3.89%</b>

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%
<b>Total Expense</b>	<b>\$5,883,552</b>	<b>\$6,126,650</b>	<b>4.13%</b>

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  
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					
<b>TOTAL ASSETS</b>			\$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					
<b>TOTAL LIABILITIES</b>			\$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					
<b>TOTAL FUND BALANCES</b>			\$21,426,775					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$46,781,542					
<b>TOTAL ASSETS</b>			\$46,781,542	\$0	\$0	\$0		

### Revenue

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			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		

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
	<b>Salaries (Header Only)(100)</b>						
	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		7
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	<b>\$3,993,052</b>	<b>\$4,383,785</b>	<b>\$4,152,882</b>	<b>\$4,632,487</b>		
	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		
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$27,476</b>	<b>\$45,300</b>	<b>\$19,789</b>	<b>\$68,600</b>		
	430 Repairs & Maint Services	\$848	\$9,500	\$5,500	\$7,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$848</b>	<b>\$9,500</b>	<b>\$5,500</b>	<b>\$7,000</b>		
	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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$360,774</b>	<b>\$410,560</b>	<b>\$648,048</b>	<b>\$732,530</b>		
	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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$672,401</b>	<b>\$671,672</b>	<b>\$795,687</b>	<b>\$704,662</b>		
	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					
	<b>TOTAL PROPERTY</b>	<b>\$425,438</b>	<b>\$502,000</b>	<b>\$220,884</b>	<b>\$239,400</b>		
810 Dues and Fees	\$3,356	\$7,930	\$6,561	\$7,180			
890 Misc Expenditures	\$15,226	\$11,450	\$14,129	\$11,550			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$18,582</b>	<b>\$19,380</b>	<b>\$20,690</b>	<b>\$18,730</b>			
<b>TOTAL INSTRUCTION</b>	<b>\$14,826,928</b>	<b>\$16,204,556</b>	<b>\$16,181,268</b>	<b>\$17,208,207</b>	6.35%	Increase Salaries	
Salaries (Header Only)(100)							
141 Salaries - Attend & Social Work Pers	\$192,104	\$185,444	\$195,581	\$194,035		8	
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			

<b>SUPPORT SERVICES - STUDENTS</b>	144 Salaries - Psychological Personnel	\$115,319	\$118,381	\$122,202	\$127,965		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$37,144	\$42,075	\$52,396	\$42,075			
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$2,016,420	\$2,116,293	\$2,119,251	\$2,062,686	-2.67%	Red in OT and Speech	
<b>Salaries (Header Only)(100)</b>							
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			
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
<b>TOTAL BENEFITS</b>	\$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			
<b>TOTAL PURCH/PROF SERV</b>	\$27,536	\$111,320	\$30,377	\$115,730		9	
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			

<b>SUPPO</b>	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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)
	<b>TOTAL PROPERTY</b>		\$2,500	\$110,781	\$2,500		
	810 Dues and Fees	\$951	\$2,030	\$2,131	\$2,030		
	890 Misc Expenditures	\$7,954		\$1,185			
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$8,905	\$2,030	\$3,316	\$2,030		
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$1,646,655	\$1,792,567	\$1,774,348	\$1,673,089	-5.71%	Reduction in Tech Hardware	
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$73,384	\$96,000	\$68,118	\$95,000			
810 Dues and Fees	\$13,864	\$25,000	\$25,600	\$25,000			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$13,864	\$25,000	\$25,600	\$25,000		10	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$1,053,094	\$1,130,333	\$1,106,211	\$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint	
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>						
	121 Salaries - Principals and Assistants	\$985,463	\$1,041,417	\$1,036,417	\$926,542		

<b>SUPPORT SERVICES - SCHOOL ADMIN</b>	152 Salaries - Secretarial and Clerical Personnel	\$294,343	\$307,323	\$314,850	\$316,298		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$618,172	\$641,773	\$645,256	\$578,743		
	330 Prof Emp Training and Dev	\$233	\$8,950	\$3,825	\$5,200		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$16,144	\$22,000	\$17,502	\$20,300			
810 Dues and Fees	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$1,942,293	\$2,049,982	\$2,056,451	\$1,877,184	-8.72%	Reduced 1 Admin FTE	
<b>SUPPORT SERVICES - CENTRAL SERVICES</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$13,761	\$42,000	\$8,900	\$46,000		
	432 Technology Repairs & Maint.	\$16,846	\$20,000	\$10,000	\$20,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		11
580 Travel/Per Diem	\$11,690	\$4,500	\$25,141	\$7,150			
<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$16,835	\$76,900	\$2,499	\$76,900		
<b>TOTAL SUPPORT SERVICES - CENTRAL SERVICES</b>	\$975,425	\$1,094,314	\$1,045,159	\$1,176,034	12.52%	Investing in New Telephone System	
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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					
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$842,811	\$830,825	\$938,717	\$871,200		
734 Technology Related Hardware		\$15,000		\$15,000			
<b>TOTAL PROPERTY</b>		\$15,000		\$15,000			
810 Dues and Fees	\$332	\$230	\$230	\$291		12	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$332	\$230	\$230	\$291			
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	\$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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$133,632	\$169,400	\$179,124	\$170,300			
734 Technology Related Hardware			\$900				
<b>TOTAL PROPERTY</b>			\$900				
<b>TOTAL STUDENT TRANSPORTATION</b>	\$798,731	\$1,032,104	\$1,081,498	\$1,100,436	1.75%		
VICES ONS	Salaries (Header Only)(100)						13
	191 Salaries - Food Service Personnel		\$5,980	\$6,488			
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$5,980	\$6,488			

<b>FOOD SERVICES OPERATIONS</b>	210 State Retirement		\$834	\$607			
	220 Social Security		\$508	\$496			
	230 Local Retirement			\$16			
	<b>TOTAL BENEFITS</b>		\$1,342	\$1,120			
<b>TOTAL FOOD SERVICES OPERATIONS</b>			\$7,322	\$7,607		-100.00%	No Classified State Bonus this year
<b>COMMUNITY SERVICES</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL PROPERTY</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$19,197	\$19,500	\$20,100	\$19,250			
<b>TOTAL COMMUNITY SERVICES</b>		\$1,114,246	\$1,276,767	\$1,226,187	\$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$27,305,903	\$29,927,649	\$29,927,499	\$30,711,921	2.62%	

## Other Financing

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	Actual 2025	Original Budget 2026	Final Budget 2026	Original Budget 2027	% Change	Notes
<b>(USES) 5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		14
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		

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

## Summary

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		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849		
	<b>3000 Total STATE</b>	\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765		
	<b>4000 Total FEDERAL</b>	\$498,188	\$384,405	\$358,030	\$383,000		
	<b>TOTAL REVENUES</b>	\$29,783,676	\$29,922,649	\$30,250,255	\$30,477,614	0.75%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,020,176	\$17,159,890	\$17,241,296	\$17,654,682		
	<b>200 Employee Benefits</b>	\$6,971,140	\$7,611,281	\$7,355,751	\$7,890,826		
	<b>300 Purchased Professional and Technical</b>	\$453,318	\$762,485	\$567,562	\$733,645		
	<b>400 Purchased property Services</b>	\$663,641	\$794,750	\$818,477	\$586,200		
	<b>500 Other Purchased Services</b>	\$678,842	\$765,060	\$1,075,441	\$1,153,930		
	<b>600 Supplies</b>	\$1,965,371	\$2,090,297	\$2,365,224	\$2,212,362		
	<b>700 Property</b>	\$435,806	\$555,500	\$373,565	\$292,900		
	<b>800 Other Objects</b>	\$117,610	\$188,385	\$130,182	\$187,376		
	<b>TOTAL EXPENDITURES</b>	\$27,305,903	\$29,927,649	\$29,927,499	\$30,711,921	2.62%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$2,477,773	(\$5,000)	\$322,756	(\$234,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$1,137	\$5,000	\$2,144	\$234,307		
<b>NET CHANGE IN FUND BALANCE</b>		\$2,478,910	(\$0)	\$324,899	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$18,947,865		\$21,426,775			15
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$284,776					
FUND	9889 Committed – Other	\$284,776					
	<b>TOTAL FUND BALANCES</b>	\$284,776					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$284,776					
<b>TOTAL ASSETS</b>		\$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		
	1710 Admissions	\$45,405	\$45,405	\$58,669	\$45,405		
	1720 Bookstore Sales	\$807	\$1,270	\$3,459	\$3,710		
	1741 General Student Fees	\$43,528	\$40,060				
	1742 General Student Fee Waivers	(\$3,980)	(\$4,150)				
	1743 Curricular Activity Fees	\$75,642	\$62,891	\$113,240	\$161,916		
	1744 Curricular Activity Fee Waivers	(\$6,077)	(\$7,819)		(\$28,079)		
	1745 Co-Curricular Activity Fees	\$83,899	\$73,965				
	1746 Co-Curricular Activity Fee Waivers	(\$6,110)	(\$6,110)				
	1747 Extra-Curricular Activity Fees	\$193,694	\$158,130	\$218,381	\$188,507		
	1748 Extra-Curricular Activity Fee Waivers	(\$18,863)	(\$18,938)		(\$18,938)		
	1750 School Vend & Stores	\$57,323	\$57,645	\$86,102	\$57,645		
	1760 Fines	\$942	\$1,125	\$624	\$1,125		
	1770 Fundraisers	\$198,606	\$188,420	\$144,158	\$188,420		
	1910 Rentals	\$6,030	\$9,350	\$21,067	\$9,350		
	1920 Contributions and Donations From Private	\$93,803	\$93,275	\$174,674	\$93,275		
	1990 Miscellaneous	\$9,030	\$9,465	\$9,265	\$9,465		
	<b>TOTAL LOCAL</b>		\$773,681	\$703,988	\$829,646	\$711,805	
STATE	3800 Non-MSP State Revenue (via USBE)			\$53,240			
	<b>TOTAL STATE</b>			\$53,240			
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	One time Funds from State

# Expenditure

16  
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
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<b>INSTRUCTION</b>	<b>Purch/Prof Serv(300)</b>						
	340 Other Contracted Professional Services	\$61,610	\$57,893	\$60,616	\$61,055	0.72%	
	<b>TOTAL PURCH/PROF SERV</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	430 Repairs & Maint Services	\$500	\$500	\$2,259	\$500		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	730 Equipment	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>TOTAL PROPERTY</b>	\$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		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$18,356	\$16,395	\$22,429	\$16,375			
<b>TOTAL INSTRUCTION</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%		
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		\$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.

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0		
	<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
	<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
	<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0			
<b>OTHER SOURCES</b>	<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		17
	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0		
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0		

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$773,681	\$703,988	\$829,646	\$711,805		
	<b>3000 Total STATE</b>			\$53,240			
	<b>TOTAL REVENUES</b>	\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	<b>400 Purchased property Services</b>	\$500	\$500	\$2,259	\$500		
	<b>500 Other Purchased Services</b>	\$174,873	\$182,644	\$137,985	\$183,050		
	<b>600 Supplies</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	<b>700 Property</b>	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>800 Other Objects</b>	\$18,356	\$16,395	\$22,429	\$16,375		
	<b>TOTAL EXPENDITURES</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,225	\$0	\$151,375	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$1,225	\$0	\$151,375	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$283,551		\$284,776			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$208,151					
LIABILITIES	9561 Unearned Revenue- Local	\$208,151					
	<b>TOTAL LIABILITIES</b>	\$208,151					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$208,151					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND</b>		\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL COMMUNITY SERVICES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND</b>		\$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
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		19
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0		
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0		

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

## Summary

This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL REVENUES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXP ENDITURES</b>	<b>800 Other Objects</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL EXPENDITURES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$0	\$0	\$0	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0		\$0			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>		\$598,455					
LIABILITIES	9540	Accrued Salaries and Withholdings	\$71,750					
	<b>TOTAL LIABILITIES</b>		\$71,750					
FUND BALANCES	9890	Assigned	\$80,876					
	9899	Unassigned Fund Balance	\$445,829					
	<b>TOTAL FUND BALANCES</b>		\$526,705					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$598,455					
<b>TOTAL ASSETS</b>			\$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					
	<b>TOTAL LOCAL</b>		\$115,960		\$83,211			
<b>TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND</b>			\$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			
	<b>TOTAL PURCH/PROF SERV</b>		\$1,500		\$5,536			
	440	Leases	\$50,000					
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$50,000					
	610	General Supplies	\$9,033	\$80,876	\$84,515			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$9,033	\$80,876	\$84,515			
	810	Dues and Fees	\$2,401		\$509,866			
	890	Misc Expenditures	\$72,250	\$750,000	\$10,000			21
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$74,651	\$750,000	\$519,866			
	<b>TOTAL COMMUNITY SERVICES</b>			\$135,184	\$830,876	\$609,916		

<b>TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION</b>	\$135,184	\$830,876	\$609,916	\$0	
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# Other Financing

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

# Summary

This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUS BY</b>	<b>1000 Total LOCAL</b>	\$115,960		\$83,211			
	<b>TOTAL REVENUES</b>	\$115,960		\$83,211			
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$1,500		\$5,536			
	<b>400 Purchased property Services</b>	\$50,000					
	<b>600 Supplies</b>	\$9,033	\$80,876	\$84,515			
	<b>800 Other Objects</b>	\$74,651	\$750,000	\$519,866			22
	<b>TOTAL EXPENDITURES</b>		\$135,184	\$830,876	\$609,916		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$19,224)	(\$830,876)	(\$526,705)			

<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>	(\$19,224)	(\$830,876)	(\$526,705)	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$545,929		\$526,705		
<b>FUND BALANCE - ENDING</b>	\$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					
	<b>TOTAL ASSETS</b>		\$15,459,417					
LIABILITIES	9510	Accounts Payable	\$897,977					
	9561	Unearned Revenue- Local	\$4,872,713					
	<b>TOTAL LIABILITIES</b>		\$5,770,690					
FUND BALANCES	9889	Committed – Other	\$9,695,672					
	9899	Unassigned Fund Balance	(\$6,945)					
	<b>TOTAL FUND BALANCES</b>		\$9,688,727					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$15,459,417					
<b>TOTAL ASSETS</b>			\$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					
	<b>TOTAL LOCAL</b>		\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	\$131,417	\$250,000				
	<b>TOTAL STATE</b>		\$131,417	\$250,000				
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$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		24
	<b>TOTAL PROPERTY</b>		\$30,673	\$375,000	\$428,051	\$398,000		
	<b>TOTAL INSTRUCTION</b>		\$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		
	<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>					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			
	<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>		\$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			
	<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>		\$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			
<b>TOTAL STUDENT TRANSPORTATION</b>			\$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				
<b>TOTAL FACILITIES ACQUISITION AND</b>		\$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				
	<b>TOTAL LAND IMPROVEMENT SERVICES</b>		\$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			
	<b>TOTAL ARCHITECTURE AND ENGINEERING</b>		\$167,656	\$390,125	\$582,025	\$300,000		-48.46%	Less Design Work Required
SITE DEVELOPMENT	Purch Property Services(400)								
		430 Repairs & Maint Services	\$589						
		450 Construction Services	\$3,385	\$160,000	\$160,000	\$180,000			

S	IMPF	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.

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
	<b>3000 Total STATE</b>	\$131,417	\$250,000				
	<b>TOTAL REVENUES</b>	\$5,817,915	\$5,878,552	\$5,892,714	\$6,121,650	3.89%	Increased Rev from Property Taxes
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$174,234	\$390,125	\$582,425	\$335,000		
	<b>400 Purchased property Services</b>	\$5,121,971	\$4,801,926	\$4,391,145	\$5,007,019		
	<b>700 Property</b>	\$102,994	\$691,500	\$909,981	\$784,631		
	<b>TOTAL EXPENDITURES</b>	\$5,399,199	\$5,883,552	\$5,883,552	\$6,126,650	4.13%	Increased Repairs and Maint
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$418,716	(\$5,000)	\$9,163	(\$5,000)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$7,080	\$5,000	\$149,317	\$5,000		
<b>NET CHANGE IN FUND BALANCE</b>		\$425,796	\$0	\$158,480	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$9,262,931		\$9,688,727			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$6,165,843					
FUNDS	9889 Committed – Other	\$6,165,843					
	<b>TOTAL FUND BALANCES</b>	\$6,165,843					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$6,165,843					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>		\$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
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>		\$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
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		28
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0		
	5400 Loan Proceeds	\$0	\$0	\$0	\$0		

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000		
	<b>TOTAL REVENUES</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$5,903,164		\$6,165,843			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$304,407					
LIABILITIES	9510 Accounts Payable	\$2,285					
	9540 Accrued Salaries and Withholdings	\$15,006					
	<b>TOTAL LIABILITIES</b>	\$17,291					
FUNDS	9872 Restricted – Food Service	\$287,116					
	<b>TOTAL FUND BALANCES</b>	\$287,116					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$304,407					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$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		
	<b>TOTAL STATE</b>	\$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		
	<b>TOTAL FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>		\$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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		30
	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				
	<b>TOTAL BENEFITS</b>	\$130,607	\$142,594	\$134,066	\$153,383	14.41%
	330 Prof Emp Training and Dev	\$35		\$130		
	<b>TOTAL PURCH/PROF SERV</b>	\$35		\$130		
	430 Repairs & Maint Services	\$13,396	\$9,900	\$8,100		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$285,202	\$274,650	\$286,269	\$286,550	0.10%
	730 Equipment	\$690		\$4,432		
	<b>TOTAL PROPERTY</b>	\$690		\$4,432		
	810 Dues and Fees	\$3,879	\$2,675	\$925	\$3,175	
	890 Misc Expenditures	\$329	\$500	\$500	\$500	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$4,208	\$3,175	\$1,425	\$3,675	
	<b>TOTAL FOOD SERVICES OPERATIONS</b>	\$759,551	\$769,514	\$769,514	\$794,907	
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>	\$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
<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$229,307		
<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$229,307		
<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		

<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0	
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0	
	<b>6400 Unusual or Infrequent Items</b>	\$0	\$0	\$0	\$0	
	<b>6500 Restatement</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$208,930	\$179,700	\$242,845	\$262,600		
	<b>3000 Total STATE</b>	\$136,318	\$150,000	\$88,550	\$98,000		
	<b>4000 Total FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
	<b>TOTAL REVENUES</b>	\$585,569	\$520,200	\$518,240	\$565,600	9.14%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$324,443	\$338,434	\$334,195	\$350,777		
	<b>200 Employee Benefits</b>	\$130,607	\$142,594	\$134,066	\$153,383		
	<b>300 Purchased Professional and Technical</b>	\$35		\$130			
	<b>400 Purchased property Services</b>	\$13,396	\$9,900	\$8,100			
	<b>500 Other Purchased Services</b>	\$970	\$760	\$897	\$522		
	<b>600 Supplies</b>	\$285,202	\$274,650	\$286,269	\$286,550		
	<b>700 Property</b>	\$690		\$4,432			
	<b>800 Other Objects</b>	\$4,208	\$3,175	\$1,425	\$3,675		
	<b>TOTAL EXPENDITURES</b>	\$759,551	\$769,514	\$769,514	\$794,907	3.30%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$229,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$229,307		Funding Trf from Fund 10
<b>NET CHANGE IN FUND BALANCE</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$461,099		\$287,116			
<b>FUND BALANCE - ENDING</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$30,234,027	\$29,586,821	\$30,272,628	\$31,621,241		
	<b>3000 Total STATE</b>	\$6,504,080	\$7,267,012	\$7,261,888	\$6,078,765		
	<b>4000 Total FEDERAL</b>	\$738,509	\$574,905	\$544,874	\$588,000		
	<b>TOTAL REVENUES</b>	\$37,476,617	\$37,428,738	\$38,079,390	\$38,288,006	0.55%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,344,619	\$17,498,325	\$17,575,491	\$18,005,458		
	<b>200 Employee Benefits</b>	\$7,101,748	\$7,753,876	\$7,489,818	\$8,044,210		
	<b>300 Purchased Professional and Technical</b>	\$690,697	\$1,210,503	\$1,216,269	\$1,129,700		32
	<b>400 Purchased property Services</b>	\$5,849,508	\$5,607,076	\$5,219,982	\$5,593,719		
	<b>500 Other Purchased Services</b>	\$854,685	\$948,464	\$1,214,323	\$1,337,502		

<b>EXPENDITURES</b>	<b>600 Supplies</b>	\$2,761,041	\$2,878,516	\$3,223,485	\$2,935,737		
	<b>700 Property</b>	\$555,171	\$1,260,864	\$1,308,722	\$1,091,531		
	<b>800 Other Objects</b>	\$351,961	\$1,161,305	\$897,776	\$408,763		
	<b>TOTAL EXPENDITURES</b>	\$34,509,430	\$38,318,929	\$38,145,865	\$38,546,620	1.05%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$2,967,187	(\$890,190)	(\$66,475)	(\$258,614)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$8,217	\$10,000	\$151,461	\$468,614		
<b>NET CHANGE IN FUND BALANCE</b>		\$2,975,404	(\$880,190)	\$84,986	\$210,000		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$35,404,540	\$0	\$38,379,943	\$0		
<b>FUND BALANCE - ENDING</b>		\$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					
<b>TOTAL ASSETS</b>			\$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					
<b>TOTAL LIABILITIES</b>			\$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					
<b>TOTAL FUND BALANCES</b>			\$21,426,775					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$46,781,542					
<b>TOTAL ASSETS</b>			\$46,781,542	\$0	\$0	\$0		

### Revenue

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			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		

<b>LOCAL</b>	<b>1113</b>	<b>Tax Sales and Redemp - Voted Local</b>	\$197,051	\$194,000	\$182,001	\$190,000		
	<b>1114</b>	<b>Board Local Levy</b>	\$6,852,330	\$7,160,000	\$7,033,562	\$7,615,000		
	<b>1115</b>	<b>Tax Sales and Redemp-Board Local</b>	\$427,461	\$450,000	\$389,630	\$410,000		
	<b>1160</b>	<b>FILT--Basic Rate</b>	\$325,844	\$318,300	\$281,055	\$290,000		
	<b>1162</b>	<b>FILT--Voted Local</b>	\$117,563	\$100,720	\$99,867	\$102,000		
	<b>1164</b>	<b>FILT--Board Local</b>	\$255,028	\$250,000	\$213,797	\$222,000		
	<b>1310</b>	<b>Tuition From Pupils or Parents</b>	\$46,730	\$40,900	\$43,701	\$44,500		
	<b>1320</b>	<b>Tuition From Other LEAs - In-State</b>	\$441,570	\$200,000				
	<b>1510</b>	<b>Interest on Investments</b>	\$1,129,421	\$600,000	\$799,653	\$550,000		
	<b>1800</b>	<b>REVENUE - COMM SERV ACTIVITIES</b>	\$672,718	\$711,992	\$531,102	\$695,200		
	<b>1910</b>	<b>Rentals</b>	\$360	\$360				
	<b>1920</b>	<b>Contributions and Donations From Private</b>	\$48,500	\$45,360	\$25,160	\$25,000		
	<b>1960</b>	<b>Misc. Revenue from Other Local Gov</b>	\$34,000		\$105,190			
	<b>1990</b>	<b>Miscellaneous</b>	\$40,884	\$26,600	\$26,023	\$26,500		
	<b>TOTAL LOCAL</b>			\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849	5.89%
<b>STATE</b>	<b>3010</b>	<b>Regular School Programs K-12</b>	(\$11,887)	(\$10,000)	(\$80,167)			
	<b>3015</b>	<b>Necessarily Existent Small Schools</b>	\$120,264					
	<b>3100</b>	<b>Restricted Basic School Program</b>	\$2,507,218	\$2,452,313	\$1,923,213	\$1,422,687		
	<b>3200</b>	<b>Related to Basic Programs</b>	\$466,854	\$1,173,014	\$1,210,036	\$1,221,638		
	<b>3300</b>	<b>Focus Populations</b>	\$124,830	\$111,336	\$148,489	\$120,806		
	<b>3400</b>	<b>Educator Supports</b>	\$1,384,858	\$1,743,172	\$2,051,105	\$1,790,040		
	<b>3500</b>	<b>Statewide Initiatives</b>	\$1,473,069	\$1,330,277	\$1,462,998	\$1,366,594		
	<b>3800</b>	<b>Non-MSP State Revenue (via USBE)</b>	\$171,139	\$66,900	\$404,424	\$59,000		
	<b>TOTAL STATE</b>			\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765	-16.00%
<b>FEDERAL</b>	<b>4200</b>	<b>Unrestricted Fed Revenue Passed</b>	\$61,520	\$35,000	\$72,740	\$65,000		
	<b>4522</b>	<b>IDEA - B -- Pre-School Disabled (Sec 619)</b>	\$7,675	\$7,675				
	<b>4524</b>	<b>IDEA - B -- Disabled (PL 101-476)</b>	\$283,803	\$283,803	\$277,012	\$285,000		
	<b>4538</b>	<b>Formula Allocation</b>	\$19,113	\$15,000	\$3,601			
	<b>4700</b>	<b>Fed Revenue Passed Through</b>			\$27,927	\$33,000		
	<b>4800</b>	<b>Elementary and Secondary Education Act</b>	\$91,493	\$42,927	\$588			
	<b>4901</b>	<b>Medicaid Outreach</b>	\$34,584		(\$23,838)			
<b>TOTAL FEDERAL</b>			\$498,188	\$384,405	\$358,030	\$383,000		
<b>TOTAL REVENUES, 10 GENERAL FUND</b>			\$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.			<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
	<b>Salaries (Header Only)(100)</b>							
		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		35
		<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		

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		
<b>TOTAL BENEFITS</b>	<b>\$3,993,052</b>	<b>\$4,383,785</b>	<b>\$4,152,882</b>	<b>\$4,632,487</b>		
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		
<b>TOTAL PURCH/PROF SERV</b>	<b>\$27,476</b>	<b>\$45,300</b>	<b>\$19,789</b>	<b>\$68,600</b>		
430 Repairs & Maint Services	\$848	\$9,500	\$5,500	\$7,000		
<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$848</b>	<b>\$9,500</b>	<b>\$5,500</b>	<b>\$7,000</b>		
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		
<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$360,774</b>	<b>\$410,560</b>	<b>\$648,048</b>	<b>\$732,530</b>		
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		
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$672,401</b>	<b>\$671,672</b>	<b>\$795,687</b>	<b>\$704,662</b>		
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					
<b>TOTAL PROPERTY</b>	<b>\$425,438</b>	<b>\$502,000</b>	<b>\$220,884</b>	<b>\$239,400</b>		
810 Dues and Fees	\$3,356	\$7,930	\$6,561	\$7,180		
890 Misc Expenditures	\$15,226	\$11,450	\$14,129	\$11,550		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$18,582</b>	<b>\$19,380</b>	<b>\$20,690</b>	<b>\$18,730</b>		
<b>TOTAL INSTRUCTION</b>	<b>\$14,826,928</b>	<b>\$16,204,556</b>	<b>\$16,181,268</b>	<b>\$17,208,207</b>	6.35%	Increase Salaries
Salaries (Header Only)(100)						
141 Salaries - Attend & Social Work Pers	\$192,104	\$185,444	\$195,581	\$194,035		36
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		

<b>SUPPORT SERVICES - STUDENTS</b>	144 Salaries - Psychological Personnel	\$115,319	\$118,381	\$122,202	\$127,965		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$37,144	\$42,075	\$52,396	\$42,075			
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$2,016,420	\$2,116,293	\$2,119,251	\$2,062,686	-2.67%	Red in OT and Speech	
<b>Salaries (Header Only)(100)</b>							
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			
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
<b>TOTAL BENEFITS</b>	\$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			
<b>TOTAL PURCH/PROF SERV</b>	\$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	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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)
	<b>TOTAL PROPERTY</b>		\$2,500	\$110,781	\$2,500		
	810 Dues and Fees	\$951	\$2,030	\$2,131	\$2,030		
	890 Misc Expenditures	\$7,954		\$1,185			
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$8,905	\$2,030	\$3,316	\$2,030		
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$1,646,655	\$1,792,567	\$1,774,348	\$1,673,089	-5.71%	Reduction in Tech Hardware	
SUPPORT SERVICES - GENERAL DIST ADMIN	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$73,384	\$96,000	\$68,118	\$95,000			
810 Dues and Fees	\$13,864	\$25,000	\$25,600	\$25,000			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$13,864	\$25,000	\$25,600	\$25,000		38	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$1,053,094	\$1,130,333	\$1,106,211	\$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint	
	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$618,172	\$641,773	\$645,256	\$578,743		
	330 Prof Emp Training and Dev	\$233	\$8,950	\$3,825	\$5,200		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$16,144	\$22,000	\$17,502	\$20,300			
810 Dues and Fees	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$1,942,293	\$2,049,982	\$2,056,451	\$1,877,184	-8.72%	Reduced 1 Admin FTE	
SUPPORT SERVICES - CENTRAL SERVICES	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$13,761	\$42,000	\$8,900	\$46,000		
	432 Technology Repairs & Maint.	\$16,846	\$20,000	\$10,000	\$20,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		39
580 Travel/Per Diem	\$11,690	\$4,500	\$25,141	\$7,150			
<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$16,835	\$76,900	\$2,499	\$76,900		
<b>TOTAL SUPPORT SERVICES - CENTRAL SERVICES</b>	\$975,425	\$1,094,314	\$1,045,159	\$1,176,034	12.52%	Investing in New Telephone System	
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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					
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$842,811	\$830,825	\$938,717	\$871,200		
734 Technology Related Hardware		\$15,000		\$15,000			
<b>TOTAL PROPERTY</b>		\$15,000		\$15,000			
810 Dues and Fees	\$332	\$230	\$230	\$291		40	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$332	\$230	\$230	\$291			
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	\$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			
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
	<b>TOTAL BENEFITS</b>	\$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			
	<b>TOTAL PURCH/PROF SERV</b>	\$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			
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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			
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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				
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$133,632	\$169,400	\$179,124	\$170,300				
734 Technology Related Hardware			\$900					
<b>TOTAL PROPERTY</b>			\$900					
<b>TOTAL STUDENT TRANSPORTATION</b>	\$798,731	\$1,032,104	\$1,081,498	\$1,100,436	1.75%			
VICES ONS	Salaries (Header Only)(100)						41	
	191 Salaries - Food Service Personnel		\$5,980	\$6,488				
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$5,980	\$6,488				

<b>FOOD SERVICES OPERATIONS</b>	210 State Retirement		\$834	\$607			
	220 Social Security		\$508	\$496			
	230 Local Retirement			\$16			
	<b>TOTAL BENEFITS</b>		\$1,342	\$1,120			
<b>TOTAL FOOD SERVICES OPERATIONS</b>			\$7,322	\$7,607		-100.00%	No Classified State Bonus this year
<b>COMMUNITY SERVICES</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL PROPERTY</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$19,197	\$19,500	\$20,100	\$19,250			
<b>TOTAL COMMUNITY SERVICES</b>		\$1,114,246	\$1,276,767	\$1,226,187	\$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$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
<b>(USES) 5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		42
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		

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

## Summary

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		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849		
	<b>3000 Total STATE</b>	\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765		
	<b>4000 Total FEDERAL</b>	\$498,188	\$384,405	\$358,030	\$383,000		
	<b>TOTAL REVENUES</b>	\$29,783,676	\$29,922,649	\$30,250,255	\$30,477,614	0.75%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,020,176	\$17,159,890	\$17,241,296	\$17,654,682		
	<b>200 Employee Benefits</b>	\$6,971,140	\$7,611,281	\$7,355,751	\$7,890,826		
	<b>300 Purchased Professional and Technical</b>	\$453,318	\$762,485	\$567,562	\$733,645		
	<b>400 Purchased property Services</b>	\$663,641	\$794,750	\$818,477	\$586,200		
	<b>500 Other Purchased Services</b>	\$678,842	\$765,060	\$1,075,441	\$1,153,930		
	<b>600 Supplies</b>	\$1,965,371	\$2,090,297	\$2,365,224	\$2,212,362		
	<b>700 Property</b>	\$435,806	\$555,500	\$373,565	\$292,900		
	<b>800 Other Objects</b>	\$117,610	\$188,385	\$130,182	\$187,376		
	<b>TOTAL EXPENDITURES</b>	\$27,305,903	\$29,927,649	\$29,927,499	\$30,711,921	2.62%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$2,477,773	(\$5,000)	\$322,756	(\$234,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$1,137	\$5,000	\$2,144	\$234,307		
<b>NET CHANGE IN FUND BALANCE</b>		\$2,478,910	(\$0)	\$324,899	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$18,947,865		\$21,426,775			43
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$284,776					
LIABILITIES	9889 Committed – Other	\$284,776					
	<b>TOTAL FUND BALANCES</b>	\$284,776					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$284,776					
<b>TOTAL ASSETS</b>		\$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		
	1710 Admissions	\$45,405	\$45,405	\$58,669	\$45,405		
	1720 Bookstore Sales	\$807	\$1,270	\$3,459	\$3,710		
	1741 General Student Fees	\$43,528	\$40,060				
	1742 General Student Fee Waivers	(\$3,980)	(\$4,150)				
	1743 Curricular Activity Fees	\$75,642	\$62,891	\$113,240	\$161,916		
	1744 Curricular Activity Fee Waivers	(\$6,077)	(\$7,819)		(\$28,079)		
	1745 Co-Curricular Activity Fees	\$83,899	\$73,965				
	1746 Co-Curricular Activity Fee Waivers	(\$6,110)	(\$6,110)				
	1747 Extra-Curricular Activity Fees	\$193,694	\$158,130	\$218,381	\$188,507		
	1748 Extra-Curricular Activity Fee Waivers	(\$18,863)	(\$18,938)		(\$18,938)		
	1750 School Vend & Stores	\$57,323	\$57,645	\$86,102	\$57,645		
	1760 Fines	\$942	\$1,125	\$624	\$1,125		
	1770 Fundraisers	\$198,606	\$188,420	\$144,158	\$188,420		
	1910 Rentals	\$6,030	\$9,350	\$21,067	\$9,350		
	1920 Contributions and Donations From Private	\$93,803	\$93,275	\$174,674	\$93,275		
	1990 Miscellaneous	\$9,030	\$9,465	\$9,265	\$9,465		
	<b>TOTAL LOCAL</b>		\$773,681	\$703,988	\$829,646	\$711,805	
STATE	3800 Non-MSP State Revenue (via USBE)			\$53,240			
	<b>TOTAL STATE</b>			\$53,240			
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	One time Funds from State

# 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
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44  
Donations from Foundation

<b>INSTRUCTION</b>	<b>Purch/Prof Serv(300)</b>						
	340 Other Contracted Professional Services	\$61,610	\$57,893	\$60,616	\$61,055	0.72%	
	<b>TOTAL PURCH/PROF SERV</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	430 Repairs & Maint Services	\$500	\$500	\$2,259	\$500		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	730 Equipment	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>TOTAL PROPERTY</b>	\$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		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$18,356	\$16,395	\$22,429	\$16,375			
<b>TOTAL INSTRUCTION</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%		
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		\$772,456	\$703,988	\$731,510	\$711,805	-2.69%	Reduction in General Fees

## Other Financing

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		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0		
	<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
	<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
	<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0			
<b>OTHER SOURCES</b>	<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		45
	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0		
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0		

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

## Summary

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		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$773,681	\$703,988	\$829,646	\$711,805		
	<b>3000 Total STATE</b>			\$53,240			
	<b>TOTAL REVENUES</b>	\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	<b>400 Purchased property Services</b>	\$500	\$500	\$2,259	\$500		
	<b>500 Other Purchased Services</b>	\$174,873	\$182,644	\$137,985	\$183,050		
	<b>600 Supplies</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	<b>700 Property</b>	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>800 Other Objects</b>	\$18,356	\$16,395	\$22,429	\$16,375		
	<b>TOTAL EXPENDITURES</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,225	\$0	\$151,375	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$1,225	\$0	\$151,375	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$283,551		\$284,776			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$208,151					
LIABILITIES	9561 Unearned Revenue- Local	\$208,151					
	<b>TOTAL LIABILITIES</b>	\$208,151					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$208,151					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND</b>		\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL COMMUNITY SERVICES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND</b>		\$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
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		47
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0		
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0		

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

## Summary

This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL REVENUES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXP ENDITURES</b>	<b>800 Other Objects</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL EXPENDITURES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$0	\$0	\$0	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0		\$0			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$598,455					
LIABILITIES	9540 Accrued Salaries and Withholdings	\$71,750					
	<b>TOTAL LIABILITIES</b>	\$71,750					
FUND BALANCES	9890 Assigned	\$80,876					
	9899 Unassigned Fund Balance	\$445,829					
	<b>TOTAL FUND BALANCES</b>	\$526,705					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$598,455					
<b>TOTAL ASSETS</b>		\$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					
	<b>TOTAL LOCAL</b>	\$115,960		\$83,211			
<b>TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND</b>		\$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				
	<b>TOTAL PURCH/PROF SERV</b>	\$1,500		\$5,536				
	440 Leases	\$50,000						
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$50,000						
	610 General Supplies	\$9,033	\$80,876	\$84,515				
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$9,033	\$80,876	\$84,515				
	810 Dues and Fees	\$2,401		\$509,866				
	890 Misc Expenditures	\$72,250	\$750,000	\$10,000			49	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$74,651	\$750,000	\$519,866				
	<b>TOTAL COMMUNITY SERVICES</b>		\$135,184	\$830,876	\$609,916			

<b>TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION</b>	\$135,184	\$830,876	\$609,916	\$0	
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# Other Financing

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

# Summary

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

<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>	(\$19,224)	(\$830,876)	(\$526,705)	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$545,929		\$526,705		
<b>FUND BALANCE - ENDING</b>	\$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					
	<b>TOTAL ASSETS</b>		\$15,459,417					
LIABILITIES	9510	Accounts Payable	\$897,977					
	9561	Unearned Revenue- Local	\$4,872,713					
	<b>TOTAL LIABILITIES</b>		\$5,770,690					
FUND BALANCES	9889	Committed – Other	\$9,695,672					
	9899	Unassigned Fund Balance	(\$6,945)					
	<b>TOTAL FUND BALANCES</b>		\$9,688,727					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$15,459,417					
<b>TOTAL ASSETS</b>			\$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					
	<b>TOTAL LOCAL</b>		\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	\$131,417	\$250,000				
	<b>TOTAL STATE</b>		\$131,417	\$250,000				
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$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		52
	<b>TOTAL PROPERTY</b>		\$30,673	\$375,000	\$428,051	\$398,000		
	<b>TOTAL INSTRUCTION</b>		\$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		
	<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>					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			
	<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>		\$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			
	<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>		\$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			
<b>TOTAL STUDENT TRANSPORTATION</b>			\$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				
<b>TOTAL FACILITIES ACQUISITION AND</b>		\$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				
	<b>TOTAL LAND IMPROVEMENT SERVICES</b>		\$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			
	<b>TOTAL ARCHITECTURE AND ENGINEERING</b>		\$167,656	\$390,125	\$582,025	\$300,000		-48.46%	Less Design Work Required
SITE DEVELOPMENT	Purch Property Services(400)								
		430 Repairs & Maint Services	\$589						
		450 Construction Services	\$3,385	\$160,000	\$160,000	\$180,000			

<b>IMPR</b>	TOTAL PURCH PROPERTY SERVICES	\$3,974	\$160,000	\$160,000	\$180,000		
	<b>TOTAL SITE IMPROVEMENT</b>	\$3,974	\$160,000	\$160,000	\$180,000	12.50%	Asphalt Repair
<b>BUILDING IMPROVEMENT</b>	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	\$6,578		\$400	\$35,000		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$4,300,042	\$1,599,926	\$3,026,017	\$4,499,019		
	739 Leases for Computers and Related Equipment		\$2,500	\$2,500			
	<b>TOTAL PROPERTY</b>		\$2,500	\$2,500			
<b>TOTAL BUILDING IMPROVEMENT</b>	\$4,306,619	\$1,602,426	\$3,028,917	\$4,534,019	49.69%	Summer Projects	
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		\$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
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0	
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0	
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0	
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0	
	<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0	
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0	
	<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0	
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$7,080	\$5,000	\$149,317	\$5,000	
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0	
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$7,080	\$5,000	\$149,317	\$5,000	
<b>6000 OTHER ITEMS</b>	<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0	
	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0	
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0	
	<b>6400 Unusual or Infrequent Items</b>	\$0	\$0	\$0	\$0	
	<b>6500 Restatement</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$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.

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
	<b>3000 Total STATE</b>	\$131,417	\$250,000				
	<b>TOTAL REVENUES</b>	\$5,817,915	\$5,878,552	\$5,892,714	\$6,121,650	3.89%	Increased Rev from Property Taxes
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$174,234	\$390,125	\$582,425	\$335,000		
	<b>400 Purchased property Services</b>	\$5,121,971	\$4,801,926	\$4,391,145	\$5,007,019		
	<b>700 Property</b>	\$102,994	\$691,500	\$909,981	\$784,631		
	<b>TOTAL EXPENDITURES</b>	\$5,399,199	\$5,883,552	\$5,883,552	\$6,126,650	4.13%	Increased Repairs and Maint
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$418,716	(\$5,000)	\$9,163	(\$5,000)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$7,080	\$5,000	\$149,317	\$5,000		
<b>NET CHANGE IN FUND BALANCE</b>		\$425,796	\$0	\$158,480	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$9,262,931		\$9,688,727			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$6,165,843					
FUNDS	9889 Committed – Other	\$6,165,843					
	<b>TOTAL FUND BALANCES</b>	\$6,165,843					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$6,165,843					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>		\$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
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>		\$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
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		56
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0		
5400 Loan Proceeds	\$0	\$0	\$0	\$0			

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000		
	<b>TOTAL REVENUES</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$5,903,164		\$6,165,843			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$304,407					
LIABILITIES	9510 Accounts Payable	\$2,285					
	9540 Accrued Salaries and Withholdings	\$15,006					
	<b>TOTAL LIABILITIES</b>	\$17,291					
FUNDS	9872 Restricted – Food Service	\$287,116					
	<b>TOTAL FUND BALANCES</b>	\$287,116					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$304,407					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$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		
	<b>TOTAL STATE</b>	\$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		
	<b>TOTAL FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>		\$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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		58
	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				
	<b>TOTAL BENEFITS</b>	\$130,607	\$142,594	\$134,066	\$153,383	14.41%
	330 Prof Emp Training and Dev	\$35		\$130		
	<b>TOTAL PURCH/PROF SERV</b>	\$35		\$130		
	430 Repairs & Maint Services	\$13,396	\$9,900	\$8,100		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$285,202	\$274,650	\$286,269	\$286,550	0.10%
	730 Equipment	\$690		\$4,432		
	<b>TOTAL PROPERTY</b>	\$690		\$4,432		
	810 Dues and Fees	\$3,879	\$2,675	\$925	\$3,175	
	890 Misc Expenditures	\$329	\$500	\$500	\$500	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$4,208	\$3,175	\$1,425	\$3,675	
	<b>TOTAL FOOD SERVICES OPERATIONS</b>	\$759,551	\$769,514	\$769,514	\$794,907	
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>	\$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
<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$229,307		
<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$229,307		59
<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		

<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0	
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0	
	<b>6400 Unusual or Infrequent Items</b>	\$0	\$0	\$0	\$0	
	<b>6500 Restatement</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$208,930	\$179,700	\$242,845	\$262,600		
	<b>3000 Total STATE</b>	\$136,318	\$150,000	\$88,550	\$98,000		
	<b>4000 Total FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
	<b>TOTAL REVENUES</b>	\$585,569	\$520,200	\$518,240	\$565,600	9.14%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$324,443	\$338,434	\$334,195	\$350,777		
	<b>200 Employee Benefits</b>	\$130,607	\$142,594	\$134,066	\$153,383		
	<b>300 Purchased Professional and Technical</b>	\$35		\$130			
	<b>400 Purchased property Services</b>	\$13,396	\$9,900	\$8,100			
	<b>500 Other Purchased Services</b>	\$970	\$760	\$897	\$522		
	<b>600 Supplies</b>	\$285,202	\$274,650	\$286,269	\$286,550		
	<b>700 Property</b>	\$690		\$4,432			
	<b>800 Other Objects</b>	\$4,208	\$3,175	\$1,425	\$3,675		
	<b>TOTAL EXPENDITURES</b>	\$759,551	\$769,514	\$769,514	\$794,907	3.30%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$229,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$229,307		Funding Trf from Fund 10
<b>NET CHANGE IN FUND BALANCE</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$461,099		\$287,116			
<b>FUND BALANCE - ENDING</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$30,234,027	\$29,586,821	\$30,272,628	\$31,621,241		
	<b>3000 Total STATE</b>	\$6,504,080	\$7,267,012	\$7,261,888	\$6,078,765		
	<b>4000 Total FEDERAL</b>	\$738,509	\$574,905	\$544,874	\$588,000		
	<b>TOTAL REVENUES</b>	\$37,476,617	\$37,428,738	\$38,079,390	\$38,288,006	0.55%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,344,619	\$17,498,325	\$17,575,491	\$18,005,458		
	<b>200 Employee Benefits</b>	\$7,101,748	\$7,753,876	\$7,489,818	\$8,044,210		
	<b>300 Purchased Professional and Technical</b>	\$690,697	\$1,210,503	\$1,216,269	\$1,129,700		60
	<b>400 Purchased property Services</b>	\$5,849,508	\$5,607,076	\$5,219,982	\$5,593,719		
	<b>500 Other Purchased Services</b>	\$854,685	\$948,464	\$1,214,323	\$1,337,502		

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

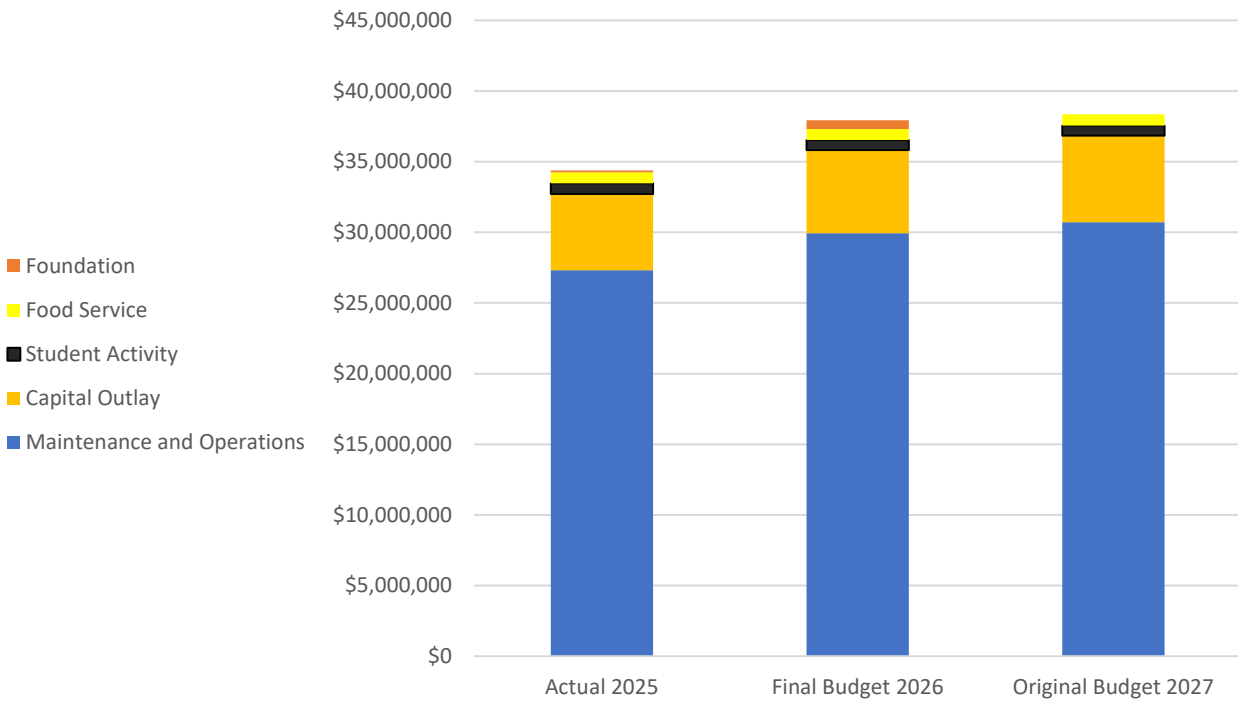
South Summit School District  
 Summary Budget Report  
 For FY 2026-27

	Actual 2025	% of Total	Final Budget 2026	% of Total	Original Budget 2027	% of Total
<b>Revenue</b>						
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%
<b>Expenditures</b>						
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%
<b>M&amp;O Expenditures</b>						
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%

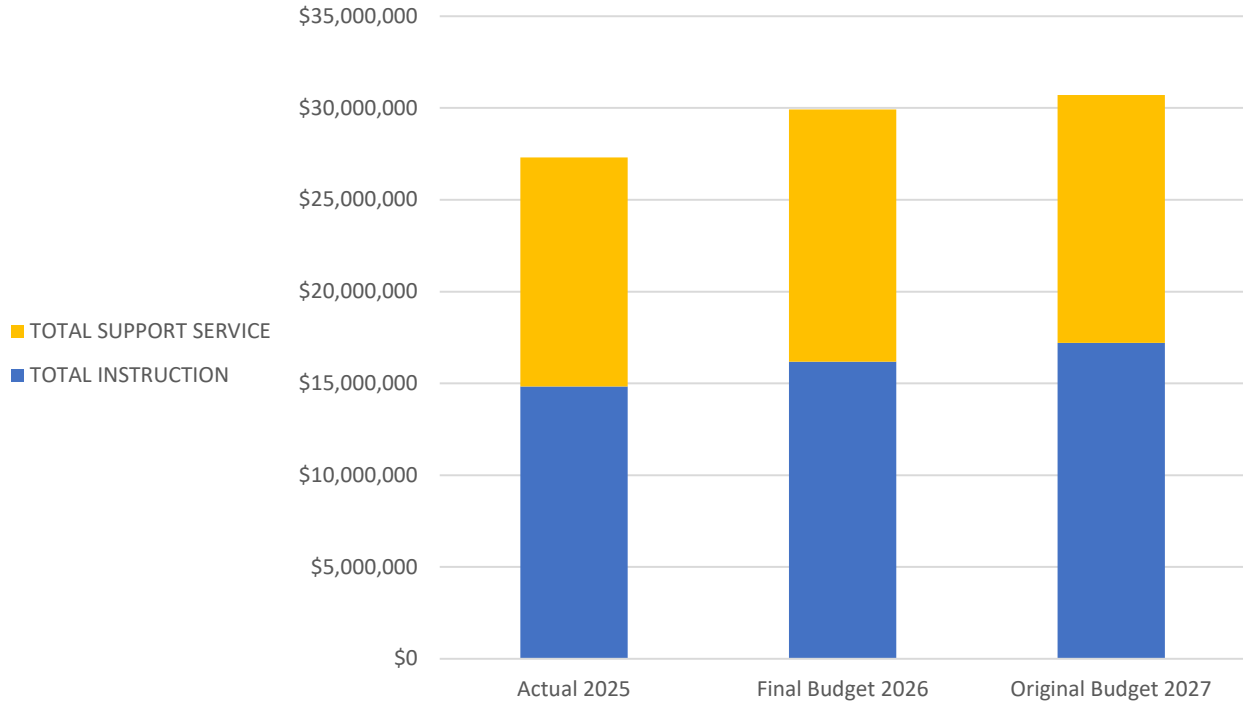
### South Summit School District Total Overall Revenue



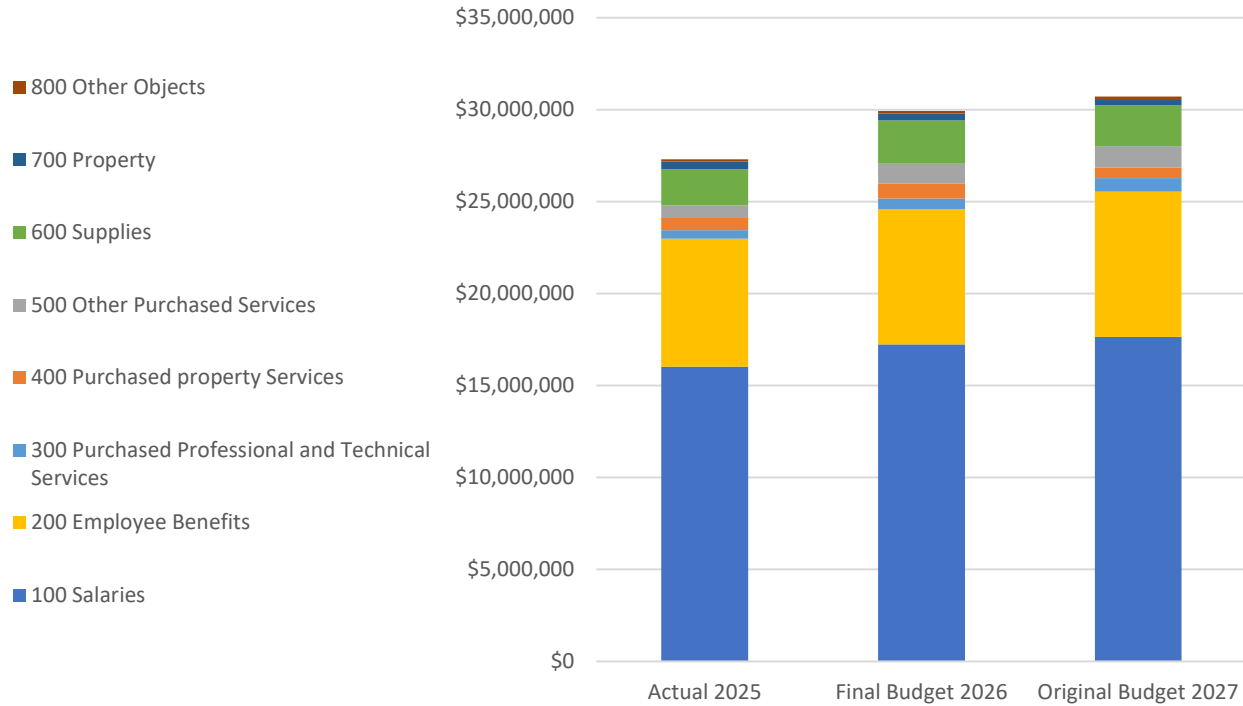
### South Summit School District Total Expenses by Fund



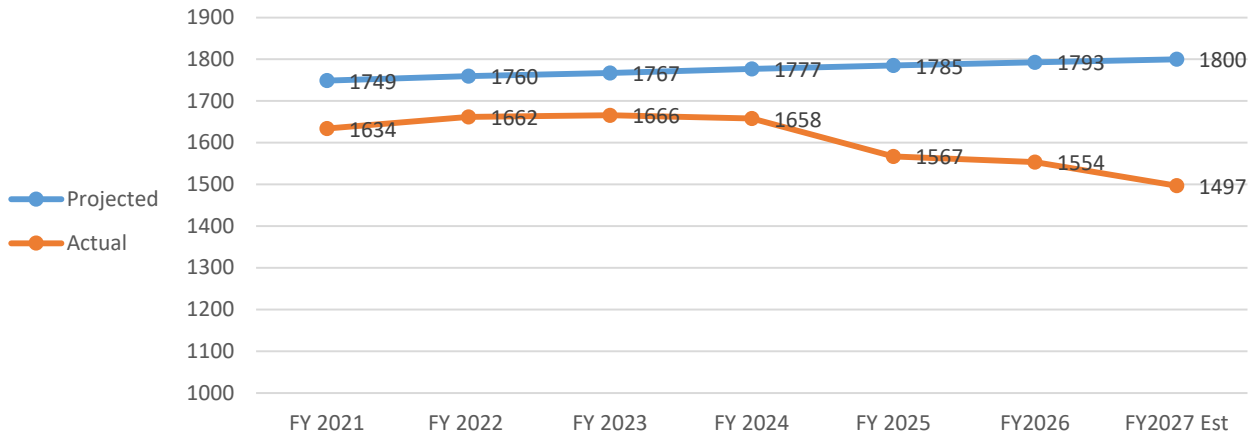
### South Summit School District M&O Expenditures By Function



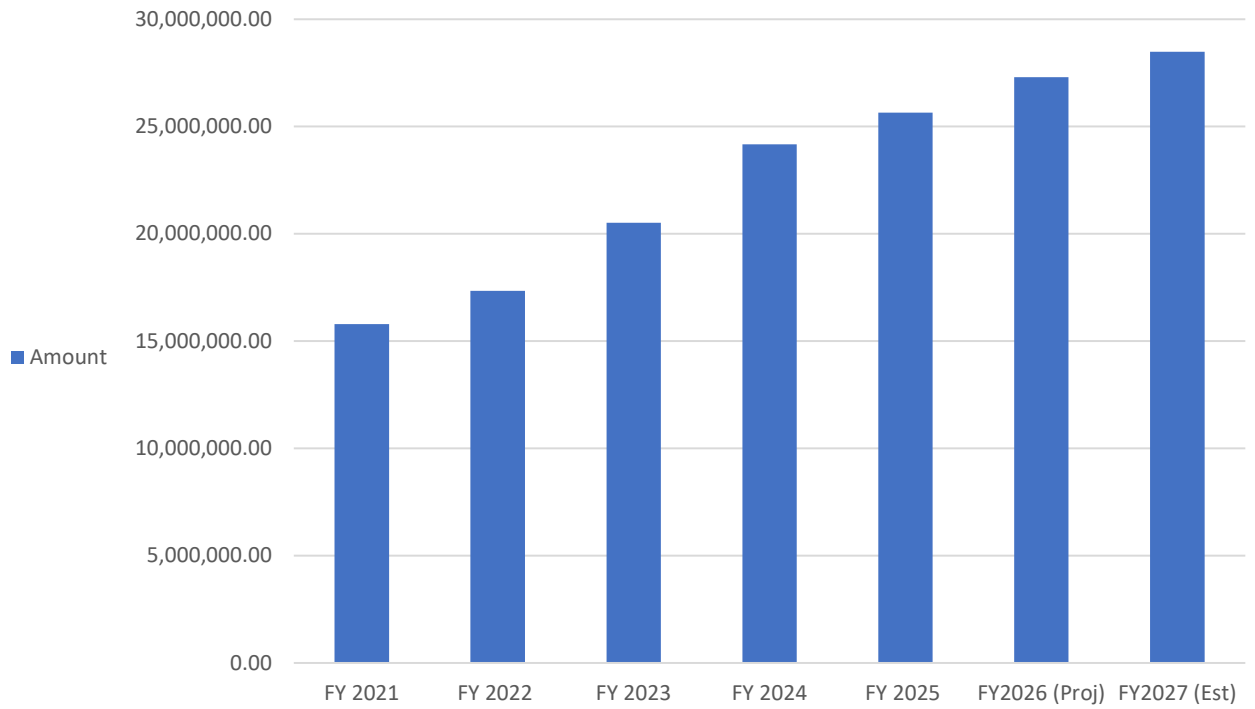
### South Summit School District M&O Expenditures By Object



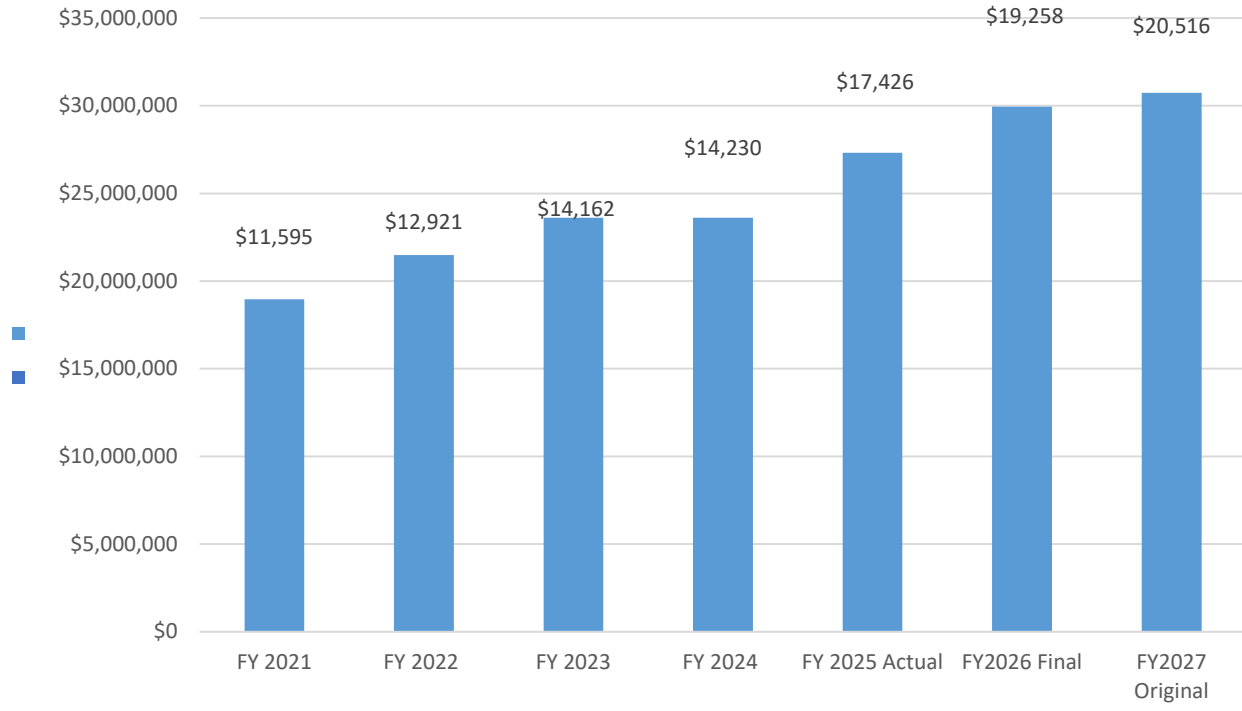
### South Summit School District 7 Year Enrollment



### South Summit School District 7 Year Tax Proceeds



### South Summit School District 7 Year M&O Expenditure/ Per Student



<b>Utah State Tax Commission - Property Tax Division</b> <b>Tax Rate Summary (693)</b> <b>ENTITY: 2030 SOUTH SUMMIT SCHOOL DISTRICT</b>	<b>Form PT-693</b> Rev. 2/15
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**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
<b>Total Tax Rate</b>	<b>0.002175</b>	<b>0.002175</b>	<b>Total Revenue</b>	<b>\$15,972,534</b>

**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					
<b>TOTAL ASSETS</b>			\$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					
<b>TOTAL LIABILITIES</b>			\$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					
<b>TOTAL FUND BALANCES</b>			\$21,426,775					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$46,781,542					
<b>TOTAL ASSETS</b>			\$46,781,542	\$0	\$0	\$0		

### Revenue

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			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		

<b>LOCAL</b>	<b>1113</b>	<b>Tax Sales and Redemp - Voted Local</b>	\$197,051	\$194,000	\$182,001	\$190,000		
	<b>1114</b>	<b>Board Local Levy</b>	\$6,852,330	\$7,160,000	\$7,033,562	\$7,615,000		
	<b>1115</b>	<b>Tax Sales and Redemp-Board Local</b>	\$427,461	\$450,000	\$389,630	\$410,000		
	<b>1160</b>	<b>FILT--Basic Rate</b>	\$325,844	\$318,300	\$281,055	\$290,000		
	<b>1162</b>	<b>FILT--Voted Local</b>	\$117,563	\$100,720	\$99,867	\$102,000		
	<b>1164</b>	<b>FILT--Board Local</b>	\$255,028	\$250,000	\$213,797	\$222,000		
	<b>1310</b>	<b>Tuition From Pupils or Parents</b>	\$46,730	\$40,900	\$43,701	\$44,500		
	<b>1320</b>	<b>Tuition From Other LEAs - In-State</b>	\$441,570	\$200,000				
	<b>1510</b>	<b>Interest on Investments</b>	\$1,129,421	\$600,000	\$799,653	\$550,000		
	<b>1800</b>	<b>REVENUE - COMM SERV ACTIVITIES</b>	\$672,718	\$711,992	\$531,102	\$695,200		
	<b>1910</b>	<b>Rentals</b>	\$360	\$360				
	<b>1920</b>	<b>Contributions and Donations From Private</b>	\$48,500	\$45,360	\$25,160	\$25,000		
	<b>1960</b>	<b>Misc. Revenue from Other Local Gov</b>	\$34,000		\$105,190			
	<b>1990</b>	<b>Miscellaneous</b>	\$40,884	\$26,600	\$26,023	\$26,500		
	<b>TOTAL LOCAL</b>			\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849	5.89%
<b>STATE</b>	<b>3010</b>	<b>Regular School Programs K-12</b>	(\$11,887)	(\$10,000)	(\$80,167)			
	<b>3015</b>	<b>Necessarily Existent Small Schools</b>	\$120,264					
	<b>3100</b>	<b>Restricted Basic School Program</b>	\$2,507,218	\$2,452,313	\$1,923,213	\$1,422,687		
	<b>3200</b>	<b>Related to Basic Programs</b>	\$466,854	\$1,173,014	\$1,210,036	\$1,221,638		
	<b>3300</b>	<b>Focus Populations</b>	\$124,830	\$111,336	\$148,489	\$120,806		
	<b>3400</b>	<b>Educator Supports</b>	\$1,384,858	\$1,743,172	\$2,051,105	\$1,790,040		
	<b>3500</b>	<b>Statewide Initiatives</b>	\$1,473,069	\$1,330,277	\$1,462,998	\$1,366,594		
	<b>3800</b>	<b>Non-MSP State Revenue (via USBE)</b>	\$171,139	\$66,900	\$404,424	\$59,000		
	<b>TOTAL STATE</b>			\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765	-16.00%
<b>FEDERAL</b>	<b>4200</b>	<b>Unrestricted Fed Revenue Passed</b>	\$61,520	\$35,000	\$72,740	\$65,000		
	<b>4522</b>	<b>IDEA - B -- Pre-School Disabled (Sec 619)</b>	\$7,675	\$7,675				
	<b>4524</b>	<b>IDEA - B -- Disabled (PL 101-476)</b>	\$283,803	\$283,803	\$277,012	\$285,000		
	<b>4538</b>	<b>Formula Allocation</b>	\$19,113	\$15,000	\$3,601			
	<b>4700</b>	<b>Fed Revenue Passed Through</b>			\$27,927	\$33,000		
	<b>4800</b>	<b>Elementary and Secondary Education Act</b>	\$91,493	\$42,927	\$588			
	<b>4901</b>	<b>Medicaid Outreach</b>	\$34,584		(\$23,838)			
<b>TOTAL FEDERAL</b>			\$498,188	\$384,405	\$358,030	\$383,000		
<b>TOTAL REVENUES, 10 GENERAL FUND</b>			\$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.			<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
	<b>Salaries (Header Only)(100)</b>							
		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		69
		<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	<b>\$3,993,052</b>	<b>\$4,383,785</b>	<b>\$4,152,882</b>	<b>\$4,632,487</b>		
	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		
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$27,476</b>	<b>\$45,300</b>	<b>\$19,789</b>	<b>\$68,600</b>		
	430 Repairs & Maint Services	\$848	\$9,500	\$5,500	\$7,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$848</b>	<b>\$9,500</b>	<b>\$5,500</b>	<b>\$7,000</b>		
	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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$360,774</b>	<b>\$410,560</b>	<b>\$648,048</b>	<b>\$732,530</b>		
	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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$672,401</b>	<b>\$671,672</b>	<b>\$795,687</b>	<b>\$704,662</b>		
	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					
	<b>TOTAL PROPERTY</b>	<b>\$425,438</b>	<b>\$502,000</b>	<b>\$220,884</b>	<b>\$239,400</b>		
810 Dues and Fees	\$3,356	\$7,930	\$6,561	\$7,180			
890 Misc Expenditures	\$15,226	\$11,450	\$14,129	\$11,550			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$18,582</b>	<b>\$19,380</b>	<b>\$20,690</b>	<b>\$18,730</b>			
<b>TOTAL INSTRUCTION</b>	<b>\$14,826,928</b>	<b>\$16,204,556</b>	<b>\$16,181,268</b>	<b>\$17,208,207</b>	6.35%	Increase Salaries	
Salaries (Header Only)(100)							
141 Salaries - Attend & Social Work Pers	\$192,104	\$185,444	\$195,581	\$194,035		70	
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			

<b>SUPPORT SERVICES - STUDENTS</b>	144 Salaries - Psychological Personnel	\$115,319	\$118,381	\$122,202	\$127,965		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$37,144	\$42,075	\$52,396	\$42,075			
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$2,016,420	\$2,116,293	\$2,119,251	\$2,062,686	-2.67%	Red in OT and Speech	
<b>Salaries (Header Only)(100)</b>							
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			
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
<b>TOTAL BENEFITS</b>	\$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			
<b>TOTAL PURCH/PROF SERV</b>	\$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			

<b>SUPPO</b>	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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)
	<b>TOTAL PROPERTY</b>		\$2,500	\$110,781	\$2,500		
	810 Dues and Fees	\$951	\$2,030	\$2,131	\$2,030		
	890 Misc Expenditures	\$7,954		\$1,185			
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$8,905	\$2,030	\$3,316	\$2,030		
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$1,646,655	\$1,792,567	\$1,774,348	\$1,673,089	-5.71%	Reduction in Tech Hardware	
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$73,384	\$96,000	\$68,118	\$95,000			
810 Dues and Fees	\$13,864	\$25,000	\$25,600	\$25,000			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$13,864	\$25,000	\$25,600	\$25,000		72	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$1,053,094	\$1,130,333	\$1,106,211	\$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint	
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>						
	121 Salaries - Principals and Assistants	\$985,463	\$1,041,417	\$1,036,417	\$926,542		

<b>SUPPORT SERVICES - SCHOOL ADMIN</b>	152 Salaries - Secretarial and Clerical Personnel	\$294,343	\$307,323	\$314,850	\$316,298		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$618,172	\$641,773	\$645,256	\$578,743		
	330 Prof Emp Training and Dev	\$233	\$8,950	\$3,825	\$5,200		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$16,144	\$22,000	\$17,502	\$20,300			
810 Dues and Fees	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$1,942,293	\$2,049,982	\$2,056,451	\$1,877,184	-8.72%	Reduced 1 Admin FTE	
<b>SUPPORT SERVICES - CENTRAL SERVICES</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$13,761	\$42,000	\$8,900	\$46,000		
	432 Technology Repairs & Maint.	\$16,846	\$20,000	\$10,000	\$20,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		73
580 Travel/Per Diem	\$11,690	\$4,500	\$25,141	\$7,150			
<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$16,835	\$76,900	\$2,499	\$76,900		
<b>TOTAL SUPPORT SERVICES - CENTRAL SERVICES</b>	\$975,425	\$1,094,314	\$1,045,159	\$1,176,034	12.52%	Investing in New Telephone System	
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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					
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$842,811	\$830,825	\$938,717	\$871,200		
734 Technology Related Hardware		\$15,000		\$15,000			
<b>TOTAL PROPERTY</b>		\$15,000		\$15,000			
810 Dues and Fees	\$332	\$230	\$230	\$291		74	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$332	\$230	\$230	\$291			
<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	\$2,932,112	\$3,223,410	\$3,329,519	\$3,400,640	2.14%	Moved Facility Direct to Ops & Maint	

<b>STUDENT TRANSPORTATION</b>	<b>Salaries (Header Only)(100)</b>							
	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			
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
	<b>TOTAL BENEFITS</b>	\$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			
	<b>TOTAL PURCH/PROF SERV</b>	\$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			
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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			
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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				
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$133,632	\$169,400	\$179,124	\$170,300				
734 Technology Related Hardware			\$900					
<b>TOTAL PROPERTY</b>			\$900					
<b>TOTAL STUDENT TRANSPORTATION</b>	\$798,731	\$1,032,104	\$1,081,498	\$1,100,436	1.75%			
<b>VICES ONS</b>	<b>Salaries (Header Only)(100)</b>						75	
	191 Salaries - Food Service Personnel		\$5,980	\$6,488				
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$5,980	\$6,488				

<b>FOOD SERVICES OPERATIONS</b>	210 State Retirement		\$834	\$607			
	220 Social Security		\$508	\$496			
	230 Local Retirement			\$16			
	<b>TOTAL BENEFITS</b>		\$1,342	\$1,120			
<b>TOTAL FOOD SERVICES OPERATIONS</b>			\$7,322	\$7,607		-100.00%	No Classified State Bonus this year
<b>COMMUNITY SERVICES</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL PROPERTY</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$19,197	\$19,500	\$20,100	\$19,250			
<b>TOTAL COMMUNITY SERVICES</b>		\$1,114,246	\$1,276,767	\$1,226,187	\$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$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
<b>(USES) 5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		76
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		

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

## Summary

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		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849		
	<b>3000 Total STATE</b>	\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765		
	<b>4000 Total FEDERAL</b>	\$498,188	\$384,405	\$358,030	\$383,000		
	<b>TOTAL REVENUES</b>	\$29,783,676	\$29,922,649	\$30,250,255	\$30,477,614	0.75%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,020,176	\$17,159,890	\$17,241,296	\$17,654,682		
	<b>200 Employee Benefits</b>	\$6,971,140	\$7,611,281	\$7,355,751	\$7,890,826		
	<b>300 Purchased Professional and Technical</b>	\$453,318	\$762,485	\$567,562	\$733,645		
	<b>400 Purchased property Services</b>	\$663,641	\$794,750	\$818,477	\$586,200		
	<b>500 Other Purchased Services</b>	\$678,842	\$765,060	\$1,075,441	\$1,153,930		
	<b>600 Supplies</b>	\$1,965,371	\$2,090,297	\$2,365,224	\$2,212,362		
	<b>700 Property</b>	\$435,806	\$555,500	\$373,565	\$292,900		
	<b>800 Other Objects</b>	\$117,610	\$188,385	\$130,182	\$187,376		
	<b>TOTAL EXPENDITURES</b>	\$27,305,903	\$29,927,649	\$29,927,499	\$30,711,921	2.62%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$2,477,773	(\$5,000)	\$322,756	(\$234,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$1,137	\$5,000	\$2,144	\$234,307		
<b>NET CHANGE IN FUND BALANCE</b>		\$2,478,910	(\$0)	\$324,899	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$18,947,865		\$21,426,775			77
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$284,776					
LIABILITIES	9889 Committed – Other	\$284,776					
	<b>TOTAL FUND BALANCES</b>	\$284,776					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$284,776					
<b>TOTAL ASSETS</b>		\$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		
	1710 Admissions	\$45,405	\$45,405	\$58,669	\$45,405		
	1720 Bookstore Sales	\$807	\$1,270	\$3,459	\$3,710		
	1741 General Student Fees	\$43,528	\$40,060				
	1742 General Student Fee Waivers	(\$3,980)	(\$4,150)				
	1743 Curricular Activity Fees	\$75,642	\$62,891	\$113,240	\$161,916		
	1744 Curricular Activity Fee Waivers	(\$6,077)	(\$7,819)		(\$28,079)		
	1745 Co-Curricular Activity Fees	\$83,899	\$73,965				
	1746 Co-Curricular Activity Fee Waivers	(\$6,110)	(\$6,110)				
	1747 Extra-Curricular Activity Fees	\$193,694	\$158,130	\$218,381	\$188,507		
	1748 Extra-Curricular Activity Fee Waivers	(\$18,863)	(\$18,938)		(\$18,938)		
	1750 School Vend & Stores	\$57,323	\$57,645	\$86,102	\$57,645		
	1760 Fines	\$942	\$1,125	\$624	\$1,125		
	1770 Fundraisers	\$198,606	\$188,420	\$144,158	\$188,420		
	1910 Rentals	\$6,030	\$9,350	\$21,067	\$9,350		
	1920 Contributions and Donations From Private	\$93,803	\$93,275	\$174,674	\$93,275		
	1990 Miscellaneous	\$9,030	\$9,465	\$9,265	\$9,465		
	<b>TOTAL LOCAL</b>		\$773,681	\$703,988	\$829,646	\$711,805	
STATE	3800 Non-MSP State Revenue (via USBE)			\$53,240			
	<b>TOTAL STATE</b>			\$53,240			
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	One time Funds from State

# 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
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<b>INSTRUCTION</b>	<b>Purch/Prof Serv(300)</b>						
	340 Other Contracted Professional Services	\$61,610	\$57,893	\$60,616	\$61,055	0.72%	
	<b>TOTAL PURCH/PROF SERV</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	430 Repairs & Maint Services	\$500	\$500	\$2,259	\$500		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	730 Equipment	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>TOTAL PROPERTY</b>	\$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		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$18,356	\$16,395	\$22,429	\$16,375			
<b>TOTAL INSTRUCTION</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%		
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		\$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.

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0		
	<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
	<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
	<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0			
<b>OTHER SOURCES</b>	<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		79
	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0		
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0		

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$773,681	\$703,988	\$829,646	\$711,805		
	<b>3000 Total STATE</b>			\$53,240			
	<b>TOTAL REVENUES</b>	\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	<b>400 Purchased property Services</b>	\$500	\$500	\$2,259	\$500		
	<b>500 Other Purchased Services</b>	\$174,873	\$182,644	\$137,985	\$183,050		
	<b>600 Supplies</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	<b>700 Property</b>	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>800 Other Objects</b>	\$18,356	\$16,395	\$22,429	\$16,375		
	<b>TOTAL EXPENDITURES</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,225	\$0	\$151,375	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$1,225	\$0	\$151,375	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$283,551		\$284,776			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$208,151					
LIABILITIES	9561 Unearned Revenue- Local	\$208,151					
	<b>TOTAL LIABILITIES</b>	\$208,151					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$208,151					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND</b>		\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL COMMUNITY SERVICES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND</b>		\$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
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		81
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0		
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0		

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

## Summary

This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL REVENUES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXP ENDITURES</b>	<b>800 Other Objects</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL EXPENDITURES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$0	\$0	\$0	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0		\$0			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>		\$598,455					
LIABILITIES	9540	Accrued Salaries and Withholdings	\$71,750					
	<b>TOTAL LIABILITIES</b>		\$71,750					
FUND BALANCE	9890	Assigned	\$80,876					
	9899	Unassigned Fund Balance	\$445,829					
	<b>TOTAL FUND BALANCES</b>		\$526,705					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$598,455					
<b>TOTAL ASSETS</b>			\$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					
	<b>TOTAL LOCAL</b>		\$115,960		\$83,211			
<b>TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND</b>			\$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			
	<b>TOTAL PURCH/PROF SERV</b>		\$1,500		\$5,536			
	440	Leases	\$50,000					
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$50,000					
	610	General Supplies	\$9,033	\$80,876	\$84,515			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$9,033	\$80,876	\$84,515			
	810	Dues and Fees	\$2,401		\$509,866			
	890	Misc Expenditures	\$72,250	\$750,000	\$10,000			83
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$74,651	\$750,000	\$519,866			
	<b>TOTAL COMMUNITY SERVICES</b>			\$135,184	\$830,876	\$609,916		

<b>TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION</b>	\$135,184	\$830,876	\$609,916	\$0	
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# Other Financing

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

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

# Summary

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

	<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUS BY</b>						
<b>1000 Total LOCAL</b>	\$115,960		\$83,211			
<b>TOTAL REVENUES</b>	\$115,960		\$83,211			
<b>EXPENDITURES BY OBJECT</b>						
<b>300 Purchased Professional and Technical</b>	\$1,500		\$5,536			
<b>400 Purchased property Services</b>	\$50,000					
<b>600 Supplies</b>	\$9,033	\$80,876	\$84,515			
<b>800 Other Objects</b>	\$74,651	\$750,000	\$519,866			84
<b>TOTAL EXPENDITURES</b>	\$135,184	\$830,876	\$609,916			
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	(\$19,224)	(\$830,876)	(\$526,705)			

<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>	(\$19,224)	(\$830,876)	(\$526,705)	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$545,929		\$526,705		
<b>FUND BALANCE - ENDING</b>	\$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					
	<b>TOTAL ASSETS</b>		\$15,459,417					
LIABILITIES	9510	Accounts Payable	\$897,977					
	9561	Unearned Revenue- Local	\$4,872,713					
	<b>TOTAL LIABILITIES</b>		\$5,770,690					
FUND BALANCES	9889	Committed – Other	\$9,695,672					
	9899	Unassigned Fund Balance	(\$6,945)					
	<b>TOTAL FUND BALANCES</b>		\$9,688,727					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$15,459,417					
<b>TOTAL ASSETS</b>			\$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					
	<b>TOTAL LOCAL</b>		\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
STATE	3800	Non-MSP State Revenue (via USBE)	\$131,417	\$250,000				
	<b>TOTAL STATE</b>		\$131,417	\$250,000				
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$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		86
	<b>TOTAL PROPERTY</b>		\$30,673	\$375,000	\$428,051	\$398,000		
	<b>TOTAL INSTRUCTION</b>		\$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		
	<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>					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			
	<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>		\$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			
	<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>		\$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			
<b>TOTAL STUDENT TRANSPORTATION</b>			\$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				
<b>TOTAL FACILITIES ACQUISITION AND</b>		\$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				
	<b>TOTAL LAND IMPROVEMENT SERVICES</b>		\$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			
	<b>TOTAL ARCHITECTURE AND ENGINEERING</b>		\$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			

S	IMPF	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.

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
	<b>3000 Total STATE</b>	\$131,417	\$250,000				
	<b>TOTAL REVENUES</b>	\$5,817,915	\$5,878,552	\$5,892,714	\$6,121,650	3.89%	Increased Rev from Property Taxes
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$174,234	\$390,125	\$582,425	\$335,000		
	<b>400 Purchased property Services</b>	\$5,121,971	\$4,801,926	\$4,391,145	\$5,007,019		
	<b>700 Property</b>	\$102,994	\$691,500	\$909,981	\$784,631		
	<b>TOTAL EXPENDITURES</b>	\$5,399,199	\$5,883,552	\$5,883,552	\$6,126,650	4.13%	Increased Repairs and Maint
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$418,716	(\$5,000)	\$9,163	(\$5,000)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$7,080	\$5,000	\$149,317	\$5,000		
<b>NET CHANGE IN FUND BALANCE</b>		\$425,796	\$0	\$158,480	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$9,262,931		\$9,688,727			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$6,165,843					
FUNDS	9889 Committed – Other	\$6,165,843					
	<b>TOTAL FUND BALANCES</b>	\$6,165,843					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$6,165,843					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>		\$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
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>		\$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
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		90
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0		
	5400 Loan Proceeds	\$0	\$0	\$0	\$0		

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000		
	<b>TOTAL REVENUES</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$5,903,164		\$6,165,843			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$304,407					
LIABILITIES	9510 Accounts Payable	\$2,285					
	9540 Accrued Salaries and Withholdings	\$15,006					
	<b>TOTAL LIABILITIES</b>	\$17,291					
FUNDS	9872 Restricted – Food Service	\$287,116					
	<b>TOTAL FUND BALANCES</b>	\$287,116					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$304,407					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$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		
	<b>TOTAL STATE</b>	\$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		
	<b>TOTAL FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>		\$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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		92
	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				
	<b>TOTAL BENEFITS</b>	\$130,607	\$142,594	\$134,066	\$153,383	14.41%
	330 Prof Emp Training and Dev	\$35		\$130		
	<b>TOTAL PURCH/PROF SERV</b>	\$35		\$130		
	430 Repairs & Maint Services	\$13,396	\$9,900	\$8,100		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$285,202	\$274,650	\$286,269	\$286,550	0.10%
	730 Equipment	\$690		\$4,432		
	<b>TOTAL PROPERTY</b>	\$690		\$4,432		
	810 Dues and Fees	\$3,879	\$2,675	\$925	\$3,175	
	890 Misc Expenditures	\$329	\$500	\$500	\$500	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$4,208	\$3,175	\$1,425	\$3,675	
	<b>TOTAL FOOD SERVICES OPERATIONS</b>	\$759,551	\$769,514	\$769,514	\$794,907	
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>	\$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
<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$229,307		
<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$229,307		93
<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		

<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0	
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0	
	<b>6400 Unusual or Infrequent Items</b>	\$0	\$0	\$0	\$0	
	<b>6500 Restatement</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$208,930	\$179,700	\$242,845	\$262,600		
	<b>3000 Total STATE</b>	\$136,318	\$150,000	\$88,550	\$98,000		
	<b>4000 Total FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
	<b>TOTAL REVENUES</b>	\$585,569	\$520,200	\$518,240	\$565,600	9.14%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$324,443	\$338,434	\$334,195	\$350,777		
	<b>200 Employee Benefits</b>	\$130,607	\$142,594	\$134,066	\$153,383		
	<b>300 Purchased Professional and Technical</b>	\$35		\$130			
	<b>400 Purchased property Services</b>	\$13,396	\$9,900	\$8,100			
	<b>500 Other Purchased Services</b>	\$970	\$760	\$897	\$522		
	<b>600 Supplies</b>	\$285,202	\$274,650	\$286,269	\$286,550		
	<b>700 Property</b>	\$690		\$4,432			
	<b>800 Other Objects</b>	\$4,208	\$3,175	\$1,425	\$3,675		
	<b>TOTAL EXPENDITURES</b>	\$759,551	\$769,514	\$769,514	\$794,907	3.30%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$229,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$229,307		Funding Trf from Fund 10
<b>NET CHANGE IN FUND BALANCE</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$461,099		\$287,116			
<b>FUND BALANCE - ENDING</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$30,234,027	\$29,586,821	\$30,272,628	\$31,621,241		
	<b>3000 Total STATE</b>	\$6,504,080	\$7,267,012	\$7,261,888	\$6,078,765		
	<b>4000 Total FEDERAL</b>	\$738,509	\$574,905	\$544,874	\$588,000		
	<b>TOTAL REVENUES</b>	\$37,476,617	\$37,428,738	\$38,079,390	\$38,288,006	0.55%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,344,619	\$17,498,325	\$17,575,491	\$18,005,458		
	<b>200 Employee Benefits</b>	\$7,101,748	\$7,753,876	\$7,489,818	\$8,044,210		
	<b>300 Purchased Professional and Technical</b>	\$690,697	\$1,210,503	\$1,216,269	\$1,129,700		94
	<b>400 Purchased property Services</b>	\$5,849,508	\$5,607,076	\$5,219,982	\$5,593,719		
	<b>500 Other Purchased Services</b>	\$854,685	\$948,464	\$1,214,323	\$1,337,502		

<b>EXPENDITURES</b>	<b>600 Supplies</b>	\$2,761,041	\$2,878,516	\$3,223,485	\$2,935,737		
	<b>700 Property</b>	\$555,171	\$1,260,864	\$1,308,722	\$1,091,531		
	<b>800 Other Objects</b>	\$351,961	\$1,161,305	\$897,776	\$408,763		
	<b>TOTAL EXPENDITURES</b>	\$34,509,430	\$38,318,929	\$38,145,865	\$38,546,620	1.05%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$2,967,187	(\$890,190)	(\$66,475)	(\$258,614)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$8,217	\$10,000	\$151,461	\$468,614		
<b>NET CHANGE IN FUND BALANCE</b>		\$2,975,404	(\$880,190)	\$84,986	\$210,000		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$35,404,540	\$0	\$38,379,943	\$0		
<b>FUND BALANCE - ENDING</b>		\$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					
<b>TOTAL ASSETS</b>			\$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					
<b>TOTAL LIABILITIES</b>			\$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					
<b>TOTAL FUND BALANCES</b>			\$21,426,775					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$46,781,542					
<b>TOTAL ASSETS</b>			\$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		

<b>LOCAL</b>	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		
	<b>TOTAL LOCAL</b>			\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849	5.89%
<b>STATE</b>	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		
	<b>TOTAL STATE</b>			\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765	-16.00%
<b>FEDERAL</b>	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)			
<b>TOTAL FEDERAL</b>			\$498,188	\$384,405	\$358,030	\$383,000		
<b>TOTAL REVENUES, 10 GENERAL FUND</b>			\$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		97
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	<b>\$3,993,052</b>	<b>\$4,383,785</b>	<b>\$4,152,882</b>	<b>\$4,632,487</b>		
	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		
	<b>TOTAL PURCH/PROF SERV</b>	<b>\$27,476</b>	<b>\$45,300</b>	<b>\$19,789</b>	<b>\$68,600</b>		
	430 Repairs & Maint Services	\$848	\$9,500	\$5,500	\$7,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	<b>\$848</b>	<b>\$9,500</b>	<b>\$5,500</b>	<b>\$7,000</b>		
	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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>\$360,774</b>	<b>\$410,560</b>	<b>\$648,048</b>	<b>\$732,530</b>		
	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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$672,401</b>	<b>\$671,672</b>	<b>\$795,687</b>	<b>\$704,662</b>		
	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					
	<b>TOTAL PROPERTY</b>	<b>\$425,438</b>	<b>\$502,000</b>	<b>\$220,884</b>	<b>\$239,400</b>		
810 Dues and Fees	\$3,356	\$7,930	\$6,561	\$7,180			
890 Misc Expenditures	\$15,226	\$11,450	\$14,129	\$11,550			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	<b>\$18,582</b>	<b>\$19,380</b>	<b>\$20,690</b>	<b>\$18,730</b>			
<b>TOTAL INSTRUCTION</b>	<b>\$14,826,928</b>	<b>\$16,204,556</b>	<b>\$16,181,268</b>	<b>\$17,208,207</b>	6.35%	Increase Salaries	
Salaries (Header Only)(100)							
141 Salaries - Attend & Social Work Pers	\$192,104	\$185,444	\$195,581	\$194,035		98	
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			

<b>SUPPORT SERVICES - STUDENTS</b>	144 Salaries - Psychological Personnel	\$115,319	\$118,381	\$122,202	\$127,965		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$37,144	\$42,075	\$52,396	\$42,075			
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$2,016,420	\$2,116,293	\$2,119,251	\$2,062,686	-2.67%	Red in OT and Speech	
<b>Salaries (Header Only)(100)</b>							
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			
<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
<b>TOTAL BENEFITS</b>	\$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			
<b>TOTAL PURCH/PROF SERV</b>	\$27,536	\$111,320	\$30,377	\$115,730		99	
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			

<b>SUPPO</b>	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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)
	<b>TOTAL PROPERTY</b>		\$2,500	\$110,781	\$2,500		
	810 Dues and Fees	\$951	\$2,030	\$2,131	\$2,030		
	890 Misc Expenditures	\$7,954		\$1,185			
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$8,905	\$2,030	\$3,316	\$2,030		
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$1,646,655	\$1,792,567	\$1,774,348	\$1,673,089	-5.71%	Reduction in Tech Hardware	
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$73,384	\$96,000	\$68,118	\$95,000			
810 Dues and Fees	\$13,864	\$25,000	\$25,600	\$25,000			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$13,864	\$25,000	\$25,600	\$25,000		100	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$1,053,094	\$1,130,333	\$1,106,211	\$1,026,190	-7.23%	Moved Facility Direct to Ops & Maint	
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$618,172	\$641,773	\$645,256	\$578,743		
	330 Prof Emp Training and Dev	\$233	\$8,950	\$3,825	\$5,200		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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			
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$16,144	\$22,000	\$17,502	\$20,300			
810 Dues and Fees	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$2,750	\$3,270	\$5,351	\$3,100			
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$1,942,293	\$2,049,982	\$2,056,451	\$1,877,184	-8.72%	Reduced 1 Admin FTE	
SUPPORT SERVICES - CENTRAL SERVICES	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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			
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$13,761	\$42,000	\$8,900	\$46,000		
	432 Technology Repairs & Maint.	\$16,846	\$20,000	\$10,000	\$20,000		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		101
580 Travel/Per Diem	\$11,690	\$4,500	\$25,141	\$7,150			
<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$16,835	\$76,900	\$2,499	\$76,900		
	<b>TOTAL SUPPORT SERVICES - CENTRAL SERVICES</b>	\$975,425	\$1,094,314	\$1,045,159	\$1,176,034	12.52%	Investing in New Telephone System
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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					
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$842,811	\$830,825	\$938,717	\$871,200		
	734 Technology Related Hardware		\$15,000		\$15,000		
	<b>TOTAL PROPERTY</b>		\$15,000		\$15,000		
	810 Dues and Fees	\$332	\$230	\$230	\$291		102
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$332	\$230	\$230	\$291		
	<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	\$2,932,112	\$3,223,410	\$3,329,519	\$3,400,640	2.14%	Moved Facility Direct to Ops & Maint

<b>STUDENT TRANSPORTATION</b>	<b>Salaries (Header Only)(100)</b>							
	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			
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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				
	<b>TOTAL BENEFITS</b>	\$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			
	<b>TOTAL PURCH/PROF SERV</b>	\$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			
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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			
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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				
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$133,632	\$169,400	\$179,124	\$170,300				
734 Technology Related Hardware			\$900					
<b>TOTAL PROPERTY</b>			\$900					
<b>TOTAL STUDENT TRANSPORTATION</b>	\$798,731	\$1,032,104	\$1,081,498	\$1,100,436	1.75%			
<b>VICES ONS</b>	<b>Salaries (Header Only)(100)</b>						103	
	191 Salaries - Food Service Personnel		\$5,980	\$6,488				
	<b>TOTAL SALARIES (HEADER ONLY)</b>		\$5,980	\$6,488				

<b>FOOD SERVICES OPERATIONS</b>	210 State Retirement		\$834	\$607			
	220 Social Security		\$508	\$496			
	230 Local Retirement			\$16			
	<b>TOTAL BENEFITS</b>		\$1,342	\$1,120			
<b>TOTAL FOOD SERVICES OPERATIONS</b>			\$7,322	\$7,607		-100.00%	No Classified State Bonus this year
<b>COMMUNITY SERVICES</b>	<b>Salaries (Header Only)(100)</b>						
	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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		
	<b>TOTAL BENEFITS</b>	\$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		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$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		
	<b>TOTAL PROPERTY</b>	\$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			
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$19,197	\$19,500	\$20,100	\$19,250			
<b>TOTAL COMMUNITY SERVICES</b>		\$1,114,246	\$1,276,767	\$1,226,187	\$1,187,456	-3.16%	1 FT Pos to 1 PT Pos
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$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
<b>(USES) 5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		104
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		

<b>5000 OTHER FINANCING SOURCES</b>	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0	
	<b>5200 Transfers in From Other Funds</b>	\$342,930	\$0	\$0	\$0	
	<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0	
	<b>5210 Transfers out to Other Funds</b>	(\$342,930)	\$0	\$0	\$229,307	Funding Trf to Fund 49 Food Svc
	<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0	
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$1,137	\$5,000	\$2,144	\$5,000	
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0	
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$1,137	\$5,000	\$2,144	\$234,307	
	<b>6000 OTHER ITEMS</b>	<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0
<b>6100 Capital Contributions</b>		\$0	\$0	\$0	\$0	
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0	
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0	
<b>6400 Unusual or Infrequent Items</b>		\$0	\$0	\$0	\$0	
<b>6500 Restatement</b>		\$0	\$0	\$0	\$0	
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>	\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$23,049,142	\$22,671,232	\$22,772,127	\$24,113,849		
	<b>3000 Total STATE</b>	\$6,236,346	\$6,867,012	\$7,120,098	\$5,980,765		
	<b>4000 Total FEDERAL</b>	\$498,188	\$384,405	\$358,030	\$383,000		
	<b>TOTAL REVENUES</b>	\$29,783,676	\$29,922,649	\$30,250,255	\$30,477,614	0.75%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,020,176	\$17,159,890	\$17,241,296	\$17,654,682		
	<b>200 Employee Benefits</b>	\$6,971,140	\$7,611,281	\$7,355,751	\$7,890,826		
	<b>300 Purchased Professional and Technical</b>	\$453,318	\$762,485	\$567,562	\$733,645		
	<b>400 Purchased property Services</b>	\$663,641	\$794,750	\$818,477	\$586,200		
	<b>500 Other Purchased Services</b>	\$678,842	\$765,060	\$1,075,441	\$1,153,930		
	<b>600 Supplies</b>	\$1,965,371	\$2,090,297	\$2,365,224	\$2,212,362		
	<b>700 Property</b>	\$435,806	\$555,500	\$373,565	\$292,900		
	<b>800 Other Objects</b>	\$117,610	\$188,385	\$130,182	\$187,376		
	<b>TOTAL EXPENDITURES</b>	\$27,305,903	\$29,927,649	\$29,927,499	\$30,711,921	2.62%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>	\$2,477,773	(\$5,000)	\$322,756	(\$234,307)			
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$1,137	\$5,000	\$2,144	\$234,307			
<b>NET CHANGE IN FUND BALANCE</b>	\$2,478,910	(\$0)	\$324,899	(\$0)			
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$18,947,865		\$21,426,775			105	
<b>FUND BALANCE - ENDING</b>	\$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					
	<b>TOTAL ASSETS</b>	\$284,776					
FUND	9889 Committed – Other	\$284,776					
	<b>TOTAL FUND BALANCES</b>	\$284,776					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$284,776					
<b>TOTAL ASSETS</b>		\$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		
	1710 Admissions	\$45,405	\$45,405	\$58,669	\$45,405		
	1720 Bookstore Sales	\$807	\$1,270	\$3,459	\$3,710		
	1741 General Student Fees	\$43,528	\$40,060				
	1742 General Student Fee Waivers	(\$3,980)	(\$4,150)				
	1743 Curricular Activity Fees	\$75,642	\$62,891	\$113,240	\$161,916		
	1744 Curricular Activity Fee Waivers	(\$6,077)	(\$7,819)		(\$28,079)		
	1745 Co-Curricular Activity Fees	\$83,899	\$73,965				
	1746 Co-Curricular Activity Fee Waivers	(\$6,110)	(\$6,110)				
	1747 Extra-Curricular Activity Fees	\$193,694	\$158,130	\$218,381	\$188,507		
	1748 Extra-Curricular Activity Fee Waivers	(\$18,863)	(\$18,938)		(\$18,938)		
	1750 School Vend & Stores	\$57,323	\$57,645	\$86,102	\$57,645		
	1760 Fines	\$942	\$1,125	\$624	\$1,125		
	1770 Fundraisers	\$198,606	\$188,420	\$144,158	\$188,420		
	1910 Rentals	\$6,030	\$9,350	\$21,067	\$9,350		
	1920 Contributions and Donations From Private	\$93,803	\$93,275	\$174,674	\$93,275		
	1990 Miscellaneous	\$9,030	\$9,465	\$9,265	\$9,465		
	<b>TOTAL LOCAL</b>		\$773,681	\$703,988	\$829,646	\$711,805	
STATE	3800 Non-MSP State Revenue (via USBE)			\$53,240			
	<b>TOTAL STATE</b>			\$53,240			
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	One time Funds from State

# 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
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<b>INSTRUCTION</b>	<b>Purch/Prof Serv(300)</b>						
	340 Other Contracted Professional Services	\$61,610	\$57,893	\$60,616	\$61,055	0.72%	
	<b>TOTAL PURCH/PROF SERV</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	430 Repairs & Maint Services	\$500	\$500	\$2,259	\$500		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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		
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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		
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	730 Equipment	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>TOTAL PROPERTY</b>	\$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		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$18,356	\$16,395	\$22,429	\$16,375			
<b>TOTAL INSTRUCTION</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%		
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		\$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.

	<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0		
<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0		
<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		107
<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0		
<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0		

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$773,681	\$703,988	\$829,646	\$711,805		
	<b>3000 Total STATE</b>			\$53,240			
	<b>TOTAL REVENUES</b>	\$773,681	\$703,988	\$882,886	\$711,805	-19.38%	
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$61,610	\$57,893	\$60,616	\$61,055		
	<b>400 Purchased property Services</b>	\$500	\$500	\$2,259	\$500		
	<b>500 Other Purchased Services</b>	\$174,873	\$182,644	\$137,985	\$183,050		
	<b>600 Supplies</b>	\$501,435	\$432,692	\$487,477	\$436,825		
	<b>700 Property</b>	\$15,682	\$13,864	\$20,744	\$14,000		
	<b>800 Other Objects</b>	\$18,356	\$16,395	\$22,429	\$16,375		
	<b>TOTAL EXPENDITURES</b>	\$772,456	\$703,988	\$731,510	\$711,805	-2.69%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,225	\$0	\$151,375	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$1,225	\$0	\$151,375	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$283,551		\$284,776			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$208,151					
LIABILITIES	9561 Unearned Revenue- Local	\$208,151					
	<b>TOTAL LIABILITIES</b>	\$208,151					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$208,151					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL REVENUES, 26 PASS-THROUGH TAXES FUND</b>		\$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		
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL COMMUNITY SERVICES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>TOTAL EXPENDITURES, 26 PASS-THROUGH TAXES FUND</b>		\$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
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		109
	5200 Transfers in From Other Funds	\$0	\$0	\$0	\$0		
	5201 Transfers In From Other Programs -	\$0	\$0	\$0	\$0		

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

## Summary

This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL REVENUES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXP END ITU RES</b>	<b>800 Other Objects</b>	\$137,136	\$203,350	\$223,874	\$201,337		
	<b>TOTAL EXPENDITURES</b>	\$137,136	\$203,350	\$223,874	\$201,337		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$0	\$0	\$0	\$0		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0		\$0			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$598,455					
LIABILITIES	9540 Accrued Salaries and Withholdings	\$71,750					
	<b>TOTAL LIABILITIES</b>	\$71,750					
FUND BALANCES	9890 Assigned	\$80,876					
	9899 Unassigned Fund Balance	\$445,829					
	<b>TOTAL FUND BALANCES</b>	\$526,705					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$598,455					
<b>TOTAL ASSETS</b>		\$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					
	<b>TOTAL LOCAL</b>	\$115,960		\$83,211			
<b>TOTAL REVENUES, 20 DISTRICT FOUNDATION FUND</b>		\$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				
	<b>TOTAL PURCH/PROF SERV</b>	\$1,500		\$5,536				
	440 Leases	\$50,000						
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$50,000						
	610 General Supplies	\$9,033	\$80,876	\$84,515				
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$9,033	\$80,876	\$84,515				
	810 Dues and Fees	\$2,401		\$509,866				
	890 Misc Expenditures	\$72,250	\$750,000	\$10,000			111	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$74,651	\$750,000	\$519,866				
	<b>TOTAL COMMUNITY SERVICES</b>		\$135,184	\$830,876	\$609,916			

<b>TOTAL EXPENDITURES, 20 DISTRICT FOUNDATION</b>	\$135,184	\$830,876	\$609,916	\$0	
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# Other Financing

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

# Summary

This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUS BY</b>	<b>1000 Total LOCAL</b>	\$115,960		\$83,211			
	<b>TOTAL REVENUES</b>	\$115,960		\$83,211			
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$1,500		\$5,536			
	<b>400 Purchased property Services</b>	\$50,000					
	<b>600 Supplies</b>	\$9,033	\$80,876	\$84,515			
	<b>800 Other Objects</b>	\$74,651	\$750,000	\$519,866			112
	<b>TOTAL EXPENDITURES</b>		\$135,184	\$830,876	\$609,916		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$19,224)	(\$830,876)	(\$526,705)			

<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>	(\$19,224)	(\$830,876)	(\$526,705)	\$0	
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>	\$545,929		\$526,705		
<b>FUND BALANCE - ENDING</b>	\$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					
	<b>TOTAL ASSETS</b>	\$15,459,417					
LIABILITIES	9510 Accounts Payable	\$897,977					
	9561 Unearned Revenue- Local	\$4,872,713					
	<b>TOTAL LIABILITIES</b>	\$5,770,690					
FUND BALANCES	9889 Committed – Other	\$9,695,672					
	9899 Unassigned Fund Balance	(\$6,945)					
	<b>TOTAL FUND BALANCES</b>	\$9,688,727					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$15,459,417					
<b>TOTAL ASSETS</b>		\$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					
	<b>TOTAL LOCAL</b>	\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
STATE	3800 Non-MSP State Revenue (via USBE)	\$131,417	\$250,000				
	<b>TOTAL STATE</b>	\$131,417	\$250,000				
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>		\$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		114
	<b>TOTAL PROPERTY</b>	\$30,673	\$375,000	\$428,051	\$398,000		
<b>TOTAL INSTRUCTION</b>		\$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	
	<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>				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		
	<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>		\$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		
	<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>		\$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		
<b>TOTAL STUDENT TRANSPORTATION</b>			\$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			
<b>TOTAL FACILITIES ACQUISITION AND</b>		\$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			
	<b>TOTAL LAND IMPROVEMENT SERVICES</b>		\$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		
	<b>TOTAL ARCHITECTURE AND ENGINEERING</b>		\$167,656	\$390,125	\$582,025	\$300,000		-48.46% Less Design Work Required
SITE DEVELOPMENT	Purch Property Services(400)							
		430 Repairs & Maint Services	\$589					
		450 Construction Services	\$3,385	\$160,000	\$160,000	\$180,000		

<b>IMPR</b>	TOTAL PURCH PROPERTY SERVICES	\$3,974	\$160,000	\$160,000	\$180,000		
	<b>TOTAL SITE IMPROVEMENT</b>	\$3,974	\$160,000	\$160,000	\$180,000	12.50%	Asphalt Repair
<b>BUILDING IMPROVEMENT</b>	Purch/Prof Serv(300)						
	340 Other Contracted Professional Services	\$6,578		\$400	\$35,000		
	<b>TOTAL PURCH/PROF SERV</b>	\$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		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$4,300,042	\$1,599,926	\$3,026,017	\$4,499,019		
	739 Leases for Computers and Related Equipment		\$2,500	\$2,500			
	<b>TOTAL PROPERTY</b>		\$2,500	\$2,500			
<b>TOTAL BUILDING IMPROVEMENT</b>	\$4,306,619	\$1,602,426	\$3,028,917	\$4,534,019	49.69%	Summer Projects	
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		\$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
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0	
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0	
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0	
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0	
	<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0	
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0	
	<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0	
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$7,080	\$5,000	\$149,317	\$5,000	
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0	
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$7,080	\$5,000	\$149,317	\$5,000	
<b>6000 OTHER ITEMS</b>	<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0	
	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0	
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0	
	<b>6400 Unusual or Infrequent Items</b>	\$0	\$0	\$0	\$0	
	<b>6500 Restatement</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>	\$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.

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>% Change</b>	<b>Notes</b>
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$5,686,498	\$5,628,552	\$5,892,714	\$6,121,650		
	<b>3000 Total STATE</b>	\$131,417	\$250,000				
	<b>TOTAL REVENUES</b>	\$5,817,915	\$5,878,552	\$5,892,714	\$6,121,650	3.89%	Increased Rev from Property Taxes
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$174,234	\$390,125	\$582,425	\$335,000		
	<b>400 Purchased property Services</b>	\$5,121,971	\$4,801,926	\$4,391,145	\$5,007,019		
	<b>700 Property</b>	\$102,994	\$691,500	\$909,981	\$784,631		
	<b>TOTAL EXPENDITURES</b>	\$5,399,199	\$5,883,552	\$5,883,552	\$6,126,650	4.13%	Increased Repairs and Maint
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$418,716	(\$5,000)	\$9,163	(\$5,000)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$7,080	\$5,000	\$149,317	\$5,000		
<b>NET CHANGE IN FUND BALANCE</b>		\$425,796	\$0	\$158,480	\$0		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$9,262,931		\$9,688,727			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$6,165,843					
FUNDS	9889 Committed – Other	\$6,165,843					
	<b>TOTAL FUND BALANCES</b>	\$6,165,843					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$6,165,843					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>		\$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
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>		\$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
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		118
	5300 Sale of, or Compensation for Loss of, Fixed	\$0	\$0	\$0	\$0		
	5400 Loan Proceeds	\$0	\$0	\$0	\$0		

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

## Summary

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

		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REV ENUES BY</b>	<b>1000 Total LOCAL</b>	\$262,679	\$200,000	\$228,210	\$210,000		
	<b>TOTAL REVENUES</b>	\$262,679	\$200,000	\$228,210	\$210,000	-7.98%	Declining Intrest Rates
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$0		
<b>NET CHANGE IN FUND BALANCE</b>		\$262,679	\$200,000	\$228,210	\$210,000		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$5,903,164		\$6,165,843			
<b>FUND BALANCE - ENDING</b>		\$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					
	<b>TOTAL ASSETS</b>	\$304,407					
LIABILITIES	9510 Accounts Payable	\$2,285					
	9540 Accrued Salaries and Withholdings	\$15,006					
	<b>TOTAL LIABILITIES</b>	\$17,291					
FUNDS	9872 Restricted – Food Service	\$287,116					
	<b>TOTAL FUND BALANCES</b>	\$287,116					
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$304,407					
<b>TOTAL ASSETS</b>		\$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		
	<b>TOTAL LOCAL</b>	\$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		
	<b>TOTAL STATE</b>	\$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		
	<b>TOTAL FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>		\$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		
	<b>TOTAL SALARIES (HEADER ONLY)</b>	\$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		120
	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				
	<b>TOTAL BENEFITS</b>	\$130,607	\$142,594	\$134,066	\$153,383	14.41%
	330 Prof Emp Training and Dev	\$35		\$130		
	<b>TOTAL PURCH/PROF SERV</b>	\$35		\$130		
	430 Repairs & Maint Services	\$13,396	\$9,900	\$8,100		
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$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	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$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	
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$285,202	\$274,650	\$286,269	\$286,550	0.10%
	730 Equipment	\$690		\$4,432		
	<b>TOTAL PROPERTY</b>	\$690		\$4,432		
	810 Dues and Fees	\$3,879	\$2,675	\$925	\$3,175	
	890 Misc Expenditures	\$329	\$500	\$500	\$500	
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$4,208	\$3,175	\$1,425	\$3,675	
	<b>TOTAL FOOD SERVICES OPERATIONS</b>	\$759,551	\$769,514	\$769,514	\$794,907	
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>	\$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
<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0		
<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0		
<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0		
<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0		
<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0		
<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0		
<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$229,307		
<b>5201 Transfers In From Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0		
<b>5211 Transfers Out To Other Programs -</b>	\$0	\$0	\$0	\$0		
<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0		
<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5500 Lease Proceeds</b>	\$0	\$0	\$0	\$0		
<b>5600 Insurance Recoveries - Standard</b>	\$0	\$0	\$0	\$0		
<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$229,307		121
<b>6050 Budget from Surplus</b>	\$0	\$0	\$0	\$0		

<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0	
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0	
	<b>6400 Unusual or Infrequent Items</b>	\$0	\$0	\$0	\$0	
	<b>6500 Restatement</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$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.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$208,930	\$179,700	\$242,845	\$262,600		
	<b>3000 Total STATE</b>	\$136,318	\$150,000	\$88,550	\$98,000		
	<b>4000 Total FEDERAL</b>	\$240,320	\$190,500	\$186,844	\$205,000		
	<b>TOTAL REVENUES</b>	\$585,569	\$520,200	\$518,240	\$565,600	9.14%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$324,443	\$338,434	\$334,195	\$350,777		
	<b>200 Employee Benefits</b>	\$130,607	\$142,594	\$134,066	\$153,383		
	<b>300 Purchased Professional and Technical</b>	\$35		\$130			
	<b>400 Purchased property Services</b>	\$13,396	\$9,900	\$8,100			
	<b>500 Other Purchased Services</b>	\$970	\$760	\$897	\$522		
	<b>600 Supplies</b>	\$285,202	\$274,650	\$286,269	\$286,550		
	<b>700 Property</b>	\$690		\$4,432			
	<b>800 Other Objects</b>	\$4,208	\$3,175	\$1,425	\$3,675		
	<b>TOTAL EXPENDITURES</b>	\$759,551	\$769,514	\$769,514	\$794,907	3.30%	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$229,307)		
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		\$0	\$0	\$0	\$229,307		Funding Trf from Fund 10
<b>NET CHANGE IN FUND BALANCE</b>		(\$173,983)	(\$249,314)	(\$251,274)	(\$0)		
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$461,099		\$287,116			
<b>FUND BALANCE - ENDING</b>		\$287,116	(\$249,314)	\$35,842	(\$0)		

## SUMMARY - ALL FUNDS

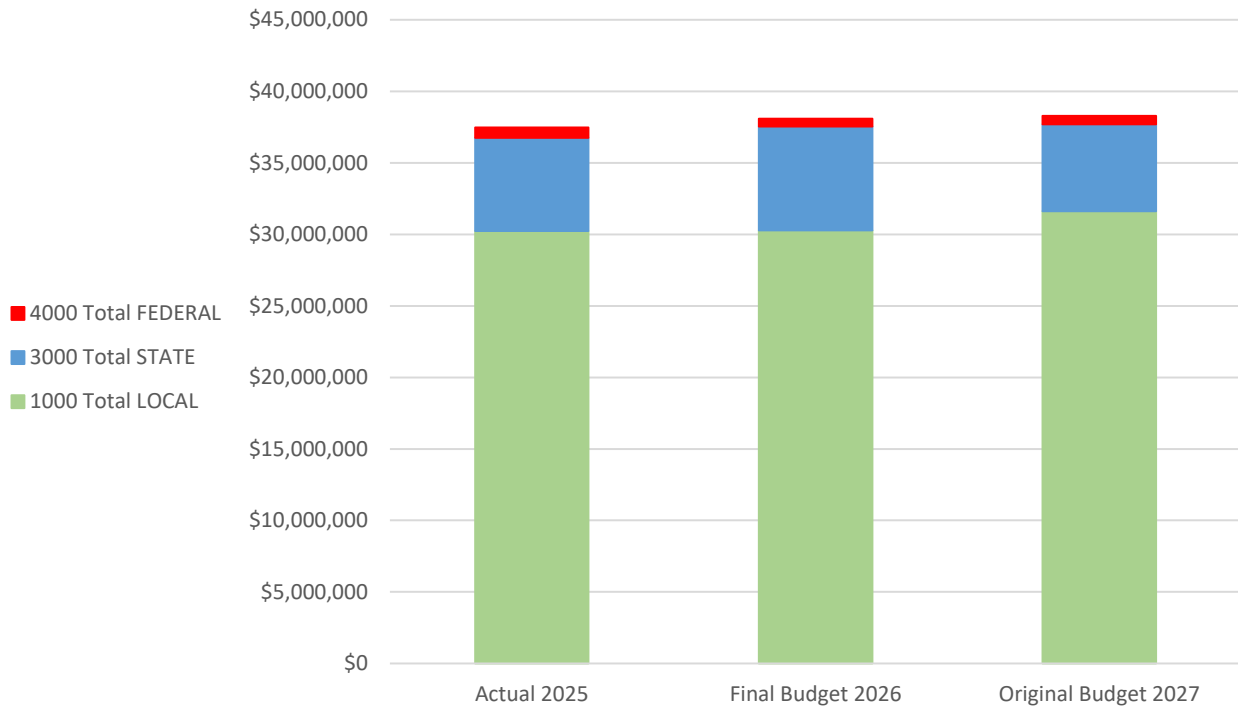
This report is based on data that has not been certified and should not be used for official reporting.		<b>Actual 2025</b>	<b>Original Budget 2026</b>	<b>Final Budget 2026</b>	<b>Original Budget 2027</b>	<b>%-Change</b>	<b>Notes</b>
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$30,234,027	\$29,586,821	\$30,272,628	\$31,621,241		
	<b>3000 Total STATE</b>	\$6,504,080	\$7,267,012	\$7,261,888	\$6,078,765		
	<b>4000 Total FEDERAL</b>	\$738,509	\$574,905	\$544,874	\$588,000		
	<b>TOTAL REVENUES</b>	\$37,476,617	\$37,428,738	\$38,079,390	\$38,288,006	0.55%	
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$16,344,619	\$17,498,325	\$17,575,491	\$18,005,458		
	<b>200 Employee Benefits</b>	\$7,101,748	\$7,753,876	\$7,489,818	\$8,044,210		
	<b>300 Purchased Professional and Technical</b>	\$690,697	\$1,210,503	\$1,216,269	\$1,129,700		122
	<b>400 Purchased property Services</b>	\$5,849,508	\$5,607,076	\$5,219,982	\$5,593,719		
	<b>500 Other Purchased Services</b>	\$854,685	\$948,464	\$1,214,323	\$1,337,502		

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

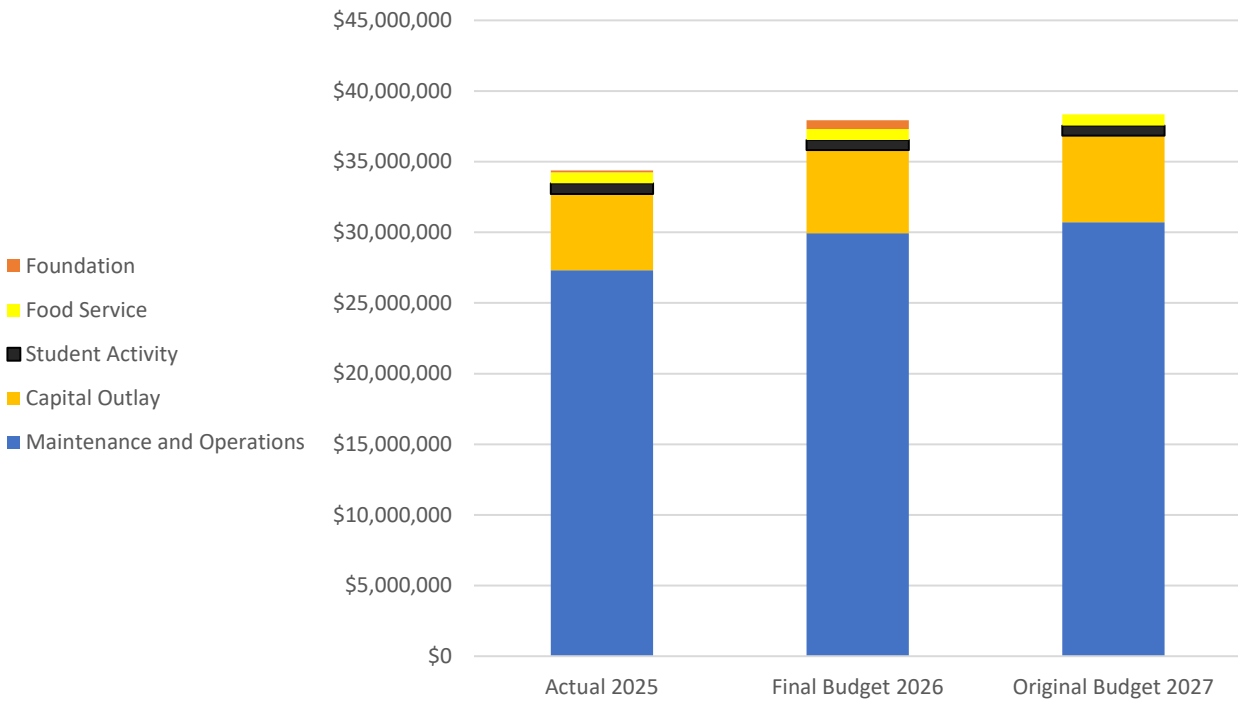
South Summit School District  
 Summary Budget Report  
 For FY 2026-27

	<b>Actual 2025</b>	<b>% of Total</b>	<b>Final Budget 2026</b>	<b>% of Total</b>	<b>Original Budget 2027</b>	<b>% of Total</b>
<b>Revenue</b>						
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%
<b>Expenditures</b>						
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%
<b>M&amp;O Expenditures</b>						
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%

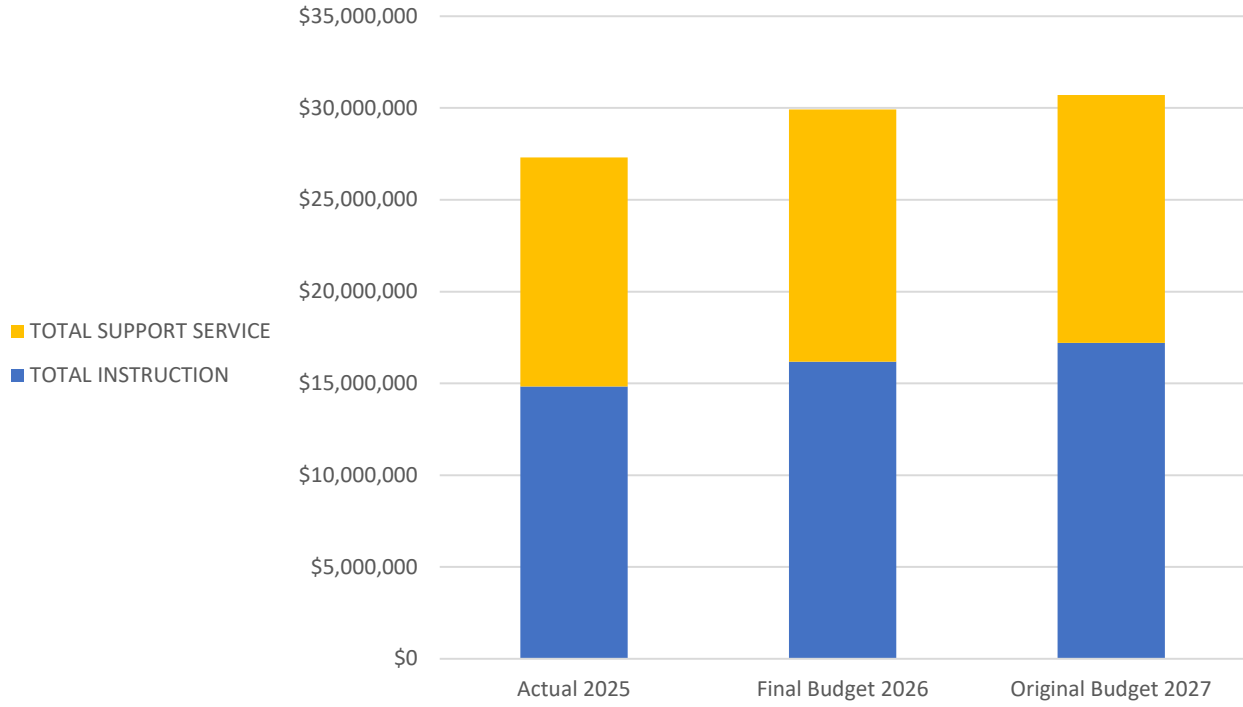
### South Summit School District Total Overall Revenue



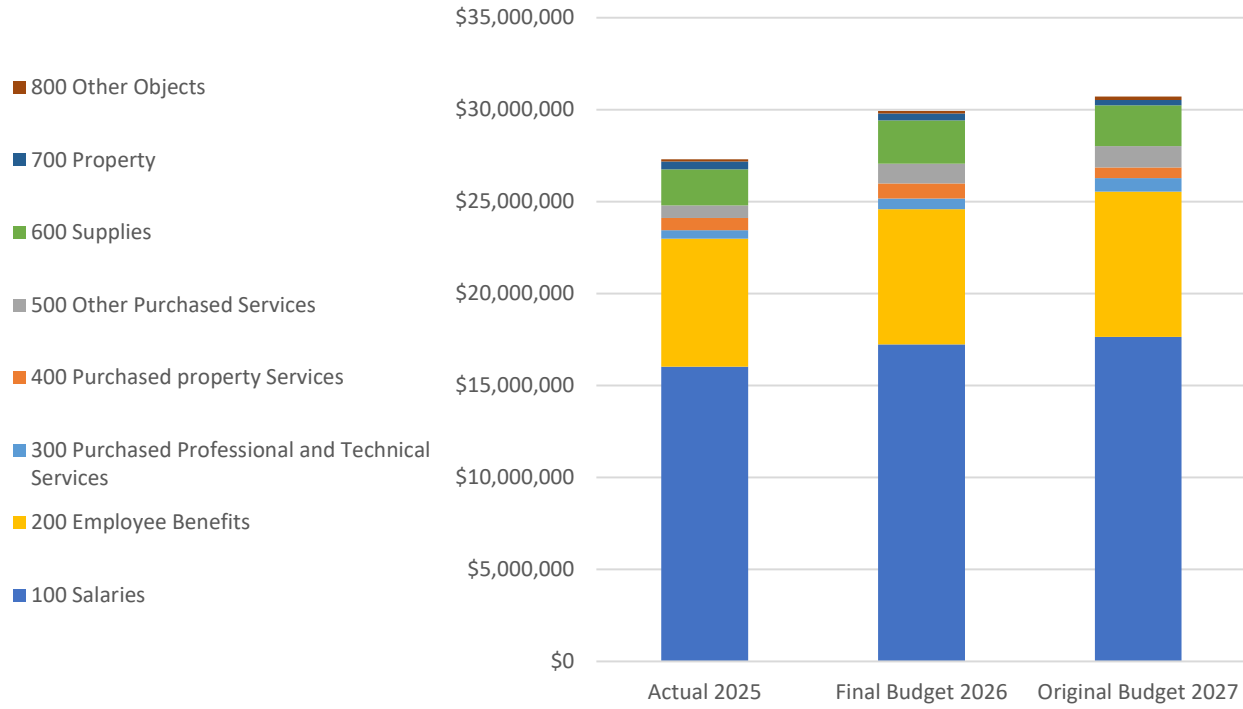
### South Summit School District Total Expenses by Fund



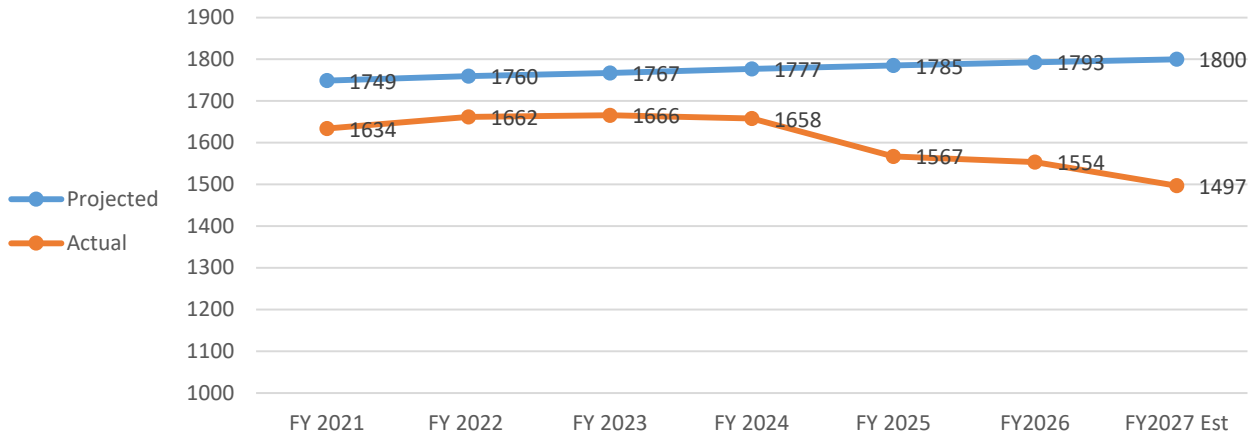
### South Summit School District M&O Expenditures By Function



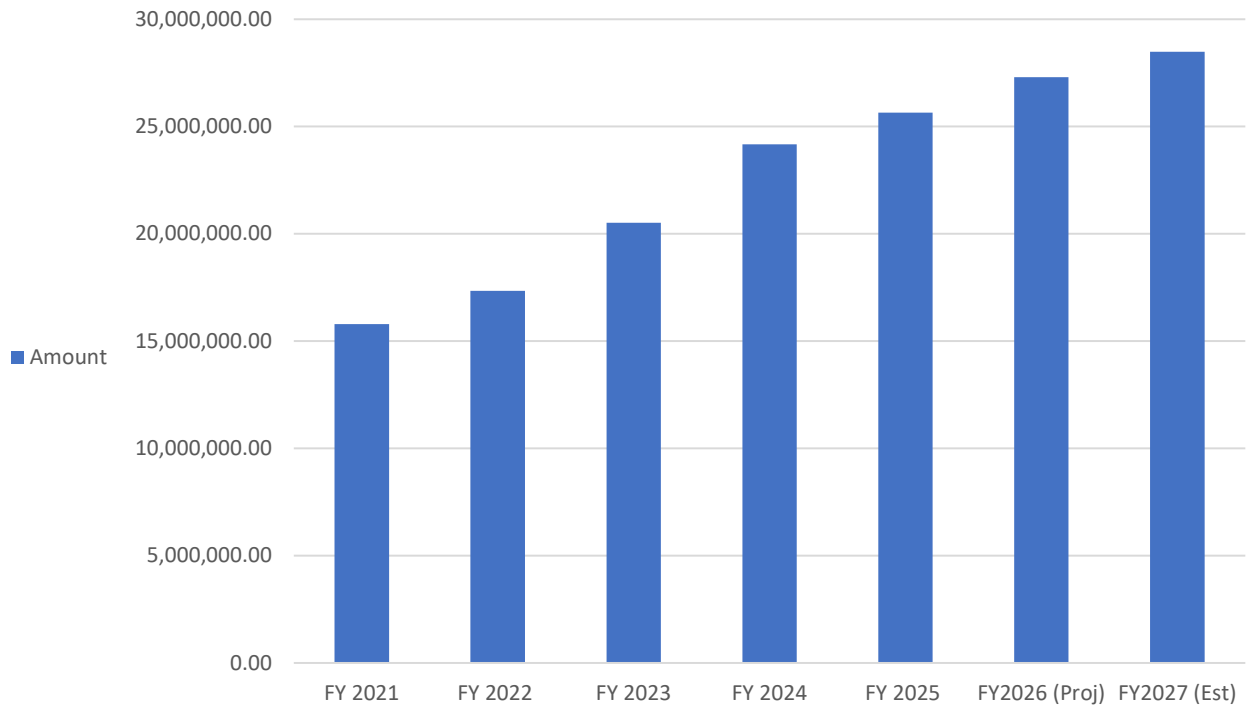
### South Summit School District M&O Expenditures By Object



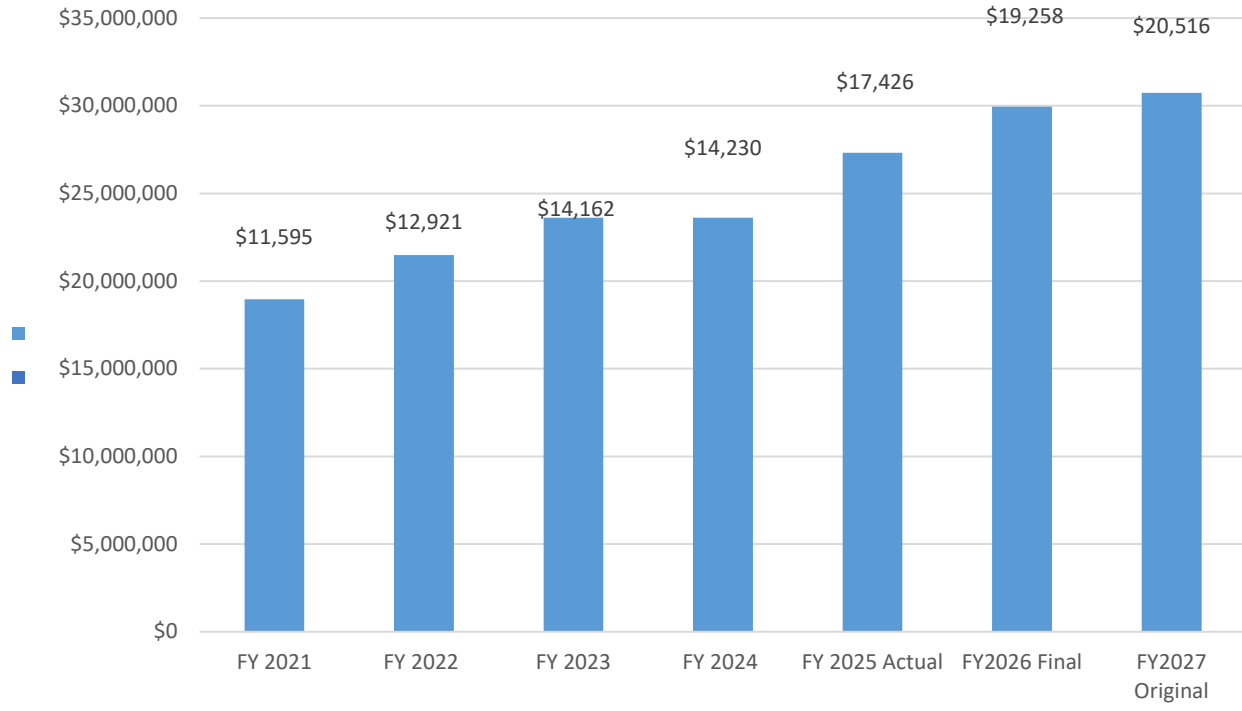
### South Summit School District 7 Year Enrollment



### South Summit School District 7 Year Tax Proceeds



### South Summit School District 7 Year M&O Expenditure/ Per Student





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.

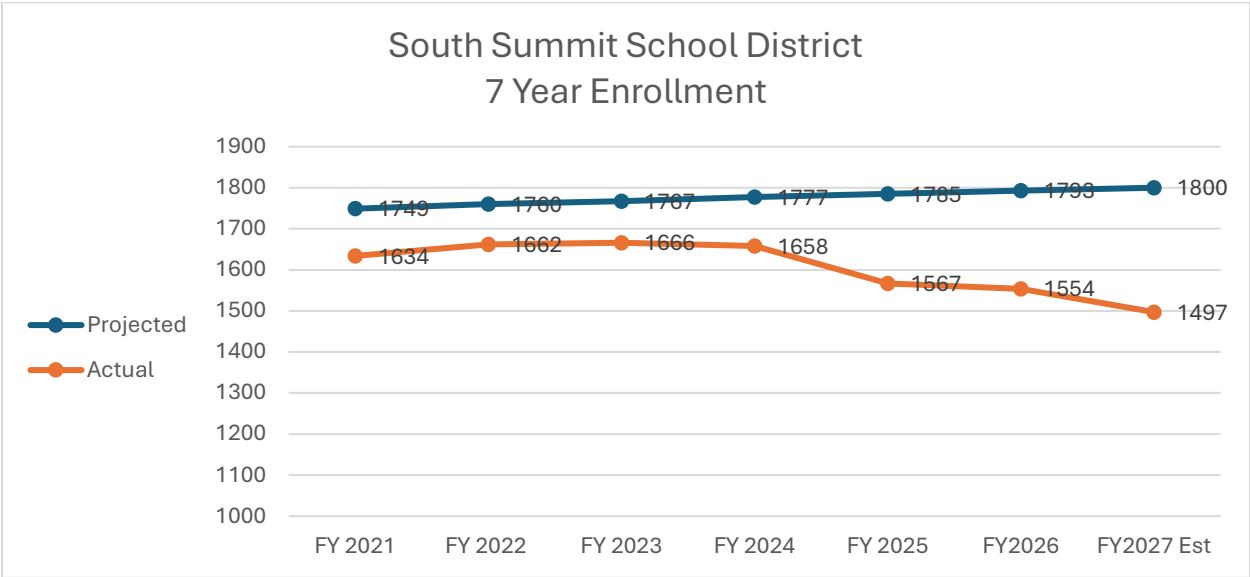
# Significant Budget Factors

## 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

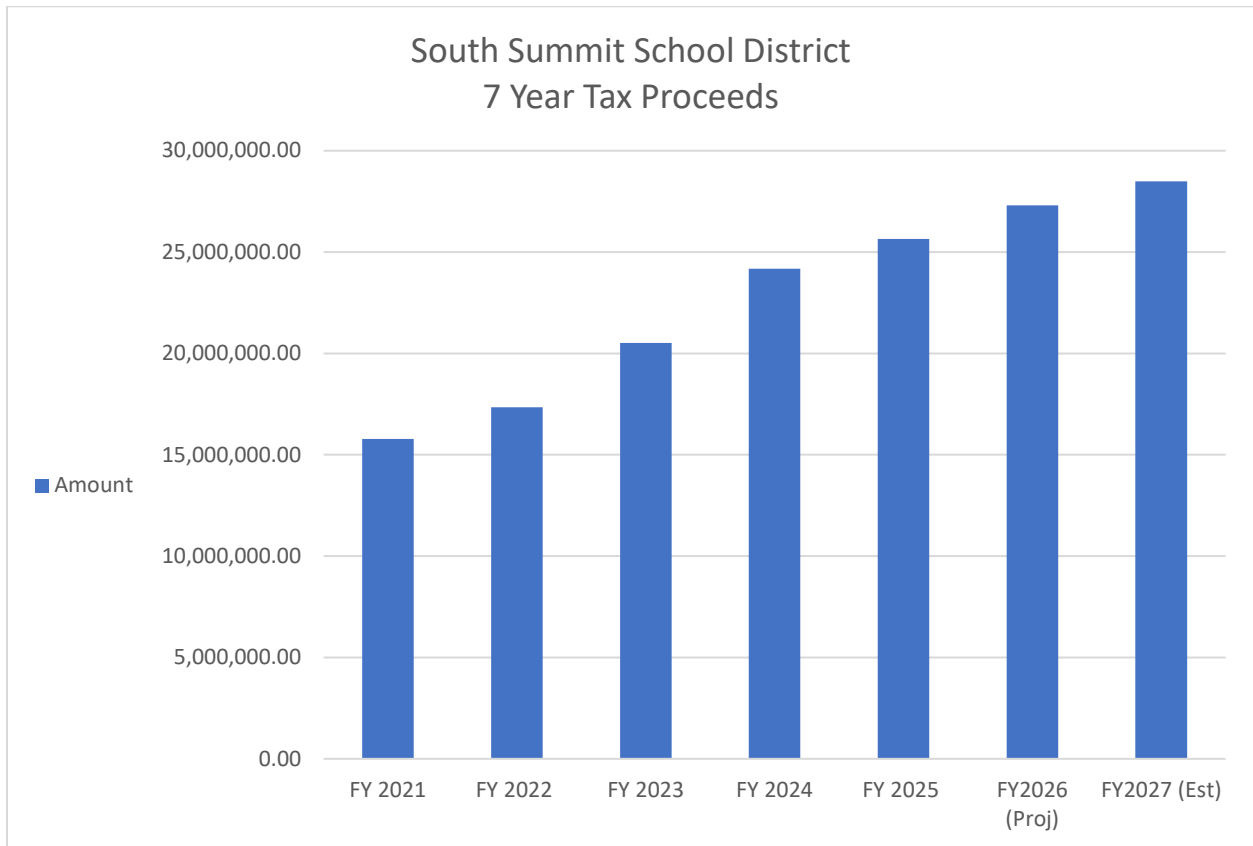
## Property Tax Revenue

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.



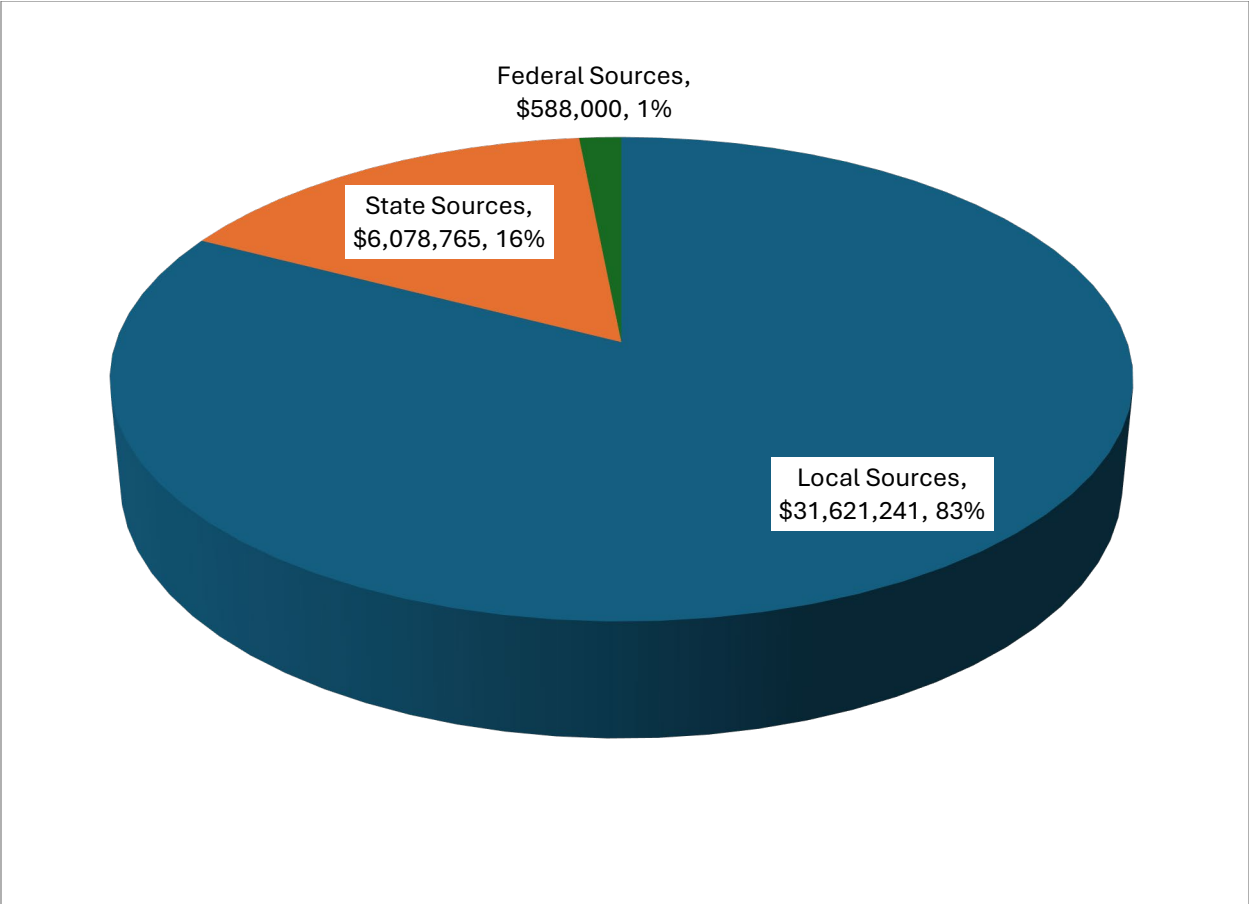
Seven-Year Property Tax Chart

## 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 (WPU). 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						
	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		
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	\$86,643	\$10,660.50	\$98,020	\$1,064	\$99,088	\$88,729	\$10,660.50	\$100,020	\$1,098	\$101,118	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	\$87,928	\$10,660.50	\$100,000	\$1,080	\$101,080	\$90,097	\$10,660.50	\$102,057	\$1,130	\$103,187	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	\$89,158	\$10,660.50	\$102,056	\$1,098	\$103,156	\$91,464	\$10,660.50	\$104,124	\$1,148	\$105,272	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	\$104,124	\$1,148	\$105,272	\$92,833	\$10,660.50	\$106,228	\$1,198	\$107,426	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	\$91,071	\$10,660.50	\$101,731	\$1,130	\$102,861	\$94,199	\$10,660.50	\$104,859	\$1,182	\$106,041	20	
21											\$88,765	\$10,660.50	\$99,425	\$1,114	\$100,539	\$91,071	\$10,660.50	\$101,731	\$1,130	\$102,861	\$92,355	\$10,660.50	\$103,015	\$1,148	\$104,163	\$95,568	\$10,660.50	\$106,228	\$1,198	\$107,426	21	
22											\$90,011	\$10,660.50	\$100,671	\$1,130	\$101,801	\$92,355	\$10,660.50	\$103,015	\$1,148	\$104,163	\$93,641	\$10,660.50	\$104,301	\$1,164	\$105,465	\$96,934	\$10,660.50	\$107,594	\$1,216	\$108,810	22	
23											\$91,256	\$10,660.50	\$101,916	\$1,148	\$103,064	\$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	23	
24											\$93,747	\$10,660.50	\$104,407	\$1,182	\$105,589	\$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	24	
25											\$94,994	\$10,660.50	\$105,654	\$1,198	\$106,852	\$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	25	
26											\$96,238	\$10,660.50	\$106,898	\$1,216	\$108,114	\$96,238	\$10,660.50	\$106,898	\$1,216	\$108,114	\$99,781	\$10,660.50	\$109,441	\$1,232	\$110,673	\$102,407	\$10,660.50	\$113,067	\$1,282	\$114,349	26	
27											\$97,485	\$10,660.50	\$108,145	\$1,232	\$109,377	\$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	27	
28											\$98,729	\$10,660.50	\$109,390	\$1,250	\$110,639	\$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	28	
29											\$99,976	\$10,660.50	\$110,636	\$1,266	\$111,902	\$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	29	
30																																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%**

2026-2027 Job Grades						Salary Schedule														
Code	Grade	Title	Low	Mid	High	Added Line														
						1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>2</b>																				
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	
<b>3</b>																				
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	
<b>4</b>																				
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	
<b>5</b>																				
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	
<b>6</b>																				
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	
<b>Salaried Employees</b>																				
Code	Grade	Title	Low	Mid	High	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>8</b>																				
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	
<b>10</b>																				
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						STEP														
Code	Grade	Title	Low	Mid	High	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>1</b>																				
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	
<b>4</b>																				
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	
<b>6</b>																				
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	
<b>7</b>																				
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

<b>Bonus Incentives:</b>	<b>Type</b>			<b>Amount</b>	
	Head Coaches				
		1 <sup>st</sup> in Region		\$500	
		2 <sup>nd</sup> in State		\$750	
		State Champs		\$1,000	
	Assistant Coaches				
		1 <sup>st</sup> in Region		\$200	
		2 <sup>nd</sup> in State		\$300	
		State Champs		\$400	
<b>Summer Training:</b>	<b>Type</b>			<b>Amount</b>	
	Cheer Summer Training			\$3,075	
	Football Summer Training			\$2,563	
	Drill Summer Training			\$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

<b>Utah State Tax Commission - Property Tax Division</b> <b>Tax Rate Summary (693)</b> <b>ENTITY: 2030 SOUTH SUMMIT SCHOOL DISTRICT</b>	<b>Form PT-693</b>  Rev. 2/15
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**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
<b>Total Tax Rate</b>	<b>0.002175</b>	<b>0.002175</b>	<b>Total Revenue</b>	<b>\$15,972,534</b>

**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