



Revenue

General Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	Budget	Tentative	Difference	
BEGINNING BALANCE	91,592,335.97	82,507,209.57	42,000,000	42,000,000	-	
REVENUES						
REVENUE FROM LOCAL SOURCES						
1111 General Real/Tangible Property Tax	236,427,889.82	243,009,137.09	250,235,390	267,700,000	17,464,610	Assumes an estimated 4% increase in revenue
1113 PSC Real/Tangible Property Tax	7,097,119.37	11,635,589.91	9,642,000	10,500,000	858,000	Assumes an estimated 4% increase in revenue
1115 Delinquent Property Tax	677,327.94	1,325,545.10	700,000	1,100,000	400,000	
1117 Motor Vehicle Tax	16,213,900.39	17,470,029.61	17,000,000	19,500,000	2,500,000	
1121 Utilities Tax	26,070,570.63	24,690,316.29	25,000,000	24,500,000	(500,000)	
1131 Occupational License Tax	49,023,602.74	52,839,730.06	54,000,000	73,000,000	19,000,000	Assumes .25 estimated levy at 50%
1191 Omitted Property Tax	1,443,895.67	1,568,995.82	1,400,000	1,000,000	(400,000)	
1280 Revenue in Lieu of Taxes	29,148.73		40,000	40,000	-	
1310 Tuition from individuals			35,000	35,000	-	
1320 Tuition from KY LSD			20,000	20,000	-	
1510 Interest Income	5,483,734.01	6,919,731.37	6,800,000	4,000,000	(2,800,000)	
1911 Building Rental	68,644.58	96,438.95	20,000	75,000	55,000	
1912 Bus Rental	2,370,726.95	1,298,373.32	1,000,000	100,000	(900,000)	
1920 Contributions/Donations	13,050.00		5,000	5,000	-	
1930 Gain/Loss on Sale of Assets			6,000	6,000	-	
1990 Miscellaneous Revenue	3,587,505.28	8,411,635.80	3,500,000	639,019	(2,860,981)	
1997 Other Reimbursements	942,180.24	1,475,532.89	800,000	700,000	(100,000)	
TOTAL REVENUE FROM LOCAL SOURCES	349,449,296.35	370,741,056.21	370,203,390	402,920,019	32,716,629	
REVENUE FROM STATE SOURCES						
3111 SEEK Program	95,113,000.00	89,654,573.00	95,000,000	107,285,000	12,285,000	KDE 25-26 Forecast
3122 Vocational Transportation	1,101,669.00	612,094.00	500,000	500,000	-	
3129 KSB/KSD Transportation Reimbursement		4,332.00		-	-	
3130 Nat'l Board Certification Reimbursement	354,000.00	342,995.00	340,000	340,000	-	
3132 Speech Language Path Reimbursement	62,001.00			-	-	
3800 Telecommunications Tax (restricted state revenue)	1,016,234.28	1,100,934.40	1,000,000	1,000,000	-	
3900 Revenue for/On Behalf Payments	179,242,925.71	153,424,136.10	152,000,000	152,450,000	450,000	
TOTAL REVENUE FROM STATE SOURCES	276,889,829.99	245,139,064.50	248,840,000	261,575,000	12,735,000	
FEDERAL REIMBURSEMENT						
4810 Medicaid Reimbursement	973,844.17	893,277.57	1,200,000	2,200,000	1,000,000	Special Education and Nurses' Contract Medicaid Billing Estimate
TOTAL FEDERAL REIMBURSEMENT	973,844.17	893,277.57	1,200,000	2,200,000	1,000,000	
INTERFUND TRANSFERS						
5210 Fund Transfer	841,648.00	677,018.16			-	
5220 Indirect Costs Transfer	14,299,577.98	10,272,048.64	5,000,000	3,050,000	(1,950,000)	
TOTAL INTERFUND TRANSFERS	15,141,225.98	10,949,066.80	5,000,000	3,050,000	(1,950,000)	
SALE PROCEEDS FROM SALE/DISPOSAL OF EQUIPMENT/FURNITURE						
5341 Sale of Equipment	27,325.00				-	
TOTAL SALE PROCEEDS FROM SALE/DISPOSAL OF EQUIPMENT/FURNITURE	27,325.00	- .00	-	-	-	
CAPITAL LEASE PROCEEDS						
5500 Capital Lease Proceeds		8,139,009.00	3,940,000	3,940,000	-	KISTA Bus Lease
TOTAL CAPITAL LEASE PROCEEDS	- .00	8,139,009.00	3,940,000	3,940,000	-	
TOTAL REVENUE	734,073,857.46	718,368,683.65	671,183,390	715,685,019	44,501,629	



Expenditures

General Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	25 Working Budget	FY26 Tentative	Difference	
EXPENDITURES						
INSTRUCTION (1000)						
0100 Salaries Personnel Services	212,814,408.04	243,683,021.18	243,635,557	254,229,750	10,594,193	1% Increase in Salaries, Step Increase, SEC7, Subs, AVID
0200 Employee Benefits	15,900,000.81	17,174,811.22	16,716,781	16,344,529	(372,252)	UE Increase, WC Decrease
0280 On Behalf	159,530,351.13	128,191,910.24	128,630,000	130,007,675	1,377,675	On-Behalf
0300 Purchased Profess & Technical Services	455,667.97	294,775.58	68,257	342,160	273,903	Dept Operating (incl Preschool and Perkins Match), SEC6
0400 Purchased Property Services	139,250.34	182,219.52	33,790	163,700	129,910	Dept Operating (incl Preschool and Perkins Match), SEC6
0500 Other Purchased Services	179,160.07	171,850.90	115,145	155,231	40,086	Dept Operating (incl Preschool and Perkins Match)
0600 Supplies & Materials	3,255,035.01	4,876,044.58	2,754,706	2,729,903	(24,803)	Dept Operating (incl Preschool and Perkins Match)
0700 Property	65,624.58	113,056.03	119,413	533,224	413,811	Dept Operating (incl Preschool and Perkins Match)
0800 Miscellaneous	203,781.82	209,432.20	450,478	698,982	248,504	Dept Operating (incl Preschool and Perkins Match), Fee Waiver
0900 Other Uses of Funds			0	0	0	
TOTAL INSTRUCTION (1000)	392,543,279.77	394,897,121.45	392,524,126	405,205,154	12,681,028	
STUDENT SUPPORT SERVICES (2100)						
0100 Salaries Personnel Services	27,902,217.81	30,755,081.39	31,127,416	32,475,118	1,347,702	1% Increase in Salaries, Step Increase, SEC6
0200 Employee Benefits	1,632,077.00	1,716,066.08	1,797,913	1,819,772	21,859	UE Increase, WC Decrease
0280 On Behalf	4,211,017.98	5,269,467.55	5,200,000	4,552,599	(647,401)	On-Behalf
0300 Purchased Profess & Technical Services	3,051,632.33	3,642,314.72	3,146,711	4,906,755	1,760,044	Dept Operating (incl Nurses' Contract), SEC6
0400 Purchased Property Services	250.00	26,644.23	455	250	(205)	Dept Operating, SEC6
0500 Other Purchased Services	19,520.10	23,518.00	43,571	46,775	3,204	Dept Operating, SEC6
0600 Supplies & Materials	139,977.83	64,817.02	75,058	60,303	(14,755)	Dept Operating, SEC6
0700 Property	850.92		0	0	0	
0800 Miscellaneous		2,860.71	860	5,575	4,715	Dept Operating, SEC6
0900 Other Uses of Funds			0	0	0	
TOTAL STUDENT SUPPORT SERVICES (2100)	36,957,543.97	41,500,769.70	41,391,984	43,867,147	2,475,163	
INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)						
0100 Salaries Personnel Services	15,953,837.44	19,079,739.86	20,495,539	18,317,741	(2,177,798)	1% Increase in Salaries, Step Increase, SEC7, Subs, AVID
0200 Employee Benefits	1,294,671.68	1,397,326.24	1,652,992	1,407,077	(245,915)	UE Increase, WC Decrease
0280 On Behalf	2,491,492.06	3,269,055.57	3,270,000	5,362,469	2,092,469	On-Behalf
0300 Purchased Profess & Technical Services	1,458,827.75	2,040,134.13	1,787,046	2,222,015	434,969	Dept Operating, SEC6
0400 Purchased Property Services	79,860.04	117,760.04	80,886	61,713	(19,173)	Dept Operating
0500 Other Purchased Services	168,079.70	342,886.69	388,118	1,043,227	655,109	Dept Operating, SEC6, Dual Credit
0600 Supplies & Materials	3,035,033.65	5,002,844.33	3,596,210	7,104,746	3,508,536	Dept Operating, SEC6, Curriculum, Jr Achievement
0700 Property	661,852.63	144,888.93	184,894	183,756	(1,138)	Dept Operating, SEC6
0800 Miscellaneous	92,895.72	134,991.10	157,280	232,786	75,506	Dept Operating, AVID
0900 Other Uses of Funds			0	0	0	
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)	25,236,550.67	31,529,626.89	31,612,965	35,935,530	4,322,565	
DISTRICT ADMIN SUPPORT SERVICES (2300)						
0100 Salaries Personnel Services	2,803,658.94	3,347,232.94	3,402,670	3,409,816	7,146	1% Increase in Salaries, Step Increase, Subs
0200 Employee Benefits	328,306.96	601,138.95	321,077	322,166	1,089	UE Increase, WC Decrease
0280 On Behalf	422,477.29	573,503.13	500,000	500,000	0	On-Behalf
0300 Purchased Profess & Technical Services	5,753,156.84	5,878,912.53	2,907,331	5,746,532	2,839,201	Dept Operating (incl Legal Fees and Tax Collect Fee)
0400 Purchased Property Services	38,182.50	20,794.06	129,300	26,550	(102,750)	Dept Operating
0500 Other Purchased Services	225,259.89	227,755.01	175,252	167,347	(7,905)	Dept Operating (incl Insurance and Postage)
0600 Supplies & Materials	1,392,662.91	655,415.02	520,535	684,906	164,371	Dept Operating (incl Tax Reimb)
0700 Property	57,614.62	1,486.79	16,750	17,100	350	Dept Operating
0800 Miscellaneous	267,931.38	54,637.32	218,700	131,400	(87,300)	Dept Operating
0900 Other Uses of Funds			2,000		(2,000)	Dept Operating
TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)	11,289,251.33	11,360,875.75	8,193,615	11,005,817	2,812,202	



Expenditures

General Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	25 Working Buds	FY26 Tentative	Difference	
SCHOOL ADMIN SUPPORT SERVICES (2400)						
0100 Salaries Personnel Services	26,137,514.46	28,900,456.17	28,956,663	28,955,469	(1,194)	1% Increase in Salaries, Step Increase, SEC7, Subs
0200 Employee Benefits	3,228,038.14	3,239,100.28	3,118,410	2,713,409	(405,001)	UE Increase, WC Decrease
0280 On Behalf	3,940,243.70	4,950,607.47	4,200,000	3,575,023	(624,977)	On-Behalf
0300 Purchased Profess & Technical Services	27,141.87	30,055.47	37,640	28,042	(9,598)	SEC6
0400 Purchased Property Services	547,243.62	652,033.28	569,708	567,447	(2,261)	SEC6, MEB Opening
0500 Other Purchased Services	47,780.06	46,951.48	87,642	59,857	(27,785)	Dept Operating
0600 Supplies & Materials	576,247.20	373,272.88	470,663	398,556	(72,107)	SEC6
0700 Property	21,101.50	30,011.00	62,261	21,090	(41,171)	SEC6
0800 Miscellaneous	15,848.38	37,567.24	641,560	662,461	20,901	SEC6
0900 Other Uses of Funds			0	0	0	
TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)	34,541,158.93	38,260,055.27	38,144,548	36,981,354	(1,163,194)	
BUSINESS SUPPORT SERVICES (2500)						
0100 Salaries Personnel Services	13,799,360.33	17,692,328.64	16,254,137	16,721,815	467,678	1% Increase in Salaries, Step Increase, Subs, GYO
0200 Employee Benefits	5,029,453.15	5,015,732.18	2,450,700	5,131,626	2,680,926	UE Increase, WC Decrease, Sick Leave
0280 On Behalf	2,080,348.77	3,031,341.41	3,000,000	3,000,000	0	On-Behalf
0300 Purchased Profess & Technical Services	3,518,085.51	3,219,821.97	2,500,000	3,394,833	894,833	Dept Operating (incl Assessment, Auditing, GYO, Technology)
0400 Purchased Property Services	5,879,977.96	1,270,661.91	1,260,849	1,165,825	(95,024)	Dept Operating (incl Assessment, GYO, Technology)
0500 Other Purchased Services	6,253,268.39	6,016,785.61	5,000,000	9,537,408	4,537,408	Dept Operating (incl GYO, Technology, Insurance, Postage)
0600 Supplies & Materials	8,980,267.77	7,012,672.81	1,995,105	4,145,596	2,150,491	Dept Operating (incl Assessment, GYO, Technology, Insurance, U
0700 Property	2,166,721.99	1,322,944.93	1,530,108	554,925	(975,183)	Dept Operating (incl GYO, Technology)
0800 Miscellaneous	21,052.10	35,127.82	68,497	0	(68,497)	Dept Operating (incl GYO, Technology, Student Lunch Accounts)
0900 Other Uses of Funds			0	0	0	
TOTAL BUSINESS SUPPORT SERVICES (2500)	47,728,535.97	44,617,417.28	34,059,396	43,652,028	9,992,632	
PLANT OPERATION & MAINTENANCE (2600)						
0100 Salaries Personnel Services	22,175,929.13	24,906,215.52	24,453,969	25,396,930	942,961	1% Increase in Salaries, Step Increase, Subs, SEC6
0200 Employee Benefits	6,638,215.43	6,803,823.85	6,221,100	6,273,673	52,573	UE Increase, WC Decrease
0280 On Behalf	3,348,688.11	4,267,343.43	4,000,000	2,558,293	(1,441,707)	On-Behalf
0300 Purchased Profess & Technical Services	1,457,616.89	1,973,679.43	923,901	685,445	(238,456)	Dept Operating (Incl Maintenance, Grounds/Custodial)
0400 Purchased Property Services	11,029,086.85	10,155,404.68	6,708,454	5,944,906	(763,548)	Dept Operating (Incl Maintenance, Grounds/Custodial, Portable)
0500 Other Purchased Services	18,740.15	17,219.38	197,270	160,449	(36,821)	Dept Operating (incl Maintenance), SEC6
0600 Supplies & Materials	14,843,265.66	13,466,387.81	7,115,689	15,782,715	8,667,026	Dept Operating (Incl Maintenance, Grounds/Custodial, Portable)
0700 Property	3,189,264.13	2,271,262.15	2,207,970	1,974,997	(232,973)	Dept Operating (Incl Grounds/Custodial)
0800 Miscellaneous	111,698.70	149,880.47	101,709	90,735	(10,974)	Dept Operating (Incl Maintenance, Grounds/Custodial)
0900 Other Uses of Funds			0	0	0	
TOTAL PLANT OPERATION & MAINTENANCE (2600)	62,812,505.05	64,011,216.72	51,930,061	58,868,143	6,938,082	
STUDENT TRANSPORTATION (2700)						
0100 Salaries Personnel Services	18,201,783.99	19,980,495.48	15,153,828	20,829,537	5,675,709	1% Increase in Salaries, Step Increase, Subs
0200 Employee Benefits	5,460,762.93	5,404,211.65	3,860,404	4,481,815	621,411	UE Increase, WC Decrease
0280 On Behalf	2,747,735.69	3,423,387.87	3,200,000	2,443,941	(756,059)	On-Behalf
0300 Purchased Profess & Technical Services	66,769.10	134,279.83	185,500	102,000	(83,500)	Dept Operating
0400 Purchased Property Services	63,508.43	79,253.63	75,987	115,500	39,513	Dept Operating
0500 Other Purchased Services	297,411.59	155,511.31	229,000	189,900	(39,100)	Dept Operating
0600 Supplies & Materials	3,554,242.22	3,911,803.60	2,975,890	3,381,695	405,805	Dept Operating (incl Diesel Fuel Reduction)
0700 Property	618,976.27	10,187,519.00	45,980	320,000	274,020	Dept Operating
0800 Miscellaneous	9,607.87	23,306.90	10,000	20,250	10,250	Dept Operating
0900 Other Uses of Funds			0	0	0	
TOTAL STUDENT TRANSPORTATION (2700)	31,020,798.09	43,299,769.27	25,736,589	31,884,638	6,148,049	



Expenditures

General Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	25 Working Budget	FY26 Tentative	Difference	
OTHER INSTRUCTIONAL (2900)						
0100 Salaries Personnel Services	358,299.16	560,523.75	565,626	597,279	31,653	1% Increase in Salaries, Step Increase, Subs
0200 Employee Benefits	51,398.22	116,887.86	136,464	135,476	(988)	UE Increase, WC Decrease
0280 On Behalf				0	0	On-Behalf
0300 Purchased Profess & Technical Services	139,939.03	139,084.68	140,338	191,713	51,375	Dept Operating
0400 Purchased Property Services		900.00	0	0	0	Dept Operating
0500 Other Purchased Services	7,419.01	26,613.06	10,676	32,040	21,364	Dept Operating
0600 Supplies & Materials	98,268.01	106,640.51	30,775	28,665	(2,110)	Dept Operating
0700 Property					0	Dept Operating
0800 Miscellaneous					0	Dept Operating
0900 Other Uses of Funds					0	
TOTAL OTHER INSTRUCTIONAL (2900)	655,323.43	950,649.86	883,879	985,173	101,294	
FOOD SERVICE OPERATION (3100)						
0100 Salaries Personnel Services					0	
0200 Employee Benefits					0	
TOTAL FOOD SERVICE OPERATION (3100)			0	0		
COMMUNITY SERVICES (3300)						
0100 Salaries Personnel Services	320,125.65	361,514.76	322,233	421,877	99,644	1% Increase in Salaries, Step Increase
0200 Employee Benefits	18,109.74	21,160.08	16,994	17,320	326	UE Increase, WC Decrease
0280 On Behalf					0	On-Behalf
0300 Purchased Profess & Technical Services	10,755.85	13,775.92	12,800	9,900	(2,900)	Dept Operating
0400 Purchased Property Services	432.79		1,000	900	(100)	Dept Operating
0500 Other Purchased Services	7,258.11	3,631.23	12,000	9,450	(2,550)	Dept Operating
0600 Supplies & Materials	403,968.01	45,731.14	250,000	18,605	(231,395)	Dept Operating
0700 Property			1,200	200,000	198,800	Dept Operating (Incl Parent Square)
0800 Miscellaneous			0	0	0	
0900 Other Uses of Funds			0	0	0	
TOTAL COMMUNITY SERVICE (3300)	760,650.15	445,813.13	616,227	678,052	61,825	
DEBT SERVICE (5100)						
0800 Miscellaneous	2,423,261.59	3,450,042.77	1,685,000	2,880,882	1,195,882	KISTA Lease
TOTAL DEBT SERVICE (5100)	2,423,261.59	3,450,042.77	1,685,000	2,880,882	1,195,882	
FUND TRANSFERS (5200)						
0900 Other Uses of Funds	5,597,788.94	754,229.00	800,000	800,000	0	KETS Match
TOTAL FUND TRANSFERS (5200)	5,597,788.94	754,229.00	800,000	800,000	0	
CONTINGENCY (5300)						
0840 Contingency			43,605,000	42,941,101	(663,899)	6% of Total Budget
TOTAL CONTINGENCY (5300)	0.00	0.00	43,605,000	42,941,101	(663,899)	
TOTAL EXPENDITURES	651,566,647.89	675,077,587.09	671,183,390	715,685,019	44,501,629	

*Please note: For Section 6 (SEC6), School SBDMs and Advisory Councils choose where funds are allocated.



Expenditures

Special Revenue Fund

2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Working Budget	FY26 Tentative Budget
INSTRUCTION (1000)				
0100 Salaries Personnel Services	30,460,914.79	22,272,724.95	26,272,398	
0200 Employee Benefits	8,476,498.01	6,123,206.84	3,841,046	
0280 On Behalf	- .00			
0300 Purchased Profess & Technical Services	3,222,914.31	2,282,877.11	2,803,428	
0400 Purchased Property Services	234,158.40	261,657.03	25,000	
0500 Other Purchased Services	1,322,577.15	1,552,353.09	781,486	
0600 Supplies & Materials	13,664,767.49	9,156,991.70	4,582,305	
0700 Property	1,336,853.33	1,859,201.60	175,000	
0800 Miscellaneous	318,342.12	761,298.54	86,500	
TOTAL INSTRUCTION (1000)	59,037,025.60	44,270,310.86	38,567,163	
STUDENT SUPPORT SERVICES (2100)				
0100 Salaries Personnel Services	1,941,583.05	1,652,969.74	280,945	
0200 Employee Benefits	621,142.58	541,406.98	107,309	
0280 On Behalf				
0300 Purchased Profess & Technical Services	43,266.00	14,373.54	45,865	
0400 Purchased Property Services				
0500 Other Purchased Services	16,123.91	6,916.06		
0600 Supplies & Materials	39,311.75	28,992.90		
0700 Property	64,748.90			
0800 Miscellaneous	51,216.00	24,492.76		
TOTAL STUDENT SUPPORT SERVICES (2100)	2,777,392.19	2,269,151.98	434,119	
INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)				
0100 Salaries Personnel Services	3,516,804.38	4,383,954.02	1,087,000	11,529,237
0200 Employee Benefits	1,042,186.54	1,264,877.33	57,068	
0280 On Behalf				
0300 Purchased Profess & Technical Services	1,504,263.32	699,744.49	100,000	
0400 Purchased Property Services	17,572.00	459,321.36		
0500 Other Purchased Services	221,142.99	1,258,439.81		
0600 Supplies & Materials	5,397,317.28	3,941,424.28	82,448	
0700 Property	41,430.00	1,376,530.62	100,000	
0800 Miscellaneous	11,729.95	30,424.91		
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)	11,752,446.46	13,414,716.82	1,426,516	11,529,237
DISTRICT ADMIN SUPPORT SERVICES (2300)				
0100 Salaries Personnel Services		103,343.45		
0200 Employee Benefits		21,049.53		
0280 On Behalf				
0300 Purchased Profess & Technical Services	102,254.14	49,365.59		
0400 Purchased Property Services	123,610.48	287,626.52		
0500 Other Purchased Services	74,593.18	46,799.32		
0600 Supplies & Materials	4,517,154.38	10,758,017.09		
0700 Property		13,528.93		
0800 Miscellaneous				
TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)	4,817,612.18	11,279,730.43		
SCHOOL ADMIN SUPPORT SERVICES (2400)				
0100 Salaries Personnel Services	52,072.04	16,548.05		
0200 Employee Benefits	13,987.51	772.10		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials				
0700 Property				
0800 Miscellaneous				
TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)	66,059.55	17,320.15		



Expenditures

Special Revenue Fund

2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Working Budget	FY26 Tentative Budget
BUSINESS SUPPORT SERVICES (2500)				
0100 Salaries Personnel Services	1,007,759.97	409,974.41		
0200 Employee Benefits	294,306.63	39,634.88		
0280 On Behalf	- .00			
0300 Purchased Profess & Technical Services	535,782.06	1,009,093.55		
0400 Purchased Property Services	22,501.22	88,830.00		
0500 Other Purchased Services	449,074.72	672,208.01		
0600 Supplies & Materials	2,364,118.26	11,171,041.13		
0700 Property	240,331.44	147,754.36		
0800 Miscellaneous		747.04		
0900 Other Uses of Funds				
TOTAL BUSINESS SUPPORT SERVICES (2500)	4,913,874.30	13,539,283.38		
PLANT OPERATION & MAINTENANCE (2600)				
0100 Salaries Personnel Services	260,216.99	331,455.09		
0200 Employee Benefits	80,654.69	94,215.84		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services				
0500 Other Purchased Services	8,782.00	158.94		
0600 Supplies & Materials	1,253.00			
0700 Property	63,384.00			
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL PLANT OPERATION & MAINTENANCE (2600)	414,290.68	425,829.87		
STUDENT TRANSPORTATION (2700)				
0100 Salaries Personnel Services	333,587.57	90,445.15		
0200 Employee Benefits	91,402.86	24,151.25		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials	11,872.94			
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION (2700)	436,863.37	114,596.40		
FOOD SERVICE OPERATION (3100)				
0100 Salaries Personnel Services	- .00			
0200 Employee Benefits	27,468.90			
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials				
0700 Property				
0800 Miscellaneous				
TOTAL FOOD SERVICE OPERATION (3100)	27,468.90	- .00		
DAY CARE OPERATIONS (3200)				
0100 Salaries Personnel Services	844,977.96	615,350.37		
0200 Employee Benefits	172,921.04	108,913.74		
0300 Purchased Profess & Technical Services		9,070.00		
0400 Purchased Property Services		3,005.60		
0600 Supplies & Materials	99,786.11	51,417.42		
0700 Property	6,122.90	199.99		
TOTAL DAY CARE OPERATIONS (3200)	1,123,808.01	787,957.12		



Expenditures

Special Revenue Fund

2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Working Budget	FY26 Tentative Budget
COMMUNITY SERVICES (3300)				
0100 Salaries Personnel Services	3,437,335.31	3,830,695.93	30,017	
0200 Employee Benefits	298,743.87	366,020.58	1,455	
0280 On Behalf				
0300 Purchased Profess & Technical Services	343,037.43	163,139.91	47,882	
0400 Purchased Property Services	2,037.43	23,299.00		
0500 Other Purchased Services	65,113.75	98,204.67	34,294	
0600 Supplies & Materials	871,046.07	864,780.64	217,064	
0700 Property	8,615.53	51,139.00		
0800 Miscellaneous	77,077.55	26,322.40	27,271	
TOTAL COMMUNITY SERVICE (3300)	5,103,006.94	5,423,602.13	357,983	
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	13,476,483.99	9,429,070.79	2,000,000	750,000
TOTAL FUND TRANSFERS (5200)	13,476,483.99	9,429,070.79	2,000,000	750,000
TOTAL EXPENDITURES	103,946,332.17	100,971,569.93	42,785,781	12,279,237

Grants are estimated as the District is unaware of the full amount to be received next fiscal year with many unknowns at this time.



Revenues & Expenditures

Capital Outlay Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Working Budget	FY26 Tentative Budget
BEGINNING BALANCE	2,109,623.00			
REVENUES				
REVENUE FROM LOCAL SOURCES				
1510 Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	0.00	0.00		
REVENUE FROM STATE SOURCES				
3111 SEEK Program	3,835,378.00	3,793,388.00	3,793,388	3,820,250
3200 Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES	3,835,378.00	3,793,388.00	3,793,388	3,820,250
INTERFUND TRANSFERS				
5210 Fund Transfer				
TOTAL INTERFUND TRANSFERS	0.00	0.00	0	0
TOTAL REVENUES	5,945,001.00	3,793,388.00	3,793,388	3,820,250
EXPENDITURES				
SITE ACQUISITION (4100)				
500 Other Purchased Services				
700 Property				
TOTAL SITE ACQUISITION (4100)	0.00	0.00	0	0
SITE IMPROVEMENT (4200)				
300 Purchased Profes & Tech Services				
400 Purchased Property Services				
700 Property				
TOTAL SITE IMPROVEMENT (4200)	0.00	0.00	0	0
NEW BUILDING CONSTRUCTION (4500)				
300 Purchased Profes & Tech Services				
400 Purchased Property Services				
700 Property				
TOTAL NEW BUILDING CONSTRUCTION (4500)	0.00	0.00	0	0
BUILDING RENOVATIONS/ADDITIONS (4600)				
300 Purchased Profes & Tech Services				
400 Purchased Property Services				
700 Property				
TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)	0.00	0.00	0	0
DEBT SERVICE (5100)				
300 Purchased Profes & Tech Services				
400 Purchased Property Services			736,472	730,106
800 Miscellaneous			218,684	238,866
900 Other Uses of Funds				
TOTAL DEBT SERVICE (5100)	0.00	0.00	955,156	968,971
FUND TRANSFERS (5200)				
900 Other Uses of Funds	5,945,001.00	3,775,775.28	2,838,231	2,851,279
TOTAL FUND TRANSFERS (5200)	5,945,001.00	3,775,775.28	2,838,231	2,851,279
TOTAL EXPENDITURES	5,945,001.00	3,775,775.28	3,793,387	3,820,250



Revenues & Expenditures

Building Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Working Budget	FY26 Tentative Budget
BEGINNING BALANCE	3,053,670.00	1,969,131.34		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1111 General Real/Tangible Property Tax	51,864,793.00	53,011,582.00	53,011,581	62,377,812
1113 PSC Real/Tangible Property Tax	1,035,796.00	1,162,156.00	1,162,157	1,878,355
1115 Delinquent Property Tax				
1117 Motor Vehicle Tax	1,349,610.00	1,331,148.09	1,323,379	1,300,000
1510 Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	54,250,200.00	55,504,886.09	55,497,117	65,556,167
REVENUE FROM STATE SOURCES				
3200 Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES				
INTERFUND TRANSFERS				
5210 Fund Transfer				
5220 Indirect Costs Transfer				
5311 Sale of Land and Improvements				
5312 Loss Comp - Land & Improvements				
5331 Sale of Buildings				
5332 Loss Comp - Buildings				
5341 Sale of Equipment Etc				
5342 Loss Comp - Equipment Etc				
TOTAL INTERFUND TRANSFERS				
TOTAL REVENUES	57,303,870.00	57,474,017.43	55,497,117	65,556,167
EXPENDITURES				
SITE ACQUISITION (4100)				
300 Purchased Professional and Technical Services				
500 Other Purchased Services				
700 Property				
TOTAL SITE ACQUISITION (4100)				
SITE IMPROVEMENT (4200)				
300 Purchased Professional & Tech Services				
400 Purchased Property Services				
700 Property				
TOTAL SITE IMPROVEMENT (4200)				
NEW BUILDING CONSTRUCTION (4500)				
300 Purchased Professional & Tech Services				
400 Purchased Property Services				
700 Property				
TOTAL NEW BUILDING CONSTRUCTION (4500)				
BUILDING RENOVATIONS/ADDITIONS (4600)				
300 Purchased Professional & Tech Services				
400 Purchased Property Services				
700 Property				
TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)				
DEBT SERVICE (5100)				
300 Purchased Professional & Tech Services				
400 Purchased Property Services				
800 Miscellaneous				
900 Other Uses of Funds				
TOTAL DEBT SERVICE (5100)				
FUND TRANSFERS (5200)				
900 Other Uses of Funds	55,334,738.00	43,574,764.87	55,497,117	65,556,167
TOTAL FUND TRANSFERS (5200)	55,334,738.00	43,574,764.87	55,497,117	65,556,167
TOTAL EXPENDITURE:	55,334,738.00	43,574,764.87	55,497,117	65,556,167



Revenues & Expenditures

Food Service Fund 2025-26

FUNCTION AND ACCOUNT DESCRIPTION	FY23 Actual	FY24 Actual	FY25 Working Budget	FY26 Tentative Budget	Difference
BEGINNING BALANCE	5,186,246	4,565,083	4,565,083	905,000	(3,660,083)
REVENUES					
REVENUE FROM LOCAL SOURCES					
1510 Interest Income					0
1611 Reimbursable Lunch	14,460	7,146	12,000	10,000	(2,000)
1612 Reimbursable Breakfast	1,632	767	2,000	50,000	48,000
1624 Non-Reimbursable A La Carte Prg	308,624	367,910	600,000	600,000	0
1629 Non-Reimbursable Other Food Prg	2,737,312	2,367,250	3,500,000	3,339,811	(160,189)
1690 Food Service Rebates	1,609	3,805	8,000	8,000	0
1990 Miscellaneous Revenue	118,814	184,558	250,000	250,000	0
1994 Return for Insufficient Checks	(409)	33	1,267	1,000	(267)
TOTAL REVENUE FROM LOCAL SOURCES	3,182,042	2,931,469	4,373,267	4,258,811	(114,456)
REVENUE FROM STATE SOURCES					
3200 Restricted State Revenue	219,445	215,778	260,000	275,000	15,000
3900 Revenue for/On Behalf Payments	1,614,357	1,979,821	1,700,000	2,175,000	475,000
TOTAL REVENUE FROM STATE SOURCES	1,833,802	2,195,599	1,960,000	2,450,000	490,000
FEDERAL SOURCES					
4500 Restricted Federal thru State	24,709,518	24,755,158	22,892,200	27,371,324	4,479,124
4950 Donated Commodities	2,000,277	1,751,415	2,300,000	2,000,000	(300,000)
TOTAL FEDERAL SOURCES	26,709,795	26,506,573	25,192,200	29,371,324	4,179,124
TOTAL REVENUES	36,911,885	36,198,725	36,090,550	36,985,135	894,585
EXPENDITURES					
FOOD SERVICE OPERATIONS (3100)					
100 Salaries Personnel Services	10,696,570	11,555,164	9,533,000	12,959,490	3,426,490
200 Employee Benefits	3,755,823	1,982,368	2,921,700	3,782,100	860,400
280 On Behalf	1,614,357	1,979,821	1,700,000	2,080,000	380,000
300 Purchased Prof and Tech Serv	100,847	14,723	29,000	12,500	(16,500)
400 Purchased Property Services	458,370	526,760	689,000	453,000	(236,000)
500 Other Purchased Services	37,595	31,387	57,550	28,195	(29,355)
600 Supplies & Materials	14,582,999	15,572,017	17,883,300	16,053,850	(1,829,450)
700 Property	258,486	220,445	1,472,000	114,000	(1,358,000)
800 Miscellaneous	(392)	5,422	5,000	2,000	(3,000)
TOTAL FOOD SERVICE OPERATIONS (3100)	31,504,655	31,888,107	34,290,550	35,485,135	1,194,585
FUND TRANSFERS (5200)					
900 Other Uses of Funds	1,128,391	1,157,172	1,800,000	1,500,000	(300,000)
TOTAL FUND TRANSFERS (5200)	1,128,391	1,157,172	1,800,000	1,500,000	(300,000)
TOTAL EXPENDITURES	32,633,046	33,045,279	36,090,550	36,985,135	894,585