

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget for the  
Fiscal Year ending June 30, 2026  
**2025-26 MAJOR FUND OVERVIEW**

|                                  | <u>GENERAL</u> | <u>SPECIAL ED</u> | <u>CTE</u>    | <u>COMBINED</u> |
|----------------------------------|----------------|-------------------|---------------|-----------------|
|                                  | - -            | - -               | (\$000)       | - -             |
| Local Revenue                    | 7,564          | 43,182            | 14,221        | 64,967          |
| State Sources                    | 14,268         | 31,893            | 2,315         | 48,476          |
| Federal Sources                  | 990            | 7,827             | 330           | 9,147           |
| Internal Transfers In            | 5,000          | 150               | 66            | 5,216           |
| <b>TOTAL ALL SOURCES</b>         | <b>27,822</b>  | <b>83,052</b>     | <b>16,932</b> | <b>127,806</b>  |
| Instruction/Basic Programs       | 156            | -                 | -             | 156             |
| Adult & Continuing Education     | -              | -                 | -             | -               |
| Added Needs                      | 25             | 26,369            | 8,524         | 34,918          |
| Pupil Support                    | 1,837          | 26,576            | 1,334         | 29,747          |
| Instruction Support              | 5,441          | 5,091             | 27            | 10,559          |
| General Administration           | 743            | -                 | -             | 743             |
| School Administration            | 4              | 485               | 967           | 1,456           |
| Business Services                | 3,374          | 221               | 92            | 3,687           |
| Operation & Maintenance          | 597            | 2,736             | 1,357         | 4,690           |
| Transportation                   | -              | 5,947             | 41            | 5,988           |
| Central Services                 | 8,427          | 553               | 379           | 9,359           |
| Community Services               | 456            | 131               | 313           | 900             |
| Transfers Out                    | 6,992          | 16,433            | 3,923         | 27,348          |
| <b>TOTAL ALL USES</b>            | <b>28,052</b>  | <b>84,542</b>     | <b>16,957</b> | <b>129,551</b>  |
| <b>SURPLUS/(DEFICIT)</b>         | <b>(230)</b>   | <b>(1,490)</b>    | <b>(25)</b>   | <b>(1,745)</b>  |
| Beginning Fund Balance           | 4,936          | 8,463             | 3,583         | 16,982          |
| <b>ENDING FUND BALANCE -- \$</b> | <b>4,706</b>   | <b>6,973</b>      | <b>3,558</b>  | <b>15,237</b>   |
| <b>-- %</b>                      | <b>16.8%</b>   | <b>8.2%</b>       | <b>21.0%</b>  | <b>11.8%</b>    |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |               |               |                |
|-----------------------|---------------|---------------|---------------|----------------|
| Salaries              | 9,720         | 36,050        | 5,701         | 51,471         |
| Fringe Benefits       | 7,720         | 27,441        | 4,390         | 39,551         |
| Purchased Services    | 2,788         | 2,377         | 702           | 5,867          |
| Supplies              | 621           | 1,686         | 1,250         | 3,557          |
| Capital Outlay        | 110           | 228           | 642           | 980            |
| Other                 | 101           | 327           | 349           | 777            |
| Transfers             | 6,992         | 16,433        | 3,923         | 27,348         |
| <b>TOTAL ALL USES</b> | <b>28,052</b> | <b>84,542</b> | <b>16,957</b> | <b>129,551</b> |

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget for the  
Fiscal Year ending June 30, 2026  
**GENERAL EDUCATION FUND**

|                                  | <b>2024</b>           | <b>Proposed</b>           | <b>2026</b>            |
|----------------------------------|-----------------------|---------------------------|------------------------|
|                                  | <b><u>AUDITED</u></b> | <b><u>2025 Budget</u></b> | <b><u>PROPOSED</u></b> |
|                                  | - -                   | - (\$000)                 | - - -                  |
| Local Revenue                    | 8,589                 | 7,583                     | 7,564                  |
| State Sources                    | 12,750                | 13,971                    | 14,268                 |
| Federal Sources                  | 1,143                 | 1,443                     | 990                    |
| Internal Transfers In            | <u>5,000</u>          | <u>5,000</u>              | <u>5,000</u>           |
| <b>TOTAL ALL SOURCES</b>         | <b>27,482</b>         | <b>27,997</b>             | <b>27,822</b>          |
| Instruction/Basic Programs       | 84                    | 182                       | 156                    |
| Adult & Continuing Education     | -                     | -                         | -                      |
| Added Needs                      | 43                    | 24                        | 25                     |
| Pupil Support                    | 1,073                 | 1,274                     | 1,837                  |
| Instruction Support              | 4,498                 | 4,771                     | 5,441                  |
| General Administration           | 644                   | 701                       | 743                    |
| School Administration            | -                     | -                         | 4                      |
| Business Services                | 2,961                 | 3,169                     | 3,374                  |
| Operation & Maintenance          | 524                   | 582                       | 597                    |
| Transportation                   | -                     | -                         | -                      |
| Central Services                 | 8,709                 | 8,427                     | 8,427                  |
| Community Services               | 439                   | 408                       | 456                    |
| Transfers Out                    | <u>7,408</u>          | <u>8,559</u>              | <u>6,992</u>           |
| <b>TOTAL ALL USES</b>            | <b>26,383</b>         | <b>28,097</b>             | <b>28,052</b>          |
| <b>SURPLUS/(DEFICIT)</b>         | <b>1,099</b>          | <b>(100)</b>              | <b>(230)</b>           |
| Beginning Fund Balance           | 3,937                 | 5,036                     | 4,936                  |
| <b>ENDING FUND BALANCE -- \$</b> | <b>5,036</b>          | <b>4,936</b>              | <b>4,706</b>           |
| <b>-- %</b>                      | <b>19.1%</b>          | <b>17.6%</b>              | <b>16.8%</b>           |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |               |               |
|-----------------------|---------------|---------------|---------------|
| Salaries              | 8,365         | 8,843         | 9,720         |
| Fringe Benefits       | 6,728         | 7,043         | 7,720         |
| Purchased Services    | 2,895         | 2,596         | 2,788         |
| Supplies              | 677           | 856           | 621           |
| Capital Outlay        | 228           | 109           | 110           |
| Other                 | 82            | 91            | 101           |
| Transfers             | <u>7,408</u>  | <u>8,559</u>  | <u>6,992</u>  |
| <b>TOTAL ALL USES</b> | <b>26,383</b> | <b>28,097</b> | <b>28,052</b> |

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget for the  
Fiscal Year ending June 30, 2026  
**SPECIAL EDUCATION FUND**

|                                  | <b>2024</b>           | <b>Proposed</b>           | <b>2026</b>            |
|----------------------------------|-----------------------|---------------------------|------------------------|
|                                  | <b><u>AUDITED</u></b> | <b><u>2025 Budget</u></b> | <b><u>PROPOSED</u></b> |
|                                  | - - -                 | <b><u>Amendment</u></b>   | - - -                  |
|                                  |                       | (\$000)                   |                        |
| Local Revenue                    | 39,647                | 42,872                    | 43,182                 |
| State Sources                    | 30,675                | 32,910                    | 31,893                 |
| Federal Sources                  | 7,759                 | 7,568                     | 7,827                  |
| Internal Transfers In            | <u>150</u>            | <u>150</u>                | <u>150</u>             |
| <b>TOTAL ALL SOURCES</b>         | <b>78,231</b>         | <b>83,500</b>             | <b>83,052</b>          |
| Instruction/Basic Programs       | -                     | -                         | -                      |
| Adult & Continuing Education     | -                     | -                         | -                      |
| Added Needs                      | 20,937                | 22,694                    | 26,369                 |
| Pupil Support                    | 22,375                | 24,139                    | 26,576                 |
| Instruction Support              | 4,956                 | 4,808                     | 5,091                  |
| General Administration           | -                     | -                         | -                      |
| School Administration            | 491                   | 513                       | 485                    |
| Business Services                | 108                   | 125                       | 221                    |
| Operation & Maintenance          | 2,302                 | 2,597                     | 2,736                  |
| Transportation                   | 5,397                 | 7,464                     | 5,947                  |
| Central Services                 | 541                   | 536                       | 553                    |
| Community Services               | 286                   | 121                       | 131                    |
| Transfers Out                    | <u>20,229</u>         | <u>21,153</u>             | <u>16,433</u>          |
| <b>TOTAL ALL USES</b>            | <b>77,622</b>         | <b>84,150</b>             | <b>84,542</b>          |
| <b>SURPLUS/(DEFICIT)</b>         | <b>609</b>            | <b>(650)</b>              | <b>(1,490)</b>         |
| Beginning Fund Balance           | 8,504                 | 9,113                     | 8,463                  |
| <b>ENDING FUND BALANCE -- \$</b> | <b>9,113</b>          | <b>8,463</b>              | <b>6,973</b>           |
| <b>-- %</b>                      | <b>11.7%</b>          | <b>10.1%</b>              | <b>8.2%</b>            |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |               |               |
|-----------------------|---------------|---------------|---------------|
| Salaries              | 29,323        | 32,305        | 36,050        |
| Fringe Benefits       | 22,972        | 24,480        | 27,441        |
| Purchased Services    | 2,790         | 2,336         | 2,377         |
| Supplies              | 1,718         | 1,819         | 1,686         |
| Capital Outlay        | 395           | 1,827         | 228           |
| Other                 | 195           | 230           | 327           |
| Transfers             | <u>20,229</u> | <u>21,153</u> | <u>16,433</u> |
| <b>TOTAL ALL USES</b> | <b>77,622</b> | <b>84,150</b> | <b>84,542</b> |

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget for the  
Fiscal Year ending June 30, 2026  
**VOCATIONAL EDUCATION FUND**

|                                  | <b>2024</b>           | <b>Proposed</b>           | <b>2026</b>            |
|----------------------------------|-----------------------|---------------------------|------------------------|
|                                  | <b><u>AUDITED</u></b> | <b><u>2025 Budget</u></b> | <b><u>PROPOSED</u></b> |
|                                  | - - -                 | <b><u>Amendment</u></b>   | - - -                  |
|                                  |                       | (\$000)                   |                        |
| Local Revenue                    | 13,519                | 13,785                    | 14,221                 |
| State Sources                    | 2,689                 | 2,523                     | 2,315                  |
| Federal Sources                  | 417                   | 331                       | 330                    |
| Internal Transfers In            | <u>75</u>             | <u>63</u>                 | <u>66</u>              |
| <b>TOTAL ALL SOURCES</b>         | <b>16,700</b>         | <b>16,702</b>             | <b>16,932</b>          |
| Instruction/Basic Programs       | -                     | -                         | -                      |
| Adult & Continuing Education     | -                     | -                         | -                      |
| Added Needs                      | 7,752                 | 7,919                     | 8,524                  |
| Pupil Support                    | 1,152                 | 1,243                     | 1,334                  |
| Instruction Support              | 49                    | 18                        | 27                     |
| General Administration           | -                     | -                         | -                      |
| School Administration            | 934                   | 972                       | 967                    |
| Business Services                | 41                    | 55                        | 92                     |
| Operation & Maintenance          | 1,239                 | 1,239                     | 1,357                  |
| Transportation                   | 29                    | 108                       | 41                     |
| Central Services                 | 566                   | 384                       | 379                    |
| Community Services               | 381                   | 311                       | 313                    |
| Transfers Out                    | <u>4,613</u>          | <u>4,723</u>              | <u>3,923</u>           |
| <b>TOTAL ALL USES</b>            | <b>16,756</b>         | <b>16,972</b>             | <b>16,957</b>          |
| <b>SURPLUS/(DEFICIT)</b>         | <b>(56)</b>           | <b>(270)</b>              | <b>(25)</b>            |
| Beginning Fund Balance           | 3,909                 | 3,853                     | 3,583                  |
| <b>ENDING FUND BALANCE -- \$</b> | <b>3,853</b>          | <b>3,583</b>              | <b>3,558</b>           |
| <b>-- %</b>                      | <b>23.0%</b>          | <b>21.1%</b>              | <b>21.0%</b>           |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |               |               |
|-----------------------|---------------|---------------|---------------|
| Salaries              | 4,973         | 5,315         | 5,701         |
| Fringe Benefits       | 4,031         | 4,093         | 4,390         |
| Purchased Services    | 616           | 565           | 702           |
| Supplies              | 1,516         | 1,229         | 1,250         |
| Capital Outlay        | 664           | 683           | 642           |
| Other                 | 343           | 364           | 349           |
| Transfers             | <u>4,613</u>  | <u>4,723</u>  | <u>3,923</u>  |
| <b>TOTAL ALL USES</b> | <b>16,756</b> | <b>16,972</b> | <b>16,957</b> |