



25 EAST GOLDFIELD AVENUE
YERINGTON, NEVADA 89447

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DEPUTY SUPERINTENDENT
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Lyon County School District herewith submits the TENTATIVE budget for the
fiscal year ending 06/30/26

This budget contains 4 funds requiring State Education Fund revenues totalling \$123,823,633

This budget contains 19 governmental fund types with estimated expenditures of \$ 181,016,567
3 proprietary funds with estimated expenses of \$ \$1,767,000

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Kyle Rodriguez
(Printed Name)
Chief Financial Officer
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed [Signature]

Dated: 4/7/2025



SCHEDULED PUBLIC HEARING:

Date and Time 5/27/2025 6:00PM

Publication Date 5/7/2025 & 5/14/2025

Place: East Valley Elementary School, Fernley

**Lyon County School District Tentative Budget
2025-2026**

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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>3,386,636,394</u>	(B2) Tax from Net Proceeds unavailable for Appropriation	
		2025-2026	\$ _____
(B1) Net Proceeds of Mines (AV)	_____		
(C) TOTAL ASSESSED VALUE	<u>3,386,636,394</u>		

(D) **TOTAL EMPLOYEE INFORMATION**

	ACTUAL YEAR Ending 6/30/2024	ACTUAL YEAR Ending 6/30/2025	ESTIMATED YEAR Ending 6/30/2026
FTE Total employees	<u>1,119.1</u>	<u>1,123.6</u>	<u>1,125.5</u>
FTE Classroom teachers	<u>545.0</u>	<u>546.0</u>	<u>546.0</u>
Total Enrollment	<u>_____</u>	<u>_____</u>	<u>_____</u>

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2024	ESTIMATED ADE* Ending 6/30/2025	ESTIMATED ADE* Ending 6/30/2025
Subtotal	<u>9,011.00</u>	<u>8,954.00</u>	<u>8,957.48</u>
<u>Deduct</u> students transported into Nevada from out-of-state	_____	_____	_____
<u>Add</u> students transported to another state	_____	_____	_____
Total WEIGHTED enrollment	<u>9,011.00</u>	<u>8,954.00</u>	<u>8,957.48</u>

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for Ending 6/30/2025	\$11,485.00
Estimated Weighted Average Daily Enrollment	<u>8,957</u>
Total Adjusted Base per Pupil Funding	\$ 102,876,658
Weighted Funding	
At-Risk Weighted Funding	\$ 1,281,702
English Learners Weighted Funding	2,270,633
Gifted & Talented Weighted Funding	\$ 67,780
Total Weighted Funding	\$ 3,620,115
Local Special Education Funding	\$ 11,959,030
Auxiliary Funding	
Auxiliary - Transportation	\$ 5,367,830
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	\$ -
Auxiliary - Salary Adjustment	\$ 3,114,107
Total Auxiliary Funding	\$ 8,481,937
Total Funding from State Education Fund	<u>\$ 126,937,740</u>

School District Lyon County School District

* ADE = Average Daily Enrollment

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND							
1000 Local		650,000					650,000
3000 State							0
State Education Funding			120,203,518				120,203,518
4000 Federal		250,000					250,000
Opening Balance	20,214,199						20,214,199
Other							0
Total Opening Balance	20,214,199						20,214,199
5000 Other Sources						0	0
General Subtotal	20,214,199	900,000	120,203,518	0	0.75%	0	141,317,717
DEBT SERVICE	12,778,344	250,000		14,054,350	0.58670%	0	27,082,694
SUBTOTAL	32,992,543	1,150,000	120,203,518	14,054,350	1.3367%	0	168,400,410
OTHER FUNDS: (List)							
English Learners Weighted Funding	0	0	2,270,633			1,210,000	3,480,633
Gifted & Talented Weighted Funding	0	0	67,780			450,220	518,000
At-Risk Weighted Funding	155,298	0	1,281,702			1,211,000	2,648,000
Class Size Reduction	0	0				0	0
SB231	0	0	3,114,107			0	3,114,107
Adult Education	6,299	474,000				0	480,299
State Grants	0	2,090,000				0	2,090,000
Special Education	876	4,835,124				19,099,000	23,935,000
Private Donations & Grants	52,700	15,000				0	67,700
Federal Grants	0	6,908,000				0	6,908,000
Medicaid	321,911	275,000				0	596,911
Federal School Lunch	4,399,190	5,111,139				250,000	9,760,329
Residential Construction Tax	1,016,067	560,000				0	1,576,067
Building & Sites	90,927	8,800				0	99,727
Bond Projects	15,038,141	100,000				0	15,138,141
Capital Projects	5,003,628	1,192,948				1,500,000	7,696,576
Student Activity Funds	1,084,157	1,750,000				0	2,834,157
Proprietary							0
Workers Comp Insurance	1,375,184	743,000				0	2,118,184
Unemployment Insurance	1,825,683	155,000				0	1,980,683
Group Insurance	698,835	897,000				0	1,595,835
SUBTOTAL OTHER FUNDS	31,068,897	25,115,011	6,734,222	0	0	23,720,220	86,638,350
TOTAL ALL FUNDS	64,061,440	26,265,011	126,937,740	14,054,350		23,720,220	255,038,760
Less: Interfund Transfers						(23,720,220)	(23,720,220)
NET ALL FUNDS	64,061,440	26,265,011	126,937,740	14,054,350		0	231,318,540

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES, SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIRE- MENTS
General Fund							
100 Regular	28,797,000	16,570,000	2,700,000				48,067,000
200 Special							0
300 Vocational & Technical	1,310,000	780,000	200,000				2,290,000
400 Other PK - 12							0
600 Adult Education	0	0	0				0
900 Co-Curricular & Extra Curricular	1,245,000	164,000	1,380,000				2,789,000
000 Undistributed Expenditures	21,839,000	11,200,000	16,695,890				49,734,890
5100 Debt Service							0
6200 Fund Transfers				23,720,220			23,720,220
6300 Contingency					2,050,000		2,050,000
Ending Balance						12,666,607	12,666,607
Other							0
Total Ending Fund Balance						12,666,607	12,666,607
General Subtotal	53,191,000	28,714,000	20,975,890	23,720,220	2,050,000	12,666,607	141,317,717
DEBT SERVICE			12,907,027	0		14,175,667	27,082,694
SUBTOTAL APPROP. FUNDS	53,191,000	28,714,000	33,882,917	23,720,220	2,050,000	26,842,273	168,400,410
OTHER FUNDS: (List)							
English Learners Weighted Funding	2,037,000	1,185,000	258,633	0		0	3,480,633
Gifted & Talented Weighted Funding	289,000	154,000	75,000	0		0	518,000
At-Risk Weighted Funding	1,461,000	844,000	343,000	0		0	2,648,000
Class Size Reduction	0	0	0	0		0	0
SB231	2,425,444	688,663				(0)	3,114,107
Adult Education	252,000	112,000	110,000	0		6,299	480,299
State Grants	981,242	408,128	700,630	0		0	2,090,000
Special Education	13,975,000	8,051,000	1,909,000	0		0	23,935,000
Private Donations & Grants	0	0	41,000	0		26,700	67,700
Federal Grants	3,390,000	592,000	2,926,000	0		0	6,908,000
Medicaid	183,000	77,000	336,911	0		0	596,911
Federal School Lunch	625,000	255,000	4,669,000	0		4,211,329	9,760,329
Residential Construction Tax	0	0	1,300,000	0		276,067	1,576,067
Building & Sites	0	0	25,000	0	25,000	49,727	99,727
Bond Projects	0	0	6,327,000	0		8,811,141	15,138,141
Capital Projects	0	0	5,400,000			2,296,576	7,696,576
Student Activity Funds	0	0	2,822,000	0		31	2,822,031
Proprietary							
Workers Comp Insurance	0	640,000	200,000	0		1,278,184	2,118,184
Unemployment Insurance	0	0	30,000	0		1,950,683	1,980,683
Group Insurance	0	0	897,000	0		698,835	1,595,835
SUBTOTAL OTHER FUNDS	25,618,686	13,006,791	28,370,174	0	25,000	19,605,573	86,626,224
TOTAL ALL FUNDS	78,809,686	41,720,791	62,253,091	23,720,220	2,075,000	46,447,846	255,026,634
Less: Interfund Transfers			0		0		(23,720,220)
NET ALL FUNDS	78,809,686	41,720,791	62,253,091	23,720,220	2,075,000	46,447,846	231,306,414

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1300 Tuition				
1500 Earnings on Investments	63,017	225,000	550,000	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	354,254	200,000	100,000	
1910 Rentals				
1920 Donations				
TOTAL LOCAL SOURCES	417,271	425,000	650,000	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding	98,022,737	102,828,775	102,876,658	
3113 PCFP Auxiliary - Transportation	5,007,439	5,008,400	5,367,830	
3115 PCFP Local Special Education	9,566,849	9,568,684	11,959,030	
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	112,597,025	117,405,859	120,203,518	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue	109,840	100,000	100,000	
4703 E-Rate	244,772	213,878	150,000	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	354,613	313,878	250,000	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	17,054,019	22,337,973	20,214,199	0
TOTAL OPENING BALANCE	17,054,019	22,337,973	20,214,199	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	130,422,928	140,482,709	141,317,717	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	27,857,339	28,070,994	28,797,000	
200 Benefits	12,467,978	12,741,434	16,570,000	
300/400/500 Purchased Service	395,709	175,820	525,000	
600 Supplies	1,964,391	1,682,500	2,075,000	
700 Property	0	45,274	50,000	
800 Other	5,377	48,016	50,000	
100 TOTAL REGULAR PROGRAMS	42,690,794	42,764,039	48,067,000	0
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	1,136,964	1,279,297	1,310,000	
200 Benefits	517,912	599,113	780,000	
300/400/500 Purchased Service	113,719	59,767	95,000	
600 Supplies	77,699	93,366	100,000	
700 Property				
800 Other	3,285	1,340	5,000	
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	1,849,579	2,032,883	2,290,000	0
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	0	0	0	0
600 ADULT EDUCATION				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
600 TOTAL ADULT EDUCATION	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
910 COCURRICULAR PROGRAMS				
1000 Instruction				
100 Salaries	274,284	285,666	335,000	
200 Benefits	9,285	42,911	54,000	
300/400/500 Purchased Service	3,000	3,000	5,000	
600 Supplies	967	435,000	250,000	
700 Property				
800 Other	960		5,000	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR PROGRAMS	288,496	766,577	649,000	0
920 ATHLETICS				
1000 Instruction				
100 Salaries	723,904	774,337	910,000	
200 Benefits	67,243	78,365	110,000	
300/400/500 Purchased Service	255,182	198,335	265,000	
600 Supplies	431,576	890,437	800,000	
700 Property	203,019			
800 Other	22,338	36,749	55,000	
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	1,703,262	1,978,224	2,140,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	2,769,304	2,855,314	2,985,000	
200 Benefits	1,200,371	1,290,846	1,680,000	
300/400/500 Purchased Service	14,444	25,000	55,000	
600 Supplies	56,435	76,626	100,000	
700 Property				
800 Other				
2100 SUBTOTAL	4,040,554	4,247,786	4,820,000	0
2200 Instructional Staff Support				
100 Salaries	1,189,509	1,692,168	1,742,000	
200 Benefits	441,579	522,856	680,000	
300/400/500 Purchased Service	202,278	399,620	355,000	
600 Supplies	599,710	194,223	225,000	
700 Property				
800 Other	40,842	39,875	50,000	
2200 SUBTOTAL	2,473,918	2,848,742	3,052,000	0
2300 General Administration				
100 Salaries	692,501	698,540	719,000	
200 Benefits	574,577	415,039	540,000	
300/400/500 Purchased Service	372,635	396,050	475,000	
600 Supplies	107,684	84,846	155,000	
700 Property	92,247	22,514	25,000	
800 Other	50,078	49,690	50,000	
2300 SUBTOTAL	1,889,722	1,666,679	1,964,000	0
2400 School Administration				
100 Salaries	6,246,077	6,576,029	6,790,000	
200 Benefits	2,584,519	2,779,096	3,620,000	
300/400/500 Purchased Service	289,477	297,348	331,000	
600 Supplies	213,328	237,204	255,000	
700 Property	0	0	0	
800 Other	9,041	9,189	10,000	
2400 SUBTOTAL	9,342,442	9,898,866	11,006,000	0
2500 Central Services				
100 Salaries	2,233,723	2,457,292	2,526,000	
200 Benefits	752,722	939,772	1,230,000	
300/400/500 Purchased Service	1,962,235	1,532,745	1,579,000	
600 Supplies	1,199,048	1,205,242	1,225,000	
700 Property	468,513	45,843	50,000	
800 Other	32,343	7,149	10,000	
2500 SUBTOTAL	6,648,584	6,188,043	6,620,000	0
2600 Operations and Maintenance of Plant				
100 Salaries	3,854,737	4,192,665	4,310,000	
200 Benefits	1,393,842	1,608,646	2,100,000	
300/400/500 Purchased Service	4,591,564	5,036,713	3,999,000	
600 Supplies	4,741,922	3,965,254	4,195,000	
700 Property	410,292	735,069	550,000	
800 Other	68,586	57,798	60,000	
2600 SUBTOTAL	15,060,943	15,596,145	15,214,000	0
2700 Student Transportation				
100 Salaries	2,616,704	2,655,847	2,767,000	
200 Benefits	943,739	1,070,871	1,350,000	
300/400/500 Purchased Service	390,303	596,890	846,890	
600 Supplies	1,093,597	1,025,733	1,100,000	
700 Property	980,678	924,614	975,000	
800 Other	2,692	1,138	20,000	
2700 SUBTOTAL	6,027,713	6,275,093	7,058,890	0
TOTAL SUPPORT SERVICES	45,483,876	46,721,352	49,734,890	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
4300 Architecture & Eng				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property		1,647,469		
800 Other				
4500 SUBTOTAL	0	1,647,469	0	
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property	132,858	53,785		
800 Other				
4500 SUBTOTAL	132,858	53,785	0	
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	48,808	656,332	0	
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	48,808	656,332	0	
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	362,282	2,974,548	0	
600 Supplies				
700 Property				
800 Other				
4700 Subtotal	362,282	2,974,548	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	543,948	5,332,134	0	0
5100 Debt Service				
Principal				
Interest				
5100 TOTAL DEBT SERVICE	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers	15,525,000	20,673,302	23,720,220	
				0
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	61,552,824	72,726,788	73,455,110	0
TOTAL ALL EXPENDITURES	108,084,955	120,268,510	126,601,110	0
6300 Contingency	0	0	2,050,000	
ENDING FUND BALANCE				
Reserved Ending Balance(Inv. & Enc.)				
Unresolved Budget Shortfall				
Unreserved Ending Balance	22,337,973	20,214,199	12,666,607	0
TOTAL ENDING FUND BALANCE	22,337,973	20,214,199	12,666,607	0
TOTAL APPLICATIONS	130,422,928	140,482,709	141,317,717	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP English Learner	1,956,810	2,168,977	2,270,633	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,956,810	2,168,977	2,270,633	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	500,000	1,250,000	1,210,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	500,000	1,250,000	1,210,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	200,702	19,361	0	
TOTAL OPENING BALANCE	200,702	19,361	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,657,512	3,438,338	3,480,633	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,162,980	1,454,899	1,485,000	
200 Benefits	550,632	768,426	845,000	
300/400/500 Purchased Service	198,365	350,642	222,000	
600 Supplies	540	31,338	24,633	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	480,226	543,398	552,000	
200 Benefits	245,408	271,392	340,000	
300/400/500 Purchased Service		18,243	10,000	
600 Supplies			2,000	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,638,150	3,438,338	3,480,633	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,638,150	3,438,338	3,480,633	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	19,361	0	0	0
TOTAL ENDING FUND BALANCE	19,361	0	0	0
TOTAL APPLICATIONS	2,657,512	3,438,338	3,480,633	0

TENTATIVE BUDGET

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3256 PCFP Gifted and Talented	27,950	47,446	67,780	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	27,950	47,446	67,780	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	500,000	323,302	450,220	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	500,000	323,302	450,220	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	68,830	170,272	0	
TOTAL OPENING BALANCE	68,830	170,272	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	596,780	541,020	518,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	261,814	278,988	289,000	
200 Benefits	123,518	138,566	154,000	
300/400/500 Purchased Service		25,748	45,000	
600 Supplies	41,176	97,718	30,000	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	426,508	541,020	518,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	426,508	541,020	518,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	170,272	0	0	
TOTAL ENDING FUND BALANCE	170,272	0	0	0
TOTAL APPLICATIONS	596,780	541,020	518,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3255 PCFP At-Risk	1,650,624	1,093,903	1,281,702	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,650,624	1,093,903	1,281,702	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	450,000	1,000,000	1,211,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	450,000	1,000,000	1,211,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	235,313	720,173	155,298	
TOTAL OPENING BALANCE	235,313	720,173	155,298	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,335,937	2,814,076	2,648,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
PROGRAM FUNCTION OBJECT				
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	809,898	1,094,989	1,112,000	
200 Benefits	379,739	605,293	657,000	
300/400/500 Purchased Service	5,250	165,074	70,000	
600 Supplies	213,441	208,777	200,000	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	58,034	74,023	78,000	
200 Benefits	20,875	38,026	42,000	
300/400/500 Purchased Service	0	28,012	25,000	
600 Supplies	0	1,583	10,000	
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	90,611	258,424	271,000	
200 Benefits	37,916	120,167	145,000	
300/400/500 Purchased Service		25,031	18,000	
600 Supplies		39,380	20,000	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,615,764	2,658,778	2,648,000	0
TOTAL SUPPORT SERVICES	1,615,764	2,658,778	2,648,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,615,764	2,658,778	2,648,000	0
TOTAL ALL EXPENDITURES	1,615,764	2,658,778	2,648,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	720,173	155,298	0	
TOTAL ENDING FUND BALANCE	720,173	155,298	0	0
TOTAL APPLICATIONS	2,335,937	2,814,076	2,648,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction	-			
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	0	0	0	0
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 SUBTOTAL	0	0	0	0
TOTAL SUPPORT SERVICES	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers	0			
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	0	0	0	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition	177	67		
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	177	67	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	410,080	474,000	474,000	-
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	410,080	474,000	474,000	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0		
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	6,055	6,232	6,299	0
TOTAL OPENING BALANCE	6,055	6,232	6,299	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	416,312	480,299	480,299	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	182,282	228,127	242,000	
200 Benefits	89,583	85,438	110,000	
300/400/500 Purchased Service	30,622	37,880	25,000	
600 Supplies	50,568	55,403	50,000	
700 Property	50,533	50,045	25,000	
800 Other				
1000 Subtotal	403,587	456,894	452,000	0
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	0			
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries		12,283	10,000	
200 Benefits		4,574	2,000	
300/400/500 Purchased Service	4,554	250	10,000	
600 Supplies	1,938			
700 Property				
800 Other				
2500 Subtotal	6,493	17,106	22,000	0
TOTAL SUPPORT SERVICES	410,080	474,000	474,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	410,080	474,000	474,000	0
TOTAL ALL EXPENDITURES	410,080	474,000	474,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	6,232	6,299	6,299	0
TOTAL ENDING FUND BALANCE	6,232	6,299	6,299	0
TOTAL APPLICATIONS	416,312	480,299	480,299	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding				
3113 Auxiliary - Transportation				
3115 Local Special Education				
3200 Restricted Funding/Grants -in-Aid Rev	2,237,669	3,990,544	3,114,107	
3210 Special Transportation				
3220 Adult High School Diploma				
3250 Restricted State Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,237,669	3,990,544	3,114,107	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,237,669	3,990,544	3,114,107	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,133,722	2,021,821	1,577,772	
200 Benefits	357,524	637,589	497,557	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
100 TOTAL REGULAR PROGRAMS	1,491,245	2,659,411	2,075,329	0
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	171,527	305,893	238,710	
200 Benefits	45,326	80,831	63,078	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2100 SUBTOTAL	216,853	386,724	301,789	0
2200 Instructional Staff Support				
100 Salaries	65,330	116,505	90,918	
200 Benefits	14,989	26,730	20,859	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2200 SUBTOTAL	80,318	143,236	111,777	0
2300 General Administration				
100 Salaries	6,553	11,687	9,120	
200 Benefits	1,266	2,258	1,762	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2300 SUBTOTAL	7,819	13,945	10,882	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
2400 School Administration				
100 Salaries	71,156	126,896	99,026	
200 Benefits	15,251	27,197	21,224	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2400 SUBTOTAL	86,407	154,093	120,250	
2500 Central Services				
100 Salaries	37,223	66,382	51,803	
200 Benefits	8,119	14,480	11,299	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2500 SUBTOTAL	45,343	80,862	63,102	0
2600 Operations and Maintenance of Plant				
100 Salaries	127,200	226,841	177,020	
200 Benefits	26,262	46,835	36,549	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2600 SUBTOTAL	153,462	273,676	213,569	0
2700 Student Transportation				
100 Salaries	98,577	175,797	137,187	
200 Benefits	20,617	36,767	28,692	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
2700 SUBTOTAL	119,194	212,564	165,879	0
3100 Food Service Operations				
100 Salaries	31,536	56,239	43,888	
200 Benefits	5,492	9,794	7,643	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
3100 SUBTOTAL	37,028	66,034	51,531	0
6200 Other Fund Transfers				
910 Interfund Transfers				
000 TOTAL UNDISTRIBUTED EXPENDITURES	746,423	1,331,133	1,038,778	0
TOTAL ALL EXPENDITURES	2,237,669	3,990,544	3,114,107	
6300 Contingency				
ENDING FUND BALANCE	0	0	0	
Reserved Ending Balance		0	(0)	
Unreserved Ending Balance	0	0	(0)	0
TOTAL ENDING FUND BALANCE	2,237,669	3,990,544	3,114,107	0
TOTAL APPLICATIONS	2,237,669	3,990,544	3,114,107	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 PCFP Adjusted Base Per-Pupil Funding				
3113 Auxiliary - Transportation				
3115 Local Special Education				
3200 Restricted Funding/Grants -in-Aid Rev	1,587,640	2,090,000	2,090,000	
3210 Special Transportation				
3220 Adult High School Diploma				
3250 Restricted State Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,587,640	2,090,000	2,090,000	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Isurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,587,640	2,090,000	2,090,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	234,696	56,242	56,242	
200 Benefits	107,299	28,128	28,128	
300/400/500 Purchased Service	36,503			
600 Supplies	435,012	183,306	183,306	
700 Property	11,806	15,218	15,218	
800 Other		4,730	4,730	
100 TOTAL REGULAR PROGRAMS	825,316	287,624	287,624	0
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries		800,000	800,000	
200 Benefits		320,000	320,000	
300/400/500 Purchased Service		119,000	119,000	
600 Supplies		50,000	50,000	
700 Property				
270 TOTAL SPECIAL PROGRAMS	0	1,289,000	1,289,000	0
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	40,392	125,000	125,000	
200 Benefits	110,649	60,000	60,000	
300/400/500 Purchased Service	-	5,985	5,985	
600 Supplies	-	161,286	161,286	
700 Property	-	138,877	138,877	
800 Other	279	1,176	1,176	
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	151,320	492,324	492,324	0
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 SUBTOTAL	0	0	0	0
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	67,960			
600 Supplies				
700 Property				
800 Other				
2200 SUBTOTAL	67,960	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		1,232		
600 Supplies				
700 Property				
800 Other	24,040			
2300 SUBTOTAL	24,040	1,232	0	0
2500 Central Services				
100 Salaries	30,389			
200 Benefits	16,070			
300/400/500 Purchased Service				
600 Supplies	811			
700 Property				
800 Other				
2500 SUBTOTAL	47,270	0	0	0
2600 Operations and Maintenance				
100 Salaries				
200 Benefits		19,820	21,052	
300/400/500 Purchased Service				
600 Supplies	471,734			
700 Property				
800 Other				
2600 SUBTOTAL	471,734	19,820	21,052	0
2900 Other Support				
800 Other				
2900 SUBTOTAL	0			
000 TOTAL UNDISTRIBUTED EXPENDITURES	611,004	21,052	21,052	0
TOTAL ALL EXPENDITURES	1,587,640	2,090,000	2,090,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance	0	0	0	
Unreserved Ending Balance	0	0	0	
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,587,640	2,090,000	2,090,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - PCFP Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3270 State Special Education Funding	4,895,480	4,835,124	4,835,124	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,895,480	4,835,124	4,835,124	0
4000 FEDERAL SOURCES				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0		
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	12,375,000	16,500,000	19,099,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	12,375,000	16,500,000	19,099,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	770,199	415,969	876	0
TOTAL OPENING BALANCE	770,199	415,969	876	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	18,040,679	21,751,093	23,935,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	7,814,114	8,791,430	9,143,000	
200 Benefits	3,820,264	4,036,578	5,344,000	
300/400/500 Purchased Service	7,162	17,147	25,000	
600 Supplies	31,920	87,878	90,000	
700 Property				
800 Other				
1000 SUBTOTAL	11,673,460	12,933,033	14,602,000	0
2100 Student Support Services				
100 Salaries	2,840,193	2,698,642	3,990,000	
200 Benefits	1,092,342	1,244,375	2,250,000	
300/400/500 Purchased Service	1,025,879	3,644,521	1,727,000	
600 Supplies	1,871	59	5,000	
700 Property				
800 Other				
2100 SUBTOTAL	4,960,285	7,587,597	7,972,000	0
2200 Instruction Staff Support				
100 Salaries	13,018	18,054	21,000	
200 Benefits	1,265	1,565	3,000	
300/400/500 Purchased Service	0	148	4,000	
600 Supplies	0	217		
700 Property				
800 Other				
2200 SUBTOTAL	14,283	19,984	28,000	0
2300 General Administration				
100 Salaries	204,089	212,069	219,000	
200 Benefits	77,931	101,793	106,000	
300/400/500 Purchased Service	4,454	27,050	25,000	
600 Supplies	7,639	14,173	15,000	
700 Property				
800 Other				
2300 SUBTOTAL	294,113	355,085	365,000	0
2700 Student Transportation				
100 Salaries	489,932	583,886	602,000	
200 Benefits	192,637	270,631	348,000	
300/400/500 Purchased Service			15,000	
600 Supplies			3,000	
700 Property				
800 Other				
2700 SUBTOTAL	682,569	854,517	968,000	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
200 TOTAL SPECIAL PROGRAMS	17,624,710	21,750,217	23,935,000	0
TOTAL ALL EXPENDITURES	17,624,710	21,750,217	23,935,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	415,969	876	0	0
TOTAL ENDING FUND BALANCE	415,969	876	0	0
TOTAL APPLICATIONS	18,040,679	21,751,093	23,935,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	29,900	15,000	15,000	0
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	29,900	15,000	15,000	0
5000 OTHER SOURCES OF FUNDS				
5100 Issurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	31,806	57,700	52,700	0
TOTAL OPENING BALANCE	31,806	57,700	52,700	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	61,706	72,700	67,700	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits	4,006	10,000	25,000	
300/400/500 Purchased Service				
600 Supplies				0
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	4,006	10,000	25,000	0
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		10,000	16,000	
700 Property				
800 Other				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	10,000	16,000	0
TOTAL ALL EXPENDITURES	4,006	20,000	41,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	57,700	52,700	26,700	0
TOTAL ENDING FUND BALANCE	57,700	52,700	26,700	0
TOTAL APPLICATIONS	61,706	72,700	67,700	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	8,690,768	9,691,442	6,908,000	0
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	8,690,768	9,691,442	6,908,000	0
5000 OTHER SOURCES OF FUNDS				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance		0	0	0
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,690,768	9,691,442	6,908,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	255,791	1,075,000	650,000	
200 Benefits	62,496	164,977	100,000	
300/400/500 Purchased Service	1,039,522	113,706	113,000	
600 Supplies	1,190,076	600,000	250,000	
700 Property	0	21,550	21,000	
800 Other	5,768			
1000 SUBTOTAL	2,553,653	1,975,233.00	1,134,000.00	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	0	-	-	-
100 TOTAL REGULAR EXPENDITURES	2,553,653	1,975,233.00	1,134,000.00	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	965,937	1,073,200	873,000	
200 Benefits	365,099	344,847	274,000	
300/400/500 Purchased Service	1,075,916	453,598	250,000	
600 Supplies	237,781	125,000	125,000	
700 Property	13,380			
800 Other				
1000 SUBTOTAL	2,658,113	1,996,645.00	1,522,000.00	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	0	-	-	-
200 TOTAL SPECIAL PROGRAMS	2,658,113	1,996,645.00	1,522,000.00	-
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		5,668	5,000	
600 Supplies	8,619	72,842	72,000	
700 Property	5,898	65,862	65,000	
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAM	14,517	144,372.00	142,000.00	-

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	856,961	697,226	597,000	
200 Benefits		23,682	24,000	
300/400/500 Purchased Service	31,305			
600 Supplies		117,255	110,000	
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	888,266	838,163.00	731,000.00	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	431,710	365,663	360,000	
200 Benefits	37,906	36,164	36,000	
300/400/500 Purchased Service	587,487	751,593	250,000	
600 Supplies	46,391	800,000	500,000	
700 Property				
800 Other		334	1,000	
2100 SUBTOTAL	1,103,494	1,953,754	1,147,000	-
2200 Instructional Staff Support				
100 Salaries	483,751	680,937	380,000	
200 Benefits	56,307	96,589	96,000	
300/400/500 Purchased Service	171,322	231,127	31,000	
600 Supplies	22,061	126,705	126,000	
700 Property				
800 Other				
2200 SUBTOTAL	733,441	1,135,358	633,000	-
2300 General Administration				
100 Salaries		80,073	80,000	
200 Benefits		2,150	2,000	
300/400/500 Purchased Service	395	276,500	270,000	
600 Supplies	242,395			
700 Property				
800 Other				
2300 SUBTOTAL	242,790	358,723	352,000	-
2400 School Administration				
100 Salaries	50,000	234,171	230,000	
200 Benefits	1,293	11,397	10,000	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 SUBTOTAL	51,293	245,568	240,000	-
2500 Central Services				
100 Salaries	269,077	253,179	220,000	
200 Benefits	100,392	59,158	50,000	
300/400/500 Purchased Service	586	175	0	
600 Supplies	1,102	97,678	100,000	
700 Property				
800 Other				
2500 SUBTOTAL	371,157	410,190	370,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		543,428	546,000	
700 Property		14,904	14,000	
800 Other				
2600 SUBTOTAL	0	558,332	560,000	-
2700 Student Transportation				
100 Salaries	64,723			
200 Benefits	4,665			
300/400/500 Purchased Service	2,533	2,000	2,000	
600 Supplies				
700 Property				
800 Other				
2700 SUBTOTAL	71,921	2,000	2,000	-
3300 Community Service Operations				
100 Salaries	254			
200 Benefits	10			
300/400/500 Purchased Service				
600 Supplies	1,859	73,104	75,000	
700 Property				
800 Other				
3300 SUBTOTAL	2,123	73,104	75,000	-
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,576,219	4,737,029	3,379,000	-
TOTAL ALL EXPENDITURES	8,690,768	9,691,442	6,908,000	-
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0	0	0	0
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	8,690,768	9,691,442	6,908,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	349,457	275,000	275,000	
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	349,457	275,000	275,000	0
5000 OTHER SOURCES OF FUNDS				
5200 Transfers from Other Funds	100,000	100,000		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	100,000	100,000	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	130,849	220,974	321,911	0
TOTAL OPENING BALANCE	130,849	220,974	321,911	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	580,306	595,974	596,911	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	222,246	127,897	129,000	
200 Benefits	36,714	49,797	53,000	
300/400/500 Purchased Service			226,911	
600 Supplies			50,000	
700 Property				
800 Other				
2100 Subtotal	258,960	177,694	458,911	0
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2300 SUBTOTAL	0	0	0	0
2300 General Administration				
100 Salaries	45,633	48,492	54,000	
200 Benefits	17,817	17,877	24,000	
300/400/500 Purchased Service	34,922	25,000	35,000	
600 Supplies	2,000	5,000	25,000	
700 Property				
800 Other				
2600 SUBTOTAL	100,372	96,369	138,000	0
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Subtotal	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
200 TOTAL SPECIAL PROGRAMS	359,332	274,063	596,911	0
TOTAL ALL EXPENDITURES	359,332	274,063	596,911	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	220,974	321,911	0	0
TOTAL ENDING FUND BALANCE	220,974	321,911	0	0
TOTAL APPLICATIONS	580,306	595,974	596,911	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1400 Transportation Fees				
1500 Earnings on Investments		5,000		
1600 Food Service Revenue	41,812	94,253	103,182	
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments	31,864	15,844	15,000	
1990 Miscellaneous				
TOTAL LOCAL SOURCES	73,676	115,097	118,182	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	143,201	12,591	9,068	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	143,201	12,591	9,068	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	6,380,969	4,542,289	4,983,889	
4700 Federal Other Flow Through				
4710 Forrest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	6,380,969	4,542,289	4,983,889	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds		500,000	250,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	500,000	250,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,330,128	4,448,534	4,399,190	0
TOTAL OPENING BALANCE	3,330,128	4,448,534	4,399,190	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	9,927,974	9,618,511	9,760,329	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Subtotal	0	0	0	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
TOTAL SUPPORT SERVICES	0	0	0	0
NONINSTRUCTIONAL SERVICES				
3100 Food Service Operations				
100 Salaries	630,703	585,349	625,000	
200 Benefits	226,389	218,567	255,000	
300/400/500 Purchased Service	1,009,844	1,320,000	1,355,000	
600 Supplies	3,610,551	3,015,406	3,217,000	
700 Property	0	75,000	90,000	
800 Other	1,953	5,000	7,000	
3100 SUBTOTAL	5,479,440	5,219,322	5,549,000	0
4700 Subtotal	0	0	0	0
3100 TOTAL FOOD SERVICE OPERATIONS	5,479,440	5,219,322	5,549,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	5,479,440	5,219,322	5,549,000	0
TOTAL ALL EXPENDITURES	5,479,440	5,219,322	5,549,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	4,448,534	4,399,190	4,211,329	0
TOTAL ENDING FUND BALANCE	4,448,534	4,399,190	4,211,329	0
TOTAL APPLICATIONS	9,927,974	9,618,511	9,760,329	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
REVENUE	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue				
1150 Residential Construction Tax	742,768	560,000	560,000	
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investement Earnings				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	742,768	560,000	560,000	0
3000 REVENUE FROM STATE SOURCES				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,773,730	1,512,505	1,016,067	0
TOTAL OPENING BALANCE	1,773,730	1,512,505	1,016,067	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,516,498	2,072,505	1,576,067	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		5,490		
600 Supplies				
700 Property				
800 Other				
TOTAL SUPPORT SERVICES	0	5,490	0	0
4500 Building Acquisition & Construction				
100 Salaries				
300/400/500 Purchased Service		71,507		
600 Supplies				
700 Property	71,507			
800 Other				
4500 SUBTOTAL	71,507	71,507	0	0
PROGRAM FUNCTION OBJECT				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	422,773	511,156	800,000	
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	422,773	511,156	800,000	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		468,285	500,000	
600 Supplies	162,245			
700 Property	347,468			
800 Other				
4700 Subtotal	509,713	468,285	500,000	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	1,003,993	1,050,948	1,300,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,003,993	1,056,438	1,300,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,512,505	1,016,067	276,067	0
TOTAL ENDING FUND BALANCE	1,512,505	1,016,067	276,067	0
TOTAL APPLICATIONS	2,516,498	2,072,505	1,576,067	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investment Earnings				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	9,200	8,800	8,800	
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	9,200	8,800	8,800	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	114,996	102,127	90,927	0
TOTAL OPENING BALANCE	114,996	102,127	90,927	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	124,196	110,927	99,727	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	22,069	20,000	25,000	
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	22,069	20,000	25,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	22,069	20,000	25,000	0
6300 Contingency			25,000	
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	102,127	90,927	49,727	0
TOTAL ENDING FUND BALANCE	102,127	90,927	49,727	0
TOTAL APPLICATIONS	124,196	110,927	99,727	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Investment Earnings	947,763	628,421	100,000	
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	947,763	628,421	100,000	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forrest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds		13,730,000		
5110 Bond Principal		1,125,801		
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	14,855,801	0	
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	28,719,924	11,705,440	15,038,141	0
TOTAL OPENING BALANCE	28,719,924	11,705,440	15,038,141	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	29,667,687	27,189,662	15,138,141	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,200,000			
600 Supplies				
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	2,200,000	0	0	0
000 UNDISTRIBUTED EXPENDITURES				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	27,170	206,870	30,000	
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property	247,127	231,117		
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	751,268			
700 Property		1,924,228	1,260,000	
800 Other				
TOTAL SUPPORT SERVICES	1,025,565	2,362,215	1,290,000	0
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
4300 Architecture/Engineering				
300/400/500 Purchased Service	190,129	1,436,380	25,000	
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	190,129	1,436,380	25,000	0
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4400 SUBTOTAL	0	0	0	0
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	10,595,599	2,068,000		
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	10,595,599	2,068,000	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	8,184	35,694	200,000	
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	8,184	35,694	200,000	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,673,334	6,249,232	4,812,000	-
600 Supplies				
700 Property	1,236,127			
800 Other	33,309			
4700 Subtotal	3,942,770	6,249,232	4,812,000	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	14,736,682	9,789,306	5,037,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5000 Debt Service				
TOTAL ALL EXPENDITURES	17,962,247	12,151,521	6,327,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	11,705,440	15,038,141	8,811,141	0
TOTAL ENDING FUND BALANCE	11,705,440	15,038,141	8,811,141	0
TOTAL APPLICATIONS	29,667,687	27,189,662	15,138,141	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	1,030,218	1,024,787	1,067,948	
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1400 Transportation Fees				
1500 Investment Earnings	2,112,087	1,375,000	125,000	
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	3,142,305	2,399,787	1,192,948	0
3000 REVENUE FROM STATE SOURCES				
3200 Restricted Funding/Grants -in-Aid Rev				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	1,600,000	1,000,000	1,500,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	1,600,000	1,000,000	1,500,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,399,403	5,611,078	5,003,628	0
TOTAL OPENING BALANCE	3,399,403	5,611,078	5,003,628	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,141,708	9,010,865	7,696,576	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	AMENDED FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,978	40,618		
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	19,978	40,618	0	0
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	0	0	0	0
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	71,507	71,507		
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	71,507	71,507	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	256,956	961,892	2,150,000	
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	256,956	961,892	2,150,000	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	2,182,189	2,933,220	3,250,000	
600 Supplies				
700 Property				
800 Other				
4700 Subtotal	2,182,189	2,933,220	3,250,000	0
000 TOTAL UNDISTRIBUTED	2,530,630	4,007,237	5,400,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,530,630	4,007,237	5,400,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	5,611,078	5,003,628	2,296,576	0
TOTAL ENDING FUND BALANCE	5,611,078	5,003,628	2,296,576	0
TOTAL APPLICATIONS	8,141,708	9,010,865	7,696,576	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	December Augmente
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	1,202,126	1,214,936	1,750,000	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	1,202,126	1,214,936	1,750,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,067,095	1,079,221	1,084,157	0
TOTAL OPENING BALANCE	1,067,095	1,079,221	1,084,157	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,269,221	2,294,157	2,834,157	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,190,000	1,210,000	2,822,000	
600 Supplies				
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
910 TOTAL COCURRICULAR ACTIVITIES	1,190,000	1,210,000	2,822,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,190,000	1,210,000	2,822,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,079,221	1,084,157	12,157	0
TOTAL ENDING FUND BALANCE	1,079,221	1,084,157	12,157	0
TOTAL APPLICATIONS	2,269,221	2,294,157	2,834,157	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
AVAILABLE RESOURCES	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
COMBINED BONDS				
1110 Property Taxes	11,550,852	12,853,180	14,054,350	
1110 Property Tax Fee				
1120 School Support Taxes				
1190 Other Resources:				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds				
Premium on Bonds sold	0			
Proceeds from Bond Sales				
Gain or Loss on Investments				
Debt Premium				
1500 Earnings on Investments	547,815	503,000	250,000	
Intetest Subsidy				
Transfers IN from other funds				
Subtotal	12,098,667	13,356,180	14,304,350	
Opening Fund Balance	11,593,327	12,130,288	12,778,344	
Subtotal-Combined Bonds	23,691,994	25,486,468	27,082,694	0
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
1500 Earnings on Investments				
Transfers IN from Other Funds				
Opening Fund Balance	0	0	0	0
TOTAL AVAILABLE FINANCING	23,691,994	25,486,468	27,082,694	0
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	8,355,000	9,190,000	9,790,000	
9003 Interest	3,178,424	3,506,149	3,104,027	
Bond Defeasance				
Bond Defeasance Other Costs				
9006 Coupon Redemption				
9007 Other Costs	28,282	11,975	13,000	
Bond Issuance Costs				
Payments for Refunding Bonds				
Incline Property Tax Refunds & Interest				
Dues & Fees				
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds				
Subtotal - Combined Bonds	11,561,706	12,708,124	12,907,027	0
MEDIUM-TERM FINANCING				
8004 Principal				
8003 Interest				
Reserves (Include unappropriated balance)				
Subtotal - MTF	0	0	0	0
Ending Fund Balance	12,130,288	12,778,344	14,175,667	0

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)
- 12 - Consolidated on CAFR Note Disclosure
- *** - Principal placed into a sinking fund and are part of fund balance

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/23		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
2016A Improvement & Refunding	1	20	6,400,000	06/20/16	04/01/36	3.00%	4,795,000	133,050	345,000	478,050
2017 Refunding Bonds	1	13	17,900,000	08/08/17	06/01/30	5.00%	7,460,000	330,300	1,540,000	1,870,300
2019 Refunding Bonds	1	15	7,055,000	10/09/19	04/01/28	5.00%	2,980,000	149,000	1,280,000	1,429,000
2021A Refunding Bonds	1	15	14,925,000	05/13/20	06/01/35	2.29%	10,725,000	417,000	1,065,000	1,482,000
2022B Improvement Bonds	1	10	9,705,000	03/10/22	06/01/32	1.88%	8,010,000	400,500	1,395,000	1,795,500
2022A Improvement and Refunding	1	20	27,660,000	03/10/22	06/01/42	2.50%	26,470,000	919,888	400,000	1,319,888
2023 Various Rollover Bond	1	3	6,500,000	06/12/23	06/30/26	3.77%	2,245,000	83,290	2,245,000	2,328,290
Proposed Future 2025 Various Rollover Bond	1	7	14,000,000	07/15/24	12/15/32	4.25%	13,420,000	671,000	1,520,000	2,191,000
Total Bond Issue Debt Service Fund			104,145,000				76,105,000	3,104,027	9,790,000	12,894,027
Total Debt Service (ST)			0				0	0	0	0
TOTAL ALL DEBT SERVICE			104,145,000				76,105,000	3,104,027	9,790,000	12,894,027

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	743,837	743,000	740,000	
1500 Investment Activity		3,000	3,000	
(A) Total Operating Revenue	743,837	746,000	743,000	
<u>OPERATING EXPENSE</u>				
100 Salaries				
200 Benefits	630,294	635,000	640,000	
300/400/500 Purchased Services	170,328	175,000	180,000	
600 Supplies				
700 Property				
800 Other		10,000	20,000	
(B) Total Operating Expense	800,622	820,000	840,000	0
Operating Income or (Loss)	(56,785)	(74,000)	(97,000)	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned				
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	(56,785)	(74,000)	(97,000)	0
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0		
(F) NET INCOME	(56,785)	(74,000)	(97,000)	0
Retained Earnings				
Beginning July 1	1,505,969	1,449,184	1,375,184	0
Ending June 30	1,449,184	1,375,184	1,278,184	0

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Charges for Services	712,208	745,000	745,000	
Cash received from other funds				
Claims	(607,294)	(635,000)	(640,000)	
Insurance Premiums	(91,706)	(175,000)	(180,000)	
Administrative Expenses				
Fees and Assessments				
a. Net cash provided/(used) by operating activities	13,208	(65,000)	(75,000)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)	0	0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned				
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	0	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	13,208	(65,000)	(75,000)	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,565,678	2,578,886	2,513,886	
CASH AND CASH EQUIVALENTS AT END OF YEAR	2,578,886	2,513,886	2,438,886	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	184,337	185,000	155,000	
(A) Total Operating Revenue	184,337	185,000	155,000	0
<u>OPERATING EXPENSE</u>				
100 Salaries				
200 Benefits	21,570	25,000	30,000	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
(B) Total Operating Expense	21,570	25,000	30,000	0
Operating Income or (Loss)	162,767	160,000	125,000	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned				
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	162,767	160,000	125,000	0
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers				
(F) NET INCOME	162,767	160,000	125,000	0
Retained Earnings				
Beginning July 1	1,502,916	1,665,683	1,825,683	1,334,271
Ending June 30	1,665,683	1,825,683	1,950,683	1,334,271

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING 6/30/2024	CURRENT YEAR ENDING 6/30/25	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	184,337	185,000	168,000	
Cash paid for salaries and benefits	(21,570)			
Cash payments for employee benefits		(25,000)	(30,000)	
Cash payments for claims and services				
a. Net cash provided/(used) by operating activities	162,767	160,000	138,000	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal reimbursements				
Loss on Disposal of assets				
Operating Transfers-In (Out)				
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned				
Local Revenue				
State Revenue				
Federal Revenue				
d. Net cash provided from Investing Activities	0	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	162,767	160,000	138,000	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,496,172	1,658,939	1,818,939	1,818,939
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,658,939	1,818,939	1,956,939	1,818,939

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	-	47,320	897,000	
(A) Total Operating Revenue	0	47,320	897,000	0
<u>OPERATING EXPENSE</u>				
100 Salaries			0	
200 Benefits			0	
300/400/500 Purchased Services	-		897,000	
600 Supplies	-		0	
700 Property			0	
800 Other				
(B) Total Operating Expense	0	0	897,000	0
Operating Income or (Loss)	0	47,320	0	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	0			
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues				
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses				
Net Income before Operating Transfers	0	47,320	0	0
<u>Operating Transfers (Schedule T)</u>				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	0	47,320	0	0
Retained Earnings				
Beginning July 1	651,515	651,515	698,835	698,835
Ending June 30	651,515	698,835	698,835	698,835

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash rebate received for services	(52,178)	0	897,000	
Cash paid for salaries and benefits			0	
Cash payments for employee benefits			(800,000)	
Cash payments for claims and services	0	0	(90,000)	
a. Net cash provided/(used) by operating activities	(52,178)	0	7,000	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)	0	0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	0			
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	0	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(52,178)	0	7,000	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	703,631	651,453	651,453	
CASH AND CASH EQUIVALENTS AT END OF YEAR	651,453	651,453	658,453	0

REPORT FOR ALL FUNDS

	TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
	(1) Tuition	(2) Transportation	(3) Tuition	(4) Transportation
CODE(S)	1312,1322,1332	1412,1423	1313,1323,1333	1413,1423

REVENUES				\$0	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

(1) FUND TYPE	TRANSFERS FROM			TRANSFERS TO		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General Fund	10	\$23,720,220	English Learner	11	1,210,000
				Gifted & Talented	12	\$450,220
				At-Risk	13	1,211,000
				Special Education	27	19,099,000
				Federal School Lunch	37	250,000
				Capital Projects	46	1,500,000
SUBTOTAL			\$23,720,220			\$23,720,220
Other Funds						
SUBTOTAL			\$0			\$0
TOTAL TRANSFERS			\$23,720,220			\$23,720,220

Schedule of Existing Contracts
Budget Year 2025-26

Local Government: Lyon County School District						
Contact: Kyle Rodriguez						
E-Mail Address: Krodriguez@lyoncsd.org						
Daytime Telephone: (775) 463-6800 x10136						
						Total Number of Existing Contracts: 10
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
1	Rife Silva & Co., LLC	7/1/2024	6/30/2025	\$78,600	\$80,565	Annual Financial Audit (year-ending 06/30/2025)
2	JNA Consulting	7/1/2024	6/30/2025	\$2,500	\$2,500	Financial Consulting - Secondary Market Disclosure
3	Infinite Campus	7/1/2024	6/30/2025	\$90,000	\$90,000	Student Information System
4	Tyler Technologies	7/1/2024	6/30/2025	\$135,132	\$135,132	ERP System
5	Macleod Watts Inc.	7/1/2024	6/30/2025	\$7,500	\$7,500	Actuarial Services
6	Maupin, Cox & Legoy	7/1/2024	6/30/2025	\$70,000	\$70,000	Legal Services
7	Skyfiber	7/1/2024	6/30/2025	\$702,000	\$705,000	Internet Services
8	Frontline	7/1/2024	6/30/2025	\$32,051	\$32,371	Personal and absence tracking software
9	Evaluwise	7/1/2024	6/30/2025	\$15,322	\$15,322	Certified Evaluation Software
10	Bickmore Actuarial	7/1/2024	6/30/2025	\$4,000	\$4,000	Actuarial Services
11						
12						
Total Proposed Expenditures				\$1,137,104	\$1,142,390	
*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26.						

Schedule of Privatization Contracts

Budget Year 2025-26

Local Government:	Lyon County School District								
Contact:	Kyle Rodriguez								
E-Mail Address:	Krodriguez@lyoncsd.org								
Daytime Telephone:	(775) 463-6800 x10136					Total Number of Existing Contracts:	2		

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Position or Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract
1	Chartwells	7/1/2020	7/1/2025	5	\$5,295,000	\$5,325,000	Nutrition			Reduce operating cost and outsource food service to a profesion food service management company.
2	Oasis Online	1/1/2022	12/31/2025	4	\$103,950	\$103,950	Information Technology			District networking services.
3										
4										
5										
6										
7										
8										
9										
	Total Proposed Expenditures				\$ 5,398,950	\$ 5,428,950		-		
	*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26.									