

2025-2026 Approved Budget Fiscal Years Comparison

ENROLLMENT	2160	2245	2384	2454	2454	2454			
GENERAL OPERATING	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>			
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>APPROVED</u>			
	Tax	Tax	Tax	Tax	Tax	<u>BUDGET</u>			
	Rate-- 1.3747	Rate-- 1.372	Rate-- 1.3546	Rate-- 1.1692	Rate-- 1.1669	Tax Rate-- 1.1669	% of	% Change	\$ Change
	(M&O <u>0.8747/</u>	(M&O <u>0.8720/</u>	(M&O <u>0.8546/</u>	(M&O <u>0.6692/</u>	(M&O <u>0.66690/</u>	(M&O <u>0.66690/</u>	Total	from prior	from prior
	I&S <u>0.50)</u>	I&S <u>0.50)</u>	I&S <u>0.50)</u>	I&S <u>0.50)</u>	I&S <u>0.50)</u>	I&S <u>0.50)</u>	Budget	year	year
BUDGET BY FUNCTION									
REVENUE:									
00 - LOCAL	10,069,859	9,764,507	13,578,743	16,359,562	12,407,000	12,357,000	51.5%	-0.40	(50,000)
00 - STATE	9,109,903	9,920,110	7,880,191	5,652,974	9,420,000	11,638,954	48.5%	23.56	2,218,954
00 - FEDERAL	118,029	60,957	198,268	166,931	52,704	-	-	-100.00	(52,704)
00 - LOAN PROCEEDS	-	-	-	-	-	-	-	-	-
REVENUE TOTAL	19,297,791	19,745,574	21,657,202	22,179,467	21,879,704	23,995,954			2,116,250
EXPENDITURES:									
11 - INSTRUCTION	10,739,164	10,891,360	11,938,465	12,341,039	12,880,172	14,382,485	57.6%	11.66	1,502,313
12 - INSTRUCTIONAL RESOURCES	208,329	211,872	219,474	221,300	205,376	253,507	1.0%	23.44	48,131
13 - CURRICULUM & STAFF DEVELOPMENT	123,944	116,400	112,810	106,342	101,985	134,685	0.5%	32.06	32,700
21 - INSTRUCTIONAL LEADERSHIP	279,791	279,774	298,709	409,442	317,947	321,165	1.3%	1.01	3,218
23 - SCHOOL LEADERSHIP	1,002,860	963,442	1,008,971	1,056,132	1,149,724	1,126,432	4.5%	-2.03	(23,292)
31 - GUIDANCE/COUNSELING	728,258	576,891	721,522	751,060	758,970	876,054	3.5%	15.43	117,084
32 - SOCIAL SERVICES	25,396	25,905	26,423	30,808	31,732	32,368	0.1%	2.00	636
33 - HEALTH SERVICES	161,222	170,829	158,245	180,929	231,930	217,584	0.9%	-6.19	(14,346)
34 - STUDENT TRANSPORTATION	926,561	914,577	1,199,157	1,209,081	1,147,020	1,186,358	4.8%	3.43	39,338
35 - FOOD SERVICES						31,019			
36 - COCURRICULAR/EXTRACURRICULAR	1,353,648	1,376,059	1,620,002	1,449,100	1,517,208	1,498,533	6.0%	-1.23	(18,675)
41 - GENERAL ADMINISTRATION	602,356	679,417	705,724	686,652	706,681	869,533	3.5%	23.04	162,852
51 - PLANT MAINTENANCE & OPERATION	1,974,002	2,062,180	2,143,800	2,142,183	2,280,755	2,366,387	9.5%	3.75	85,632
52 - SECURITY & MONITORING SERVICES	69,100	63,085	75,145	278,949	310,636	273,157	1.1%	-12.07	(37,479)
53 - DATA PROCESSING SERVICES	555,019	605,760	718,587	729,643	800,604	704,528	2.8%	-12.00	(96,076)
61 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-
71 - DEBT SERVICE	237,257	324,492	348,081	348,821	356,224	353,308	1.4%	-0.82	(2,916)
81 - FACILITIES ACQUISITION & CONSTRUCTION	-	164,110	133,810	40,000	40,000	40,000	0.2%	0.00	-
91 - INSTRUCTIONAL WADA PAYMENTS	-	-	-	-	-	-	-	-	-
93 - PAYMENTS TO FISCAL AGENTS	96,416	45,000	45,000	45,000	45,000	50,000	0.2%	11.11	5,000
95 - PAYMENTS TO JJAEP	-	-	-	-	-	-	0.0%	-	-
99 - PAYMENTS TO OTHER GOV'TS	134,614	163,433	183,277	152,986	250,000	250,000	1.0%	0.00	-
00 - OPERATING TRANSFERS OUT	79,854	110,988	-	-	-	-	-	-	-
EXPENDITURE TOTAL	19,297,791	19,745,574	21,657,202	22,179,467	23,131,964	24,967,103			1,835,139
Projected Change in M&O Fund Balance	0	0	0	0	(1,252,260)	(971,149)			

ENROLLMENT	2160	2245	2384	2454	2454	2454			
Child Nutrition	<u>2020/21 BUDGET</u>	<u>2021/22 BUDGET</u>	<u>2022/23 BUDGET</u>	<u>2023/24 BUDGET</u>	<u>2024/25 BUDGET</u>	<u>2025/26 APPROVED BUDGET</u>	% of Total Budget	% Change from prior year	\$ Change from prior year
BUDGET BY FUNCTION									
REVENUE:									
00 - LOCAL	300,000	245,750	245,750	410,000	420,000	560,000	63.2%	33.33	140,000
00 - STATE	21,296	22,659	28,012	28,783	33,972	4,000	0.5%	-88.23	(29,972)
00 - FEDERAL	241,761	255,066	271,824	447,760	415,000	321,500	36.3%	-22.53	(93,500)
00 - OPERATING TRANSFERS IN	79,854	110,988	-	-	-	-	0	0.00	0.00
REVENUE TOTAL	642,911	634,463	545,586	886,543	868,972	885,500			16,528
EXPENDITURES:									
35 - FOOD SERVICES	642,911	634,463	680,919	872,256	922,417	1,033,566	100.0%	12.05	111,149
EXPENDITURE TOTAL	642,911	634,463	680,919	872,256	922,417	1,033,566			111,149
Projected Change in Child Nutrition Fund Balance	0	0	(135,333)	14,287	(53,445)	(148,066)			

ENROLLMENT	2160	2245	2384	2454	2454	2454			
DEBT SERVICE	<u>2020/21 BUDGET</u>	<u>2021/22 BUDGET</u>	<u>2022/23 BUDGET</u>	<u>2023/24 BUDGET</u>	<u>2024/25 BUDGET</u>	<u>2025/26 APPROVED BUDGET</u>	% of Total Budget	% Change from prior year	\$ Change from prior year
BUDGET BY FUNCTION									
REVENUE:									
00 - LOCAL	5,764,574	5,453,313	7,825,390	9,527,443	10,725,305	11,325,305	96%	5.59	600,000
00 - STATE	-	-	31,864	-	524,331	524,331	4%	0.00	-
REVENUE TOTAL	5,764,574	5,453,313	7,857,254	9,527,443	11,249,636	11,849,636			600,000
EXPENDITURES:									
71 - DEBT SERVICE	4,033,250	4,034,200	3,960,375	4,053,400	10,588,300	10,468,200	100%	-1.13	(120,100)
00 - OPERATING TRANSFERS OUT	1,731,324	1,419,113	3,896,879	6,307,900	-	-	-	-	-
EXPENDITURE TOTAL	5,764,574	5,453,313	7,857,254	10,361,300	10,588,300	10,468,200			(120,100)
Projected Change in I&S Fund Balance	0	0	0	(833,857)	661,336	1,381,436			

TOTAL 2025/2026 PROPOSED BUDGET (ALL FUNDS)

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 Approved Budget	
TOTAL REVENUE:							
Maintenance & Operation	19,297,791	19,745,574	21,657,202	22,179,467	21,879,704	23,995,954	
Child Nutrition	642,911	634,463	545,586	886,543	868,972	885,500	
Debt Service	5,764,574	5,453,313	7,857,254	9,527,443	11,249,636	11,849,636	
REVENUE TOTAL	25,705,276	25,833,350	30,060,042	32,593,453	33,998,312	36,731,090	-2,732,778
TOTAL EXPENDITURES:							
Maintenance & Operation	19,297,791	19,745,574	21,657,202	22,179,467	23,131,964	24,967,103	
Child Nutrition	642,911	634,463	680,919	872,256	922,417	1,033,566	
Debt Service	5,764,574	5,453,313	7,857,254	10,361,300	10,588,300	10,468,200	
EXPENDITURE TOTAL	25,705,276	25,833,350	30,195,375	33,413,023	34,642,681	36,468,869	-1,826,188
Total Combined Fund Balance Change in All Funds	0	0	(135,333)	(819,570)	(644,369)	262,221	