2026-27 Superintendent's Comprehensive Budget



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Superintendent of Schools

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Overview of Comprehensive Budget

Summary of the 2026-27
Proposed Budget

The 2026-27 comprehensive budget as proposed by the administration represents months of involvement by various stakeholders. In addition, the District implemented a zero-based budget (ZBB) model for 2026-27 with the focus on academics and human resources. The District plans to continue the ZBB process for other divisions in 2027-28.

This budget incorporates the parameters established by the Board of Education for the 2026-27 fiscal year:

- The District will comply with all applicable State and/or Federal laws and regulations.
- Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.
- The District will provide the curriculum programs and instructional support which have been proven to be effective for students.
- The District must provide the instructional support essential to meet the State and Local accountability goals.
- The District must provide resources for unfunded mandates.
- The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
- The District will identify funding sources for new programs and/or initiatives.

The District expects to serve approximately 147 new students when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The District will incur additional operating expenses for the 2026-27 fiscal year. These include increases for substitutes, service contracts, and other fixed costs. Additionally, the 2026-27 funding plan incorporates a proposed beginning teacher salary of $54,138. Other compensation adjustments include a longevity or 1.6% salary increase for all eligible employees, a .25 per hour increase for support staff, and a 3% COLA increase for all eligible employees.

Although there is always a great deal of uncertainty regarding State funding, education received a large portion of the recurring dollars in the FY 2026-27 Appropriations Act. Most significant was increasing the beginning minimum teacher salary to $50,500.

Continuing for 2026-27, the "new funding model" allocates State funding based on a target statewide student-teacher ratio of 11:2. The number of teachers funded would be determined by dividing the total statewide ADM (average daily membership) by the target student-teacher ratio. Total State funding is based on the average cost of a teacher multiplied by the number of teachers required to meet the target student-teacher ratio. The actual amount allocated to school districts would be adjusted by each district's relative wealth as measured by its index of tax paying ability along with a 25% average requirement of local funding.

Although the Appropriations bill has returned to the House for additional debate with the possibility of moving to the Conference Committee for resolution, the revenue projections incorporated in this document are generally based on the latest version of the State budget (House Ways & Means version), where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. We are projecting a 3% growth rate for real property in 2026-27 based on anticipated 2025-26 collections.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Revenue and Fiscal Affairs Office, the CPI increased 2.63% and the population increase for the County is 3.98%. Under this statute, the District cannot exceed a 6.61% or 7.2 mill increase for operations.

The proposed 2026-27 General Fund budget includes the utilization of $27.2 million of the unassigned fund balance. The projected fund balance on June 30, 2026, for the General Fund is expected to be $173.8 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2026-27.

This budget allows the District to continue the significant progress in academic achievement and addresses the instructional and operational needs of serving a growing student population.



Budget Facts

Comparing Last Year with This Year

Expenditures	2025-26	2026-27	Change
General Fund	$679,323,961	$707,693,763	$28,369,802
Special Revenue Fund	39,337,736	39,335,622	(1,814)
Education Improvement Act Fund	47,142,010	56,863,782	9,721,772
Food Service Fund	36,395,090	36,988,285	593,195
Pupil Activity Fund	6,783,192	7,651,280	868,088
Total Operations	**808,981,689**	**848,532,732**	**39,551,043**
Debt Service Fund	139,988,270	153,504,574	13,516,304
School Building Fund	194,104,636	227,640,954	33,536,318
Total Capital	**334,092,906**	**381,145,528**	**47,052,622**
Comprehensive Budget (total)	**$1,143,074,595**	**$1,229,678,260**	**$86,603,665**
Millage required for General Fund	109.1 mills	109.1 mills	No change
Millage required for Debt Service	10.0 mills	10.0 mills	No change
Total millage required	119.1 mills	119.1 mills	No change
Student enrollment	**45,666***	45,813	147

*Actual 2025-26 45-day average daily membership for K-12



General Fund

For fiscal year 2026-27, the proposed budget for the General Fund of the School District is $707,693,763. Approximately 50.6% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 43.8% of the revenue is generated from the State in the form of the "new funding formula" aid to classrooms, reimbursement for local property tax relief, and retiree insurance. The remaining 5.6% is generated from other financing sources in the form of EIA aid to school districts, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

The expenditure side of this budget supports salaries and benefits for 4,082 professional positions and 1,936 classified positions. 86.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.7% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for Horry County Schools from the General Fund is approximately $14,853 which is an $352 increase over the 2025-26 amount. This budget will support the education of approximately 45,813 K-12 students.

Expenditure changes include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

• Midyear strategies to support K-3 literacy development	$900,000
• 27 new flex teachers	2,904,687

Operational Expectation OE-4 Personnel Administration

• Leadership pipeline	$100,000
• Bonus for attendance	3,000,000

Operational Expectation OE-5 Financial Planning

• 3% cost of living increase for all regular employees	$15,141,545
• 1.6 % salary or STEP increase for all regular employees	7,818,922
• .25 hourly increase for support staff	949,232
• Grant writer	107,000
• Salary/benefits moved due to a change in Career and Technical Education funding	(5,194,039)
• Savings from CERDEP	(726,043)
• Staffing/Salary adjustments	(793,341)

Operational Expectation OE-7 Asset Protection

• Extend modular classroom leases (2025-26 one-time expenditure)	$(495,928)

- 1 safety vehicle (2025-26 one-time expenditure was for 2 vehicles) (46,480)

Operational Expectation OE-10 Instructional Program

- Academic programing $3,380,554
- Restructure supplements and stipends 173,113

Other

- Substitutes $1,276,643
- Increase in charter school support 530,041
- Service contracts and other fixed costs 1,276,673
- Centegix Licensing and GIS Mapping 465,995
- Special education bus monitors 240,000
- District office budget reductions (2,638,772)

Special Revenue Fund

For fiscal year 2026-27, the proposed budget for the Special Revenue Fund of the School District is $39,335,622. Approximately 5.5% of the revenue to support this fund is generated locally through after school childcare programs. .3% of the revenue is from Clemson's agriculture program. 93.9% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, and other various supplementary programs. The remaining .3% is generated from other financing sources in the form of transfers for athletic support and in-kind services.

The expenditure side of this budget supports salaries and benefits for 158 professional positions and 181.75 classified positions. 73.8% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 26.2% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures must supplement NOT supplant the regular education program.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

- 3% cost of living increase for all regular employees $701,598
- 1.6 % salary or STEP increase for all regular employees 354,935
- .25 hourly increase for support staff 82,827

Operational Expectation OE-10 Instructional Program

- Targeted assistance for students in identified socio/economic areas and/or geographic clusters (excludes salary/benefit adjustments) $992,394
- Targeted assistance for exceptional students (excludes salary/benefit adjustments) 345,694
- Reduced support for the HCS child development program (2,396,044)

Education Improvement Act Fund

For fiscal year 2026-27, the proposed budget for the Education Improvement Act Fund of the School District is $56,863,782.

The expenditure side of this budget supports salaries and benefits for 29.5 professional positions and 16.5 classified positions. 29.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 63.4% is transferred to the General Fund as EIA State aid to districts. The remaining 7.5% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

• 3% cost of living increase for all regular employees	$326,189
• 1.6 % salary or STEP increase for all regular employees	170,353
• Salary/benefits moved due to a change in Career and Technical Education funding	5,194,039

Operational Expectation OE-10 Instructional Program

• Support for the HCS child development program (excludes salary/benefit adjustments)	$3,226,466
• EIA reading coaches (excludes salary/benefit adjustments)	1,857,851

Other

• Teacher Supplies	$26,300
• "New" State aid to classrooms funding formula (EIA portion)	(1,111,998)



Debt Service Fund

For fiscal year 2026-27, the proposed budget for the Debt Service Fund of the School District is $153,504,574. Included in the total expenditures is a transfer to the School Building Fund for direct payments for the 2024-29 Capital Improvement Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The following table shows the principal and interest payments for existing debt.

	Balance 6/30/26	Sept 2026 Payments	March 2027 Payments	Total FY 2027	Balance 6/30/27
$33.235 Million 2022 (Ref 2012A)	$ 17,190,000				$ 13,010,000
Principal		-	4,180,000	4,180,000	
Interest		156,959	156,959	313,918	
$225 Million 2024A (8%)	172,240,000				132,280,000
Principal			39,960,000	39,960,000	
Interest		4,306,000	4,306,000	8,612,000	
$66.38 Refunding 2025A (Ref 2015AB)	49,275,000				41,310,000
Principal		-	7,965,000	7,965,000	
Interest		1,231,875	1,231,875	2,463,750	
	$ 238,705,000	$ 5,694,834	$ 57,799,834	$ 63,494,668	$ 186,600,000

*Blue type represents the bond issue and related debt service for the 2024-2029 Capital Improvement Plan



School Building Fund

For fiscal year 2026-27, the proposed budget for the School Building Fund of the School District is $227,640,954. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2026-27 year. The major initiatives include the 2024-29 Capital Improvement Plan, the completion of the Short-term Facilities Plan, the completion of the 2021-24 Facility Plan, and the continuation of various capital improvement and technology projects.

Operational Expectation OE-13 Facilities

New Elementary School for St. James Area	$ 52,558,724
Renovations to Aynor High School	2,443,736
Renovations to Carolina Forest High School	11,264,255
Renovations to Daisy Elementary School	10,751,493
Renovations to Myrtle Beach High School	16,847,207
Tennis Court Replacements	1,355,364
Athletic Improvements *(2024-29 Capital Improvement Plan)*	5,000,000
Capital Administration *(2024-29 Capital Improvement Plan)*	2,000,000
Capital Improvement Projects *(2024-29 Capital Improvement Plan)*	25,000,000
Emergency Maintenance Repair *(2024-29 Capital Improvement Plan)*	1,800,000
Miscellaneous Equipment *(2024-29 Capital Improvement Plan)*	2,200,000
Security Upgrades *(2024-29 Capital Improvement Plan)*	4,050,000
Technology *(2024-29 Capital Improvement Plan)*	15,950,000
Contingency	26,458,103
Renovations to Waccamaw Elementary School	9,412,142
Current Capital Improvement Projects	12,529,094
Current Technology Initiatives	9,781,588
Contingency for Future ERP System Upgrades	1,753,718
School Security Upgrades	16,485,529



Food Service Fund

The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement. For fiscal year 2026-27, the proposed budget for the Food Service Fund of the School District is $36,988,285.

The expenditure side of this budget supports salaries and benefits for 3 professional positions and 407 classified positions. 54.8% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 45.2% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2026-27, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-5 Financial Planning

• Net change in employee hours	$30,879
• 3% cost of living increase for all regular employees	490,044
• 1.6 % salary or STEP increase for all regular employees	240,110
• .25 hourly increase for support staff	180,232
• Increase in substitutes and other purchased services	59,300
• Decrease in food purchases and supplies	(805,755)
• Increase in equipment purchases	316,604
• Increase in indirect cost transfer to General Fund	81,781



Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2026-27, the proposed budget for the Pupil Activity Fund of the School District is $7,651,280.



Revenue Changes 2026-2027

GENERAL FUND: $33,092,782

Local Revenue: $27,996,880

Ad Valorem Taxes $26,376,219	• Includes current and delinquent taxes. The projected value of a mill for 2026-27 is $2,864,589.
Penalties on Taxes $290,270	• Based on 2024-25 audited revenue.
Revenue in Lieu of Taxes $877,333	• Based on 2025-26 projected revenue. This is revenue received from the Multicounty Business Park Fee In lieu of Taxes and a distribution from the Myrtle Beach Airforce Base TIF.
Interest on Investments $103,216	• Based upon current investments held by County Treasurer and projected interest earnings from the State's local government investment pool.
Medicaid Reimbursement ($250,245)	• Based on actual reimbursement billing for 2024-25. Program includes nursing, RBHS, and other billable services. Total Medicaid revenue reflects the **gross** reimbursement for billable services. The State recoups a 21.35% required match.
Other Local Revenues $600,087	• Based on 2024-25 audited revenues.

Intergovernmental Revenue: ($24,681)

Payments from Other Gov Units ($24,681)	• Revenue received based on 2024-25 audited revenue.

State Revenue: $5,955,687

School Bus Driver Salary $81,377	• Based on the 2025-26 allocation.
Retiree Insurance $932,165	• Based on the House Ways & Means version of the State budget.
State Aid to Classroom – "New" Funding Formula $9,997,397	• Based on the House Ways & Means version of the State budget.
"New" State Aid – Health Insurance ($7,589,829)	• Based on the House Ways & Means version of the State budget.
Reimbursement for Local Property Tax Relief $2,934,790	• Beginning 2007-08, ACT 388 exempts 100% of the fair market value of owner-occupied real property from school operating taxes. The Act is comprised of three tiers. Tier I is the previous reimbursement for the first $100,000 of appraised value of owner occupied real property. Tier II is the previous reimbursement on the first $50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. This is also known as Homestead Exemption. Tier III is "final reimbursement" to fully fund the property tax relief for school operations on residential property. As 2007-08 was the base year, all future Tier III payments will be limited to the actual Tier III collections for 2007-08 plus a per pupil share of the growth in the fund. The growth in the reimbursement is limited to the CPI and State population growth.
Other State Property Tax Revenue $165,292	• Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions. Based upon 2024-25 audited revenue.

Other State Revenue ($565,505)	• Based on 2024-25 audited revenue.

Federal Revenue: $35,658

Other Federal Revenue $35,658	• Reimbursement for ROTC salaries. Based on 2024-25 audited revenue.

Other Financing Sources: ($870,762)

Transfers from Other Funds ($1,129,634)	• Based on the House Ways & Means version of the State budget.
Transfers/Indirect Cost $259,687	• Based on projected Food Service and other Federal program costs.
Other Revenue ($815)	• Based on 2024-25 audited revenue.

SPECIAL REVENUE FUND: ($1,814)

Local Revenue $177,696

Other Local Revenues $177,696	• Includes revenue projections for after-school programs at 19 elementary schools.

State Revenue: $3,173

Other State Revenues $3,173	• Includes Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: ($182,683)

Title I ($816,415)	• Based on the 2025-26 allocation and a $644,303 decrease in estimated carryover.

IDEA $717,571	• Based on the 2025-26 allocation and a $747,814 increase in estimated carryover.
Improving Teacher Quality ($5,973)	• Based on the 2025-26 allocation.
Other Federal Revenues ($77,866)	• Includes IDEA Preschool, Vocational Aid, Title III-ESOL, SSAE (Student Support and Academic Enrichment) Grant, and Adult Education.

EDUCATION IMPROVEMENT ACT FUND: $9,721,772

State Revenue: $9,721,772

Four-Year-Old Early Childhood ($1,951,524)	• Funding was eliminated due to the District's electing to become a CERDEP provider.
CERDEP (Child Early Reading Development and Education Program) $5,393,366	• Beginning with the 2025-26 fiscal year, the District was selected to become a CERDEP provider. Funding is based on the number of eligible students reimbursed up to $5,100 per student.
Career and Technical Education $5,223,877	• For 2026-27, the additional weighting of .20 was removed from the State Aid to Classrooms funding formula and redirected to Career and Technical Education.
Teacher Supplies $26,300	• Based on current allocation. Amount is $400 per teacher.
EIA Reading Coaches Program $2,010,425	• District officials were notified that the State would reimburse for 1.0 FTE up to $62,730 per FTE.

State Aid to Classrooms - EIA ($1,111,998)	• Based on the House Ways & Means version of the State budget. This appropriation along with State Aid to Classrooms - General Fund will be used to implement the "new funding model" that replaces current the Education Finance Act (EFA) funding formula. Since funding for the "new funding model" will be appropriated from different sources, the EIA funds will be transferred to the General Fund as other financing sources to offset general education expenditures.
Other State Revenues $131,326	• Includes Adult Education, Summer Reading Program, EEDA Supplies & Materials, National Board Certification, and Science Kits. Based on current State allocations.

DEBT SERVICE FUND: $4,445,938

Local Revenue: $4,322,764

Ad Valorem Taxes $3,423,382	• Includes current and delinquent taxes. The projected value of a mill for 2026-27 is $4,117,739.
Penalties on Taxes $32,306	• Based upon 2025-26 projected revenue.
Other Property Tax Revenue $1,446,268	• Based upon projected 2025-26 receipts of the Education Capital Improvement Sales and Use Tax.
Revenue in Lieu of Taxes ($53,980)	• Based upon 2025-26 projected revenue.
Interest on Investments ($525,212)	• Based upon current investments held by County Treasurer and projected interest earnings from the State's local government investment pool.

State Revenue: $123,174

Homestead Exemption $60,709	• Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue from an exemption of $50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. Based upon 2025-26 projected revenue.
Other State Property Tax Revenue $62,465	• Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions. Based upon 2025-26 projected revenue.

SCHOOL BUILDING FUND: $29,780,487

Local Revenue: ($420,896)

Interest on Investments ($420,896)	• Based upon current investments held by County Treasurer and projected interest earnings from the State's local government investment pool.

Intergovernmental Revenue: $3,136,383

E-Rate Reimbursement $3,136,383	• Projected E-Rate reimbursement for technology infrastructure upgrades.

Other Financing Sources: $27,065,000

Transfer from Debt Service Fund $27,065,000	• In 2026-27, the District plans to transfer proceeds in the amount of $90 million from the Education Capital Improvement Sales Tax for the 2024-29 Capital Improvement Plan.

FOOD SERVICE FUND: $593,195

Local Revenue: ($184,355)

Lunch Sales to Pupils $30,950	• Based on current revenue and projected average daily participation.

Special Sales to Pupils ($139,900)	• Based on current revenue and projected average daily participation.
Lunch Sales to Adults $12,900	• Based on current revenue and projected average daily participation.
Other Local Revenue ($88,305)	• Includes breakfast sales and special sales to adults. Based on current revenue and projected average daily participation.

Federal Revenue: $1,040,273

School Lunch Program $185,855	• Based on projected USDA reimbursement rates and average daily participation.
School Breakfast Program $854,418	• Based on projected USDA reimbursement rates and average daily participation.

Other Financing Sources: ($262,723)

Transfer from Other Funds ($262,723)	• Based on projected transfer from General Fund to offset Food Service fringe benefits.

PUPIL ACTIVITY FUND: $868,088

Local Revenue: $868,088

Other Local Revenue $868,088	• Based upon 2025-26 revenue projections. Includes, Admissions, Bookstore Sales, Pupil Activity Membership Dues and Fees, and other Miscellaneous Revenue.

Horry County Schools

Budget Summary

	Governmental Funds	Proprietary and Fudiciary Funds	Total All Funds	Percent To Total
Revenues:				
Local	$ 506,261,352	$ 9,168,185	$ 515,429,537	54.33%
Intergovernmental	4,125,769	-	4,125,769	0.43%
State	356,302,529	15,500	356,318,029	37.56%
Federal	37,759,751	35,017,603	72,777,354	7.67%
Total Revenues	**$ 904,449,401**	**$ 44,201,288**	**$ 948,650,689**	**100.00%**
Expenditures/Expenses:				
Instruction	$ 502,976,830	$ 123,836	$ 503,100,666	53.03%
Supporting Services	299,100,278	43,485,758	342,586,036	36.11%
Community Services	2,326,105	-	2,326,105	0.25%
Debt Services	63,504,574	-	63,504,574	6.69%
Facilities Acquisitions and Construction Services	178,491,120	-	178,491,120	18.82%
Total Expenditures/Expenses	**$ 1,046,398,907**	**$ 43,609,594**	**$ 1,090,008,501**	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses	**$ (141,949,506)**	**$ 591,694**	**$ (141,357,812)**	
Other Financing Sources (Uses):				
Payments to Other Governmental Units	$ (109,656)	$ -	$ (109,656)	0.94%
Medicaid Payments to SDE	(843,165)	-	(843,165)	7.19%
Payments to Public Charter Schools	(10,818,584)	-	(10,818,584)	92.26%
Sale of Fixed Assets	44,970	-	44,970	(0.38%)
Transfers from Other Funds	125,354,834	438,277	125,793,111	1072.73%
Transfers from Other Funds/Indirect Cost	2,105,243	-	2,105,243	(17.95%)
Transfers to Other Funds	(125,793,111)	-	(125,793,111)	(1072.73%)
Transfers to Other Funds/Indirect Cost	(1,075,272)	(1,029,971)	(2,105,243)	17.95%
Total Other Financing Sources (Uses)	**$ (11,134,741)**	**$ (591,694)**	**$ (11,726,435)**	**100.00%**
Excess of Revenues Over (Under) Expenditures/Expenses and Other Financing Sources (Uses)	**$ (153,084,247)**	**$ -**	**$ (153,084,247)**	
Fund Balance, July 1	461,692,882	13,588,841	475,281,723	
Fund Balance, June 30	**$ 308,608,635**	**$ 13,588,841**	**$ 322,197,476**	

	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local	$ 344,113,354	$ 2,166,771	$ -	$ 149,136,828	$ 10,844,399	$ 506,261,352
Intergovernmental	142,265	-	-	-	3,983,504	4,125,769
State	298,011,153	105,109	56,863,782	1,322,485	-	356,302,529
Federal	826,059	36,933,692	-	-	-	37,759,751
Total Revenues	**$ 643,092,831**	**$ 39,205,572**	**$ 56,863,782**	**$ 150,459,313**	**$ 14,827,903**	**$ 904,449,401**
Expenditures:						
Instruction	$ 444,133,997	$ 28,315,681	$ 15,879,197	$ -	$ 14,647,955	$ 502,976,830
Supporting Services	252,424,227	7,235,873	4,938,299	-	34,501,879	299,100,278
Community Services	-	2,326,105	-	-	-	2,326,105
Debt Services	-	-	-	63,504,574	-	63,504,574
Facilities Acquisitions & Construction Services	-	-	-	-	178,491,120	178,491,120
Total Expenditures	**$ 696,558,224**	**$ 37,877,659**	**$ 20,817,496**	**$ 63,504,574**	**$ 227,640,954**	**$ 1,046,398,907**
Excess of Revenues Over (Under) Expenditures	**$ (53,465,393)**	**$ 1,327,913**	**$ 36,046,286**	**$ 86,954,739**	**$ (212,813,051)**	**$ (141,949,506)**
Other Financing Sources (Uses):						
Payments to Other Governmental Units	$ (109,656)	$ -	$ -	$ -	$ -	$ (109,656)
Medicaid Payments to SDE	(843,165)	-	-	-	-	(843,165)
Payments to Public Charter Schools	(9,614,391)	(382,691)	(821,502)	-	-	(10,818,584)
Sale of Fixed Assets	44,970	-	-	-	-	44,970
Transfer from Other Funds	35,224,784	130,050	-	-	90,000,000	125,354,834
Transfer from Other Funds/Indirect Cost	2,105,243	-	-	-	-	2,105,243
Transfer to Other Funds	(568,327)	-	(35,224,784)	(90,000,000)	-	(125,793,111)
Transfer to Other Funds/Indirect Cost	-	(1,075,272)	-	-	-	(1,075,272)
Total Other Financing Sources (Uses)	**$ 26,239,458**	**$ (1,327,913)**	**$ (36,046,286)**	**$ (90,000,000)**	**$ 90,000,000**	**$ (11,134,741)**
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ (27,225,935)**	**$ -**	**$ -**	**$ (3,045,261)**	**$ (122,813,051)**	**$ (153,084,247)**
Fund Balance, July 1	173,836,020	8,364,212	-	58,204,289	221,288,361	461,692,882
Fund Balance, June 30	**$ 146,610,085**	**$ 8,364,212**	**$ -**	**$ 55,159,028**	**$ 98,475,310**	**$ 308,608,635**

	Proprietary Fund Type Food Service Fund	Fiduciary Fund Type Pupil Activity Fund	Total Proprietary And Fiduciary Funds
Revenues:			
Local	$ 1,516,905	$ 7,651,280	$ 9,168,185
State	15,500	-	15,500
Federal	35,017,603	-	35,017,603
Total Revenues	**$ 36,550,008**	**$ 7,651,280**	**$ 44,201,288**
Expenses/Expenditures:			
Instruction	$ -	$ 123,836	$ 123,836
Supporting Services	35,958,314	7,527,444	43,485,758
Total Expenses/Expenditures	**$ 35,958,314**	**$ 7,651,280**	**$ 43,609,594**
Excess of Revenues Over (Under) Expenses/Expenditures	**$ 591,694**	**$ -**	**$ 591,694**
Other Financing Sources (Uses):			
Transfers from Other Funds	$ 438,277	$ -	$ 438,277
Transfers to Other Funds/Indirect Cost	(1,029,971)	-	(1,029,971)
Total Other Financing Sources (Uses)	**$ (591,694)**	**$ -**	**$ (591,694)**
Excess of Revenues Over (Under) Expenses/Expenditures and Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**
Fund Balance, July 1	6,776,873	6,811,968	13,588,841
Fund Balance, June 30	**$ 6,776,873**	**$ 6,811,968**	**$ 13,588,841**

	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ (Decrease)	Percent Change
Revenues:				
Local				
Ad Valorem Taxes	$ 288,074,096	$ 314,450,315	$ 26,376,219	9.16%
Medicaid Reimbursement	4,359,680	4,109,435	(250,245)	(5.74%)
Other	23,682,698	25,553,604	1,870,906	7.90%
Intergovernmental	166,946	142,265	(24,681)	(14.78%)
State				
State Aid to Classrooms	184,843,179	187,250,747	2,407,568	1.30%
ACT 388	59,568,049	62,502,839	2,934,790	4.93%
Reimbursement of Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	792,849	782,509	(10,340)	(1.30%)
Other	31,198,945	31,822,614	623,669	2.00%
Federal				
ROTC	790,401	826,059	35,658	4.51%
Total Revenue	**$ 609,129,287**	**$ 643,092,831**	**$ 33,963,544**	**5.58%**
Expenditures:				
Instruction				
Salaries	$ 273,214,993	$ 282,641,947	$ 9,426,954	3.45%
Employee Benefits	128,891,208	132,969,753	4,078,545	3.16%
Purchased Services	14,510,353	16,206,272	1,695,919	11.69%
Materials & Supplies	10,060,290	12,171,452	2,111,162	20.99%
Capital Outlay	31,918	29,555	(2,363)	(7.40%)
Other	48,996	115,018	66,022	134.75%
Total Instruction	**$ 426,757,758**	**$ 444,133,997**	**$ 17,376,239**	**4.07%**
Supporting Services				
Salaries	$ 122,508,315	$ 130,161,861	$ 7,653,546	6.25%
Employee Benefits	62,764,350	64,633,335	1,868,985	2.98%
Purchased Services	26,668,671	27,775,044	1,106,373	4.15%
Materials & Supplies	24,399,546	24,931,356	531,810	2.18%
Capital Outlay	3,458,855	3,044,883	(413,972)	(11.97%)
Other	1,818,336	1,877,748	59,412	3.27%
Total Supporting Services	**$ 241,618,073**	**$ 252,424,227**	**$ 10,806,154**	**4.47%**

	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ (Decrease)	Percent Change
Total Expenditures	**$ 668,375,831**	**$ 696,558,224**	**$ 28,182,393**	**4.22%**
Excess of Revenues Over (Under) Expenditures	**$ (59,246,544)**	**$ (53,465,393)**	**$ 5,781,151**	**(9.76%)**
Other Financing Sources (Uses):				
Payments to Other Governmental Units	$ (189,565)	$ (109,656)	$ (79,909)	(42.15%)
Medicaid Payments to SDE	(843,165)	(843,165)	-	-
Payments to Public Charter Schools	(9,084,350)	(9,614,391)	530,041	5.83%
Transfer from Other Funds	36,354,418	35,224,784	(1,129,634)	(3.11%)
Transfer from Other Funds/Indirect Cost	1,845,556	2,105,243	259,687	14.07%
Sale of Fixed Assets	45,785	44,970	(815)	(1.78%)
Transfer to Other Funds	(831,050)	(568,327)	(262,723)	(31.61%)
Total Other Financing Sources (Uses)	**$ 27,297,629**	**$ 26,239,458**	**$ (683,353)**	**(2.50%)**
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	**$ (31,948,915)**	**$ (27,225,935)**		
Projected Fund Balance, June 30	**$ 178,478,282**	**$ 173,836,020**		
Non-Spendable for Inventory and Prepayments	(6,431,059)	(6,431,059)		
Assigned for School Carryover Budgets	(767,862)	(767,862)		
Assigned for Central Carryover Budgets	(5,943,366)	(5,943,366)		
Assigned for Next Year's Budget	(31,948,915)	(27,225,935)		
Minimum Fund Balance	(94,260,852)	(98,819,947)		
Unassigned Fund Balance	**$ 39,126,228**	**$ 34,647,851**		



Budgeted Revenues and Other Financing Sources

Revenues by Source	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase / (Decrease)	2025-26 to 2026-27 Percent Change
LOCAL					
Ad Valorem Taxes	$ 321,909,671	$ 326,183,219	**$ 355,982,820**	$ 29,799,601	9.14%
Penalities on Taxes	2,899,527	2,586,606	**2,909,182**	322,576	12.47%
Education Capital Improvement Sales/Use Tax Act	102,589,541	102,040,968	**103,487,236**	1,446,268	1.42%
Revenue in Lieu of Taxes	6,210,705	5,975,972	**6,140,275**	164,303	2.75%
Revenue in Lieu of Taxes (MCBP)	11,107,523	10,880,095	**11,539,145**	659,050	6.06%
Regular Day School from Patrons	40,435	40,781	**40,435**	(346)	(0.85%)
Interest on Investments	24,168,459	19,692,162	**18,778,649**	(913,513)	(4.64%)
Gain (Loss) on Investments	4,848,008	-	**-**	-	-
Lunch Sales to Pupils	646,273	585,500	**616,450**	30,950	5.29%
Breakfast Sales to Pupils	59	-	**-**	-	-
Ala Carte Sales to Pupils	461,695	568,500	**428,600**	(139,900)	(24.61%)
Lunch Sales to Adults	362,577	338,500	**351,400**	12,900	3.81%
Breakfast Sales to Adults	8,164	2,810	**2,810**	-	-
Ala Carte Sales to Adults	23,091	85,450	**41,400**	(44,050)	(51.55%)
Admissions	1,662,855	119,861	**276,540**	156,679	130.72%
Bookstore Sales	108,927	76,128	**87,573**	11,445	15.03%
Pupil Organization Memberships Dues and Fees	95,466	79,644	**93,265**	13,621	17.10%
Student Fees	860,717	-	**-**	-	-
Other Pupil Activity Income	6,253,353	5,284,786	**5,931,659**	646,873	12.24%
SUBTOTAL LOCAL REVENUES	**$ 484,257,046**	**$ 474,540,982**	**$ 506,707,439**	**$ 32,166,457**	**6.78%**

Revenues by Source	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase / (Decrease)	2025-26 to 2026-27 Percent Change
LOCAL (continued)					
Rentals	$ 139,054	$ 91,546	**$ 93,247**	$ 1,701	1.86%
Contributions & Donations From Private Sources	1,068,863	750,594	**832,280**	81,686	10.88%
Medicaid Reimbursement	4,109,435	4,359,680	**4,109,435**	(250,245)	(5.74%)
Refund of Prior Years' Expenditures	293,699	316,346	**290,670**	(25,676)	(8.12%)
Receipt of Insurance Proceeds	28,579	-	**-**	-	-
Receipt of Legal Settlements	130,523	-	**-**	-	-
Revenue from Other Local Sources	4,429,576	2,610,212	**3,396,466**	786,254	30.12%
TOTAL LOCAL REVENUES	**$ 494,456,775**	**$ 482,669,360**	**$ 515,429,537**	**$ 32,760,177**	**6.79%**
Funding Sources:					
General Fund	$ 315,884,538	$ 316,116,474	**$ 344,113,354**	$ 27,996,880	8.86%
Special Revenue Fund	4,108,814	1,989,075	**2,166,771**	177,696	8.93%
Debt Service Fund	145,486,845	144,814,064	**149,136,828**	4,322,764	2.99%
School Building Fund	17,624,085	11,265,295	**10,844,399**	(420,896)	(3.74%)
Food Service Fund	1,754,584	1,701,260	**1,516,905**	(184,355)	(10.84%)
Pupil Activity Fund	9,597,909	6,783,192	**7,651,280**	868,088	12.80%
INTERGOVERNMENTAL					
Payments from Other Governmental Units	$ 2,032,472	$ 1,014,067	**$ 4,125,769**	$ 3,111,702	306.85%
TOTAL INTERGOVERNMENTAL REVENUE	**$ 2,032,472**	**$ 1,014,067**	**$ 4,125,769**	**$ 3,111,702**	**306.85%**
Funding Sources:					
General Fund	$ 142,265	$ 166,946	**$ 142,265**	$ (24,681)	(14.78%)
Special Revenue Fund	12,147	-	**-**	-	-
School Building Fund	1,878,060	847,121	**3,983,504**	3,136,383	370.24%

Revenues by Source	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase / (Decrease)	2025-26 to 2026-27 Percent Change
STATE					
State Aid to Classrooms (GF)	$ 180,298,816	$ 184,843,179	**$ 187,250,747**	$ 2,407,568	1.30%
Handicapped Transportation	7,374	-	**-**	-	-
Homes Schooling	-	629	**-**	(629)	(100.00%)
Food Service Program Aid	-	15,500	**15,500**	-	-
School Bus Drivers Salary	5,473,380	4,521,084	**4,602,461**	81,377	1.80%
EAA Bus Driver Salary and Fringe	9,201	9,239	**9,201**	(38)	(0.41%)
Transportation Workers' Compensation	197,442	197,442	**195,340**	(2,102)	(1.06%)
Retiree Insurance	18,684,276	20,590,239	**21,522,404**	932,165	4.53%
Other State Revenue	110,352	-	**-**	-	-
NBC Excess EFA Formula	-	562,736	**-**	(562,736)	(100.00%)
Adept	38,987	39,861	**39,861**	-	-
State Aid to Classrooms (EIA)	36,032,145	36,902,668	**35,790,670**	(1,111,998)	(3.01%)
Arts in Education	194,996	-	**-**	-	-
Formative Assessment	263,559	431,676	**431,676**	-	-
Career Ready Assessments	67,596	100,000	**100,000**	-	-
Science Kits Refurbishment	154,004	147,639	**149,418**	1,779	1.20%
Industry Certificates	180,039	10,000	**157,990**	147,990	1479.90%
Career and Technology Education	1,453,547	1,307,762	**6,531,639**	5,223,877	399.45%
National Board Salary Supplement	1,688,034	1,547,538	**1,494,649**	(52,889)	(3.42%)
Teacher of the Year Awards	1,077	1,077	**1,077**	-	-
SUBTOTAL STATE REVENUES	**$ 244,854,825**	**$ 251,228,269**	**$ 258,292,633**	**$ 7,064,364**	**2.81%**

Revenues by Source	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase / (Decrease)	2025-26 to 2026-27 Percent Change
STATE (continued)					
EIA Reading Coaches	970,814	1,959,022	**3,969,447**	2,010,425	102.62%
Four-Year-Old Early Childhood Program	2,421,612	1,951,524	**-**	(1,951,524)	(100.00%)
CDEP Program	56,818	56,629	**5,449,995**	5,393,366	9524.04%
Adult Education	897,563	709,000	**740,000**	31,000	4.37%
Summer Reading Program	576,145	406,593	**406,593**	-	-
State Priority Schools	123,726	-	**-**	-	-
Teacher Supplies	1,404,650	1,412,100	**1,438,400**	26,300	1.86%
EEDA Supplies & Materials	156,404	158,921	**162,367**	3,446	2.17%
Reimbursement for Local Residential Property Tax Relief	11,700,436	11,700,436	**11,700,436**	-	-
Homestead Exemption (Tier II)	4,895,988	4,835,279	**4,895,988**	60,709	1.26%
ACT 388	56,529,922	59,568,049	**62,502,839**	2,934,790	4.93%
Merchant's Inventory Tax	851,487	859,425	**851,487**	(7,938)	(0.92%)
Manufacturer's Depreciation Reimbursement	271,668	296,332	**330,318**	33,986	11.47%
Other State Property Tax Revenue	2,854,967	2,646,903	**2,848,612**	201,709	7.62%
PEBA On-behalf Payments	2,623,805	2,623,805	**2,623,805**	-	-
Revenue from Other State Sources	280,468	101,936	**105,109**	3,173	3.11%
TOTAL STATE REVENUES	**$ 331,471,298**	**$ 340,514,223**	**$ 356,318,029**	**$ 15,803,806**	**4.64%**
Funding Sources:					
General Fund	$ 283,233,877	$ 292,055,466	**$ 298,011,153**	$ 5,955,687	2.04%
Special Revenue Fund	405,061	101,936	**105,109**	3,173	3.11%
Education Improvement Act Fund	46,548,450	47,142,010	**56,863,782**	9,721,772	20.62%
Debt Service Fund	1,270,190	1,199,311	**1,322,485**	123,174	10.27%
Pupil Activity Fund	13,720	15,500	**15,500**	-	-

Revenues by Source	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase / (Decrease)	2025-26 to 2026-27 Percent Change
FEDERAL					
Vocational Aid	$ 755,524	$ 839,001	**$ 886,573**	$ 47,572	5.67%
Title I	17,128,574	17,997,714	**17,181,299**	(816,415)	(4.54%)
Language Instruction for Limited English Proficient Students	429,650	782,002	**738,602**	(43,400)	(5.55%)
Improving Teacher Quality	1,814,252	1,951,826	**1,945,853**	(5,973)	(0.31%)
Adult Education-Basic	552,968	415,000	**450,000**	35,000	8.43%
State Literacy Resource	51,546	45,000	**35,000**	(10,000)	(22.22%)
IDEA-Individuals with Disabilities Education Act	12,047,125	13,298,370	**14,061,816**	763,446	5.74%
IDEA-Preschool Grant	437,154	430,479	**384,604**	(45,875)	(10.66%)
School Lunch and Afternoon Snacks Program	23,085,094	25,658,330	**25,844,185**	185,855	0.72%
School Breakfast Program	7,873,112	8,319,000	**9,173,418**	854,418	10.27%
Summer Feeding Programs	99,657	-	**-**	-	-
Miscellaneous Food Service	224,980	-	**-**	-	-
21st Centrury Community Learning Center	46,344	-	-	-	-
21 SC CARES ESSER III	5,006,076	-	**-**	-	-
USDA Commodities	1,853,015	-	**-**	-	-
Title IV - Student Support & Academic Enrichment	1,280,320	1,356,983	**1,249,945**	(107,038)	(7.89%)
ROTC	826,059	790,401	**826,059**	35,658	4.51%
TOTAL FEDERAL REVENUES	**$ 73,511,450**	**$ 71,884,106**	**$ 72,777,354**	**$ 893,248**	**1.24%**
Funding Sources:					
General Fund	$ 826,059	$ 790,401	**$ 826,059**	$ 35,658	4.51%
Special Revenue Fund	39,549,533	37,116,375	**36,933,692**	(182,683)	(0.49%)
Food Service Fund	33,135,858	33,977,330	**35,017,603**	1,040,273	3.06%

Revenues by Source	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase / (Decrease)	2025-26 to 2026-27 Percent Change
OTHER FINANCING SOURCES					
Transfer from General Fund	$ 937,402	$ 831,050	**$ 568,327**	$ (262,723)	(31.61%)
Transfer from Education Improvement Act Fund	35,473,292	36,354,418	**35,224,784**	(1,129,634)	(3.11%)
Transfer from Debt Service Fund	60,267,000	62,935,000	**90,000,000**	27,065,000	43.00%
Transfer from Special Revenue Fund	2,870,721	-	**-**	-	-
Transfer from Other Funds/Indirect Cost	1,645,812	1,845,556	**2,105,243**	259,687	14.07%
Proceeds from SBITAs	2,153,779	-	**-**	-	-
Lease Purchase	123,684	-	**-**	-	-
Sale of Fixed Assets	44,970	45,785	**44,970**	(815)	(1.78%)
TOTAL OTHER FINANCING SOURCES	**$ 103,516,660**	**$ 102,011,809**	**$ 127,943,324**	**$ 25,931,515**	**25.42%**
Funding Sources:					
General Fund	$ 39,444,180	$ 38,245,759	$ 37,374,997	$ (870,762)	(2.28%)
Special Revenue Fund	507,308	130,050	130,050	-	-
School Building Fund	60,267,000	62,935,000	90,000,000	27,065,000	43.00%
Food Service Fund	712,352	701,000	438,277	(262,723)	(37.48%)
Pupil Activity	2,585,820	-	-	-	-
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	**$ 1,004,988,655**	**$ 998,093,565**	**$ 1,076,594,013**	**$ 78,500,448**	**7.87%**
TOTAL FUNDING SOURCES:					
General Fund	$ 639,530,919	$ 647,375,046	$ 680,467,828	$ 33,092,782	5.11%
Special Revenue Fund	44,582,863	39,337,436	39,335,622	(1,814)	(0.00%)
Education Improvement Act Fund	46,548,450	47,142,010	56,863,782	9,721,772	20.62%
Debt Service Fund	146,757,035	146,013,375	150,459,313	4,445,938	3.04%
School Building Fund	79,769,145	75,047,416	104,827,903	29,780,487	39.68%
Food Service Fund	35,616,514	36,395,090	36,988,285	593,195	1.63%
Pupil Activity Fund	12,183,729	6,783,192	7,651,280	868,088	12.80%
TOTAL FUNDING SOURCES	**$ 1,004,988,655**	**$ 998,093,565**	**$ 1,076,594,013**	**$ 78,500,448**	**7.87%**

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Total
LOCAL								
Ad Valorem Taxes	$ 314,450,315	$ -	$ -	$ 41,532,505	$ -	$ -	$ -	$ 355,982,820
Penalties on Taxes	2,605,559	-	-	303,623	-	-	-	2,909,182
Educ Capital IMP Sales/Use Tax Act	-	-	-	103,487,236	-	-	-	103,487,236
Revenue in Lieu of Taxes	5,745,182	-	-	395,093	-	-	-	6,140,275
Revenue in Lieu of Taxes (MCBP)	10,539,838	-	-	999,307	-	-	-	11,539,145
Regular Day School from Patrons	40,435	-	-	-	-	-	-	40,435
Interest on Investments	5,330,760	-	-	2,419,064	10,844,399	55,000	129,426	18,778,649
Lunch Sales to Pupils	-	-	-	-	-	616,450	-	616,450
Ala Carte Sales to Pupils	-	-	-	-	-	428,600	-	428,600
Lunch Sales to Adults	-	-	-	-	-	351,400	-	351,400
Breakfast Sales to Adults	-	-	-	-	-	2,810	-	2,810
Ala Carte Sales to Adults	-	-	-	-	-	41,400	-	41,400
Admissions	-	-	-	-	-	-	276,540	276,540
Bookstore Sales	-	-	-	-	-	-	87,573	87,573
Pupil Organization Memberships Dues	-	-	-	-	-	-	93,265	93,265
Other Pupil Activity Income	-	-	-	-	-	-	5,931,659	5,931,659
Rentals	43,916	-	-	-	-	-	49,331	93,247
Contributions & Donations From Private Sources	-	-	-	-	-	-	832,280	832,280
Medicaid Reimbursement	4,109,435	-	-	-	-	-	-	4,109,435
Refund of Prior Years' Expenditures	290,670	-	-	-	-	-	-	290,670
Revenue from Other Local Sources	957,244	2,166,771	-	-	-	21,245	251,206	3,396,466
TOTAL LOCAL REVENUES	**$ 344,113,354**	**$ 2,166,771**	**$ -**	**$ 149,136,828**	**$ 10,844,399**	**$ 1,516,905**	**$ 7,651,280**	**$ 515,429,537**
INTERGOVERNMENTAL								
Payments from Other Governmental Units	$ 142,265	$ -	$ -	$ -	$ 3,983,504	$ -	$ -	$ 4,125,769
TOTAL INTERGOVERNMENTAL REVENUES	**$ 142,265**	**$ -**	**$ -**	**$ -**	**$ 3,983,504**	**$ -**	**$ -**	**$ 4,125,769**

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Total
STATE								
State Aid to Classrooms (GF)	$ 187,250,747	$ -	$ -	$ -	$ -	$ -	$ -	$ 187,250,747
Food Service Program Aid	-	-	-	-	-	15,500	-	15,500
School Bus Drivers Salary	4,602,461	-	-	-	-	-	-	4,602,461
EAA Bus Driver Salary and Fringe	9,201	-	-	-	-	-	-	9,201
Transportation Workers' Compensation	195,340	-	-	-	-	-	-	195,340
Retiree Insurance	21,522,404	-	-	-	-	-	-	21,522,404
ADEPT	-	-	39,861	-	-	-	-	39,861
State Aid to Classrooms (EIA)	-	-	35,790,670	-	-	-	-	35,790,670
Formative Assessments	-	-	431,676	-	-	-	-	431,676
Career Ready Assessments	-	-	100,000	-	-	-	-	100,000
Science Kit Refurbishment	-	-	149,418	-	-	-	-	149,418
Industry Certificates	-	-	157,990	-	-	-	-	157,990
Career & Tech Ed	-	-	6,531,639	-	-	-	-	6,531,639
National Board Salary Supplement	-	-	1,494,649	-	-	-	-	1,494,649
Teacher of the Year Awards	-	-	1,077	-	-	-	-	1,077
EIA Reading Coaches	-	-	3,969,447	-	-	-	-	3,969,447
CDEP Program	-	-	5,449,995	-	-	-	-	5,449,995
Adult Education	-	-	740,000	-	-	-	-	740,000
Summer Reading Program	-	-	406,593	-	-	-	-	406,593
Teacher Supplies	-	-	1,438,400	-	-	-	-	1,438,400
EEDA Supplies & Materials	-	-	162,367	-	-	-	-	162,367
Reimbursement for Local Property Tax Relief	11,700,436	-	-	-	-	-	-	11,700,436
Homestead Exemption	3,952,008	-	-	943,980	-	-	-	4,895,988
ACT 388	62,502,839	-	-	-	-	-	-	62,502,839
Merchant's Inventory Tax	782,509	-	-	68,978	-	-	-	851,487
Manufacturer's Depreciation Reimbursement	248,826	-	-	81,492	-	-	-	330,318
Other State Property Tax Revenue	2,620,577	-	-	228,035	-	-	-	2,848,612
PEBA On-behalf Payments	2,623,805	-	-	-	-	-	-	2,623,805
Revenue from Other State Sources	-	105,109	-	-	-	-	-	105,109
TOTAL STATE REVENUES	**$ 298,011,153**	**$ 105,109**	**$ 56,863,782**	**$ 1,322,485**	**$ -**	**$ 15,500**	**$ -**	**$ 356,318,029**

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Total
FEDERAL								
Vocational Aid	$ -	$ 886,573	$ -	$ -	$ -	$ -	$ -	$ 886,573
Title I	-	17,181,299	-	-	-	-	-	17,181,299
Language Instruction for Limited English Proficient Students	-	738,602	-	-	-	-	-	738,602
Improving Teacher Quality	-	1,945,853	-	-	-	-	-	1,945,853
Adult Education-Basic	-	450,000	-	-	-	-	-	450,000
State Literacy Resource	-	35,000	-	-	-	-	-	35,000
IDEA-Individuals with Disabilities Education Act	-	14,061,816	-	-	-	-	-	14,061,816
IDEA-Preschool Grant	-	384,604	-	-	-	-	-	384,604
School Lunch and Afternoon Snacks Program	-	-	-	-	-	25,844,185	-	25,844,185
School Breakfast Program	-	-	-	-	-	9,173,418	-	9,173,418
Title IV - Student Support & Academic Enrichment	-	1,249,945	-	-	-	-	-	1,249,945
ROTC	826,059	-	-	-	-	-	-	826,059
TOTAL FEDERAL REVENUES	**$ 826,059**	**$ 36,933,692**	**$ -**	**$ -**	**$ -**	**$35,017,603**	**$ -**	**$ 72,777,354**
OTHER FINANCING SOURCES								
Transfer from General Fund	$ -	$ 130,050	$ -	$ -	$ -	$ 438,277	$ -	$ 568,327
Transfer from Education Improvement Act Fund	35,224,784	-	-	-	-	-	-	35,224,784
Transfer from Debt Service Fund	-	-	-	-	90,000,000	-	-	90,000,000
Transfer from Other Funds/Indirect Cost	2,105,243	-	-	-	-	-	-	2,105,243
Sale of Fixed Assets	44,970	-	-	-	-	-	-	44,970
TOTAL OTHER FINANCING SOURCES	**$ 37,374,997**	**$ 130,050**	**$ -**	**$ -**	**$ 90,000,000**	**$ 438,277**	**$ -**	**$ 127,943,324**
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	**$ 680,467,828**	**$ 39,335,622**	**$ 56,863,782**	**$ 150,459,313**	**$ 104,827,903**	**$36,988,285**	**$ 7,651,280**	**$ 1,076,594,013**

Revenues by Source	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ (Decrease)	Percent Change
Local				
Ad Valorem Taxes	$ 288,074,096	$ 314,450,315	$ 26,376,219	9.16%
Penalties	2,315,289	2,605,559	290,270	12.54%
Revenue in Lieu of Taxes	15,407,687	16,285,020	877,333	5.69%
Tuition	40,781	40,435	(346)	(0.85%)
Interest on Investments	5,227,544	5,330,760	103,216	1.97%
Medicaid Reimbursement	4,359,680	4,109,435	(250,245)	(5.74%)
Rentals	42,503	43,916	1,413	3.32%
Other	648,894	1,247,914	599,020	92.31%
Total Local Revenue	**$ 316,116,474**	**$ 344,113,354**	**$ 27,996,880**	**8.86%**
Payments From Other Governmental Units	**$ 166,946**	**$ 142,265**	**$ (24,681)**	**(14.78%)**
State				
Restricted Grants	$ 5,291,130	$ 4,807,002	$ (484,128)	(9.15%)
State Aid to Classrooms	184,843,179	187,250,747	2,407,568	1.30%
Retiree Insurance	20,590,239	21,522,404	932,165	4.53%
Reimbursement for Local Property Tax Relief	11,700,436	11,700,436	-	-
Homestead Exemption	3,952,008	3,952,008	-	-
Act 388	59,568,049	62,502,839	2,934,790	4.93%
Merchant's Inventory Tax	792,849	782,509	(10,340)	(1.30%)
Manufacturer's Depreciation Reimbursement	273,199	248,826	(24,373)	(8.92%)
PEBA On-behalf Payments	2,623,805	2,620,577	(3,228)	(0.12%)
Other State Property Tax Revenue	2,420,572	2,623,805	203,233	8.40%
Total State Revenue	**$ 292,055,466**	**$ 298,011,153**	**$ 5,955,687**	**2.04%**
Federal				
ROTC	$ 790,401	$ 826,059	$ 35,658	4.51%
Total Federal Sources	**$ 790,401**	**$ 826,059**	**$ 35,658**	4.51%
Other Financing Sources				
Transfer from EIA Fund	$ 36,354,418	$ 35,224,784	$ (1,129,634)	(3.11%)
Transfer from Other Funds/Indirect Cost	1,845,556	2,105,243	259,687	14.07%
Sale of Fixed Assets	45,785	44,970	(815)	(1.78%)
Total Other Financing Sources	**$ 38,245,759**	**$ 37,374,997**	**$ (870,762)**	**(2.28%)**
Total General Fund Budgeted Revenues and Other Financing Sources	**$ 647,375,046**	**$ 680,467,828**	**$ 33,092,782**	**5.11%**
Fund Balance Appropriated for Subsequent Years' Expenditures	**31,948,915**	**(27,225,935)**	**(59,174,850)**	**(185.22%)**
Total Funding Available	**$ 679,323,961**	**$ 653,241,893**	**$ (26,082,068)**	**(3.84%)**



Budgeted Expenditures and Other Financing Uses

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
INSTRUCTION					
KINDERGARTEN PROGRAMS					
Salaries	$ 12,922,599	$ 13,747,945	**$ 14,883,176**	$ 1,135,231	8.26%
Employee Benefits	6,782,063	7,204,331	**7,699,258**	494,927	6.87%
Purchased Services	1,365,937	538,888	**743,105**	204,217	37.90%
Materials/Supplies	303,897	1,135,335	**638,651**	(496,684)	(43.75%)
Captial Outlay	147,778	-	**#REF!**	#REF!	-
TOTAL	**$ 21,522,274**	**$ 22,626,499**	**#REF!**	**#REF!**	**#REF!**
Funding Sources:					
General Fund	$ 21,146,606	$ 21,523,038	**$ 23,472,081**	$ 1,949,043	9.06%
Special Revenue Fund	283,116	1,022,948	**417,825**	(605,123)	(59.15%)
Education Improvement Act Fund	92,552	80,513	**74,284**	(6,229)	(7.74%)
PRIMARY PROGRAMS					
Salaries	$ 40,926,195	$ 46,171,449	**$ 45,178,245**	$ (993,204)	(2.15%)
Employee Benefits	19,441,977	21,673,196	**21,201,494**	(471,702)	(2.18%)
Purchased Services	3,570,626	2,558,264	**2,432,802**	(125,462)	(4.90%)
Materials/Supplies	2,142,228	2,242,139	**3,482,996**	1,240,857	55.34%
Capital Outlay	221,747	32,723	**2,537,727**	2,505,004	7655.18%
Other	514	605	**650**	45	7.44%
TOTAL	**$ 66,303,287**	**$ 72,678,376**	**$ 74,833,914**	**$ 2,155,538**	**2.97%**
Funding Sources:					
General Fund	$ 62,255,757	$ 69,053,500	**$ 68,478,951**	$ (574,549)	(0.83%)
Special Revenue Fund	3,483,533	3,105,090	**3,354,534**	249,444	8.03%
Education Improvement Act Fund	562,797	490,251	**464,928**	(25,323)	(5.17%)
School Building Fund	-	29,535	**2,535,501**	2,505,966	8484.73%
Pupil Activity	1,200	-	**-**	-	-
ELEMENTARY PROGRAMS					
Salaries	$ 66,993,693	$ 75,340,644	**$ 79,319,066**	$ 3,978,422	5.28%
Employee Benefits	31,116,530	34,604,905	**36,742,043**	2,137,138	6.18%
Purchased Services	5,940,905	3,928,432	**4,223,741**	295,309	7.52%
Materials/Supplies	4,015,547	4,277,733	**5,549,068**	1,271,335	29.72%
Capital Outlay	10,860,959	3,382,349	**9,745**	(3,372,604)	(99.71%)
Other	14,616	13,352	**12,128,492**	12,115,140	90736.52%
TOTAL	**$ 118,942,250**	**$ 121,547,415**	**$ 137,972,155**	**$ 16,424,740**	**13.51%**
Funding Sources:					
General Fund	$ 102,966,879	$ 113,190,433	**$ 119,903,615**	$ 6,713,182	5.93%
Special Revenue Fund	4,949,653	3,592,142	**4,532,063**	939,921	26.17%
Education Improvement Act Fund	1,236,793	1,294,478	**1,424,023**	129,545	10.01%
School Building Fund	9,752,963	3,470,362	**12,112,454**	8,642,092	249.03%
Pupil Activity Fund	35,962	-	**-**	-	-

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
HIGH SCHOOL PROGRAMS					
Salaries	$ 52,958,041	$ 57,164,283	**$ 60,124,959**	$ 2,960,676	5.18%
Employee Benefits	24,201,393	26,163,049	**27,318,286**	1,155,237	4.42%
Purchased Services	4,958,176	3,754,404	**4,680,745**	926,341	24.67%
Materials/Supplies	3,234,841	4,253,843	**5,403,736**	1,149,893	27.03%
Capital Outlay	4,446,614	432,015	**14,072**	(417,943)	(96.74%)
Other	10,401	31,144	**31,820**	676	2.17%
TOTAL	**$ 89,809,466**	**$ 91,798,738**	**$ 97,573,618**	**$ 5,774,880**	**6.29%**
Funding Sources:					
General Fund	$ 84,074,977	$ 88,532,623	**$ 95,269,777**	$ 6,737,154	7.61%
Special Revenue Fund	2,643,481	1,613,664	**1,585,932**	(27,732)	(1.72%)
Education Improvement Act Fund	923,505	854,793	**717,909**	(136,884)	(16.01%)
School Building Fund	2,041,589	797,658	**-**	(797,658)	(100.00%)
Pupil Activity fund	125,914	-	**-**	-	-
VOCATIONAL PROGRAMS					
Salaries	$ 3,543,474	$ 3,794,720	**$ 3,846,545**	$ 51,825	1.37%
Employee Benefits	1,650,246	1,740,139	**1,788,716**	48,577	2.79%
Purchased Services	227,393	146,705	**173,802**	27,097	18.47%
Materials/Supplies	824,485	1,332,142	**855,118**	(477,024)	(35.81%)
Capital Outlay	869,119	702,749	**717,988**	15,239	2.17%
Other	-	2,200	**1,794**	(406)	(18.45%)
TOTAL	**$ 7,114,717**	**$ 7,718,655**	**$ 7,383,963**	**$ (334,692)**	**(4.34%)**
Funding Sources:					
General Fund	$ 5,401,979	$ 6,216,803	**$ 697,620**	$ (5,519,183)	(88.78%)
Special Revenue Fund	320,288	326,936	**305,109**	(21,827)	(6.68%)
Education Improvement Act Fund	1,392,353	1,174,916	**6,381,234**	5,206,318	443.12%
Pupil Activity Fund	97	-	**-**	-	-
CATE PROGRAMS					
Salaries	$ -	$ -	**$ 91,601**	$ 91,601	100.00%
Employee Benefits	-	-	**42,403**	42,403	100.00%
TOTAL	**$ -**	**$ -**	**$ 134,004**	**$ 134,004**	100.00%
Funding Sources:					
General Fund	$ -	$ -	**$ 134,004**	$ 134,004	100.00%
DRIVERS EDUCATION					
Purchased Services	$ -	$ -	**$ 11,000**	$ 11,000	100.00%
Materials/Supplies	1,953	1,000	**19,000**	18,000	1800.00%
TOTAL	**$ 1,953**	**$ 1,000**	**$ 30,000**	**$ 29,000**	2900.00%
Funding Sources:					
General Fund	$ 1,953	$ 1,000	**$ 30,000**	$ 29,000	2900.00%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
EDUCABLE MENTALLY HANDICAPPED					
Materials/Supplies	$ 1,130	$ 5,152	**$ 4,701**	$ (451)	(8.75%)
TOTAL	**$ 1,130**	**$ 5,152**	**$ 4,701**	**$ (451)**	**(8.75%)**
Funding Sources:					
General Fund	$ 1,130	$ 5,152	**$ 4,701**	$ (451)	(8.75%)
TRAINABLE MENTALLY HANDICAPPED					
Salaries	$ 4,493,385	$ 5,307,057	**$ 5,699,532**	$ 392,475	7.40%
Employee Benefits	2,144,120	2,515,966	**2,729,040**	213,074	8.47%
Purchased Services	632,285	151,142	**184,085**	32,943	21.80%
Materials/Supplies	46,420	34,855	**60,249**	25,394	72.86%
Capital Outlay	521	-	**-**	-	-
TOTAL	**$ 7,316,731**	**$ 8,009,020**	**$ 8,672,906**	**$ 663,886**	**8.29%**
Funding Sources:					
General Fund	$ 5,951,068	$ 6,454,706	**$ 7,065,466**	$ 610,760	9.46%
Special Revenue Fund	1,335,721	1,524,372	**1,573,498**	49,126	3.22%
Education Improvement Act Fund	29,942	29,942	**33,942**	4,000	13.36%
ORTHOPEDICALLY HANDICAPPED					
Salaries	$ 1,310,657	$ 1,851,173	**$ 1,933,859**	$ 82,686	4.47%
Employee Benefits	601,877	845,278	**903,171**	57,893	6.85%
Purchased Services	74,157	38,785	**72,705**	33,920	87.46%
Materials/Supplies	58,056	18,510	**65,527**	47,017	254.01%
Capital Outlay	5,017	-	**-**	-	-
TOTAL	**$ 2,049,764**	**$ 2,753,746**	**$ 2,975,262**	**$ 221,516**	**8.04%**
Funding Sources:					
General Fund	$ 1,955,475	$ 2,653,335	**$ 2,872,123**	$ 218,788	8.25%
Special Revenue Fund	94,289	100,411	**103,139**	2,728	2.72%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
VISUALLY HANDICAPPED					
Salaries	$ 322,730	$ 410,530	**$ 397,223**	$ (13,307)	(3.24%)
Employee Benefits	140,463	181,059	**191,273**	10,214	5.64%
Purchased Services	77,162	3,920	**8,000**	4,080	104.08%
Materials/Supplies	2,880	5,010	**4,227**	(783)	(15.63%)
TOTAL	**$ 543,235**	**$ 600,519**	**$ 600,723**	**$ 204**	**0.03%**
Funding Source:					
General Fund	$ 193,795	$ 236,715	**$ 248,474**	$ 11,759	4.97%
Special Revenue Fund	338,298	352,662	**341,107**	(11,555)	(3.28%)
Educational Improvement Act Fund	11,142	11,142	**11,142**	-	-
HEARING HANDICAPPED					
Salaries	$ 730,114	988,886	**$ 1,044,839**	$ 55,953	5.66%
Employee Benefits	376,792	537,796	**573,788**	35,992	6.69%
Purchased Services	286,201	7,895	**25,300**	17,405	220.46%
Materials/Supplies	26,037	15,010	**30,027**	15,017	100.05%
Capital Outlay	14,988	-	**-**	-	-
TOTAL	**$ 1,434,132**	**$ 1,549,587**	**$ 1,673,954**	**$ 124,367**	**8.03%**
Funding Sources:					
General Fund	$ 781,434	$ 805,612	**$ 891,614**	$ 86,002	10.68%
Special Revenue Fund	650,298	741,575	**779,940**	38,365	5.17%
Education Improvement Act Fund	2,400	2,400	**2,400**	-	-
SPEECH HANDICAPPED					
Salaries	$ 4,053,111	$ 4,760,471	**$ 5,068,257**	$ 307,786	6.47%
Employee Benefits	1,883,936	2,260,743	**2,329,434**	68,691	3.04%
Purchased Services	475,329	97,872	**132,692**	34,820	35.58%
Materials/Supplies	58,383	38,071	**69,899**	31,828	83.60%
Other	-	195	**196**	1	0.51%
TOTAL	**$ 6,470,759**	**$ 7,157,352**	**$ 7,600,478**	**$ 443,126**	**6.19%**
Funding Sources:					
General Fund	$ 5,663,986	$ 6,306,659	**$ 6,592,994**	$ 286,335	4.54%
Special Revenue Fund	759,461	803,380	**957,771**	154,391	19.22%
Education Improvement Act Fund	47,312	47,313	**49,713**	2,400	5.07%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
LEARNING DISABILITIES					
Salaries	$ 28,394,501	$ 32,694,699	**$ 34,569,825**	$ 1,875,126	5.74%
Employee Benefits	14,111,278	16,295,999	**17,165,925**	869,926	5.34%
Purchased Services	2,976,451	1,492,499	**1,481,280**	(11,219)	(0.75%)
Materials/Supplies	334,348	803,386	**390,259**	(413,127)	(51.42%)
Other	1,525	-	**-**	-	-
TOTAL	**$ 45,818,103**	**$ 51,286,583**	**$ 53,607,289**	**$ 2,320,706**	**4.52%**
Funding Sources:					
General Fund	$ 40,613,292	$ 45,518,666	**$ 47,186,319**	$ 1,667,653	3.66%
Special Revenue Fund	5,009,589	5,579,322	**6,229,289**	649,967	11.65%
Education Improvement Act Fund	195,222	188,595	**191,681**	3,086	1.64%
EMOTIONALLY HANDICAPPED					
Salaries	$ 1,887,734	$ 2,112,463	**$ 2,275,176**	$ 162,713	7.70%
Employee Benefits	922,195	1,007,849	**1,103,711**	95,862	9.51%
Purchased Services	143,379	59,739	**95,275**	35,536	59.49%
Materials/Supplies	15,107	22,122	**24,237**	2,115	9.56%
TOTAL	**$ 2,968,415**	**$ 3,202,173**	**$ 3,498,399**	**$ 296,226**	**9.25%**
Funding Sources:					
General Fund	$ 2,915,835	$ 3,146,111	**$ 3,437,500**	$ 291,389	9.26%
Special Revenue Fund	44,180	47,662	**51,699**	4,037	8.47%
Education Improvement Act Fund	8,400	8,400	**9,200**	800	9.52%
COORDINATED EARLY INTERVENING SERVICES (CEIS)					
Salaries	$ 4,295,616	$ 4,751,741	**$ 4,799,495**	$ 47,754	1.00%
Employee Benefits	1,966,046	2,169,970	**2,173,429**	3,459	0.16%
Purchased Services	150,703	131,924	**106,438**	(25,486)	(19.32%)
Materials/Supplies	26,079	29,500	**25,650**	(3,850)	(13.05%)
TOTAL	**$ 6,438,444**	**$ 7,083,135**	**$ 7,105,012**	**$ 21,877**	**0.31%**
Funding Sources:					
General Fund	$ 6,378,490	$ 7,026,493	**$ 7,053,283**	$ 26,790	0.38%
Education Improvement Act Fund	59,954	56,642	**51,729**	(4,913)	(8.67%)

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)					
Salaries	$ 2,730,799	$ 3,020,986	**$ 3,205,336**	$ 184,350	6.10%
Employee Benefits	1,409,356	1,561,047	**1,627,771**	66,724	4.27%
Purchased Services	244,965	146,746	**167,981**	21,235	14.47%
Materials/Supplies	37,970	29,350	**28,504**	(846)	(2.88%)
TOTAL	**$ 4,423,090**	**$ 4,758,129**	**$ 5,029,592**	**$ 271,463**	**5.71%**
Funding Sources:					
General Fund	$ 3,350,236	$ 3,598,469	**$ 3,937,744**	$ 339,275	9.43%
Special Revenue Fund	1,060,054	1,146,860	**1,079,048**	(67,812)	(5.91%)
Education Improvement Act	12,800	12,800	**12,800**	-	-
EARLY CHILDHOOD PROGRAMS					
Salaries	$ 5,647,960	$ 6,266,267	**$ -**	$ (6,266,267)	(100.00%)
Employee Benefits	2,984,928	3,276,187	**-**	(3,276,187)	(100.00%)
Purchased Services	432,466	269,887	**-**	(269,887)	(100.00%)
Materials/Supplies	258,880	122,876	**-**	(122,876)	(100.00%)
Capital Outlay	4,473	1,464	**-**	(1,464)	(100.00%)
Other	-	-	**-**	-	-
TOTAL	**$ 9,328,707**	**$ 9,936,681**	**$ -**	**$ (9,936,681)**	**(100.00%)**
Funding Sources:					
General Fund	$ 2,034,116	$ 2,484,724	**$ -**	$ (2,484,724)	(100.00%)
Special Revenue Fund	4,881,615	5,459,062	**-**	(5,459,062)	(100.00%)
Education Improvement Act Fund	2,412,976	1,992,895	**-**	(1,992,895)	(100.00%)
GIFTED AND TALENTED-ACADEMIC					
Salaries	$ 8,373,636	$ 9,436,896	**$ 9,961,314**	$ 524,418	5.56%
Employee Benefits	3,984,846	4,483,353	**4,718,937**	235,584	5.25%
Purchased Services	664,544	679,404	**597,990**	(81,414)	(11.98%)
Materials/Supplies	283,762	542,674	**323,538**	(219,136)	(40.38%)
Capital Outlay	1,170	-	**-**	-	-
Other	-	250	**270**	20	8.00%
TOTAL	**$ 13,307,958**	**$ 15,142,577**	**$ 15,602,049**	**$ 459,472**	**3.03%**
Funding Sources:					
General Fund	$ 13,202,233	$ 15,024,918	**$ 15,505,040**	$ 480,122	3.20%
Education Improvement Act Fund	105,725	117,659	**97,009**	(20,650)	(17.55%)

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
ADVANCED PLACEMENT					
Salaries	$ 246,209	$ 140,767	**$ 282,054**	$ 141,287	100.37%
Employee Benefits	81,850	45,834	**91,838**	46,004	100.37%
Purchased Services	12,979	499,136	**429,135**	(70,001)	(14.02%)
Materials/Supplies	70,700	85,283	**155,000**	69,717	81.75%
Capital Outlay	3,508	-	**-**	-	-
TOTAL	**$ 415,246**	**$ 771,020**	**$ 958,027**	$ 187,007	24.25%
Funding Sources:					
General Fund	$ 415,246	$ 771,020	**$ 958,027**	$ 187,007	24.25%
HOMEBOUND					
Salaries	$ 545,120	$ 622,360	**$ 622,360**	$ -	-
Employee Benefits	180,284	202,640	**202,640**	-	-
TOTAL	**$ 725,404**	**$ 825,000**	**$ 825,000**	**$ -**	**-**
Funding Source:					
General Fund	$ 725,404	$ 825,000	**$ 825,000**	$ -	-
FULL DAY PRE-K					
Salaries	$ -	$ -	**$ 6,519,740**	$ 6,519,740	100.00%
Employee Benefits	-	-	**3,342,122**	3,342,122	100.00%
Purchased Services	-	-	**334,795**	334,795	100.00%
Materials/Supplies	-	-	**191,853**	191,853	100.00%
Capital Outlay	-	-	**24,924**	24,924	100.00%
Other	-	-	**63,000**	63,000	100.00%
TOTAL	**$ -**	**$ -**	**$ 10,476,434**	**$ 10,476,434**	100.00%
Funding Sources:					
General Fund	$ -	**$ -**	**$ 1,979,268**	$ 1,979,268	100.00%
Special Revenue Fund	-	-	**3,063,018**	3,063,018	100.00%
Education Improvement Act Fund	-	-	**5,434,148**	5,434,148	100.00%
GIFTED AND TALENTED-ARTISTIC					
Purchased Services	$ -	$ -	**$ 98,907**	$ 98,907	100.00%
Materials/Supplies	8,495	-	**213,306**	213,306	100.00%
Materials/Supplies	509	-	**-**	-	-
TOTAL	**$ 9,004**	**$ -**	**$ 312,213**	**$ 312,213**	**100.00%**
Funding Source:					
General Fund	$ 9,004	$ -	**$ 312,213**	$ 312,213	100.00%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
OTHER SPECIAL PROGRAMS					
Salaries	$ 16,186,846	$ 17,012,412	**$ 18,296,673**	$ 1,284,261	7.55%
Employee Benefits	7,783,818	8,085,941	**8,685,492**	599,551	7.41%
Purchased Services	949,609	484,597	**667,203**	182,606	37.68%
Materials/Supplies	486,393	976,154	**865,122**	(111,032)	(11.37%)
Capital Outlay	11,648	-	**-**	-	-
Other	800	1,000	**1,000**	-	-
TOTAL	**$ 25,419,114**	**$ 26,560,104**	**$ 28,515,490**	**$ 1,955,386**	**7.36%**
Funding Sources:					
General Fund	$ 24,712,837	$ 25,468,965	**$ 27,155,862**	$ 1,686,897	6.62%
Special Revenue Fund	612,706	1,014,341	**1,269,974**	255,633	25.20%
Education Improvement Act Fund	92,932	76,798	**89,654**	12,856	16.74%
Pupil Activity Fund	639	-	**-**	-	-
AUTISM					
Salaries	$ 2,551,822	$ 3,036,902	**$ 3,173,249**	$ 136,347	4.49%
Employee Benefits	1,321,699	1,571,909	**1,647,852**	75,943	4.83%
Purchased Services	165,371	57,450	**111,474**	54,024	94.04%
Materials/Supplies	5,149	58,553	**8,056**	(50,497)	(86.24%)
TOTAL	**$ 4,044,041**	**$ 4,724,814**	**$ 4,940,631**	**$ 215,817**	**4.57%**
Funding Sources:					
General Fund	$ 3,563,490	$ 4,211,978	**$ 4,398,883**	$ 186,905	4.44%
Special Revenue Fund	480,551	512,836	**541,748**	28,912	5.64%
ELEMENTARY SUMMER SCHOOL					
Salaries	$ 799,713	$ 827,406	**$ 745,345**	$ (82,061)	(9.92%)
Employee Benefits	264,769	269,403	**235,061**	(34,342)	(12.75%)
Materials/Supplies	15,888	652,538	**663,706**	11,168	1.71%
TOTAL	**$ 1,080,370**	**$ 1,749,347**	**$ 1,644,112**	**$ (105,235)**	**(6.02%)**
Funding Sources:					
General Fund	$ 246,301	$ 1,346,810	**$ 1,241,575**	$ (105,235)	(7.81%)
Special Revenue fund	437,039	-	**-**	-	-
Education Improvement Act Fund	397,030	402,537	**402,537**	-	-

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
HIGH SCHOOL SUMMER SCHOOL					
Salaries	$ 70,917	$ 84,491	**$ 84,490**	$ (1)	(0.00%)
Employee Benefits	23,494	27,510	**27,509**	(1)	(0.00%)
Materials/Supplies	-	4,999	**5,000**	1	0.02%
TOTAL	**$ 94,411**	**$ 117,000**	**$ 116,999**	**$ (1)**	(0.00%)
Funding Sources:					
General Fund	$ 92,967	$ 117,000	**$ 116,999**	$ (1)	(0.00%)
Special Revenue Fund	1,444	-	**-**	-	-
GIFTED & TALENTED SUMMER SCHOOL					
Salaries	$ 39,800	$ -	**$ 26,520**	$ 26,520	100.00%
Employee Benefits	13,166	-	**8,635**	8,635	100.00%
Purchased Services	114,018	-	**-**	-	-
Materials/Supplies	64,942	-	**10,000**	10,000	100.00%
Capital Outlay	26,600	-	**-**	-	-
TOTAL	**$ 258,526**	**$ -**	**$ 45,155**	**$ 45,155**	**100.00%**
Funding Source:					
General Fund	$ 258,526	**$ -**	**$ 45,155**	$ 45,155	100.00%
INSTRUCTIONAL PROGRAMS BEYOND REGULAR SCHOOL DAY					
Salaries	$ 854,374	$ 378,886	**$ 910,344**	$ 531,458	140.27%
Employee Benefits	281,918	123,366	**296,409**	173,043	140.27%
Purchased Services	2,700	-	**-**	-	-
Materials/Supplies	33,132	70,000	**14,000**	(56,000)	(80.00%)
Other	6,708	-	**-**	-	-
TOTAL	**$ 1,178,832**	**$ 572,252**	**$ 1,220,753**	**$ 648,501**	**113.32%**
Funding Sources:					
General Fund	$ 943,493	$ 572,252	**$ 1,220,753**	$ 648,501	113.32%
Special Revenue Fund	232,434	-	**-**	-	-
Pupil Activity Fund	2,905	-	-	**-**	-

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
ADULT BASIC EDUCATION PROGRAMS					
Salaries	$ 592,297	$ 647,806	**$ 764,829**	$ 117,023	18.06%
Employee Benefits	260,662	289,255	**337,806**	48,551	16.78%
Purchased Services	1,558	4,313	**4,200**	(113)	(2.62%)
Materials/Supplies	18,381	288,279	**341,541**	53,262	18.48%
Other	24,386	-	**-**	-	-
TOTAL	**$ 897,284**	**$ 1,229,653**	**$ 1,448,376**	**$ 218,723**	**17.79%**
Funding Sources:					
General Fund	$ 674,030	$ 693,539	**$ 859,000**	$ 165,461	23.86%
Special Revenue Fund	169,565	271,604	**296,605**	25,001	9.20%
Education Improvement Act Fund	53,689	264,510	**292,771**	28,261	10.68%
ADULT SECONDARY EDUCATION PROGRAMS					
Salaries	$ 325,631	$ 318,801	**$ 332,358**	$ 13,557	4.25%
Employee Benefits	118,654	116,861	**121,861**	5,000	4.28%
Purchased Services	2,268	9,000	**9,000**	-	-
Materials/Supplies	15,487	29,189	**29,189**	-	-
Capital Outlay	31,033	-	**-**	-	-
TOTAL	**$ 493,073**	**$ 473,851**	**$ 492,408**	**$ 18,557**	**3.92%**
Funding Sources:					
General Fund	$ 329,135	$ 338,439	**$ 354,715**	$ 16,276	4.81%
Special Revenue Fund	17,523	-	**-**	-	-
Education Improvement Act Fund	146,415	135,412	**137,693**	2,281	1.68%
ADULT ENGLISH LITERACY					
Salaries	$ 333,019	$ 134,293	**$ 134,293**	$ -	-
Employee Benefits	101,123	43,725	**43,726**	1	0.00%
Purchased Services	-	-	**-**	-	-
Materials/Supplies	5,058	6,500	**6,499**	(1)	(0.02%)
Captial Outlay	5,326	-	**-**	-	-
TOTAL	**$ 444,526**	**$ 184,518**	**$ 184,518**	**$ -**	-
Funding Sources:					
General Fund	$ 5,410	$ 7,088	**$ 7,088**	$ -	-
Special Revenue Fund	439,116	177,430	**177,430**	-	-

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
PARENTING AND FAMILY LITERACY					
Salaries	$ 777,915	$ 877,622	**$ 905,648**	$ 28,026	3.19%
Employee Benefits	429,084	526,128	**526,922**	794	0.15%
Purchased Services	12,564	2,014	**3,058**	1,044	51.84%
Materials/Supplies	154,836	174,065	**496,677**	322,612	185.34%
Capital Outlay	10,905	-	**-**	-	-
Other	-	250	**250**	-	-
TOTAL	**$ 1,385,304**	**$ 1,580,079**	**$ 1,932,555**	**$ 352,476**	**22.31%**
Funding Sources:					
General Fund	$ 250,816	$ 264,807	**$ 276,603**	$ 11,796	4.45%
Special Revenue Fund	1,134,488	1,315,272	**1,655,952**	340,680	25.90%
INSTRUCTIONAL PUPIL ACTIVITY					
Salaries	$ 190,899	$ 218,378	**$ 1,175,410**	$ 957,032	438.25%
Employee Benefits	80,033	88,727	**401,095**	312,368	352.06%
Purchased Services	12,060	4,561	**4,500**	(61)	(1.34%)
Materials/Supplies	30,219	50,637	**20,945**	(29,692)	(58.64%)
Other	1,350	-	**-**	-	-
Other	-	-	**123,836**	123,836	100.00%
TOTAL	**$ 314,561**	**$ 362,303**	**$ 1,725,786**	**$ 1,363,483**	**376.34%**
Funding Sources:					
General Fund	$ 314,161	$ 361,903	**$ 1,601,550**	$ 1,239,647	342.54%
Educational Improvement Act	400	400	**400**	-	-
Pupil Activity Fund	-	-	**123,836**	123,836	100.00%
TOTAL INSTRUCTION	**$ 440,554,111**	**$ 467,005,278**	**#REF!**	**#REF!**	**#REF!**
SUPPORTING SERVICES					
ATTENDANCE & SOCIAL WORK SERVICES					
Salaries	$ 3,399,742	$ 3,699,501	**$ 3,746,200**	$ 46,699	1.26%
Employee Benefits	1,649,129	1,831,470	**1,843,551**	12,081	0.66%
Purchased Services	112,549	101,249	**101,742**	493	0.49%
Materials/Supplies	15,533	60,086	**24,435**	(35,651)	(59.33%)
Capital Outlay	10,088	4,000	**4,000**	-	-
Other	120	-	**-**	-	-
TOTAL	**$ 5,187,161**	**$ 5,696,306**	**$ 5,719,928**	**$ 23,622**	**0.41%**
Funding Sources:					
General Fund	$ 5,187,161	$ 5,696,306	**$ 5,719,928**	$ 23,622	0.41%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
GUIDANCE SERVICES					
Salaries	$ 11,471,781	$ 12,282,641	**$ 12,760,781**	$ 478,140	3.89%
Employee Benefits	5,282,467	5,656,363	**5,910,816**	254,453	4.50%
Purchased Services	369,891	22,527	**52,076**	29,549	131.17%
Materials/Supplies	84,837	258,731	**262,924**	4,193	1.62%
Capital Outlay	1,350	-	**-**	-	-
Other	1,000	208	**1,725**	1,517	729.33%
TOTAL	**$ 17,211,326**	**$ 18,220,470**	**$ 18,988,322**	**$ 767,852**	**4.21%**
Funding Sources:					
General Fund	$ 16,804,218	$ 17,808,029	**$ 18,698,263**	$ 890,234	5.00%
Special Revenue Fund	128,282	133,257	**-**	(133,257)	(100.00%)
Education Improvement Act Fund	278,826	279,184	**290,059**	10,875	3.90%
HEALTH SERVICES					
Salaries	$ 5,231,189	$ 5,879,793	**$ 6,070,610**	$ 190,817	3.25%
Employee Benefits	2,524,565	2,820,076	**2,935,218**	115,142	4.08%
Purchased Services	185,209	268,036	**285,137**	17,101	6.38%
Materials/Supplies	160,286	208,653	**207,088**	(1,565)	(0.75%)
Other	9,977	42,009	**55,015**	13,006	30.96%
TOTAL	**$ 8,111,226**	**$ 9,218,567**	**$ 9,553,068**	**$ 334,501**	**3.63%**
Funding Sources:					
General Fund	$ 8,068,670	$ 9,218,567	**$ 9,553,068**	$ 334,501	3.63%
Special Revenue Fund	26,210	-	**-**	-	-
Education Improvement Act Fund	14,548	-	**-**	-	-
Pupil Activity Fund	1,798	-	**-**	-	-
PSYCHOLOGICAL SERVICES					
Salaries	$ 2,629,137	$ 2,985,568	**$ 3,022,749**	$ 37,181	1.25%
Employee Benefits	1,268,369	1,420,490	**1,433,417**	12,927	0.91%
Purchased Services	208,011	222,000	**225,000**	3,000	1.35%
Materials/Supplies	54,205	55,100	**55,100**	-	-
TOTAL	**$ 4,159,722**	**$ 4,683,158**	**$ 4,736,266**	**$ 53,108**	**1.13%**
Funding Sources:					
General Fund	$ 3,873,794	$ 4,319,056	**$ 4,412,902**	$ 93,846	2.17%
Special Revenue Fund	285,928	364,102	**323,364**	(40,738)	(11.19%)

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
EXCEPTIONAL PROGRAM SERVICES					
Salaries	$ 89,791	$ 81,313	**$ 79,752**	$ (1,561)	(1.92%)
Employee Benefits	48,912	44,234	**52,695**	8,461	19.13%
Purchased Services	9,830	537	**508**	(29)	(5.40%)
Other	12,621	15,000	**15,000**	-	-
TOTAL	**$ 161,154**	**$ 141,084**	**$ 147,955**	**$ 6,871**	**4.87%**
Funding Sources:					
General Fund	$ 152,197	$ 141,084	**$ 147,955**	$ 6,871	4.87%
Special Revenue Fund	8,957	-	**-**	-	-
VOCATIONAL PLACEMENT SERVICES					
Purchased Services	$ 180,469	$ 20,000	**$ 10,000**	$ (10,000)	(50.00%)
TOTAL	**$ 180,469**	**$ 20,000**	**$ 10,000**	**$ (10,000)**	(50.00%)
Funding Sources:					
General Fund	$ 430	$ -	**$ -**	$ -	-
Special Revenue Fund	-	10,000	**10,000**	-	-
Education Improvement Act	180,039	10,000	**-**	(10,000)	(100.00%)
CAREER SPECIALIST SERVICES					
Salaries	$ 166,640	$ 365,396	**$ 237,480**	$ (127,916)	(35.01%)
Employee Benefits	80,164	186,631	**109,301**	(77,330)	(41.43%)
Purchased Services	3,251	10,000	**157,990**	147,990	1479.90%
TOTAL	**$ 250,055**	**$ 562,027**	**$ 504,771**	**$ (57,256)**	**(10.19%)**
Funding Sources:					
General Fund	$ 5,762	$ 243,298	**$ 241,587**	$ (1,711)	(0.70%)
Special Revenue Fund	244,293	318,729	**105,194**	(213,535)	(67.00%)
Education Improvement Act	-	-	**157,990**	157,990	100.00%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
IMPROVEMENT OF INSTRUCTION CURRICULUM DEVELOPMENT					
Salaries	$ 7,269,789	$ 7,999,914	**$ 9,692,550**	$ 1,692,636	21.16%
Employee Benefits	3,219,652	3,517,103	**4,289,882**	772,779	21.97%
Purchased Services	106,307	296,847	**315,505**	18,658	6.29%
Materials/Supplies	55,860	150,610	**147,742**	(2,868)	(1.90%)
Capital Outlay	1,350	205,000	**201,500**	(3,500)	(1.71%)
Other	770	450	**1,100**	650	144.44%
TOTAL	**$ 10,653,728**	**$ 12,169,924**	**$ 14,648,279**	**$ 2,478,355**	**20.36%**
Funding Sources:					
General Fund	$ 7,584,870	$ 8,126,234	**$ 8,589,578**	$ 463,344	5.70%
Special Revenue Fund	2,242,928	2,244,022	**2,249,877**	5,855	0.26%
Education Improvement Act Fund	825,930	1,799,668	**3,808,824**	2,009,156	111.64%
LIBRARY & MEDIA SERVICES					
Salaries	$ 5,390,511	$ 5,852,426	**$ 6,066,670**	$ 214,244	3.66%
Employee Benefits	2,727,328	2,978,157	**3,101,151**	122,994	4.13%
Purchased Services	264,344	512,943	**164,123**	(348,820)	(68.00%)
Materials/Supplies	779,845	659,266	**870,915**	211,649	32.10%
Captial Outlay	1,867	500	**-**	(500)	(100.00%)
Other	916	50	**616**	566	1132.00%
TOTAL	**$ 9,164,811**	**$ 10,003,342**	**$ 10,203,475**	**$ 200,133**	**2.00%**
Funding Sources:					
General Fund	$ 9,061,058	$ 9,916,658	**$ 10,106,446**	$ 189,788	1.91%
Education Improvement Act Fund	103,250	86,684	**97,029**	10,345	11.93%
Pupil Activity Fund	503	-	**-**	-	-
SUPERVISION OF SPECIAL PROGRAMS					
Salaries	$ 2,933,802	$ 2,813,848	**$ 2,930,294**	$ 116,446	4.14%
Employee Benefits	1,248,359	1,244,287	**1,234,785**	(9,502)	(0.76%)
Purchased Services	156,121	59,500	**57,100**	(2,400)	(4.03%)
Materials/Supplies	39,861	50,423	**380,755**	330,332	655.12%
Capital Outlay	10,062	-	**-**	-	-
Other	-	1,000	**1,000**	-	-
TOTAL	**$ 4,388,205**	**$ 4,169,058**	**$ 4,603,934**	**$ 434,876**	**10.43%**
Funding Sources:					
General Fund	$ 2,320,014	$ 2,414,925	**$ 2,543,769**	$ 128,844	5.34%
Special Revenue Fund	1,527,123	1,436,655	**1,742,229**	305,574	21.27%
Education Improvement Act Fund	540,830	317,478	**317,936**	458	0.14%
Pupil Activity Fund	$ 238				

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
STAFF DEVELOPMENT					
Salaries	$ 2,133,699	$ 1,202,789	**$ 1,913,834**	$ 711,045	59.12%
Employee Benefits	800,840	511,672	**760,354**	248,682	48.60%
Purchased Services	3,085,531	2,814,394	**2,983,607**	169,213	6.01%
Materials/Supplies	369,058	2,398,814	**1,504,345**	(894,469)	(37.29%)
Capital Outlay	26,527	20,400	**20,400**	-	-
Other	21,699	17,559	**17,997**	438	2.49%
TOTAL	**$ 6,437,354**	**$ 6,965,628**	**$ 7,200,537**	**$ 234,909**	**3.37%**
Funding Sources:					
General Fund	$ 3,231,927	$ 4,517,631	**$ 4,667,422**	$ 149,791	3.32%
Special Revenue Fund	3,018,612	2,242,493	**2,311,654**	69,161	3.08%
Education Improvement Act Fund	177,602	205,504	**221,461**	15,957	7.76%
Pupil Activity Fund	9,213	-	**-**	-	-
BOARD OF EDUCATION					
Salaries	$ 242,084	$ 263,377	**$ 275,174**	$ 11,797	4.48%
Employee Benefits	80,655	85,758	**102,173**	16,415	19.14%
Purchased Services	649,899	643,784	**644,000**	216	0.03%
Materials/Supplies	38,908	9,350	**9,750**	400	4.28%
Other	272,420	282,040	**285,615**	3,575	1.27%
TOTAL	**$ 1,283,966**	**$ 1,284,309**	**$ 1,316,712**	**$ 32,403**	**2.52%**
Funding Source:					
General Fund	$ 1,283,966	$ 1,284,309	**$ 1,316,712**	$ 32,403	2.52%
OFFICE OF THE SUPERINTENDENT					
Salaries	$ 643,492	$ 615,166	**$ 844,476**	$ 229,310	37.28%
Employee Benefits	243,995	264,252	**353,098**	88,846	33.62%
Purchased Services	22,614	28,750	**21,300**	(7,450)	(25.91%)
Materials/Supplies	6,989	27,567	**19,200**	(8,367)	(30.35%)
Capital Outlay	7,348	-	**3,000**	3,000	100.00%
Other	17,440	14,900	**15,900**	1,000	6.71%
TOTAL	**$ 941,878**	**$ 950,635**	**$ 1,256,974**	**$ 306,339**	**32.22%**
Funding Source:					
General Fund	$ 941,878	$ 950,635	**$ 1,256,974**	$ 306,339	32.22%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
SCHOOL ADMINISTRATION					
Salaries	$ 25,717,513	$ 26,388,984	**$ 27,008,672**	$ 619,688	2.35%
Employee Benefits	11,662,660	12,016,061	**12,169,482**	153,421	1.28%
Purchased Services	103,466	130,801	**130,933**	132	0.10%
Materials/Supplies	270,483	330,340	**328,925**	(1,415)	(0.43%)
Capital Outlay	63,535	8,530	**10,607**	2,077	24.35%
Other	42,282	35,877	**36,408**	531	1.48%
TOTAL	**$ 37,859,939**	**$ 38,910,593**	**$ 39,685,027**	**$ 774,434**	**1.99%**
Funding Sources:					
General Fund	$ 37,803,323	$ 38,910,593	**$ 39,685,027**	$ 774,434	1.99%
Special Revenue Fund	36,542	-	**-**	-	-
Education Improvement Act Fund	8,096	-	**-**	-	-
Pupil Activity Fund	11,978	-	**-**	-	-
FISCAL SERVICES					
Salaries	$ 1,989,813	$ 2,101,722	**$ 2,179,089**	$ 77,367	3.68%
Employee Benefits	903,685	953,717	**1,009,088**	55,371	5.81%
Purchased Services	219,600	219,109	**301,046**	81,937	37.40%
Materials/Supplies	46,899	40,335	**46,685**	6,350	15.74%
Capital Outlay	856	-	**-**	-	-
Other	6,836	8,805	**7,615**	(1,190)	(13.52%)
TOTAL	**$ 3,167,689**	**$ 3,323,688**	**$ 3,543,523**	**$ 219,835**	**6.61%**
Funding Sources:					
General Fund	$ 3,157,913	$ 3,323,688	**$ 3,543,523**	$ 219,835	6.61%
School Building Fund	9,776	-	**-**	-	-
FACILITIES ACQUISITION & CONSTRUCTION					
Salaries	$ 942,699	$ 1,049,535	**$ 1,117,333**	$ 67,798	6.46%
Employee Benefits	382,911	418,383	**451,198**	32,815	7.84%
Purchased Services	248,917	107,174	**375,632**	268,458	250.49%
Materials/Supplies	795,046	437,258	**986,956**	549,698	125.71%
Capital Outlay	120,128,770	115,034,830	**149,183,898**	34,149,068	29.69%
Other	262,384	20,407,333	**26,458,103**	6,050,770	29.65%
TOTAL	**$ 122,760,727**	**$ 137,454,513**	**$ 178,573,120**	**$ 41,118,607**	**29.91%**
Funding Sources:					
General Fund	$ 312,173	$ 78,641	**$ 82,000**	$ 3,359	4.27%
Special Revenue Fund	5,711	-	**-**	-	-
School Building Fund	122,442,843	137,375,872	**178,491,120**	41,115,248	29.93%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
OPERATION & MAINTENANCE OF PLANT					
Salaries	$ 18,375,287	$ 19,329,355	**$ 20,171,031**	$ 841,676	4.35%
Employee Benefits	9,005,851	9,944,579	**10,249,647**	305,068	3.07%
Purchased Services	12,055,905	11,763,226	**12,875,734**	1,112,508	9.46%
Materials/Supplies	18,984,008	20,230,621	**21,580,415**	1,349,794	6.67%
Capital Outlay	14,436,221	8,915,353	**16,094,500**	7,179,147	80.53%
Other	1,057,375	1,132,727	**1,226,835**	94,108	8.31%
TOTAL	**$ 73,914,647**	**$ 71,315,861**	**$ 82,198,162**	**$ 10,882,301**	**15.26%**
Funding Sources:					
General Fund	$ 58,972,396	$ 62,120,868	**$ 64,665,975**	$ 2,545,107	4.10%
Special Revenue Fund	996,091	-	**-**	-	-
School Building Fund	13,909,224	9,194,993	**17,532,187**	8,337,194	90.67%
Pupil Activity Fund	36,936	-	**-**	-	-
STUDENT TRANSPORTATION					
Salaries	$ 17,037,164	$ 17,586,509	**$ 18,755,870**	$ 1,169,361	6.65%
Employee Benefits	8,272,401	9,442,433	**9,992,843**	550,410	5.83%
Purchased Services	504,187	674,100	**675,400**	1,300	0.19%
Materials/Supplies	455,170	394,480	**419,480**	25,000	6.34%
Capital Outlay	279,983	137,500	**237,500**	100,000	72.73%
Capital Outlay	106	-	**-**	-	-
TOTAL	**$ 26,549,011**	**$ 28,235,022**	**$ 30,081,093**	**$ 1,846,071**	**6.54%**
Funding Sources:					
General Fund	$ 25,983,180	$ 28,235,022	**$ 30,081,093**	$ 1,846,071	6.54%
Special Revenue Fund	280,361	-	**-**	-	-
Education Improvement Act Fund	104,171	-	**-**	-	-
School Building Fund	180,055	-	**-**	-	-
Pupil Activity Fund	1,244	-	**-**	-	-
FOOD SERVICES					
Salaries	$ 10,564,316	$ 12,170,060	**$ 12,711,527**	$ 541,467	4.45%
Employee Benefits	6,109,395	7,159,610	**7,559,408**	399,798	5.58%
Purchased Services	711,305	261,424	**316,725**	55,301	21.15%
Materials/Supplies	18,100,769	15,157,724	**14,351,971**	(805,753)	(5.32%)
Capital Outlay	1,520,663	691,496	**1,008,100**	316,604	45.79%
Other	12,457	12,000	**12,000**	-	-
TOTAL	**$ 37,018,905**	**$ 35,452,314**	**$ 35,959,731**	**$ 507,417**	**1.43%**
Funding Sources:					
General Fund	$ 134,757	$ 5,414	**$ 1,417**	$ (3,997)	(73.83%)
School Building Fund	80,309	-	**-**	-	-
Food Service Fund	36,803,839	35,446,900	**35,958,314**	511,414	1.44%

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
INTERNAL SERVICES					
Salaries	$ 683,284	$ 708,350	**$ 779,980**	$ 71,630	10.11%
Employee Benefits	304,684	313,940	**342,237**	28,297	9.01%
Purchased Services	37,487	60,855	**61,300**	445	0.73%
Materials/Supplies	46,087	42,651	**41,551**	(1,100)	(2.58%)
Capital Outlay	8,449	-	**-**	-	-
Other	7,056	6,000	**3,405**	(2,595)	(43.25%)
TOTAL	**$ 1,087,047**	**$ 1,131,796**	**$ 1,228,473**	**$ 96,677**	**8.54%**
Funding Sources:					
General Fund	$ 1,087,047	$ 1,131,796	**$ 1,136,605**	$ 4,809	0.42%
School Building Fund	-	-	**91,868**	91,868	100.00%
SECURITY					
Salaries	$ 2,679,261	$ 3,457,739	**$ 2,389,047**	$ (1,068,692)	(30.91%)
Employee Benefits	919,011	1,181,316	**829,655**	(351,661)	(29.77%)
Purchased Services	5,805,480	6,498,527	**6,695,356**	196,829	3.03%
Materials/Supplies	313,809	3,773,812	**517,034**	(3,256,778)	(86.30%)
Capital Outlay	7,897,844	23,519,822	**9,303,417**	(14,216,405)	(60.44%)
Other	710	800	**1,500**	700	87.50%
TOTAL	**$ 17,616,115**	**$ 38,432,016**	**$ 19,736,009**	**$ (18,696,007)**	**(48.65%)**
Funding Sources:					
General Fund	$ 9,966,712	$ 11,130,534	**$ 10,477,002**	$ (653,532)	(5.87%)
Special Revenue Fund	22,485	20,000	**-**	(20,000)	(100.00%)
Education Improvement Act Fund	5,336	-	**-**	-	-
School Building Fund	7,511,482	27,281,482	**9,259,007**	(18,022,475)	(66.06%)
Pupil Activity	110,100	-	**-**	-	-
PLANNING					
Salaries	$ 472,003	$ 600,098	**$ 527,685**	$ (72,413)	(12.07%)
Employee Benefits	202,947	255,671	**233,866**	(21,805)	(8.53%)
Purchased Services	1,497	401,000	**1,450**	(399,550)	(99.64%)
Materials/Supplies	3,410	17,726	**14,000**	(3,726)	(21.02%)
Capital Outlay	1,100,311	-	**-**	-	-
Other	70,500	80,500	**82,000**	1,500	1.86%
TOTAL	**$ 1,850,668**	**$ 1,354,995**	**$ 859,001**	**$ (495,994)**	**(36.60%)**
Funding Sources:					
General Fund	$ 1,850,668	$ 1,207,819	**$ 859,001**	$ (348,818)	(28.88%)
School Building Fund	-	147,176	**-**	(147,176)	(100.00%)

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
INFORMATION SERVICES					
Salaries	$ 694,886	$ 741,923	**$ 786,021**	$ 44,098	5.94%
Employee Benefits	319,648	334,461	**353,073**	18,612	5.56%
Purchased Services	20,321	82,305	**79,420**	(2,885)	(3.51%)
Materials/Supplies	92,884	285,550	**281,860**	(3,690)	(1.29%)
Capital Outlay	215	5,000	**12,000**	7,000	140.00%
Other	11,100	7,500	**9,000**	1,500	20.00%
TOTAL	**$ 1,139,054**	**$ 1,456,739**	**$ 1,521,374**	**$ 64,635**	**4.44%**
Funding Source:					
General Fund	$ 1,139,054	$ 1,456,739	**$ 1,521,374**	$ 64,635	4.44%
STAFF SERVICES					
Salaries	$ 7,131,934	$ 2,144,804	**$ 4,984,301**	$ 2,839,497	132.39%
Employee Benefits	1,430,400	5,621,525	**5,406,693**	(214,832)	(3.82%)
Purchased Services	385,926	586,010	**516,445**	(69,565)	(11.87%)
Materials/Supplies	69,957	87,551	**113,500**	25,949	29.64%
Capital Outlay	55,769	27,500	**27,500**	-	-
Other	1,828	10,300	**5,475**	(4,825)	(46.84%)
TOTAL	**$ 9,075,814**	**$ 8,477,690**	**$ 11,053,914**	**$ 2,576,224**	**30.39%**
Funding Sources:					
General Fund	$ 9,073,968	$ 8,477,690	**$ 11,053,914**	$ 2,576,224	30.39%
Special Revenue Fund	1,450	-	**-**	-	-
Pupil Activity Fund	396	-	**-**	-	-
TECHNOLOGY AND DATA PROCESSING SERVICES					
Salaries	$ 4,212,632	$ 4,789,089	**$ 5,219,648**	$ 430,559	8.99%
Employee Benefits	2,010,038	2,284,548	**2,944,641**	660,093	28.89%
Purchased Services	1,764,252	2,153,321	**3,993,583**	1,840,262	85.46%
Materials/Supplies	2,296,721	2,353,615	**4,389,840**	2,036,225	86.51%
Capital Outlay	4,031,298	15,126,855	**2,089,450**	(13,037,405)	(86.19%)
Other	600	3,000	**1,200**	(1,800)	(60.00%)
TOTAL	**$ 14,315,541**	**$ 26,710,428**	**$ 18,638,362**	**$ (8,072,066)**	**(30.22%)**
Funding Sources:					
General Fund	$ 8,448,654	$ 10,973,535	**$ 11,649,579**	$ 676,044	6.16%
Special Revenue Fund	291,775	17,597	**133,505**	115,908	658.68%
Education Improvement Act Fund	55,234	-	**-**	-	-
School Building Fund	5,519,878	15,719,296	**6,855,278**	(8,864,018)	(56.39%)

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
SUPPORT SERVICES - PUPIL ACTIVITY					
Pupil Service Activities	$ 19,980,898	$ 17,193,862	**$ 19,109,146**	$ 1,915,284	11.14%
TOTAL	**$ 19,980,898**	**$ 17,193,862**	**$ 19,109,146**	**$ 1,915,284**	**11.14%**
Funding Sources:					
General Fund	$ 8,884,906	$ 9,929,002	**$ 10,413,113**	$ 484,111	4.88%
Special Revenue Fund	774,818	348,406	**360,050**	11,644	3.34%
Education Improvement Act Fund	50,463	45,000	**45,000**	-	-
School Building Fund	614,802	88,262	**763,539**	675,277	765.08%
Pupil Activity Fund	9,655,909	6,783,192	**7,527,444**	744,252	10.97%
TRUST AND AGENCY ACTIVITIES					
Other	$ 150	$ -	**$ -**	$ -	-
TOTAL	**$ 150**	**$ -**	**$ -**	**$ -**	**-**
Funding Sources:					
Special Revenue Fund	$ 150	$ -	**$ -**	$ -	-
TOTAL SUPPORTING SERVICES, AND FACILITIES ACQUISITIONS, & CONSTRUCTION SERVICES	**$ 434,467,260**	**$ 483,534,025**	**$ 521,077,156**	**$ 37,543,131**	**7.76%**
COMMUNITY SERVICES					
CUSTODY & CARE OF CHILDREN					
Salaries	$ 1,017,194	$ 1,098,746	**$ 1,212,633**	$ 113,887	10.37%
Employee Benefits	334,646	404,318	**437,902**	33,584	8.31%
Purchased Services	3,090	1,990	**2,350**	360	18.09%
Materials/Supplies	32,306	29,445	**29,273**	(172)	(0.58%)
Capital Outlay	4,116	-	**-**	-	-
Other	1,957	359,871	**347,242**	(12,629)	(3.51%)
TOTAL	**$ 1,393,309**	**$ 1,894,370**	**$ 2,029,400**	**$ 135,030**	**7.13%**
Funding Sources:					
General Fund	$ 7,894	$ -	**$ -**	$ -	-
Special Revenue Fund	1,385,415	1,894,370	**2,029,400**	135,030	7.13%
WELFARE SERVICES					
Materials/Supplies	$ 5,345	$ -	**$ -**	$ -	-
TOTAL	**$ 5,345**	**$ -**	**$ -**	**$ -**	-
Funding Source:					
Special Revenue Fund	$ 5,345	$ -	**$ -**	$ -	-

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
NON PUBLIC SCHOOL SERVICES					
Purchased Services	$ 572,427	$ 296,705	**$ 296,705**	$ -	-
Materials/Supplies	53,065	-	**-**	-	-
Capital Outlay	4,550	-	**-**	-	-
TOTAL	**$ 630,042**	**$ 296,705**	**$ 296,705**	**$ -**	-
Funding Source:					
Special Revenue Fund	$ 630,042	$ 296,705	**$ 296,705**	$ -	-
TOTAL COMMUNITY SERVICES	**$ 2,028,696**	**$ 2,191,075**	**$ 2,326,105**	**$ 135,030**	**6.16%**
DEBT SERVICES					
DEBT SERVICES					
Redemption on Principal	$ 67,854,631	$ 63,095,000	**$ 52,105,000**	$ (10,990,000)	(17.42%)
Interest	13,221,963	13,948,364	**11,389,668**	(2,558,696)	(18.34%)
Fees for Servicing Bonds	9,906	9,906	**9,906**	-	-
TOTAL DEBT SERVICES	**$ 81,086,500**	**$ 77,053,270**	**$ 63,504,574**	**$ (13,548,696)**	**(17.58%)**
Funding Source:					
General Fund	$ 2,408,022	$ -	**$ -**	$ -	-
Debt Service Fund	77,846,279	77,053,270	**63,504,574**	(13,548,696)	(17.58%)
School Building Fund	832,199	-	**-**	-	-
TOTAL BUDGETED EXPENDITURES	**$ 958,136,567**	**$ 1,029,783,648**	**#REF!**	**#REF!**	**#REF!**

Expenditures by Function and Object	2024-25 Audited Actual	2025-26 Adopted Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ Decrease	2025-26 to 2026-27 Percent Change
OTHER FINANCING USES					
Payments to Other Governmental Units	$ 131,656	$ 189,565	**$ 109,656**	$ (79,909)	(42.15%)
Medicaid Payments to SDE	6,660	-	**-**	-	-
Medicaid Payments to SDE	341,887	843,165	**843,165**	-	-
Payments to Public Charter Schools	10,140,330	10,292,193	**10,818,584**	526,391	5.11%
Payments from Nonemployer Contributions	75,481	-	**-**	-	-
Transfers to Other Funds	99,548,415	100,120,468	**125,793,111**	25,672,643	25.64%
Transfers to Other Funds-Indirect Costs	1,645,812	1,845,556	**2,105,243**	259,687	14.07%
TOTAL OTHER FINANCING USES	**$ 111,890,241**	**$ 113,290,947**	**$ 139,669,759**	**$ 26,378,812**	**23.28%**
Funding Sources:					
General Fund	$ 10,166,410	$ 10,948,130	**$ 11,135,539**	$ 187,409	1.71%
Special Revenue Fund	2,448,454	1,303,531	**1,457,963**	154,432	11.85%
Education Improvement Act Fund	36,419,786	37,156,096	**36,046,286**	(1,109,810)	(2.99%)
Debt Service Fund	60,267,000	62,935,000	**90,000,000**	27,065,000	43.00%
Food Service Fund	578,238	948,190	**1,029,971**	81,781	8.62%
Pupil Activity Fund	2,010,353	-	**-**	-	-
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	**$ 1,070,026,808**	**$ 1,143,074,595**	**#REF!**	**#REF!**	**#REF!**
TOTAL FUNDING SOURCES:					
General Fund	$ 629,343,083	$ 679,323,961	$ 707,693,763	$ 28,369,802	4.18%
Special Revenue Fund	43,739,414	39,337,436	39,335,622	(1,814)	(0.00%)
Educational Improvement Act Fund	46,548,450	47,142,010	56,863,782	9,721,772	20.62%
Debt Service Fund	138,113,279	139,988,270	153,504,574	13,516,304	9.66%
School Building Fund	162,895,120	194,104,636	227,640,954	33,536,318	17.28%
Food Service Fund	37,382,077	36,395,090	36,988,285	593,195	1.63%
Pupil Activity Fund	12,005,385	6,783,192	7,651,280	868,088	12.80%
TOTAL FUNDING SOURCES	**$ 1,070,026,808**	**$ 1,143,074,595**	**$ 1,229,678,260**	**$ 86,603,665**	**7.58%**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
INSTRUCTION								
KINDERGARTEN PROGRAMS								
Salaries	$ 14,868,176	$ -	$ 15,000	$ -	$ -	$ -	$ -	**$ 14,883,176**
Employee Benefits	7,694,374	-	4,884	-	-	-	-	**7,699,258**
Purchased Services	743,105	-	-	-	-	-	-	**743,105**
Materials/Supplies	166,426	417,825	54,400	-	-	-	-	**638,651**
TOTAL	**$ 23,472,081**	**$ 417,825**	**$ 74,284**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 23,964,190**
PRIMARY PROGRAMS								
Salaries	$ 43,895,459	$ 1,114,286	$ 168,500	$ -	$ -	$ -	$ -	**$ 45,178,245**
Employee Benefits	20,640,436	506,438	54,620	-	-	-	-	**21,201,494**
Purchased Services	2,432,802	-	-	-	-	-	-	**2,432,802**
Materials/Supplies	1,507,378	1,733,810	241,808	-	-	-	-	**3,482,996**
Capital Outlay	2,226	-	-	-	2,535,501	-	-	**2,537,727**
Other	650	-	-	-	-	-	-	**650**
TOTAL	**$ 68,478,951**	**$ 3,354,534**	**$ 464,928**	**$ -**	**$ 2,535,501**	**$ -**	**$ -**	**$ 74,833,914**
ELEMENTARY PROGRAMS								
Salaries	$ 76,577,550	$ 2,486,516	$ 255,000	$ -	$ -	$ -	$ -	**$ 79,319,066**
Employee Benefits	35,483,635	1,175,375	83,033	-	-	-	-	**36,742,043**
Purchased Services	3,780,665	16,000	427,076	-	-	-	-	**4,223,741**
Materials/Supplies	4,035,982	854,172	658,914	-	-	-	-	**5,549,068**
Capital Outlay	9,745	-	-	-	-	-	-	**9,745**
Other	16,038	-	-	-	12,112,454	-	-	**12,128,492**
TOTAL	**$ 119,903,615**	**$ 4,532,063**	**$ 1,424,023**	**$ -**	**$ 12,112,454**	**$ -**	**$ -**	**$ 137,972,155**
HIGH SCHOOL PROGRAMS								
Salaries	$ 59,434,659	$ 350,300	$ 340,000	$ -	$ -	$ -	$ -	**$ 60,124,959**
Employee Benefits	27,037,309	170,268	110,709	-	-	-	-	**27,318,286**
Purchased Services	4,580,745	-	100,000	-	-	-	-	**4,680,745**
Materials/Supplies	4,171,172	1,065,364	167,200	-	-	-	-	**5,403,736**
Capital Outlay	14,072	-	-	-	-	-	-	**14,072**
Other	31,820	-	-	-	-	-	-	**31,820**
TOTAL	**$ 95,269,777**	**$ 1,585,932**	**$ 717,909**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 97,573,618**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
VOCATIONAL PROGRAMS								
Salaries	$ 27,382	$ 79,295	$ 3,739,868	$ -	$ -	$ -	$ -	**$ 3,846,545**
Employee Benefits	239,136	25,814	1,523,766	-	-	-	-	**1,788,716**
Purchased Services	167,802	-	6,000	-	-	-	-	**173,802**
Materials/Supplies	258,518	80,000	516,600	-	-	-	-	**855,118**
Capital Outlay	2,988	120,000	595,000	-	-	-	-	**717,988**
Other	1,794	-	-	-	-	-	-	**1,794**
TOTAL	**$ 697,620**	**$ 305,109**	**$ 6,381,234**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,383,963**
CATE PROGRAMS								
Salaries	$ 91,601	$ -	$ -	$ -	$ -	$ -	$ -	**$ 91,601**
Employee Benefits	42,403	-	-	-	-	-	-	**42,403**
TOTAL	**$ 134,004**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 134,004**
DRIVER EDUCATION								
Purchased Services	$ 11,000	$ -	$ -	$ -	$ -	$ -	$ -	**$ 11,000**
Materials/Supplies	19,000	-	-	-	-	-	-	**19,000**
TOTAL	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**
EDUCABLE MENTALLY HANDICAPPED								
Materials/Supplies	$ 4,701	$ -	$ -	$ -	$ -	$ -	$ -	**$ 4,701**
TOTAL	**$ 4,701**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,701**
TRAINABLE MENTALLY HANDICAPPED								
Salaries	$ 4,626,351	$ 1,065,681	$ 7,500	$ -	$ -	$ -	$ -	**$ 5,699,532**
Employee Benefits	2,218,781	507,817	2,442	-	-	-	-	**2,729,040**
Purchased Services	184,085	-	-	-	-	-	-	**184,085**
Materials/Supplies	36,249	-	24,000	-	-	-	-	**60,249**
TOTAL	**$ 7,065,466**	**$ 1,573,498**	**$ 33,942**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,672,906**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
ORTHOPEDICALLY HANDICAPPED								
Salaries	$ 1,869,826	$ 64,033	$ -	$ -	$ -	$ -	$ -	**$ 1,933,859**
Employee Benefits	864,065	39,106	-	-	-	-	-	**903,171**
Purchased Services	72,705	-	-	-	-	-	-	**72,705**
Materials/Supplies	65,527	-	-	-	-	-	-	**65,527**
TOTAL	**$ 2,872,123**	**$ 103,139**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,975,262**
VISUALLY HANDICAPPED								
Salaries	$ 155,762	$ 233,961	$ 7,500	$ -	$ -	$ -	$ -	**$ 397,223**
Employee Benefits	81,685	107,146	2,442	-	-	-	-	**191,273**
Purchased Services	8,000	-	-	-	-	-	-	**8,000**
Materials/Supplies	3,027	-	1,200	-	-	-	-	**4,227**
TOTAL	**$ 248,474**	**$ 341,107**	**$ 11,142**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,723**
HEARING HANDICAPPED								
Salaries	$ 531,215	$ 513,624	$ -	$ -	$ -	$ -	$ -	**$ 1,044,839**
Employee Benefits	307,472	266,316	-	-	-	-	-	**573,788**
Purchased Services	25,300	-	-	-	-	-	-	**25,300**
Materials/Supplies	27,627	-	2,400	-	-	-	-	**30,027**
TOTAL	**$ 891,614**	**$ 779,940**	**$ 2,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,673,954**
SPEECH HANDICAPPED								
Salaries	$ 4,396,739	$ 651,518	$ 20,000	$ -	$ -	$ -	$ -	**$ 5,068,257**
Employee Benefits	2,016,668	306,253	6,513	-	-	-	-	**2,329,434**
Purchased Services	132,692	-	-	-	-	-	-	**132,692**
Materials/Supplies	46,699	-	23,200	-	-	-	-	**69,899**
Other	196	-	-	-	-	-	-	**196**
TOTAL	**$ 6,592,994**	**$ 957,771**	**$ 49,713**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,600,478**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
LEARNING DISABILITIES								
Salaries	$ 30,397,519	$ 4,122,306	$ 50,000	$ -	$ -	$ -	$ -	**$ 34,569,825**
Employee Benefits	15,080,026	2,069,618	16,281	-	-	-	-	**17,165,925**
Purchased Services	1,443,915	37,365	-	-	-	-	-	**1,481,280**
Materials/Supplies	264,859	-	125,400	-	-	-	-	**390,259**
TOTAL	**$ 47,186,319**	**$ 6,229,289**	**$ 191,681**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 53,607,289**
EMOTIONALLY HANDICAPPED								
Salaries	$ 2,236,176	$ 39,000	$ -	$ -	$ -	$ -	$ -	**$ 2,275,176**
Employee Benefits	1,091,012	12,699	-	-	-	-	-	**1,103,711**
Purchased Services	95,275	-	-	-	-	-	-	**95,275**
Materials/Supplies	15,037	-	9,200	-	-	-	-	**24,237**
TOTAL	**$ 3,437,500**	**$ 51,699**	**$ 9,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,498,399**
COORDINATED EARLY INTERVENING SERVICES								
Salaries	$ 4,776,995	$ -	$ 22,500	$ -	$ -	$ -	$ -	**$ 4,799,495**
Employee Benefits	2,166,100	-	7,329	-	-	-	-	**2,173,429**
Purchased Services	106,438	-	-	-	-	-	-	**106,438**
Materials/Supplies	3,750	-	21,900	-	-	-	-	**25,650**
TOTAL	**$ 7,053,283**	**$ -**	**$ 51,729**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,105,012**
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)								
Salaries	$ 2,480,753	$ 724,583	$ -	$ -	$ -	$ -	$ -	**$ 3,205,336**
Employee Benefits	1,273,306	354,465	-	-	-	-	-	**1,627,771**
Purchased Services	167,981	-	-	-	-	-	-	**167,981**
Materials/Supplies	15,704	-	12,800	-	-	-	-	**28,504**
TOTAL	**$ 3,937,744**	**$ 1,079,048**	**$ 12,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,029,592**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
GIFTED AND TALENTED-ACADEMIC								
Salaries	$ 9,923,814	$ -	$ 37,500	$ -	$ -	$ -	$ -	**$ 9,961,314**
Employee Benefits	4,706,724	-	12,213	-	-	-	-	**4,718,937**
Purchased Services	597,990	-	-	-	-	-	-	**597,990**
Materials/Supplies	276,242	-	47,296	-	-	-	-	**323,538**
Other	270	-	-	-	-	-	-	**270**
TOTAL	**$ 15,505,040**	**$ -**	**$ 97,009**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,602,049**
HOMEBOUND								
Salaries	$ 622,360	$ -	$ -	$ -	$ -	$ -	$ -	**$ 622,360**
Employee Benefits	202,640	-	-	-	-	-	-	**202,640**
TOTAL	**$ 825,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 825,000**
ADVANCED PLACEMENT								
Salaries	$ 282,054	$ -	$ -	$ -	$ -	$ -	$ -	**$ 282,054**
Employee Benefits	91,838	-	-	-	-	-	-	**91,838**
Purchased Services	429,135	-	-	-	-	-	-	**429,135**
Materials/Supplies	155,000	-	-	-	-	-	-	**155,000**
TOTAL	**$ 958,027**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 958,027**
FULL DAY PRE-K								
Salaries	$ 945,379	$ 1,910,070	$ 3,664,291	$ -	$ -	$ -	$ -	**$ 6,519,740**
Employee Benefits	443,717	1,152,948	1,745,457	-	-	-	-	**3,342,122**
Purched Services	334,795	-	-	-	-	-	-	**334,795**
Materials/Supplies	191,853	-	-	-	-	-	-	**191,853**
Capital Outlay	524	-	24,400	-	-	-	-	**24,924**
Other	63,000	-	-	-	-	-	-	**63,000**
TOTAL	**$ 1,979,268**	**$ 3,063,018**	**$ 5,434,148**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,476,434**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
GIFTED AND TALENTED-ARTISTIC								
Purchased Services	$ 98,907	$ -	$ -	$ -	$ -	$ -	$ -	**$ 98,907**
Materials/Supplies	213,306	-	-	-	-	-	-	**213,306**
TOTAL	**$ 312,213**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 312,213**
OTHER SPECIAL PROGRAMS								
Salaries	$ 17,722,642	$ 546,531	$ 27,500	$ -	$ -	$ -	$ -	**$ 18,296,673**
Employee Benefits	8,411,292	265,246	8,954	-	-	-	-	**8,685,492**
Purchased Services	667,203	-	-	-	-	-	-	**667,203**
Materials/Supplies	353,725	458,197	53,200	-	-	-	-	**865,122**
Other	1,000	-	-	-	-	-	-	**1,000**
TOTAL	**$ 27,155,862**	**$ 1,269,974**	**$ 89,654**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,515,490**
AUTISM								
Salaries	$ 2,820,464	$ 352,785	$ -	$ -	$ -	$ -	$ -	**$ 3,173,249**
Employee Benefits	1,458,889	188,963	-	-	-	-	-	**1,647,852**
Purchased Services	111,474	-	-	-	-	-	-	**111,474**
Materials/Supplies	8,056	-	-	-	-	-	-	**8,056**
TOTAL	**$ 4,398,883**	**$ 541,748**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,940,631**
ELEMENTARY SUMMER SCHOOL								
Salaries	$ 745,345	$ -	$ -	$ -	$ -	$ -	$ -	**$ 745,345**
Employee Benefits	235,061	-	-	-	-	-	-	**235,061**
Material/Supplies	261,169	-	402,537	-	-	-	-	**663,706**
TOTAL	**$ 1,241,575**	**$ -**	**$ 402,537**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,644,112**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
HIGH SCHOOL SUMMER SCHOOL								
Salaries	$ 84,490	$ -	$ -	$ -	$ -	$ -	$ -	**$ 84,490**
Employee Benefits	27,509	-	-	-	-	-	-	**27,509**
Materials/Supplies	5,000	-	-	-	-	-	-	**5,000**
TOTAL	**$ 116,999**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 116,999**
GIFTED & TALENTED SUMMER SCHOOL								
Salaries	$ 26,520	$ -	$ -	$ -	$ -	$ -	$ -	**$ 26,520**
Employee Benefits	8,635	-	-	-	-	-	-	**8,635**
Materials/Supplies	10,000	-	-	-	-	-	-	**10,000**
TOTAL	**$ 45,155**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,155**
INSTRUCTION PROGRAMS BEYOND REGULAR SCHOOL DAY								
Salaries	$ 910,344	$ -	$ -	$ -	$ -	$ -	$ -	**$ 910,344**
Employee Benefits	296,409	-	-	-	-	-	-	**296,409**
Materials/Supplies	14,000	-	-	-	-	-	-	**14,000**
TOTAL	**$ 1,220,753**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,220,753**
ADULT BASIC EDUCATION PROGRAMS								
Salaries	$ 575,303	$ 50,046	$ 139,480	$ -	$ -	$ -	$ -	**$ 764,829**
Employee Benefits	276,097	16,295	45,414	-	-	-	-	**337,806**
Purchased Services	4,200	-	-	-	-	-	-	**4,200**
Materials/Supplies	3,400	230,264	107,877	-	-	-	-	**341,541**
TOTAL	**$ 859,000**	**$ 296,605**	**$ 292,771**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,448,376**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
ADULT SECONDARY EDUCATION PROGRAMS								
Salaries	$ 250,438	$ -	$ 81,920	$ -	$ -	$ -	$ -	**$ 332,358**
Employee Benefits	91,777	-	30,084	-	-	-	-	**121,861**
Purchased Services	2,500	-	6,500	-	-	-	-	**9,000**
Materials/Supplies	10,000	-	19,189	-	-	-	-	**29,189**
TOTAL	**$ 354,715**	**$ -**	**$ 137,693**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 492,408**
ENGLISH LITERACY								
Salaries	$ 4,216	$ 130,077	$ -	$ -	$ -	$ -	$ -	**$ 134,293**
Employee Benefits	1,372	42,354	-	-	-	-	-	**43,726**
Materials/Supplies	1,500	4,999	-	-	-	-	-	**6,499**
TOTAL	**$ 7,088**	**$ 177,430**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 184,518**
PARENTING/FAMILY LITERACY								
Salaries	$ 187,005	$ 718,643	$ -	$ -	$ -	$ -	$ -	**$ 905,648**
Employee Benefits	80,290	446,632	-	-	-	-	-	**526,922**
Purchased Services	3,058	-	-	-	-	-	-	**3,058**
Materials/Supplies	6,000	490,677	-	-	-	-	-	**496,677**
Other	250	-	-	-	-	-	-	**250**
TOTAL	**$ 276,603**	**$ 1,655,952**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,932,555**
INSTRUCTIONAL PUPIL ACTIVITY								
Salaries	$ 1,175,410	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,175,410**
Employee Benefits	401,095	-	-	-	-	-	-	**401,095**
Purchased Services	4,500	-	-	-	-	-	-	**4,500**
Materials/Supplies	20,545	-	400	-	-	-	-	**20,945**
Other	-	-	-	-	-	-	123,836	**123,836**
TOTAL	**$ 1,601,550**	**$ -**	**$ 400**	**$ -**	**$ -**	**$ -**	**$ 123,836**	**$ 1,725,786**
TOTAL INSTRUCTION	**$ 444,133,997**	**$ 28,315,681**	**$ 15,879,197**	**$ -**	**$ 14,647,955**	**$ -**	**$ 123,836**	**$ 503,100,666**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
SUPPORTING SERVICES								
ATTENDANCE & SOCIAL WORK SERVICES								
Salaries	$ 3,746,200	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,746,200**
Employee Benefits	1,843,551	-	-	-	-	-	-	**1,843,551**
Purchased Services	101,742	-	-	-	-	-	-	**101,742**
Materials/Supplies	24,435	-	-	-	-	-	-	**24,435**
Capital Outlay	4,000	-	-	-	-	-	-	**4,000**
TOTAL	**$ 5,719,928**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,719,928**
GUIDANCE SERVICES								
Salaries	$ 12,705,781	$ -	$ 55,000	$ -	$ -	$ -	$ -	**$ 12,760,781**
Employee Benefits	5,892,905	-	17,911	-	-	-	-	**5,910,816**
Purchased Services	49,076	-	3,000	-	-	-	-	**52,076**
Materials/Supplies	48,776	-	214,148	-	-	-	-	**262,924**
Other	1,725	-	-	-	-	-	-	**1,725**
TOTAL	**$ 18,698,263**	**$ -**	**$ 290,059**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,988,322**
HEALTH SERVICES								
Salaries	$ 6,070,610	$ -	$ -	$ -	$ -	$ -	$ -	**$ 6,070,610**
Employee Benefits	2,935,218	-	-	-	-	-	-	**2,935,218**
Purchased Services	285,137	-	-	-	-	-	-	**285,137**
Materials/Supplies	207,088	-	-	-	-	-	-	**207,088**
Other	55,015	-	-	-	-	-	-	**55,015**
TOTAL	**$ 9,553,068**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,553,068**
PSYCHOLOGICAL SERVICES								
Salaries	$ 2,806,601	$ 216,148	$ -	$ -	$ -	$ -	$ -	**$ 3,022,749**
Employee Benefits	1,326,201	107,216	-	-	-	-	-	**1,433,417**
Purchased Services	225,000	-	-	-	-	-	-	**225,000**
Materials/Supplies	55,100	-	-	-	-	-	-	**55,100**
TOTAL	**$ 4,412,902**	**$ 323,364**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,736,266**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
EXCEPTIONAL PROGRAM SERVICES								
Salaries	$ 79,752	$ -	$ -	$ -	$ -	$ -	$ -	**$ 79,752**
Employee Benefits	52,695	-	-	-	-	-	-	**52,695**
Purchased Services	508	-	-	-	-	-	-	**508**
Other	15,000	-	-	-	-	-	-	**15,000**
TOTAL	**$ 147,955**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 147,955**
VOCATIONAL PLACEMENT								
Purchased Services	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	**$ 10,000**
TOTAL	**$ -**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000**
CAREER SPECIALIST SERVICES								
Salaries	$ 163,271	$ 74,209	$ -	$ -	$ -	$ -	$ -	**$ 237,480**
Employee Benefits	78,316	30,985	-	-	-	-	-	**109,301**
Purchased Services	-	-	157,990	-	-	-	-	**157,990**
TOTAL	**$ 241,587**	**$ 105,194**	**$ 157,990**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 504,771**
IMPROVEMENT OF INSTRUCTION								
Salaries	$ 5,541,852	$ 1,541,512	$ 2,609,186	$ -	$ -	$ -	$ -	**$ 9,692,550**
Employee Benefits	2,381,879	708,365	1,199,638	-	-	-	-	**4,289,882**
Purchased Services	315,505	-	-	-	-	-	-	**315,505**
Materials/Supplies	147,742	-	-	-	-	-	-	**147,742**
Capital Outlay	201,500	-	-	-	-	-	-	**201,500**
Other	1,100	-	-	-	-	-	-	**1,100**
TOTAL	**$ 8,589,578**	**$ 2,249,877**	**$ 3,808,824**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,648,279**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
LIBRARY AND MEDIA SERVICES								
Salaries	$ 6,009,170	$ -	$ 57,500	$ -	$ -	$ -	$ -	**$ 6,066,670**
Employee Benefits	3,082,422	-	18,729	-	-	-	-	**3,101,151**
Purchased Services	164,123	-	-	-	-	-	-	**164,123**
Materials/Supplies	850,115	-	20,800	-	-	-	-	**870,915**
Other	616	-	-	-	-	-	-	**616**
TOTAL	**$ 10,106,446**	**$ -**	**$ 97,029**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,203,475**
SUPERVISION OF SPECIAL PROGRAM								
Salaries	$ 1,730,989	$ 987,216	$ 212,089	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,930,294**
Employee Benefits	731,692	415,646	87,447	**-**	**-**	**-**	**-**	**1,234,785**
Purchased Services	29,600	9,500	18,000	**-**	**-**	**-**	**-**	**57,100**
Materials/Supplies	50,488	329,867	400	**-**	**-**	**-**	**-**	**380,755**
Other	1,000	-	**-**	**-**	**-**	**-**	**-**	**1,000**
TOTAL	**$ 2,543,769**	**$ 1,742,229**	**$ 317,936**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,603,934**
STAFF DEVELOPMENT								
Salaries	$ 1,650,865	$ 232,898	$ 30,071	$ -	$ -	$ -	$ -	**$ 1,913,834**
Employee Benefits	640,049	110,515	9,790	-	-	-	-	**760,354**
Purchased Services	849,886	1,952,121	181,600	-	-	-	-	**2,983,607**
Materials/Supplies	1,488,225	16,120	-	-	-	-	-	**1,504,345**
Capital Outlay	20,400	-	-	-	-	-	-	**20,400**
Other	17,997	-	-	-	-	-	-	**17,997**
TOTAL	**$ 4,667,422**	**$ 2,311,654**	**$ 221,461**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,200,537**
BOARD OF EDUCATION								
Salaries	$ 275,174	$ -	$ -	$ -	$ -	$ -	$ -	**$ 275,174**
Employee Benefits	102,173	-	-	-	-	-	-	**102,173**
Purchased Services	644,000	-	-	-	-	-	-	**644,000**
Materials/Supplies	9,750	-	-	-	-	-	-	**9,750**
Other	285,615	-	-	-	-	-	-	**285,615**
TOTAL	**$ 1,316,712**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,316,712**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
OFFICE OF THE SUPERINTENDENT								
Salaries	$ 844,476	$ -	$ -	$ -	$ -	$ -	$ -	**$ 844,476**
Employee Benefits	353,098	-	-	-	-	-	-	**353,098**
Purchased Services	21,300	-	-	-	-	-	-	**21,300**
Materials/Supplies	19,200	-	-	-	-	-	-	**19,200**
Capital Outlay	3,000	-	-	-	-	-	-	**3,000**
Other	15,900	-	-	-	-	-	-	**15,900**
TOTAL	**$ 1,256,974**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,256,974**
SCHOOL ADMINISTRATION								
Salaries	$ 27,008,672	$ -	$ -	$ -	$ -	$ -	$ -	**$ 27,008,672**
Employee Benefits	12,169,482	-	-	-	-	-	-	**12,169,482**
Purchased Services	130,933	-	-	-	-	-	-	**130,933**
Materials/Supplies	328,925	-	-	-	-	-	-	**328,925**
Capital Outlay	10,607	-	-	-	-	-	-	**10,607**
Other	36,408	-	-	-	-	-	-	**36,408**
TOTAL	**$ 39,685,027**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 39,685,027**
FISCAL SERVICES								
Salaries	$ 2,179,089	$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,179,089**
Employee Benefits	1,009,088	-	-	-	-	-	-	**1,009,088**
Purchased Services	301,046	-	-	-	-	-	-	**301,046**
Materials/Supplies	46,685	-	-	-	-	-	-	**46,685**
Other	7,615	-	-	-	-	-	-	**7,615**
TOTAL	**$ 3,543,523**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,543,523**
FACILITY ACQUISITION & CONSTRUCTION								
Salaries	$ 61,859	$ -	$ -	$ -	$ 1,055,474	$ -	$ -	**$ 1,117,333**
Employee Benefits	20,141	-	-	-	431,057	-	-	**451,198**
Purchased Services	-	-	-	-	375,632	-	-	**375,632**
Materials/Supplies	-	-	-	-	986,956	-	-	**986,956**
Capital Outlay	-	-	-	-	149,183,898	-	-	**149,183,898**
Other	-	-	-	-	26,458,103	-	-	**26,458,103**
TOTAL	**$ 82,000**	**$ -**	**$ -**	**$ -**	**$ 178,491,120**	**$ -**	**$ -**	**$ 178,573,120**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
OPERATION & MAINTENANCE OF PLANT								
Salaries	$ 20,171,031	$ -	$ -	$ -	$ -	$ -	$ -	**$ 20,171,031**
Employee Benefits	10,249,647	-	-	-	-	-	-	**10,249,647**
Purchased Services	12,757,404	-	-	-	118,330	-	-	**12,875,734**
Materials/Supplies	19,944,608	-	-	-	1,635,807	-	-	**21,580,415**
Capital Outlay	316,450	-	-	-	15,778,050	-	-	**16,094,500**
Other	1,226,835	-	-	-	-	-	-	**1,226,835**
TOTAL	**$ 64,665,975**	**$ -**	**$ -**	**$ -**	**$ 17,532,187**	**$ -**	**$ -**	**$ 82,198,162**
STUDENT TRANSPORTATION								
Salaries	$ 18,755,870	$ -	$ -	$ -	$ -	$ -	$ -	**$ 18,755,870**
Employee Benefits	9,992,843	-	-	-	-	-	-	**9,992,843**
Purchased Services	675,400	-	-	-	-	-	-	**675,400**
Materials/Supplies	419,480	-	-	-	-	-	-	**419,480**
Capital Outlay	237,500	-	-	-	-	-	-	**237,500**
TOTAL	**$ 30,081,093**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,081,093**
FOOD SERVICES								
Salaries	$ -	$ -	$ -	$ -	$ -	$ 12,711,527	$ -	**$ 12,711,527**
Employee Benefits	-	-	-	-	-	7,559,408	-	**7,559,408**
Purchased Services	1,175	-	-	-	-	315,550	-	**316,725**
Materials/Supplies	242	-	-	-	-	14,351,729	-	**14,351,971**
Capital Outlay	-	-	-	-	-	1,008,100	-	**1,008,100**
Other	-	-	-	-	-	12,000	-	**12,000**
TOTAL	**$ 1,417**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,958,314**	**$ -**	**$ 35,959,731**
INTERNAL SERVICES								
Salaries	$ 715,824	$ -	$ -	$ -	$ 64,156	$ -	$ -	**$ 779,980**
Employee Benefits	314,525	-	-	-	27,712	-	-	**342,237**
Purchased Services	61,300	-	-	-	-	-	-	**61,300**
Materials/Supplies	41,551	-	-	-	-	-	-	**41,551**
Other	3,405	-	-	-	-	-	-	**3,405**
TOTAL	**$ 1,136,605**	**$ -**	**$ -**	**$ -**	**$ 91,868**	**$ -**	**$ -**	**$ 1,228,473**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
SECURITY								
Salaries	$ 2,389,047	$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,389,047**
Employee Benefits	829,655	-	-	-	-	-	-	**829,655**
Purchased Services	6,673,290	-	-	-	22,066	-	-	**6,695,356**
Materials/Supplies	517,034	-	-	-	-	-	-	**517,034**
Capital Outlay	66,476	-	-	-	9,236,941	-	-	**9,303,417**
Other	1,500	-	-	-	-	-	-	**1,500**
TOTAL	**$ 10,477,002**	**$ -**	**$ -**	**$ -**	**$ 9,259,007**	**$ -**	**$ -**	**$ 19,736,009**
PLANNING								
Salaries	$ 527,685	$ -	$ -	$ -	$ -	$ -	$ -	**$ 527,685**
Employee Benefits	233,866	-	-	-	-	-	-	**233,866**
Purchased Services	1,450	-	-	-	-	-	-	**1,450**
Materials/Supplies	14,000	-	-	-	-	-	-	**14,000**
Other	82,000	-	-	-	-	-	-	**82,000**
TOTAL	**$ 859,001**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 859,001**
INFORMATION SERVICES								
Salaries	$ 786,021	$ -	$ -	$ -	$ -	$ -	$ -	**$ 786,021**
Employee Benefits	353,073	-	-	-	-	-	-	**353,073**
Purchased Services	79,420	-	-	-	-	-	-	**79,420**
Materials/Supplies	281,860	-	-	-	-	-	-	**281,860**
Capital Outlay	12,000	-	-	-	-	-	-	**12,000**
Other	9,000	-	-	-	-	-	-	**9,000**
TOTAL	**$ 1,521,374**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,521,374**
STAFF SERVICES								
Salaries	$ 4,984,301	$ -	$ -	$ -	$ -	$ -	$ -	**$ 4,984,301**
Employee Benefits	5,406,693	-	-	-	-	-	-	**5,406,693**
Purchased Services	516,445	-	-	-	-	-	-	**516,445**
Materials/Supplies	113,500	-	-	-	-	-	-	**113,500**
Capital Outlay	27,500	-	-	-	-	-	-	**27,500**
Other	5,475	-	-	-	-	-	-	**5,475**
TOTAL	**$ 11,053,914**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,053,914**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
TECHNOLOGY AND DATA PROCESSING SERVICES								
Salaries	$ 5,132,830	$ 86,818	$ -	$ -	$ -	$ -	$ -	**$ 5,219,648**
Employee Benefits	2,431,901	46,687	-	-	466,053	-	-	**2,944,641**
Purchased Services	1,965,098	-	-	-	2,028,485	-	-	**3,993,583**
Materials/Supplies	29,100	-	-	-	4,360,740	-	-	**4,389,840**
Capital Outlay	2,089,450	-	-	-	-	-	-	**2,089,450**
Other	1,200	-	-	-	-	-	-	**1,200**
TOTAL	**$ 11,649,579**	**$ 133,505**	**$ -**	**$ -**	**$ 6,855,278**	**$ -**	**$ -**	**$ 18,638,362**
SUPPORT SERVICES - PUPIL ACTIVITY								
PUPIL SERVICE ACTIVITIES								
Salaries	$ 5,824,891	$ -	$ -	$ -	$ -	$ -	$ -	**$ 5,824,891**
Employee Benefits	2,202,222	-	-	-	-	-	-	**2,202,222**
Purchased Services	1,926,206	-	-	-	-	-	-	**1,926,206**
Materials/Supplies	293,452	-	-	-	-	-	-	**293,452**
Capital Outlay	56,000	-	-	-	763,539	-	-	**819,539**
Other	110,342	360,050	45,000	-	-	-	7,527,444	**8,042,836**
TOTAL	**$ 10,413,113**	**$ 360,050**	**$ 45,000**	**$ -**	**$ 763,539**	**$ -**	**$ 7,527,444**	**$ 19,109,146**
TOTAL SUPPORTING SERVICES	**$ 252,424,227**	**$ 7,235,873**	**$ 4,938,299**	**$ -**	**$ 212,992,999**	**$ 35,958,314**	**$ 7,527,444**	**$ 521,077,156**
COMMUNITY SERVICES								
CUSTODY AND CARE OF CHILDREN								
Salaries	$ -	$ 1,212,633	$ -	$ -	$ -	$ -	$ -	**$ 1,212,633**
Employee Benefits	-	437,902	-	-	-	-	-	**437,902**
Purchased Services	-	2,350	-	-	-	-	-	**2,350**
Materials/Supplies	-	29,273	-	-	-	-	-	**29,273**
Other	-	347,242	-	-	-	-	-	**347,242**
TOTAL	**$ -**	**$ 2,029,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,029,400**

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2026-27 Proposed Budget
NONPUBLIC SCHOOL SERVICES								
Purchased Services	$ -	$ 296,705	$ -	$ -	$ -	$ -	$ -	**$ 296,705**
TOTAL	**$ -**	**$ 296,705**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 296,705**
TOTAL COMMUNITY SERVICES	**$ -**	**$ 2,326,105**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,326,105**
DEBT SERVICES								
Redemption on Principal	$ -	$ -	$ -	$ 52,105,000	$ -	$ -	$ -	**$ 52,105,000**
Interest	-	-	-	11,389,668	-	-	-	**11,389,668**
Fees for Servicing Bonds	-	-	-	9,906	-	-	-	**9,906**
TOTAL	**$ -**	**$ -**	**$ -**	**$ 63,504,574**	**$ -**	**$ -**	**$ -**	**$ 63,504,574**
TOTAL DEBT SERVICE	**-**	**$ -**	**$ -**	**$ 63,504,574**	**$ -**	**$ -**	**$ -**	**$ 63,504,574**
TOTAL BUDGET EXPENDITURES	**$ 696,558,224**	**$ 37,877,659**	**$ 20,817,496**	**$ 63,504,574**	**$ 227,640,954**	**$ 35,958,314**	**$ 7,651,280**	**$ 1,090,008,501**
OTHER FINANCING USES								
Payments to Other Governmental Units	$ 109,656	$ -	$ -	$ -	$ -	$ -	$ -	**$ 109,656**
Medicaid Payments to SDE	843,165	-	-	-	-	-	-	**843,165**
Payments to Public Charter Schools	9,614,391	382,691	821,502	-	-	-	-	**10,818,584**
Transfer to School Building Fund	-	-	-	90,000,000	-	-	-	**90,000,000**
Transfer to Food Service Fund	438,277	-	-	-	-	-	-	**438,277**
Transfer to Special Revenue Fund	130,050	-	35,224,784	-	-	-	-	**35,354,834**
Transfer-Special Revenue Indirect Costs	-	1,075,272	-	-	-	-	-	**1,075,272**
Transfer-Food Service Fund Indirect Costs	-	-	-	-	-	1,029,971	-	**1,029,971**
TOTAL OTHER FINANCING USES	**$ 11,135,539**	**$ 1,457,963**	**$ 36,046,286**	**$ 90,000,000**	**$ -**	**$ 1,029,971**	**$ -**	**$ 139,669,759**
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	**$ 707,693,763**	**$ 39,335,622**	**$ 56,863,782**	**$ 153,504,574**	**$ 227,640,954**	**$ 36,988,285**	**$ 7,651,280**	**$ 1,229,678,260**



Supplemental

	2025-26 Approved Budget	2026-27 Proposed Budget	2025-26 to 2026-27 Increase/ (Decrease)	Percent Change
Instruction	**$ 467,140,574**	**$ 503,100,666**	**$ 35,960,092**	**7.70%**
Face to Face Teaching				
Instruction Teachers				
Substitutes				
Instructional Paraprofessional/Teacher Assistants				
Classroom Materials				
Pupil Use Technology and Software				
Instructional Materials, Supplies, and Trips				
Instructional Support	**88,285,142**	**94,006,853**	**5,721,711**	**6.48%**
Pupil Support				
Guidance and Counseling				
Library and Media				
Extracurricular				
Student Health and Services				
Teacher Support				
Curriculum Development				
In-Service and Staff Training				
Program Support				
Program Development				
Therapists, Psychologists, and Evaluations				
Operations	**213,078,815**	**202,439,267**	**(10,639,548)**	**-4.99%**
Non-Instructional Pupil Services				
Transportation				
Food Service				
Safety				
Facilities				
Building Upkeep, Utlilities, and Maintenance				
Business Services				
Data Processing				
Business Operations				
Other Commitments	**327,798,730**	**381,747,453**	**53,948,723**	**16.46%**
Capital Outlays				
Capital Projects				
Out-Of-District Obligations Contracts				
Charter School Pass Thru's				
Transfers				
Leadership				
School Leadership	**46,771,334**	**48,384,021**	**1,612,687**	**3.45%**
Principals and Assistant Principal Salaries				
School Office				
Program Management				
Deputies, Sr. Administrators, Research and Program Evaluators				
Leadership Services				
Superintendent and School Board				
Legal				
Total Expenditures	**$ 1,143,074,595**	**$ 1,229,678,260**	**$ 86,603,665**	**7.58%**

HORRY COUNTY SCHOOLS
Budgetary Services
Division of Fiscal Services
P. O. Box 260005 · Conway, SC 29528