

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT
Approved Budget for the
Fiscal Year ending June 30, 2027
2026-27 MAJOR FUND OVERVIEW

	<u>GENERAL</u>	<u>SPECIAL ED</u>	<u>CTE</u>	<u>COMBINED</u>
	- -	- -	(\$000)	- -
Local Revenue	8,061	45,799	14,736	68,596
State Sources	14,898	31,584	2,131	48,613
Federal Sources	668	7,729	362	8,759
Internal Transfers In	5,000	150	167	5,317
TOTAL ALL SOURCES	28,627	85,262	17,396	131,285
Instruction/Basic Programs	191	-	-	191
Adult & Continuing Education	-	-	-	-
Added Needs	1	26,221	9,062	35,284
Pupil Support	1,920	27,330	1,309	30,559
Instruction Support	4,951	5,533	25	10,509
General Administration	756	-	-	756
School Administration	-	508	885	1,393
Business Services	3,320	220	92	3,632
Operation & Maintenance	623	2,993	1,409	5,025
Transportation	-	6,882	42	6,924
Central Services	9,010	596	412	10,018
Community Services	197	133	273	603
Transfers Out	7,621	16,200	3,933	27,754
TOTAL ALL USES	28,590	86,616	17,442	132,648
SURPLUS/(DEFICIT)	37	(1,354)	(46)	(1,363)
Beginning Fund Balance	5,614	8,438	3,928	17,980
ENDING FUND BALANCE -- \$	5,651	7,084	3,882	16,617
-- %	19.8%	8.2%	22.3%	12.5%

MEMO: BY OBJECT OF EXPENDITURE

Salaries	9,911	37,818	5,970	53,699
Fringe Benefits	7,479	27,071	4,463	39,013
Purchased Services	2,658	2,427	714	5,799
Supplies	715	1,733	1,272	3,720
Capital Outlay	110	1,033	713	1,856
Other	96	334	377	807
Transfers	7,621	16,200	3,933	27,754
TOTAL ALL USES	28,590	86,616	17,442	132,648

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT
 Approved Budget for the
 Fiscal Year ending June 30, 2027
GENERAL EDUCATION FUND

	<u>2025</u> <u>AUDITED</u> - -	<u>Proposed</u> <u>2026 Budget</u> <u>Amendment</u> - (\$000)	<u>2027</u> <u>PROPOSED</u> - - -
Local Revenue	7,754	7,920	8,061
State Sources	13,993	14,999	14,898
Federal Sources	1,140	888	668
Internal Transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL ALL SOURCES	27,887	28,807	28,627
Instruction/Basic Programs	202	187	191
Adult & Continuing Education	-	-	-
Added Needs	25	-	1
Pupil Support	1,264	1,413	1,920
Instruction Support	4,666	5,402	4,951
General Administration	694	724	756
School Administration	4	-	-
Business Services	3,093	3,246	3,320
Operation & Maintenance	536	612	623
Transportation	-	-	-
Central Services	8,067	7,995	9,010
Community Services	394	243	197
Transfers Out	<u>8,612</u>	<u>8,737</u>	<u>7,621</u>
TOTAL ALL USES	27,557	28,559	28,590
SURPLUS/(DEFICIT)	330	248	37
Beginning Fund Balance	5,036	5,366	5,614
ENDING FUND BALANCE -- \$	5,366	5,614	5,651
-- %	19.5%	19.7%	19.8%

MEMO: BY OBJECT OF EXPENDITURE

Salaries	8,859	9,283	9,911
Fringe Benefits	6,673	6,873	7,479
Purchased Services	1,552	2,455	2,658
Supplies	798	1,046	715
Capital Outlay	191	73	110
Other	872	92	96
Transfers	<u>8,612</u>	<u>8,737</u>	<u>7,621</u>
TOTAL ALL USES	27,557	28,559	28,590

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT
Approved Budget for the
Fiscal Year ending June 30, 2027
SPECIAL EDUCATION FUND

	2025	Proposed	2027
	<u>AUDITED</u>	<u>2026 Budget</u>	<u>PROPOSED</u>
	- - -	<u>Amendment</u>	- - -
		(\$000)	
Local Revenue	42,925	45,340	45,799
State Sources	33,576	32,240	31,584
Federal Sources	7,662	7,828	7,729
Internal Transfers In	<u>150</u>	<u>150</u>	<u>150</u>
TOTAL ALL SOURCES	84,313	85,558	85,262
Instruction/Basic Programs	-	-	-
Adult & Continuing Education	-	-	-
Added Needs	21,975	23,453	26,221
Pupil Support	23,801	25,217	27,330
Instruction Support	4,848	5,197	5,533
General Administration	-	-	-
School Administration	511	496	508
Business Services	143	141	220
Operation & Maintenance	2,626	2,819	2,993
Transportation	7,299	6,217	6,882
Central Services	615	617	596
Community Services	126	102	133
Transfers Out	<u>21,654</u>	<u>22,689</u>	<u>16,200</u>
TOTAL ALL USES	83,598	86,948	86,616
SURPLUS/(DEFICIT)	715	(1,390)	(1,354)
Beginning Fund Balance	9,113	9,828	8,438
ENDING FUND BALANCE -- \$	9,828	8,438	7,084
-- %	11.8%	9.7%	8.2%

MEMO: BY OBJECT OF EXPENDITURE

Salaries	32,250	34,254	37,818
Fringe Benefits	23,492	25,009	27,071
Purchased Services	2,209	2,648	2,427
Supplies	1,855	1,813	1,733
Capital Outlay	1,871	265	1,033
Other	267	270	334
Transfers	<u>21,654</u>	<u>22,689</u>	<u>16,200</u>
TOTAL ALL USES	83,598	86,948	86,616

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT
Approved Budget for the
Fiscal Year ending June 30, 2027
VOCATIONAL EDUCATION FUND

	2025	Proposed	2027
	<u>AUDITED</u>	<u>2026 Budget</u>	<u>PROPOSED</u>
	- - -	<u>Amendment</u>	- - -
		(\$000)	
Local Revenue	13,849	14,322	14,736
State Sources	2,658	2,237	2,131
Federal Sources	331	344	362
Internal Transfers In	63	171	167
TOTAL ALL SOURCES	16,901	17,074	17,396
Instruction/Basic Programs	-	-	-
Adult & Continuing Education	-	-	-
Added Needs	7,638	8,709	9,062
Pupil Support	1,225	1,164	1,309
Instruction Support	18	19	25
General Administration	-	-	-
School Administration	963	871	885
Business Services	67	74	92
Operation & Maintenance	1,200	1,449	1,409
Transportation	101	34	42
Central Services	387	362	412
Community Services	310	287	273
Transfers Out	4,900	4,123	3,933
TOTAL ALL USES	16,809	17,092	17,442
SURPLUS/(DEFICIT)	92	(18)	(46)
Beginning Fund Balance	3,854	3,946	3,928
ENDING FUND BALANCE -- \$	3,946	3,928	3,882
-- %	23.5%	23.0%	22.3%

MEMO: BY OBJECT OF EXPENDITURE

Salaries	5,243	5,575	5,970
Fringe Benefits	3,876	4,198	4,463
Purchased Services	570	679	714
Supplies	1,184	1,606	1,272
Capital Outlay	649	527	713
Other	387	384	377
Transfers	4,900	4,123	3,933
TOTAL ALL USES	16,809	17,092	17,442