2026-2027 Approved Budget Fiscal Years Comparison

ENROLLMENT	2245	2384	2454	2454	2454	2695			
GENERAL OPERATING	**2021/22 BUDGET**	**2022/23 BUDGET**	**2023/24 BUDGET**	**2024/25 BUDGET**	**2024/25 BUDGET**	**2026/27 APPROVED BUDGET**			
BUDGET BY FUNCTION	Tax Rate--**1.372** (M&O 0.8720/ I&S 0.50)	Tax Rate--**1.3546** (M&O 0.8546/ I&S 0.50)	Tax Rate--**1.1692** (M&O 0.6692/ I&S 0.50)	Tax Rate--**1.1669** (M&O 0.66690/ I&S 0.50)	Tax Rate--**1.1669** (M&O 0.66690/ I&S 0.50)	Tax Rate--**1.1669** (M&O 0.66690/ I&S 0.50)	% of Total Budget	% Change from prior year	$ Change from prior year
REVENUE:									
00 - LOCAL	9,764,507	13,578,743	16,359,562	12,407,000	12,357,000	14,129,378	49.5%	14.34	1,772,378
00 - STATE	9,920,110	7,880,191	5,652,974	9,420,000	11,638,954	14,404,833	50.5%	23.76	2,765,879
00 - FEDERAL	60,957	198,268	166,931	52,704	-		-	-	-
00 - LOAN PROCEEDS	-	-	-	-	-		-	-	-
REVENUE TOTAL	19,745,574	21,657,202	22,179,467	21,879,704	23,995,954	28,534,211			4,538,257
EXPENDITURES:									
11 - INSTRUCTION	10,891,360	11,938,465	12,341,039	12,880,172	14,382,485	15,782,979	55.3%	9.74	1,400,494
12 - INSTRUCTIONAL RESOURCES	211,872	219,474	221,300	205,376	253,507	293,939	1.0%	15.95	40,432
13 - CURRICULUM & STAFF DEVELOPMENT	116,400	112,810	106,342	101,985	134,685	170,750	0.6%	26.78	36,065
21 - INSTRUCTIONAL LEADERSHIP	279,774	298,709	409,442	317,947	321,165	336,093	1.2%	4.65	14,928
23 - SCHOOL LEADERSHIP	963,442	1,008,971	1,056,132	1,149,724	1,126,432	1,360,562	4.8%	20.79	234,130
31 - GUIDANCE/COUNSELING	576,891	721,522	751,060	758,970	876,054	1,230,270	4.3%	40.43	354,216
32 - SOCIAL SERVICES	25,905	26,423	30,808	31,732	32,368	33,176	0.1%	2.50	808
33 - HEALTH SERVICES	170,829	158,245	180,929	231,930	217,584	230,715	0.8%	6.03	13,131
34 - STUDENT TRANSPORTATION	914,577	1,199,157	1,209,081	1,147,020	1,186,358	1,199,504	4.2%	1.11	13,146
35 - FOOD SERVICES					31,019	41,901			10,882
36 - COCURRICULAR/EXTRACURRICULAR	1,376,059	1,620,002	1,449,100	1,517,208	1,498,533	1,485,175	5.2%	-0.89	(13,358)
41 - GENERAL ADMINISTRATION	679,417	705,724	686,652	706,681	869,533	1,026,389	3.6%	18.04	156,856
51 - PLANT MAINTENANCE & OPERATION	2,062,180	2,143,800	2,142,183	2,280,755	2,366,387	3,373,599	11.8%	42.56	1,007,212
52 - SECURITY & MONITORING SERVICES	63,085	75,145	278,949	310,636	273,157	453,447	1.6%	66.00	180,290
53 - DATA PROCESSING SERVICES	605,760	718,587	729,643	800,604	704,528	793,217	2.8%	12.59	88,689
61 - COMMUNITY SERVICES	-	-	-	-	-		-		-
71 - DEBT SERVICE	324,492	348,081	348,821	356,224	353,308	417,495	1.5%	18.17	64,187
81 - FACILITIES ACQUISITION & CONSTRUCTI	164,110	133,810	40,000	40,000	40,000	40,000	0.1%	0.00	-
91 - INSTRUCTIONAL WADA PAYMENTS	-	-	-	-	-		-		-
93 - PAYMENTS TO FISCAL AGENTS	45,000	45,000	45,000	45,000	50,000		0.0%	-100.00	(50,000)
95 - PAYMENTS TO JJAEP	-	-	-	-	-		0.0%	-	-
99 - PAYMENTS TO OTHER GOV'TS	163,433	183,277	152,986	250,000	250,000	265,000	0.9%	6.00	15,000
00 - OPERATING TRANSFERS OUT	110,988	-	-	-	-			-	
EXPENDITURE TOTAL	19,745,574	21,657,202	22,179,467	23,131,964	24,967,103	28,534,211			3,567,108
Projected Change in M&O Fund Balance	**0**	**0**	**0**	**(1,252,260)**	**(971,149)**	**0**			

ENROLLMENT	2245	2384	2454	2454	2454	2695			
Child Nutrition	**2021/22 BUDGET**	**2022/23 BUDGET**	**2023/24 BUDGET**	**2024/25 BUDGET**	**2025/26 BUDGET**	**2026/27 APPROVED BUDGET**	% of Total Budget	% Change from prior year	$ Change from prior year
BUDGET BY FUNCTION									
REVENUE:									
00 - LOCAL	245,750	245,750	410,000	420,000	560,000	655,000	66.8%	16.96	95,000
00 - STATE	22,659	28,012	28,783	33,972	4,000	4,000	0.4%	0.00	-
00 - FEDERAL	255,066	271,824	447,760	415,000	321,500	321,500	32.8%	0.00	-
00 - OPERATING TRANSFERS IN	110,988	-	-	-	-	-	-	-	-
REVENUE TOTAL	634,463	545,586	886,543	868,972	885,500	980,500			95,000
EXPENDITURES:									
35 - FOOD SERVICES	634,463	680,919	872,256	922,417	1,033,566	1,234,162	100.0%	19.41	200,596
EXPENDITURE TOTAL	634,463	680,919	872,256	922,417	1,033,566	1,234,162			200,596
Projected Change in Child Nutrition Fund Balance	**0**	**(135,333)**	**14,287**	**(53,445)**	**(148,066)**	**(253,662)**			

ENROLLMENT	2245	2384	2454	2454	2454	2695			
DEBT SERVICE	**2021/22 BUDGET** Tax Rate--**1.3720** (M&O 0.8720/ I&S 0.50)	**2022/23 BUDGET** Tax Rate--**1.3546** (M&O 0.8546/ I&S 0.50)	**2023/24 BUDGET** Tax Rate--**1.1692** (M&O 0.6692/ I&S 0.50)	**2024/25 BUDGET** Tax Rate--**1.1669** (M&O 0.66690/ I&S 0.50)	**2025/26 BUDGET** Tax Rate--**1.1669** (M&O 0.66690/ I&S 0.50)	**2026/27 APPROVED BUDGET** Tax Rate--**1.1669** (M&O 0.66690/ I&S 0.50)	% of Total Budget	% Change from prior year	$ Change from prior year
BUDGET BY FUNCTION									
REVENUE:									
00 - LOCAL	5,453,313	7,825,390	9,527,443	10,725,305	11,325,305	11,325,305	85%	0.00	-
00 - STATE	-	31,864	-	524,331	524,331	2,071,429	15%	295.06	1,547,098
REVENUE TOTAL	5,453,313	7,857,254	9,527,443	11,249,636	11,849,636	13,396,734			1,547,098
EXPENDITURES:									
71 - DEBT SERVICE	4,034,200	3,960,375	4,053,400	10,588,300	10,468,200	14,863,038	100%	41.98	4,394,838
00 - OPERATING TRANSFERS OUT	1,419,113	3,896,879	6,307,900	-	-	-	-	-	-
EXPENDITURE TOTAL	5,453,313	7,857,254	10,361,300	10,588,300	10,468,200	14,863,038			4,394,838
Projected Change in I&S Fund Balance	**0**	**0**	**(833,857)**	**661,336**	**1,381,436**	**(1,466,304)**			

TOTAL 2026/2027 BUDGET (ALL FUNDS)							
TOTAL REVENUE:	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27 Approved Budget**	
Maintenance & Operation	19,745,574	21,657,202	22,179,467	21,879,704	23,995,954	28,534,211	
Child Nutrition	634,463	545,586	886,543	868,972	885,500	980,500	
Debt Service	5,453,313	7,857,254	9,527,443	11,249,636	11,849,636	13,396,734	
REVENUE TOTAL	25,833,350	30,060,042	32,593,453	33,998,312	36,731,090	42,911,445	6,180,355
TOTAL EXPENDITURES:							
Maintenance & Operation	19,745,574	21,657,202	22,179,467	23,131,964	24,967,103	28,534,211	
Child Nutrition	634,463	680,919	872,256	922,417	1,033,566	1,234,162	
Debt Service	5,453,313	7,857,254	10,361,300	10,588,300	10,468,200	14,863,038	
EXPENDITURE TOTAL	25,833,350	30,195,375	33,413,023	34,642,681	36,468,869	44,631,411	8,162,542
Total Combined Fund Balance Change in All Funds	0	(135,333)	(819,570)	(644,369)	262,221	(1,719,966)	