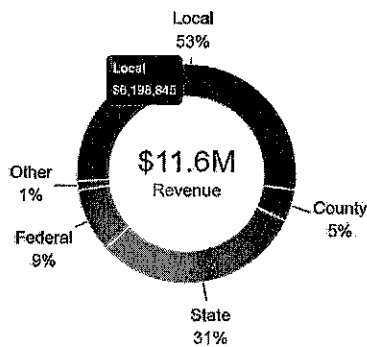


Budget Message 2026-27

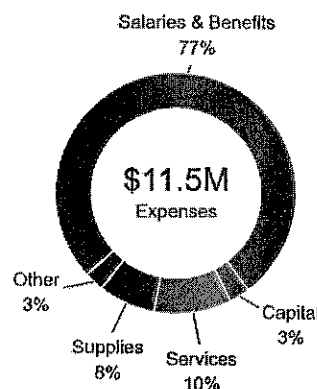
The South Harrison Co. R-II School District remains committed to providing a high-quality education while maintaining long-term financial stability. As we developed the 2026-2027 budget, our focus was to ensure that district resources align with the priorities identified in our Comprehensive School Improvement Plan (CSIP). Every dollar included in this budget was evaluated based on its ability to support student achievement, operational effectiveness, and the long-term success of our district. One of the most significant decisions reflected in this budget is the absorption of two teaching positions and the reallocation of those resources into compensation for our current staff. Our goal is to improve employee retention, support staff satisfaction, and strengthen educational outcomes for students. While this budget does not fully close the gap between our current salary schedule and the upcoming state minimum teacher salary requirement, it represents an important step toward remaining competitive in attracting and retaining quality educators.

On the revenue side, the budget was developed using a conservative approach. State funding was calculated using an assumed State Adequacy Target (SAT) of \$6,750. If the state fully funds the foundation formula at the projected SAT of \$7,145, the district would receive approximately \$304,400 in additional revenue. Local revenue projections include a 1% increase in assessed valuation, generating an estimated \$44,186 in additional local tax revenue. This assumption is based on the district's average growth during prior non-reassessment years. In addition, the recently approved \$0.75 levy increase is expected to generate approximately \$659,666 in new annual revenue. The budget also includes anticipated funding from the Teacher Baseline Salary Grant of \$61,570 and the Missouri Quality Pre-K Grant totaling \$134,326. Together, these revenue sources provide important support for both current operations and future planning.

Sources of Revenue:



Source of Expenditures:



While revenues are expected to improve, the district remains focused on careful spending. This budget includes a 1.34% increase in teacher, classified, and administrative salary schedules, along with an increase in bus driver route pay from \$72 to \$73 per day. Even with these adjustments, the district remains approximately \$2,800 below the projected Missouri minimum teacher salary requirement for FY27. To help offset costs and align staffing with student enrollment trends, the district eliminated one elementary teaching position and one band teaching position, while also absorbing a teaching position at the North Central Career Center. Based on current enrollment and program participation, we do not believe these changes will negatively impact student learning opportunities. Additional expenditures include the Career Center Enhancement Grant project totaling \$27,100, with an anticipated reimbursement of \$18,050. The budget also includes continued support for employee health insurance, with the district paying 100% of the individual employee premium. Other significant costs include middle school debt payments, lease-purchase obligations for football field lights and scoreboards, and an anticipated 8% increase in property and liability insurance premiums.

As a result of the levy increase and reductions in instructional staffing, athletic staffing, and other operational expenses, the district anticipates ending the 2026-2027 fiscal year with a fund balance of 19.74%.

This budget reflects the district's commitment to aligning resources with student needs while maintaining responsible stewardship of taxpayer dollars. The decisions made throughout this budget process were not simply about reducing costs; they were about positioning the district to invest in the areas that matter most—our students and employees. By strategically reallocating resources, we are working to strengthen our ability to recruit and retain highly qualified staff while maintaining healthy financial reserves. At the same time, we recognize that uncertainty remains regarding future state funding, property tax legislation, potential changes to state income tax policy, and revenues generated through gaming, lottery, and tobacco sources. For that reason, we will continue to monitor our finances carefully and make thoughtful decisions that protect both educational opportunities and financial stability. Our community can remain confident that South Harrison Co. R-II School District will continue to manage its resources responsibly while focusing on the success of every student we serve.

SOUTH HARRISON R-II SCHOOL DISTRICT

FY 2025-26

	GENERAL	SPECIAL	DEBIT SERVICE	CAPITAL PROJECTS	TOTAL
JULY 1, 2025 FUND BALANCES	\$2,345,250.46	\$0.00	\$0.00	\$401,012.24	\$2,746,262.70
REVENUES	\$7,280,869.52	\$3,794,593.30	\$0.00	\$794,223.00	\$11,869,685.82
EXPENDITURES	\$4,822,138.00	\$6,445,632.00	\$0.00	\$649,520.00	\$11,917,290.00
TRANSFER TEACHER'S FUND	-\$2,651,038.70	\$2,651,038.70			\$0.00
TRANSFER 7% SATXWADA	-\$53,007.97			\$53,007.97	\$0.00
JUNE 30, 2026 BALANCES	2,099,935.31	\$0.00	\$0.00	\$598,723.21	\$2,698,658.52
RESTRICTED FUND BALANCES					
ESTIMATED UNRESTRICTED FUND BALANCE = 18.5%					
	RESTRICTED BALANCES				
PD and Student Scholarship	\$8,482.00				

SOUTH HARRISON R-II SCHOOL DISTRICT
FY 2026-2027 BUDGET SUMMARY
ESTIMATED BALANCES AND TRANSFERS

BUDGET SUMMARY:	Fund 1	Fund 2	Fund 3	Fund 4	Total
TOTAL RECEIPTS	\$7,556,060.00	\$3,413,415.00	\$0.00	\$617,885.00	\$11,002,376.01
BALANCE JULY 1, 2026	\$2,099,935.00	\$0.00	\$0.00	\$598,723.00	\$2,698,658.00
TOTAL RECEIPTS & BALANCE	\$9,655,995.00	\$3,413,415.00	\$0.00	\$1,216,608.00	\$14,286,018.00
TOTAL EXPENDITURES	\$4,814,163.00	\$6,093,779.00	\$0.00	\$633,873.00	\$11,541,815.00
BALANCE JUNE 30, 2027	\$4,841,832.00	-\$2,680,364.00	\$0.00	\$582,735.00	\$2,174,203.01
TRANSFERS	-\$2,680,364.00	\$2,680,364.00		\$0.00	\$0.00
BALANCE JUNE 30 W/TRAN	\$2,161,468.00	\$0.00	\$0.00	\$582,735.00	\$2,744,203.00
	Fund 1	Fund 2	Fund 3	Fund 4	Total
Balance Changes July 1 - June 30	\$75,533.00	\$0.00	\$0.00	-\$15,988.00	\$59,545.00

PROJECTED FUND BALANCE 19.74%

**BUDGET SUMMARY
FY 2026-27**

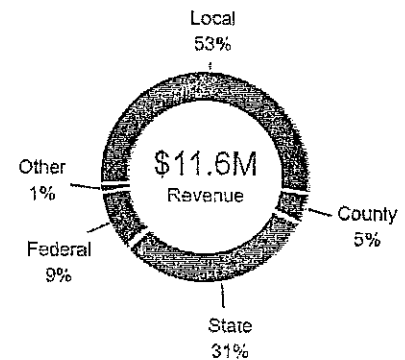
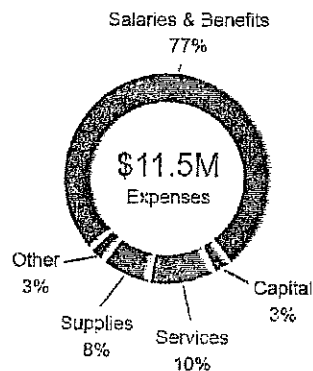
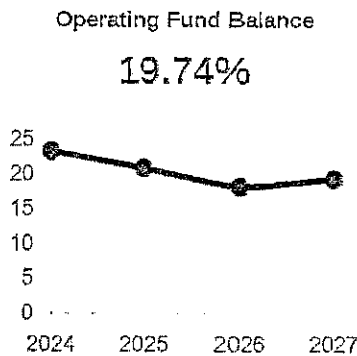
- The proposed budget for the following revenue is based on the actual revenue the current year:
 - Delinquent Taxes (5112)
 - Intangible Tax (5114)
 - M & M Surtax (5115)
 - In Lieu of Tax (5116)
 - Earnings on Investments (5141)
 - Interest on Delinquent Taxes (5141.)
 - Fines (5211)
 - State Utility Tax (5221)
- Current taxes (5111) have been based on the 2025 tax rate and assessed valuation as the 2026 assessed valuation is not available yet. A 1% assessed valuation increase was projected based upon no reassessment year historical data.
- The certified based was increase 1.34% and the classified hourly base was increased 1.34%. Administrative salaries were increased by \$1.34%. Health insurance cost increased from \$8,436 to \$8,628 per year for eligible employees.
- The Teacher Baseline Grant is included in the budget. One hundred percent cost to increase teacher salary to \$40,000 and teachers with a Master Degree with 10 years of experience to \$47,000 will be funded by the state. The state is also reimbursing the cost of benefits on the increased salary.
- The MOQPK Grant is included in the budget. The grant will pay the salary cost of the instructional staff within the program and some supply cost.
- The budget includes principal payment on the middle school building \$240,000 (405131 6613 000 0000 00000) and the interest payment of \$68,650 (40 523 6623 000 0000 1 00000 and 40 5231 6623 000 000 2 00000).
- The budget includes the lease purchase payment of \$61,095 for the football field lighting and \$41,580 for the scoreboards.
- The following items have been added to the budget:
 - **Teacher Technology:**
 - Teacher Computers (40 2225 6412 000 1050 1 00000).....\$10,233
 - **Career Center:**
 - Enhancement Grant (40 1361 6541 000 1050 3 33201).....\$27,100
 - *Reimbursement \$18,050 (40 5332 000 0000 33201)

BUDGET PROJECTS
FY 2026-27

	<u>FUNDING SOURCE</u>	<u>COST</u>	<u>ACCOUNT CODE</u>
DISTRICT WIDE:			
Instructional Technology (computers)	District	10,233	40 2225 6543 000 1050 1 00000 40 2225 6543 000 3000 1 00000 40 2225 6543 000 4020 1 00000
HIGH SCHOOL:			
Football Field Lights	Lease Purchase	61,095	40 4091 6531 000 0000 1 00000
Scoreboards (football field & gym)	Lease Purchase	41,580	40 4091 6531 000 0000 1 00000
	TOTAL:	\$112,908	
<u>POTENTIAL PROJECTS PENDING REVENUES</u>			
ELEMENTARY SCHOOL			
Carpet Replacement (Library and Kindergarten hallway)	District	\$25,000	
MIDDLE SCHOOL			
Exterior Door Repair (North Entrance)	District	\$20,156	
HIGH SCHOOL			
Exterior Door Repair (Theater)	District	\$16,932	
Roof Repair (Phase 1)	District	\$200,000	
HIGH SCHOOL/MIDDLE SCHOOL			
Seal Coat Asphalt Drive	District	\$15,000	
CAREER CENTER			
Security Film on entry doors and windows	District	\$4,164	
	TOTAL:	\$281,252	

Fiscal Year 2027 Budget

	2023	2024	2025	2026-Budget	2027-Proposed	Difference
Revenue	\$12,971,732	\$11,883,013	\$11,272,690	\$11,987,987	\$11,587,361	\$-400,626
Expense	\$13,176,302	\$11,925,076	\$11,814,671	\$12,176,711	\$11,541,816	\$-634,895
Net	\$-204,570	\$-42,063	\$-541,981	\$-188,724	\$45,545	\$234,269



Budget Summary

	Total	Operating	General	Teacher	Debt	Capital
Tax Levy	\$5,0739	\$0.0000	\$4,4200	\$0.0000	\$0.0000	\$0.6539
Opening Balance	\$2,698,658	\$2,099,935	\$2,099,935	\$0	\$0	\$598,723
Estimated Revenue	\$11,587,360	\$10,969,475	\$7,556,060	\$3,413,415	\$0	\$617,885
Estimated Receipts and Balances	\$14,286,018	\$13,069,410	\$9,655,995	\$3,413,415	\$0	\$1,216,608
Estimated Expenditures	\$11,541,815	\$10,907,942	\$4,814,163	\$6,093,779	\$0	\$633,873
Revenue - Expenditures	\$45,545	\$61,533	\$2,741,897	-\$2,680,364	\$0	-\$15,988
Balance Prior to Transfer	\$2,744,203	\$2,161,468	\$4,841,832	-\$2,680,364	\$0	\$582,735
Transfers	\$0	\$0	-\$2,680,364	\$2,680,364	\$0	\$0
Zero Teach Fund Balance	\$0	\$0	-\$2,680,364	\$2,680,364	\$0	\$0
Estimated Fund Balance 2027	\$2,744,203	\$2,161,468	\$2,161,468	\$0	\$0	\$582,735
Estimated Restricted Money	\$8,482	\$8,482	\$8,482	\$0	\$0	\$0
Estimated Unrestricted Money	\$2,735,721	\$2,152,986	\$2,152,986	\$0	\$0	\$582,735
% Unrestricted Fund Balance		19.74%				

Revenue by Source and Fund

Object	General	Teacher	Debt	Capital
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Local (5100-5199)	\$5,164,951	\$448,035	\$0	\$585,859
County (5200-5299)	\$410,104	\$116,990	\$0	\$13,977
State (5300-5399)	\$1,170,278	\$2,407,245	\$0	\$18,050
Federal (5400-5499)	\$790,971	\$303,604	\$0	\$0
Other (5500+)	\$19,756	\$137,541	\$0	\$0
Total	\$7,556,060	\$3,413,415	\$0	\$617,886

Expense by Object and Fund

Object	General	Teacher	Debt	Capital
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Certified Salaries	\$63,950	\$4,549,510	\$0	\$0
Non-Certified Salaries	\$1,833,960	\$0	\$0	\$0
Benefits	\$845,012	\$1,544,270	\$0	\$0
Purchased Services	\$1,203,493	\$0	\$0	\$0
Supplies	\$867,748	\$0	\$0	\$10,233
Capital Outlay	\$0	\$0	\$0	\$319,385
Principal, Interest, and Fees	\$0	\$0	\$0	\$304,255
Total	\$4,814,163	\$6,093,780	\$0	\$633,873

Expense by Object over Time

Object	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
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Certified Salaries	\$4,522,594	\$4,655,924	\$4,551,830	\$4,791,104	\$4,613,460	-\$177,644
Non-Certified Salaries	\$1,532,210	\$1,709,015	\$1,843,059	\$1,946,613	\$1,833,960	-\$112,653
Benefits	\$2,191,048	\$2,219,192	\$2,285,366	\$2,463,421	\$2,389,282	-\$74,139
Purchased Services	\$1,032,726	\$1,145,561	\$997,407	\$999,499	\$1,203,493	\$203,994
Supplies	\$1,822,123	\$1,406,556	\$1,266,089	\$1,332,755	\$877,981	-\$454,774
Capital Outlay	\$1,751,601	\$472,068	\$559,588	\$330,169	\$319,385	-\$10,784
Principal, Interest, and Fees	\$324,000	\$316,759	\$311,333	\$313,150	\$304,255	-\$8,895
Total	\$13,176,302	\$11,825,075	\$11,814,672	\$12,176,711	\$11,541,816	-\$634,895

Assessed Value over Time

	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
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Assessed Value	\$87,104,363	\$84,712,781	\$86,909,731	\$123,456	\$92,584,718	\$92,461,262
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Revenue

Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
revenue	\$12,971,732	\$11,883,013	\$11,272,690	\$11,987,987	\$11,587,361	\$-400,626
5100 - Local	\$5,286,810	\$5,428,311	\$5,482,825	\$6,154,371	\$6,198,845	\$44,474
5110 - Taxes	\$4,683,320	\$4,780,868	\$4,806,705	\$5,437,206	\$5,677,351	\$240,145
5111 - Taxes						
Current Ad Valorem	\$3,334,317	\$3,269,089	\$3,404,865	\$3,700,362	\$4,274,867	\$574,505
5112 - Taxes						
Delinquent Ad Valorem	\$165,215	\$206,501	\$164,258	\$164,259	\$187,906	\$23,647
5113 - School District Trust Fund Proposition C	\$1,075,728	\$1,186,056	\$1,204,655	\$1,134,780	\$1,104,085	\$-30,695
5114 - Financial Institution Taxes Intangible	\$97	\$159	\$42	\$160	\$45	\$-115
5115 - M M Surtax	\$94,764	\$103,407	\$17,123	\$197,863	\$107,592	\$-90,271
5116 - In Lieu of Tax	\$13,199	\$15,656	\$15,762	\$239,782	\$2,856	\$-236,926
5120 - Tuition	\$15,837	\$9,275	\$7,688	\$8,862	\$4,000	\$-4,862
5123 - Adult Continuing Education Tuition - Post-Secondary	\$15,837	\$9,275	\$7,688	\$8,862	\$4,000	\$-4,862
5140 - Earnings on Investments	\$126,137	\$164,414	\$156,459	\$154,410	\$150,623	\$-3,787
5141 - Earnings From Temporary Deposits	\$126,137	\$164,414	\$156,459	\$154,410	\$150,623	\$-3,787
5150 - Food Service - Programs Pupils	\$95,468	\$98,588	\$90,270	\$89,393	\$6,556	\$-82,837
5151 - Sales to Pupils - Reimbursable School Meals	\$95,468	\$98,588	\$90,270	\$89,393	\$6,556	\$-82,837
5160 - Food Service - Programs Adults	\$20,539	\$19,306	\$20,650	\$26,088	\$24,616	\$-1,472
5161 - Sales to Adults for Adult Meals - Non Program Food Sales	\$5,603	\$4,442	\$12,916	\$12,400	\$17,994	\$5,594
5165 - Food Service - Non-Program	\$14,936	\$14,864	\$7,734	\$13,688	\$6,622	\$-7,066

Account	2023	2024	2025	2025 - Budget	2027 - Proposed	Change
5170 - Enterprise Sources	\$282,879	\$290,544	\$317,589	\$381,120	\$284,249	\$-96,871
5171 - Admissions - Student Activities	\$56,382	\$44,992	\$64,458	\$59,531	\$59,043	\$-488
5173 - Student Organization Membership Dues and Fees	\$29,474	\$25,573	\$129,915	\$30,136	\$105,039	\$74,903
5179 - Pupil Activity Income	\$197,022	\$219,978	\$123,217	\$291,453	\$120,167	\$-171,286
5180 - Community Services	\$3,779	\$4,796	\$4,073	\$4,700	\$4,500	\$-200
5182 - Preschool Tuition	\$3,779	\$4,796	\$4,073	\$4,700	\$4,500	\$-200
5190 - Other Revenue From Local Sources	\$58,852	\$60,520	\$79,392	\$52,592	\$46,950	\$-5,642
5191 - Rentals	\$3,800	\$3,866	\$50	\$50	\$0	\$-50
5192 - Gifts	\$2,326	\$885	\$6,715	\$0	\$0	\$0
5195 - Prior Period Adjustment	\$290	\$714	\$0	\$100	\$0	\$-100
5198 - Miscellaneous Local Revenue	\$52,436	\$55,055	\$72,627	\$52,442	\$46,950	\$-5,492
5200 - County	\$546,622	\$558,839	\$520,389	\$520,337	\$541,071	\$20,734
5210 - Court Related - County	\$175,922	\$102,441	\$107,052	\$107,000	\$116,990	\$9,990
5211 - Fines Escheats Overplus Etc	\$175,922	\$102,441	\$107,052	\$107,000	\$116,990	\$9,990
5220 - Tax Collected by County for the LEA	\$370,700	\$456,398	\$413,337	\$413,337	\$424,081	\$10,744
5221 - State Assessed Railroad and Utility Taxes	\$370,700	\$456,398	\$413,337	\$413,337	\$424,081	\$10,744
5300 - State	\$3,866,054	\$3,705,831	\$3,841,654	\$4,039,759	\$3,595,573	\$-444,186
5310 - Foundation Formula State Aid	\$3,343,596	\$3,354,757	\$3,461,963	\$3,585,781	\$3,219,171	\$-366,610
5311 - Basic Formula - State Monies	\$2,602,751	\$2,561,452	\$2,603,611	\$2,762,187	\$2,504,045	\$-258,142
5312 - Transportation	\$303,032	\$325,373	\$301,279	\$301,361	\$251,664	\$-49,697

Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
5314 - Early Childhood 3 4 Year Old Special Education ECSE	\$103,838	\$112,636	\$110,403	\$127,369	\$110,513	\$-16,856
5319 - Basic Formula - Classroom Trust Fund	\$333,975	\$355,297	\$446,670	\$394,864	\$352,949	\$-41,915
5320 - Foundation Formula State Aid	\$18,226	\$17,372	\$16,357	\$15,000	\$14,144	\$-856
5324 - Educational and Screening Program EntitlementParents As Teachers PAT	\$18,226	\$17,372	\$16,357	\$15,000	\$14,144	\$-856
5330 - State Revenue	\$233,609	\$180,600	\$216,022	\$338,661	\$300,188	\$-38,473
5332 - Career Education	\$231,552	\$177,599	\$185,842	\$201,162	\$162,314	\$-38,848
5333 - Food Service	\$2,057	\$3,001	\$3,174	\$3,173	\$3,548	\$375
5338 - Missouri Quality Pre-K MOQPK - LEA Grant	\$0	\$0	\$27,006	\$134,326	\$134,326	\$0
5340 - State Revenue	\$90,650	\$114,550	\$134,270	\$90,317	\$61,570	\$-28,747
5341 - Teacher Baseline Grant	\$90,650	\$114,550	\$134,270	\$90,317	\$61,570	\$-28,747
5380 - State Revenue	\$0	\$37,000	\$0	\$0	\$0	\$0
5384 - School Safety Grant	\$0	\$37,000	\$0	\$0	\$0	\$0
5390 - State Revenue	\$179,973	\$1,552	\$13,043	\$10,000	\$500	\$-9,500
5397 - Other State Revenue	\$179,973	\$1,552	\$13,043	\$10,000	\$500	\$-9,500
5400 - Federal	\$3,105,032	\$2,020,691	\$1,250,735	\$1,127,561	\$1,094,575	\$-32,986
5410 - Federal Unrestricted Direct	\$20,294	\$19,235	\$22,805	\$22,000	\$23,745	\$1,745
5412 - Medicaid	\$20,294	\$19,235	\$22,805	\$22,000	\$23,745	\$1,745
5420 - Federal-Restricted	\$1,347,471	\$819,438	\$294,203	\$96,704	\$94,090	\$-2,614
5422 - ARP-Elementary and Secondary Schools	\$1,065,070	\$695,002	\$216,665	\$0	\$0	\$0

Emergency Relief Fund ESSER III							
5423 - Federal	\$180,981	\$41,524	\$0	\$0	\$0	\$0	
Unrestricted Direct							
5427 - Perkins Basic Grant Career Education	\$101,420	\$82,912	\$77,537	\$96,704	\$94,090	\$-2,614	
5426 - Federal- Restricted	\$0	\$6,008	\$0	\$0	\$0	\$0	
CRRSA - Governors Emergency Relief Fund GEER II	\$0	\$6,008	\$0	\$0	\$0	\$0	
5430 - Federal- Restricted	\$38,228	\$7,126	\$0	\$0	\$0	\$0	
5437 - IDEA Grants	\$818	\$0	\$0	\$0	\$0	\$0	
5439 - ARP - IDEA 611 Entitlement Funds	\$37,410	\$7,126	\$0	\$0	\$0	\$0	
5440 - Federal- Restricted	\$669,120	\$592,754	\$504,443	\$518,993	\$474,981	\$-44,012	
5441 - IDEA Part B IDEA Entitlement Funds	\$197,202	\$184,783	\$200,544	\$197,502	\$195,393	\$-2,109	
5442 - Early Childhood Special Education ECSE	\$24,857	\$36,443	\$20,107	\$26,661	\$20,215	\$-6,446	
5443 - ARP IDEA Early Childhood Special Education ECSE	\$3,047	\$74	\$0	\$0	\$0	\$0	
5445 - National School Lunch Food Program	\$353,217	\$276,512	\$210,338	\$218,000	\$191,216	\$-26,784	
5446 - School Breakfast Food Program	\$90,796	\$94,942	\$73,453	\$76,830	\$68,157	\$-8,673	
5450 - Federal- Restricted	\$817,730	\$437,759	\$330,355	\$400,000	\$418,885	\$18,885	
5451 - Title I Restricted	\$817,730	\$437,759	\$330,355	\$400,000	\$418,885	\$18,885	
5460 - Other Federal - Restricted	\$74,322	\$130,427	\$76,877	\$61,835	\$67,455	\$5,620	
5461 - Title IVA Student Support and	\$22,052	\$33,720	\$30,169	\$21,991	\$19,282	\$-2,709	

Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
Academic Enrichment						
5465 - Title IIA	\$52,270	\$43,644	\$46,707	\$39,844	\$48,173	\$8,329
5469 - CRRSA - Childcare Development Fund Grants	\$0	\$53,062	\$0	\$0	\$0	\$0
5490 - Other Federal - Restricted	\$137,867	\$7,946	\$22,054	\$28,029	\$15,419	\$-12,610
5492 - Title VB Rural Education Achievement Program REAP	\$12,706	\$6,446	\$21,754	\$28,029	\$14,419	\$-13,610
5497 - Other Federal Revenue	\$125,161	\$1,500	\$300	\$0	\$1,000	\$1,000
5600 - Non- Current	\$8,153	\$11,318	\$36,185	\$5,059	\$1,000	\$-4,059
5630 - Insurance	\$0	\$0	\$15,149	\$0	\$0	\$0
5631 - Net Insurance Recovery	\$0	\$0	\$15,149	\$0	\$0	\$0
5640 - Sale of School Buses	\$0	\$0	\$5,626	\$2,850	\$0	\$-2,850
5641 - Sale of School Buses	\$0	\$0	\$5,626	\$2,850	\$0	\$-2,850
5650 - Sale of Other Property	\$8,153	\$11,318	\$15,410	\$2,209	\$1,000	\$-1,209
5651 - Sale of Other Property	\$8,153	\$11,318	\$15,410	\$2,209	\$1,000	\$-1,209
5800 - From Other LEAs	\$159,061	\$158,023	\$140,901	\$140,900	\$156,297	\$15,397
5820 - Tuition From Other LEAs	\$159,061	\$158,023	\$140,901	\$140,900	\$156,297	\$15,397
5821 - Area Career Center Fees From Other LEAs	\$159,061	\$158,023	\$140,901	\$140,900	\$156,297	\$15,397

Expenses

Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
expense	\$13,176,302	\$11,925,076	\$11,814,671	\$12,176,711	\$11,541,816	\$-634,895
1000 - Instruction	\$6,373,269	\$6,134,262	\$6,021,563	\$6,471,425	\$5,920,772	\$-550,653
1100 - Regular Programs	\$3,653,637	\$3,647,117	\$3,579,773	\$3,585,898	\$3,322,718	\$-263,180
1111 - Elementary	\$1,443,798	\$1,504,120	\$1,431,002	\$1,324,895	\$1,245,300	\$-79,595
1131 - Middle/Junior High	\$1,047,245	\$1,120,384	\$1,097,573	\$1,121,016	\$1,061,101	\$-59,915
1151 - High School	\$1,102,585	\$978,829	\$1,010,928	\$1,095,979	\$975,497	\$-120,482
1191 - Summer School	\$60,009	\$43,784	\$40,270	\$44,008	\$40,820	\$-3,188
1200 - Special Programs	\$1,287,279	\$1,047,361	\$1,065,305	\$1,371,142	\$1,294,307	\$-76,835
1211 - Gifted and Talented	\$0	\$0	\$33,160	\$47,206	\$8,366	\$-38,840
1221 - Special Education and Related Services	\$697,547	\$758,779	\$727,245	\$915,414	\$923,187	\$7,773
1251 - Supplemental Instruction	\$509,051	\$205,990	\$215,326	\$315,501	\$265,221	\$-50,280
1271 - Bilingual	\$0	\$0	\$0	\$0	\$600	\$600
1281 - Early Childhood Special Education	\$80,681	\$82,593	\$89,575	\$93,021	\$96,933	\$3,912
1300 - Career Education Programs	\$770,932	\$745,618	\$740,527	\$841,867	\$758,314	\$-83,553
1311 - Agricultural Education	\$77,640	\$71,838	\$71,323	\$72,626	\$71,558	\$-1,068
1321 - Business Education	\$134,388	\$140,128	\$158,607	\$149,781	\$153,397	\$3,616
1331 - Family Consumer Sciences Education	\$105,028	\$109,191	\$60,944	\$114,293	\$118,457	\$4,164
1341 - Health Sciences Education	\$65,304	\$67,606	\$64,979	\$72,039	\$72,206	\$167
1361 - Skilled Technical Sciences Education	\$314,283	\$289,857	\$310,341	\$358,417	\$334,611	\$-23,806

Account	2023	2024	2025	2025 - Budget	2027 - Proposed	Change
1381 - Career Education Special Populations	\$69,368	\$61,843	\$63,956	\$64,077	\$0	\$-64,077
1391 - Other Career Education Non-Program Specific	\$4,921	\$5,155	\$10,378	\$10,634	\$8,085	\$-2,549
1400 - Student Activities	\$594,781	\$608,519	\$624,392	\$656,518	\$538,933	\$-117,585
1411 - Student Activities	\$253,178	\$261,698	\$275,933	\$292,465	\$264,184	\$-28,281
1421 - School-Sponsored Athletics	\$341,603	\$346,821	\$348,459	\$364,053	\$274,749	\$-89,304
1900 - Payments to Other Districts	\$66,640	\$85,647	\$11,566	\$16,000	\$6,500	\$-9,500
1911 - Tuition to Other Districts Within the State	\$39,760	\$26,317	\$10,886	\$16,000	\$6,500	\$-9,500
1913 - Tuition to Private Agencies	\$16,800	\$30,090	\$0	\$0	\$0	\$0
1933 - Tuition for Special Education Services to Private Agencies	\$10,080	\$29,240	\$680	\$0	\$0	\$0
2000 - Support	\$5,046,965	\$4,813,934	\$5,000,296	\$4,903,943	\$4,825,338	\$-78,605
2100 - Support Services - Pupils	\$534,648	\$575,975	\$560,400	\$577,856	\$601,869	\$24,013
2121 - System Support for Guidance Services	\$206,808	\$227,288	\$210,542	\$220,003	\$228,754	\$8,751
2125 - Record Maintenance Services	\$16,693	\$16,693	\$18,039	\$18,039	\$20,000	\$1,961
2132 - Medical Services	\$3,155	\$2,789	\$2,714	\$2,850	\$2,600	\$-250
2134 - Nursing Services	\$82,117	\$76,361	\$77,907	\$92,924	\$112,683	\$19,759
2139 - Other Health Services	\$0	\$1,552	\$1,210	\$623	\$623	\$0
2141 - Psychological Services Area Direction	\$56,892	\$63,621	\$56,965	\$60,313	\$60,740	\$427
2152 - Speech Pathology and Audiology Services	\$138,270	\$139,976	\$146,787	\$135,656	\$141,365	\$5,709

Account	2023	2024	2025	2025 - Budget	2027 - Proposed	Change
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2162 - Occupational Therapy-Related Service	\$15,828	\$25,550	\$37,170	\$36,384	\$27,000	\$-9,384
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2172 - Physical Therapy-Related Services	\$4,311	\$5,758	\$3,115	\$2,923	\$2,850	\$-73
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2182 - Visually Impaired/Division Services	\$2,983	\$2,910	\$0	\$0	\$0	\$0
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2191 - Other Support Services - Students	\$7,590	\$13,477	\$5,951	\$8,141	\$5,255	\$-2,886
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2200 - Support Services - Instructional Staff	\$427,933	\$281,657	\$219,912	\$321,304	\$334,408	\$13,104
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2212 - Instruction and Curriculum Development Services	\$9,135	\$4,913	\$0	\$0	\$5,157	\$5,157
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2213 - Instructional Staff Training Services	\$193,892	\$28,228	\$2,346	\$5,124	\$2,575	\$-2,549
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2214 - Professional Development	\$24,289	\$26,552	\$27,287	\$29,126	\$25,570	\$-3,556
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2221 - Educational Media Services Area Direction	\$66,344	\$67,748	\$63,534	\$72,075	\$66,983	\$-5,092
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2222 - School Library Services	\$70,178	\$74,857	\$81,774	\$82,874	\$84,120	\$1,246
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2225 - Instruction-Related Technology	\$64,096	\$79,359	\$44,971	\$132,105	\$150,003	\$17,898
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2300 - Support Services - General Administration	\$581,446	\$766,100	\$731,778	\$786,275	\$773,531	\$-12,744
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2311 - Board of Education Services	\$45,682	\$57,873	\$42,870	\$62,048	\$63,444	\$1,396
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2321 - Office of the Superintendent Services	\$306,987	\$453,711	\$415,712	\$431,773	\$438,490	\$6,717
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2329 - Other Executive Administration Services	\$110,699	\$118,684	\$152,107	\$159,779	\$127,544	\$-32,235
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2331 - Administrative Services	\$118,078	\$135,831	\$121,089	\$132,675	\$144,052	\$11,377
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Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
Technology Services						
2400 - Support Services - Building Level Administration	\$664,154	\$716,443	\$729,269	\$764,168	\$836,684	\$72,516
2411 - Office of the Principal Services	\$664,154	\$716,443	\$729,269	\$764,168	\$836,684	\$72,516
2500 - Business Support Services	\$2,811,600	\$2,459,021	\$2,758,937	\$2,454,340	\$2,278,846	\$-175,494
2521 - Fiscal Services Area Direction	\$0	\$0	\$145	\$360	\$250	\$-110
2524 - Payroll Services	\$0	\$2,775	\$0	\$0	\$43	\$43
2541 - Operation and Maintenance of Plant Service Area Direction	\$63,109	\$67,407	\$112,963	\$1,841	\$1,841	\$0
2542 - Care and Upkeep of Building Services	\$1,026,135	\$1,074,759	\$1,060,955	\$1,221,650	\$1,125,976	\$-95,674
2543 - Care and Upkeep of Grounds Services	\$53,987	\$57,929	\$63,395	\$52,927	\$44,826	\$-8,101
2544 - Care and Upkeep of Equipment Services	\$0	\$18	\$0	\$0	\$0	\$0
2545 - Vehicle Servicing and Maintenance Services - Other Than Buses	\$7,439	\$11,983	\$19,527	\$2,400	\$3,650	\$1,250
2546 - Security Services	\$22,391	\$33,476	\$12,038	\$12,697	\$9,576	\$-3,121
2549 - Other Operation and Maintenance of Plant Services	\$0	\$14,123	\$0	\$0	\$0	\$0
2552 - District Operated Nondisabled Student Transportation Services	\$894,962	\$533,215	\$806,321	\$479,525	\$508,435	\$28,910
2554 - District Operated Transportation Services for Students with Disabilities	\$3,018	\$6,294	\$16,320	\$0	\$0	\$0

Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
2558 - Non-Allowable Transportation Expenses	\$30,859	\$13,085	\$269	\$515	\$400	\$-115
2561 - Food Service Area	\$42,304	\$41,593	\$45,587	\$44,445	\$0	\$-44,445
2562 - Food Preparation and Dispensing Services	\$667,397	\$602,364	\$608,874	\$637,980	\$583,849	\$-54,131
2591 - Other Business Support Services	\$0	\$0	\$12,543	\$0	\$0	\$0
2600 - Support Services - Central Office	\$27,186	\$14,739	\$0	\$0	\$0	\$0
2623 - Evaluation Services	\$2,405	\$0	\$0	\$0	\$0	\$0
2642 - Recruitment and Placement Services	\$1,744	\$0	\$0	\$0	\$0	\$0
2644 - Professional Development for Non-Instructional Staff	\$23,037	\$936	\$0	\$0	\$0	\$0
2645 - Health Services	\$0	\$13,803	\$0	\$0	\$0	\$0
3000 - Early Childhood and Public Services	\$269,231	\$283,138	\$296,601	\$326,743	\$336,001	\$9,258
3500 - Early Childhood Program	\$265,343	\$281,511	\$296,526	\$325,182	\$334,944	\$9,762
3511 - Early Childhood Program	\$29,861	\$33,051	\$35,476	\$36,944	\$36,814	\$-130
3512 - Early Childhood Instruction	\$235,482	\$248,460	\$261,051	\$288,238	\$298,130	\$9,892
3600 - Welfare Activities Services	\$0	\$400	\$66	\$400	\$46	\$-354
3611 - Homeless and Other Disadvantage Student Activities Services	\$0	\$400	\$66	\$400	\$46	\$-354
3900 - Other Community Services	\$3,888	\$1,227	\$8	\$1,161	\$1,011	\$-150

Account	2023	2024	2025	2026 - Budget	2027 - Proposed	Change
3911 - Other Community Services	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0
3912 - Parental Involvement	\$2,888	\$227	\$8	\$161	\$11	\$-150
4000 - Facilities Acquisition and Construction	\$1,162,836	\$376,982	\$184,878	\$161,450	\$155,450	\$-6,000
4000 - Facilities Acquisition and Construction Services	\$1,162,836	\$376,982	\$184,878	\$161,450	\$155,450	\$-6,000
4021 - Land Acquisition and Development Services	\$800,373	\$37,725	\$14,386	\$0	\$0	\$0
4031 - Architecture Engineering and Legal Services	\$33,088	\$0	\$0	\$0	\$0	\$0
4051 - Building Acquisition Construction and Improvements Services	\$329,375	\$180,360	\$16,294	\$6,000	\$0	\$-6,000
4091 - Other Facilities Acquisition and Construction Services	\$0	\$158,897	\$154,199	\$155,450	\$155,450	\$0
5000 - Debt Related Fees	\$324,000	\$316,759	\$311,333	\$313,150	\$304,255	\$-8,895
5100 - Principal	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$0
5131 - Principal - Lease Purchase Agreement	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	\$0
5200 - Interest	\$79,525	\$72,943	\$67,517	\$68,675	\$62,347	\$-6,328
5231 - Interest - Lease Purchase Agreements	\$79,525	\$72,943	\$67,517	\$68,675	\$62,347	\$-6,328
5300 - Other Debt Related Fees	\$4,475	\$3,816	\$3,816	\$4,475	\$1,908	\$-2,567
5331 - Fees - Lease Purchase Agreements	\$4,475	\$3,816	\$3,816	\$4,475	\$1,908	\$-2,567

