



2026-2027 PROPOSED BUDGET

ALL BUDGETED FUNDS BY FUNCTION

	GENERAL OPERATING FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND	TOTAL	TOTAL BY ENROLLED STUDENT*
ESTIMATED REVENUES					
Local Revenue	\$ 158,242,816	\$ 36,709,922	\$ 2,416,633	\$ 197,369,370	\$ 15,073
State Revenue	24,838,643	3,009,416	17,000	27,865,059	2,128
Federal Revenue	2,150,000		2,126,229	4,276,229	327
Total Estimated Revenues	\$ 185,231,459	\$ 39,719,338	\$ 4,559,862	\$ 229,510,659	
APPROPRIATIONS BY FUNCTION					
11 - Instruction	\$ 85,296,638			\$ 85,296,638	\$ 6,514
12 - Instructional and Media Services	1,491,247			1,491,247	114
13 - Curriculum and Staff Development	489,825			489,825	37
21 - Instructional Leadership	2,370,708			2,370,708	181
23 - School Leadership	8,551,593			8,551,593	653
31 - Guidance, Counseling and Evaluation Services	6,529,252			6,529,252	499
32 - Social Work Services	400,608			400,608	31
33 - Health Services	1,782,328			1,782,328	136
34 - Student Transportation	4,153,589			4,153,589	317
35 - Food Service.	1,753		4,549,535	4,551,288	348
36 - Cocurricular/Extracurricular	4,791,133			4,791,133	366
41 - General Administration	4,214,668			4,214,668	322
51 - General Maintenance and Operations	17,292,734			17,292,734	1,321
52 - Security and Monitoring Services	3,212,010			3,212,010	245
53 - Data Processing Services	3,262,711			3,262,711	249
61 - Community Services	2,419,049			2,419,049	185
71 - Debt Service	-	47,923,263		47,923,263	3,660
91 - Contracted Services Between Public Schools	30,057,575			30,057,575	2,296
97 - Payments to Tax Increment Fund	7,884,456			7,884,456	602
99 - Other Intergovernmental Charges	1,029,582			1,029,582	79
Total Appropriations	\$ 185,231,459	\$ 47,923,263	\$ 4,549,535	\$ 237,704,257	
BUDGETED SURPLUS (DEFICIT)	\$ (0)	\$ (8,203,925)	\$ 10,327	\$ (8,193,598)	
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	\$ 125,866,721		\$ 2,450,505	\$ 128,317,226	\$ 9,800
62 - Professional and Contracted Services	43,526,864		75,000	43,601,864	3,330
63 - Supplies and Materials	3,653,283		2,010,430	5,663,713	433
64 - Other Operating Costs	12,184,591		13,600	12,198,191	932
65 - Debt Service	-	\$66,539,805	-	66,539,805	5,082
66 - Capital Outlay	-		-	-	-
Total Appropriations	\$ 185,231,459	\$ 66,539,805	\$ 4,549,535	\$ 256,320,799	

* Based on projected 2026-2027 enrollment of 13,094 students.

2026-2027 GENERAL FUND BUDGET

The General Fund budget is the operating budget, which pays for the daily operation of schools and central offices. Expenditures paid from this fund include salaries and benefits, classroom supplies and equipment, extracurricular and cocurricular activities, educational technology, utilities, routine maintenance of buildings, and transportation costs.

	2025-26 REVISED BUDGET	PERCENT OF TOTAL	INCREASE (DECREASE)	2026-27 PROPOSED BUDGET	PERCENT OF TOTAL	PERCENT CHANGE
Local Revenue						
Local Tax Collections	149,418,738	79.9%	(2,635,200)	146,783,538	79.2%	-1.8%
Investment Earnings	2,100,000	1.1%	-	2,100,000	1.1%	0.0%
Other Local Revenue	9,359,278	5.0%	-	9,359,278	5.1%	0.0%
Total Local Revenue	160,878,016	86.0%	(2,635,200)	158,242,816	85.4%	-1.6%
State Revenue						
Available School Fund	5,046,069	2.7%	2,706,479	7,752,548	4.2%	53.6%
Foundation School Program	10,371,604	5.5%	(2,035,509)	8,336,095	4.5%	-19.6%
TRS-On Behalf	8,630,029	4.6%	119,971	8,750,000	4.7%	1.4%
Total State Revenue	24,047,702	12.9%	790,941	24,838,643	13.4%	3.3%
Federal Revenue						
Indirect Cost	388,493	0.2%	(38,493)	350,000	0.2%	-9.9%
SHARS & Other Federal Revenue	1,810,000	1.0%	(10,000)	1,800,000	1.0%	-0.6%
Total Federal Revenue	2,198,493	1.2%	(48,493)	2,150,000	1.2%	-2.2%
Total Estimated Revenues	187,124,211	100.0%	(1,892,752)	185,231,459	100.0%	-1.0%
APPROPRIATIONS BY OBJECT						
61 - Payroll Costs	128,325,523	68.1%	(2,458,802)	125,866,721	68.0%	-1.9%
62 - Professional and Contracted Services	38,951,469	20.7%	4,575,396	43,526,864	23.5%	11.7%
63 - Supplies and Materials	3,621,514	1.9%	31,769	3,653,283	2.0%	0.9%
64 - Other Operating Costs	17,633,329	9.4%	(5,448,738)	12,184,591	6.6%	-30.9%
Total Appropriations	188,531,835	100.0%	(3,300,376)	185,231,459	100.0%	-1.8%
Payroll % of Operating Revenue (Net of Recapture & TIF)	86.334%			85.455%		
APPROPRIATIONS BY FUNCTION						
Instruction						
11 - Instruction	88,028,739	47.5%	(2,732,101)	85,296,638	46.0%	-3.1%
12 - Instructional and Media Services	1,550,699	0.8%	(59,452)	1,491,247	0.8%	-3.8%
13 - Curriculum and Staff Development	539,093	0.3%	(49,268)	489,825	0.3%	-9.1%
95 - Payments to Juvenile Justice Alternative	-	0.0%	-	-	0.0%	0.0%
Total Instruction	90,118,531	48.7%	(2,840,821)	87,277,710	47.1%	-3.2%
Instructional Support						
21 - Instructional Leadership	3,510,863	1.9%	(1,140,155)	2,370,708	1.3%	-32.5%
23 - School Leadership	9,112,013	4.9%	(560,420)	8,551,593	4.6%	-6.2%
31 - Guidance, Counseling and Evaluation Services	6,460,519	3.5%	68,733	6,529,252	3.5%	1.1%
32 - Social Work Services	169,191	0.1%	231,417	400,608	0.2%	136.8%
33 - Health Services	1,814,908	1.0%	(32,580)	1,782,328	1.0%	-1.8%
35 - Food Service	-	0.0%	1,753	1,753	0.0%	
36 - Cocurricular/Extracurricular	4,252,739	2.3%	538,394	4,791,133	2.6%	12.7%
Total Instructional Support	25,320,233	13.7%	(892,858)	24,427,375	13.2%	-3.5%
General Administration						
41 - General Administration	4,627,069	2.5%	(412,401)	4,214,668	2.3%	-8.9%
District Operations						
34 - Student Transportation	4,107,734	2.2%	45,855	4,153,589	2.2%	1.1%
51 - General Maintenance and Operations	17,319,475	9.4%	(26,741)	17,292,734	9.3%	-0.2%
52 - Security and Monitoring Services	3,239,787	1.7%	(27,777)	3,212,010	1.7%	-0.9%
53 - Data Processing Services	1,607,353	0.9%	1,655,358	3,262,711	1.8%	103.0%
Total District Operations	26,274,349	14.2%	1,646,695	27,921,044	15.1%	6.3%
Other						
61 - Community Services	2,625,124	1.4%	(206,075)	2,419,049	1.3%	-7.9%
71 - Debt Service	-	0.0%	-	-	0.0%	#DIV/0!
91 - Contracted Services Between Public Schools	25,037,511	13.5%	5,020,064	30,057,575	16.2%	20.1%
97 - Payments to Tax Increment Fund	13,448,432	7.3%	(5,563,976)	7,884,456	4.3%	-41.4%
99 - Other Intergovernmental Charges	1,080,586	0.6%	(51,004)	1,029,582	0.6%	-4.7%
Total Other	42,191,653	22.8%	(800,991)	41,390,662	22.3%	-1.9%
Total Appropriations	188,531,835	101.8%	(3,300,376)	185,231,459	100.0%	-1.8%
BUDGETED SURPLUS (DEFICIT)	(1,407,624)		1,407,624	(0)		

2026-2027 DEBT SERVICE BUDGET

The Debt Service Fund is used to pay principal and interest on debt incurred through the sale of bonds. The proceeds from bonds are used to finance long-term improvements to existing facilities.

	2025-26 REVISED BUDGET	INCREASE (DECREASE)	2026-27 PROPOSED BUDGET	PERCENT OF TOTAL	PERCENT CHANGE
ESTIMATED REVENUES					
Local Revenue					
Local Tax Collections	35,564,128	(654,206)	34,909,922	87.9%	-1.8%
Investment Earnings	1,852,000	(52,000)	1,800,000	4.5%	-2.8%
Total Local Revenue	37,416,128	(706,206)	36,709,922	92.4%	-1.9%
State Revenue					
State Aid for Homestead Exemption	3,802,032	(792,616)	3,009,416	7.6%	-20.8%
Total State Revenue	3,802,032	(792,616)	3,009,416	7.6%	-20.8%
Bond Proceeds	135,735,662				
Total Estimated Revenues	176,953,822	(1,498,822)	39,719,338	100.0%	-0.8%
APPROPRIATIONS BY FUNCTION					
District Operations					
71 - Bond Principal	20,085,659	12,714,341	32,800,000	68.4%	63.3%
71 - Bond Interest	24,388,096	(9,279,833)	15,108,263	31.5%	-38.1%
71 - Other Debt Fees	479,100	(464,100)	15,000	0.0%	-96.9%
Total District Operations	44,952,855	2,970,408	47,923,263	100.0%	6.6%
Bond Proceeds	134,383,698				
Total Appropriations	179,336,553	2,970,408	47,923,263	100.0%	1.7%
BUDGETED SURPLUS (DEFICIT)	(2,382,731)	(4,469,230)	(8,203,925)		

2026-2027 CHILD NUTRTION BUDGET

The Child Nutrition Fund is used to record revenues and expenditures related to the school lunch and breakfast program.

	2025-26 REVISED BUDGET	INCREASE (DECREASE)	2026-27 PROPOSED BUDGET	PERCENT OF TOTAL	PERCENT CHANGE
ESTIMATED REVENUES					
Local Revenue					
Cafeteria Sales	2,400,822	(11,189)	2,389,633	52.4%	-0.5%
Other Food Sales	1,368	3,632	5,000	0.1%	265.5%
Investment Earnings	43,122	(21,122)	22,000	0.5%	-49.0%
Other Sources	2,445,312	(28,679)	2,416,633	53.0%	-1.2%
State Revenue	17,500	(500)	17,000	100.0%	-2.9%
Federal Revenue					
National School Breakfast Program	417,389	(48,865)	368,524	8.1%	-11.7%
National School Lunch Program	1,498,534	184,171	1,682,705	36.9%	12.3%
USDA Commodities	76,827	(1,827)	75,000	1.6%	-2.4%
Total Federal Revenue	1,992,750	133,479	2,126,229	46.6%	6.7%
Total Estimated Revenues	4,455,562	104,800	4,559,862	100.0%	2.4%
APPROPRIATIONS BY FUNCTION					
District Operations					
35 - Food Service.	4,200,898	348,637	4,549,535	100.0%	8.3%
Total District Operations	4,200,898	348,637	4,549,535	100.0%	8.3%
Total Appropriations	4,200,898	348,637	4,549,535	100.0%	8.3%
BUDGETED SURPLUS (DEFICIT)	254,664	(243,837)	10,327		-95.7%
APPROPRIATIONS BY OBJECT					
61 - Payroll Costs	2,923,246	(472,741)	2,450,505	53.9%	-16.2%
62 - Professional and Contracted Services	60,200	14,800	75,000	1.6%	24.6%
63 - Supplies and Materials	1,146,852	863,578	2,010,430	44.2%	75.3%
64 - Other Operating Costs	5,600	8,000	13,600	0.3%	142.9%
66 - Capital Outlay	65,000	(65,000)	-	0.0%	-100.0%
Total Appropriations	4,200,898	348,637	4,549,535	100.0%	8.3%