

Watertown School District No. 14-4

2026-27 PRELIMINARY BUDGET



WATERTOWN SCHOOL BOARD

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Jon Iverson	President	2027
Kari Lohr	Vice President	2027
Jean Moulton	Director	2028
Roshal Rossman	Director	2029
Bailey Raml	Director	2028

Dr. Jeff Danielsen - Superintendent

Derek Barrios - Assistant Superintendent

Heidi Clausen - Business Manager

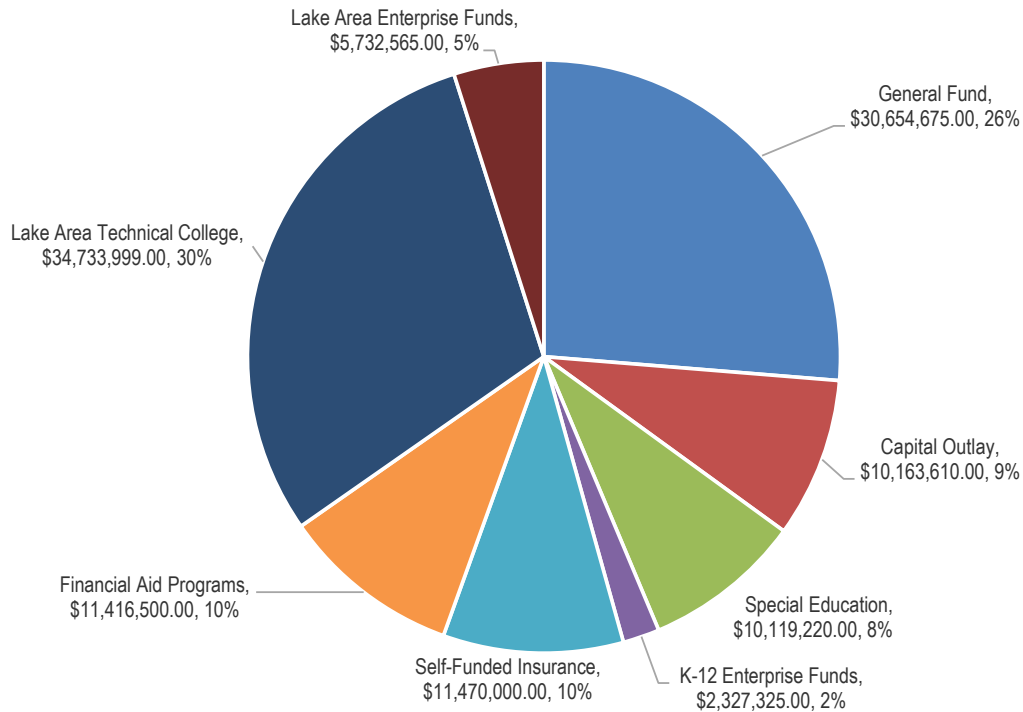
Emily Sovell - Assistant Business Manager

Tiffany Sanderson - LATC President

Cam Corey - LATC Vice President

BUDGET COMPARISON - ALL FUNDS 2026-2027

	BUDGET 2024-25	BUDGET 2025-26	PROPOSED 2026-27	Increase/(Decrease) from Prior Year	PERCENT CHANGE
GENERAL FUND	\$32,679,535.00	\$31,704,586.00	\$30,654,675.00	(\$1,049,911.00)	-3.31%
CAPITAL OUTLAY	\$19,204,795.00	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)	-0.46%
SPECIAL EDUCATION	\$9,036,700.00	\$9,557,130.00	\$10,119,220.00	\$562,090.00	5.88%
TOTAL TAXING FUNDS	\$60,921,030.00	\$51,472,671.00	\$50,937,505.00	(\$535,166.00)	-1.04%
K-12 NUTRITION SERVICE	\$2,336,880.00	\$2,210,250.00	\$1,974,185.00	(\$236,065.00)	-10.68%
CONCESSIONS	\$136,140.00	\$150,965.00	\$160,090.00	\$9,125.00	6.04%
DRIVER'S EDUCATION	\$77,190.00	\$78,000.00	\$64,800.00	(\$13,200.00)	-16.92%
PRE-SCHOOL SERVICES	\$142,905.00	\$144,635.00	\$128,250.00	(\$16,385.00)	-11.33%
TOTAL ENTERPRISE FUNDS	\$2,693,115.00	\$2,583,850.00	\$2,327,325.00	(\$256,525.00)	-9.93%
SELF-FUNDED INSURANCE	\$10,830,000.00	\$10,355,000.00	\$11,470,000.00	\$1,115,000.00	10.77%
STUDENT FINANCIAL AID PROGRAMS	\$13,267,000.00	\$13,364,920.00	\$11,416,500.00	(\$1,948,420.00)	-14.58%
TOTAL INTERNAL SERVICE FUNDS	\$24,097,000.00	\$23,719,920.00	\$22,886,500.00	(\$833,420.00)	-3.51%
LAKE AREA TECH	\$40,219,318.00	\$37,766,171.00	\$34,733,999.00	(\$3,032,172.00)	-8.03%
LATC BOOKSTORE SERVICES	\$4,260,076.00	\$4,025,370.00	\$4,218,405.00	\$193,035.00	4.80%
LATC NUTRITION SERVICE	\$707,594.00	\$807,745.00	\$822,160.00	\$14,415.00	1.78%
LATC DAY CARE	\$656,950.00	\$676,000.00	\$692,000.00	\$16,000.00	2.37%
TOTAL LAKE AREA TECH	\$45,843,938.00	\$43,275,286.00	\$40,466,564.00	(\$2,808,722.00)	-6.49%
TOTAL ALL FUNDS	\$133,555,083.00	\$121,051,727.00	\$116,617,894.00	(\$4,433,833.00)	-3.66%



LAKE AREA TECH REVENUES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Regular Tuition	\$8,152,922.16	\$8,359,000.00	\$7,882,600.00	(\$476,400.00)	1
Student Fees	\$4,938,987.07	\$5,260,450.00	\$5,645,888.00	\$385,438.00	2
Interest Income	\$373,884.52	\$410,000.00	\$300,000.00	(\$110,000.00)	
Services & Resale	\$534,576.41	\$466,800.00	\$463,000.00	(\$3,800.00)	3
Contributions & Donations	\$3,249,752.20	\$1,129,360.00	\$150,000.00	(\$979,360.00)	4
Other Local Sources	\$2,518,084.06	\$3,427,485.00	\$2,910,137.00	(\$517,348.00)	5
Total	\$19,768,206.42	\$19,053,095.00	\$17,351,625.00	(\$1,701,470.00)	
State Sources					
State Aid to Education	\$12,386,209.08	\$13,201,965.00	\$13,336,710.00	\$134,745.00	6
Other State Grants	\$3,909,222.30	\$3,448,706.00	\$2,379,822.00	(\$1,068,884.00)	7
Total	\$16,295,431.38	\$16,650,671.00	\$15,716,532.00	(\$934,139.00)	
Federal Sources					
Federal Grants in Aid	\$1,619,375.50	\$1,687,830.00	\$1,571,263.00	(\$116,567.00)	
Total	\$1,619,375.50	\$1,687,830.00	\$1,571,263.00	(\$116,567.00)	
Other Funding Sources					
Sales Tax Collected	\$39,651.23	\$25,000.00	\$25,000.00	\$0.00	8
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	
State Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	
Sale of Surplus	\$8,468.00	\$5,000.00	\$54,240.00	\$49,240.00	9
Use of Cash on Hand	\$0.00	\$344,575.00	\$15,339.00	(\$329,236.00)	10
Total	\$48,119.23	\$374,575.00	\$94,579.00	(\$279,996.00)	
Revenue Total	\$37,731,132.53	\$37,766,171.00	\$34,733,999.00	(\$3,032,172.00)	
<i>Use of Cash on Hand Deduction</i>	\$37,731,132.53	\$37,421,596.00	\$34,718,660.00	(\$2,702,936.00)	
Fund Balance Projections					
Beginning Fund Balance		\$6,330,242.00	\$5,985,667.00		
<i>Increase/(Decrease)</i>		(\$344,575.00)	(\$15,339.00)		
Ending Fund Balance		\$5,985,667.00	\$5,970,328.00		11
Fund Balance Percent		16.26%	17.19%		11

Note Reference:

1. Enrollment is assumed at a student FTE of 2,000.
2. Student fees vary as expenses vary between programs.
3. Services and resale in the areas of: farmland, cosmetology, building trades and parts management.
4. Foundation contribution in support of construction in progress.
5. Other local sources include Foundation reimbursement, facility rent, coveralls, misc. media, insurance proceeds, etc.
6. State Aid related to the per student allocation.
7. Other State grants and equipment supports.
8. Related to resale items and services.
9. Surplus auction related revenue.
10. Budgeted use of cash reserves.
11. Estimated Fund Balance: \$5,970,328.00 17.19%

LAKE AREA TECH EXPENDITURES - Program Level

LAKE AREA TECHNICAL COLLEGE

Program: 1390 - Adult Ed Literacy Programs

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$115,053.76	\$106,895.00	\$110,200.00	\$3,305.00	1
Benefits			\$37,801.21	\$36,665.00	\$38,415.00	\$1,750.00	1
Purchased Services			\$20,760.91	\$39,000.00	\$41,000.00	\$2,000.00	
Supplies			\$21,705.18	\$8,000.00	\$12,000.00	\$4,000.00	
Total	2.00	2.00	\$195,321.06	\$190,560.00	\$201,615.00	\$11,055.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1506 - Agriculture

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.50	\$594,302.50	\$649,020.00	\$673,145.00	\$24,125.00	1
Classified Salaries	0.80	0.50	\$29,688.97	\$20,635.00	\$17,350.00	(\$3,285.00)	1
Adjunct/Other Salaries			\$21,692.00	\$28,300.00	\$23,600.00	(\$4,700.00)	
Benefits			\$168,971.32	\$189,050.00	\$214,005.00	\$24,955.00	1
Purchased Services			\$57,593.12	\$104,060.00	\$94,000.00	(\$10,060.00)	
Supplies			\$62,044.19	\$51,375.00	\$51,200.00	(\$175.00)	
Equipment			\$33,640.20	\$439,670.00	\$100,000.00	(\$339,670.00)	
Total	9.80	10.00	\$967,932.30	\$1,482,110.00	\$1,173,300.00	(\$308,810.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1512 - Architecture & Construction

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	4.00	\$209,767.00	\$279,500.00	\$275,100.00	(\$4,400.00)	1
Benefits			\$58,620.30	\$82,180.00	\$84,185.00	\$2,005.00	1
Purchased Services			\$6,738.24	\$9,900.00	\$9,500.00	(\$400.00)	
Supplies			\$16,665.01	\$17,100.00	\$17,100.00	\$0.00	
Equipment			\$189,690.32	\$516,465.00	\$20,000.00	(\$496,465.00)	
Total	3.00	4.00	\$481,480.87	\$905,145.00	\$405,885.00	(\$499,260.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1536 - Finance

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$167,702.00	\$146,900.00	\$150,155.00	\$3,255.00	1
Classified Salaries	0.10	0.10	\$3,341.28	\$3,385.00	\$3,470.00	\$85.00	1
Adjunct/Other Salaries			\$21,508.44	\$21,000.00	\$12,500.00	(\$8,500.00)	
Benefits			\$46,286.66	\$44,730.00	\$46,490.00	\$1,760.00	1
Purchased Services			\$4,484.96	\$6,000.00	\$7,750.00	\$1,750.00	
Supplies			\$2,539.43	\$2,500.00	\$4,000.00	\$1,500.00	
Total	2.10	2.10	\$245,862.77	\$224,515.00	\$224,365.00	(\$150.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1542 - Health Science

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	30.45	32.50	\$2,081,640.27	\$2,178,802.00	\$2,444,899.00	\$266,097.00	1
Classified Salaries	0.80	0.80	\$37,108.35	\$44,375.00	\$47,233.00	\$2,858.00	1
Adjunct/Other Salaries			\$101,516.11	\$115,900.00	\$217,515.00	\$101,615.00	
Benefits			\$576,053.61	\$630,075.00	\$733,514.00	\$103,439.00	1
Purchased Services			\$463,168.93	\$595,645.00	\$672,265.00	\$76,620.00	
Supplies			\$82,432.18	\$127,300.00	\$158,955.00	\$31,655.00	
Equipment			\$614,828.19	\$1,739,231.00	\$564,300.00	(\$1,174,931.00)	
Total	31.25	33.30	\$3,956,747.64	\$5,431,328.00	\$4,838,681.00	(\$592,647.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1554 - Social Work, Cosmetology & Child Care Technician

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	5.00	\$412,113.00	\$413,800.00	\$341,365.00	(\$72,435.00)	1
Classified Salaries	1.10	1.10	\$45,354.55	\$39,555.00	\$41,367.00	\$1,812.00	1
Adjunct/Other Salaries			\$31,327.74	\$23,300.00	\$24,900.00	\$1,600.00	
Benefits			\$114,634.63	\$120,505.00	\$102,378.00	(\$18,127.00)	1
Purchased Services			\$17,981.87	\$25,000.00	\$87,800.00	\$62,800.00	
Supplies			\$70,975.50	\$80,000.00	\$80,000.00	\$0.00	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	7.10	6.10	\$692,387.29	\$702,160.00	\$677,810.00	(\$24,350.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1560 - Personal Services - Computer Info

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$264,808.00	\$269,000.00	\$274,702.00	\$5,702.00	1
Classified Salaries	0.10	0.10	\$5,484.12	\$5,560.00	\$0.00	(\$5,560.00)	1
Adjunct/Other Salaries			\$3,300.00	\$6,600.00	\$9,900.00	\$3,300.00	
Benefits			\$77,885.72	\$82,995.00	\$86,069.00	\$3,074.00	1
Purchased Services			\$11,808.43	\$18,710.00	\$17,755.00	(\$955.00)	
Supplies			\$21,594.75	\$13,000.00	\$13,000.00	\$0.00	
Equipment			\$0.00	\$0.00	\$132,000.00	\$132,000.00	
Total	4.10	4.10	\$384,881.02	\$395,865.00	\$533,426.00	\$137,561.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1566 - Law Enforcement & Public Safety

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.50	4.50	\$346,269.22	\$349,765.00	\$359,625.00	\$9,860.00	1
Classified Salaries	0.30	0.30	\$12,907.31	\$13,070.00	\$13,487.00	\$417.00	1
Adjunct/Other Salaries			\$25,806.73	\$17,500.00	\$23,600.00	\$6,100.00	
Benefits			\$85,333.09	\$87,710.00	\$91,736.00	\$4,026.00	1
Purchased Services			\$43,477.75	\$52,000.00	\$60,200.00	\$8,200.00	
Supplies			\$59,690.37	\$64,000.00	\$62,000.00	(\$2,000.00)	
Equipment			\$340,323.44	\$280,000.00	\$198,200.00	(\$81,800.00)	
Total	4.80	4.80	\$913,807.91	\$864,045.00	\$808,848.00	(\$55,197.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1572 - Manufacturing

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	13.00	12.85	\$981,628.88	\$1,021,345.00	\$1,033,862.00	\$12,517.00	1
Classified Salaries	0.80	0.60	\$34,589.05	\$29,060.00	\$30,048.00	\$988.00	1
Adjunct/Other Salaries			\$28,869.02	\$3,000.00	\$0.00	(\$3,000.00)	
Benefits			\$249,202.74	\$272,480.00	\$310,065.00	\$37,585.00	1
Purchased Services			\$121,953.22	\$101,265.00	\$119,150.00	\$17,885.00	
Supplies			\$261,288.94	\$244,000.00	\$228,000.00	(\$16,000.00)	
Equipment			\$652,622.20	\$704,545.00	\$441,322.00	(\$263,223.00)	
Total	13.80	13.45	\$2,330,154.05	\$2,375,695.00	\$2,162,447.00	(\$213,248.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1578 - Marketing

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$265,790.20	\$259,150.00	\$265,742.00	\$6,592.00	1
Classified Salaries	0.10	0.10	\$3,341.28	\$3,385.00	\$3,471.00	\$86.00	1
Adjunct/Other Salaries			\$18,732.00	\$20,000.00	\$10,000.00	(\$10,000.00)	
Benefits			\$78,113.50	\$82,500.00	\$85,313.00	\$2,813.00	1
Purchased Services			\$8,596.38	\$11,250.00	\$11,000.00	(\$250.00)	
Supplies			\$9,031.45	\$14,000.00	\$15,000.00	\$1,000.00	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	4.10	4.10	\$383,604.81	\$390,285.00	\$390,526.00	\$241.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1590 - Transportation

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	35.11	33.91	\$2,636,286.44	\$2,738,820.00	\$2,715,841.00	(\$22,979.00)	1
Classified Salaries	1.40	1.40	\$56,026.01	\$58,780.00	\$61,081.00	\$2,301.00	1
Adjunct/Other Salaries			\$336,620.79	\$332,500.00	\$380,300.00	\$47,800.00	
Benefits			\$708,977.69	\$783,925.00	\$833,221.00	\$49,296.00	1
Purchased Services			\$934,236.21	\$1,092,095.00	\$1,243,300.00	\$151,205.00	
Supplies			\$665,894.70	\$873,150.00	\$971,150.00	\$98,000.00	
Equipment			\$1,130,937.90	\$197,400.00	\$633,240.00	\$435,840.00	
Total	36.51	35.31	\$6,468,979.74	\$6,076,670.00	\$6,838,133.00	\$761,463.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1599 - General Education

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	11.55	12.00	\$884,307.22	\$790,425.00	\$842,223.00	\$51,798.00	1
Adjunct/Other Salaries			\$203,224.35	\$200,000.00	\$190,000.00	(\$10,000.00)	
Benefits			\$244,800.16	\$244,995.00	\$270,098.00	\$25,103.00	1
Purchased Services			\$5,428.81	\$10,000.00	\$19,000.00	\$9,000.00	
Supplies			\$4,688.77	\$18,000.00	\$11,000.00	(\$7,000.00)	
Total	11.55	12.00	\$1,342,449.31	\$1,263,420.00	\$1,332,321.00	\$68,901.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1830 - Student Engagement and Support

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	3.90	\$255,572.35	\$244,535.00	\$255,621.00	\$11,086.00	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$76,722.37	\$77,435.00	\$80,397.00	\$2,962.00	1
Purchased Services			\$16,623.53	\$15,000.00	\$19,300.00	\$4,300.00	
Supplies			\$2,873.31	\$7,500.00	\$4,500.00	(\$3,000.00)	
Total	4.00	3.90	\$351,791.56	\$344,470.00	\$359,818.00	\$15,348.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1860 - Non-Traditional/Equity

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.25	0.30	\$0.00	\$34,060.00	\$39,845.00	\$5,785.00	1
Benefits			\$55.00	\$9,325.00	\$11,882.00	\$2,557.00	1
Purchased Services			\$0.00	\$27,000.00	\$16,000.00	(\$11,000.00)	
Supplies			\$0.00	\$7,380.00	\$8,900.00	\$1,520.00	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses			\$93.96	\$0.00	\$0.00	\$0.00	
Total	0.25	0.30	\$148.96	\$77,765.00	\$76,627.00	(\$1,138.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1890 - Academic Support Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.15	1.05	\$95,316.24	\$72,660.00	\$68,072.00	(\$4,588.00)	1
Classified Salaries	0.90	0.65	\$30,404.99	\$30,825.00	\$23,247.00	(\$7,578.00)	1
Benefits			\$41,359.56	\$36,770.00	\$32,230.00	(\$4,540.00)	1
Purchased Services			\$47,401.47	\$36,500.00	\$36,250.00	(\$250.00)	
Supplies			\$800.62	\$1,500.00	\$1,250.00	(\$250.00)	
Total	2.05	1.70	\$215,282.88	\$178,255.00	\$161,049.00	(\$17,206.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 1990 - Corporate Education/MTS

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	12.74	11.74	\$1,079,575.32	\$1,079,600.00	\$1,049,450.00	(\$30,150.00)	1
Administration Salaries	0.75	0.75	\$93,776.00	\$71,215.00	\$64,988.00	(\$6,227.00)	1
Classified Salaries	0.50	0.30	\$25,996.66	\$6,800.00	\$10,413.00	\$3,613.00	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$281,212.09	\$291,335.00	\$307,362.00	\$16,027.00	1
Purchased Services			\$539,058.44	\$817,400.00	\$732,700.00	(\$84,700.00)	
Supplies			\$142,982.20	\$110,100.00	\$111,470.00	\$1,370.00	
Equipment			\$79,031.55	\$30,000.00	\$10,000.00	(\$20,000.00)	
Total	13.99	12.79	\$2,241,632.26	\$2,406,450.00	\$2,286,383.00	(\$120,067.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2121 - Admissions

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$474,109.90	\$493,555.00	\$506,971.00	\$13,416.00	1
Administration Salaries	1.00	1.00	\$109,200.00	\$110,565.00	\$105,000.00	(\$5,565.00)	1
Classified Salaries	2.00	2.00	\$64,697.80	\$101,450.00	\$70,932.00	(\$30,518.00)	1
Benefits			\$192,165.95	\$227,415.00	\$220,666.00	(\$6,749.00)	1
Purchased Services			\$159,142.78	\$134,500.00	\$129,500.00	(\$5,000.00)	
Supplies			\$42,059.11	\$55,000.00	\$65,000.00	\$10,000.00	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses			\$31,279.71	\$26,000.00	\$26,000.00	\$0.00	
Total	12.00	12.00	\$1,072,655.25	\$1,148,485.00	\$1,124,069.00	(\$24,416.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2127 - Registrar

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	3.65	\$286,913.00	\$290,480.00	\$221,033.00	(\$69,447.00)	1
Classified Salaries	0.00	1.00	\$0.00	\$0.00	\$35,974.00	\$35,974.00	1
Benefits			\$79,651.00	\$83,500.00	\$84,039.00	\$539.00	1
Purchased Services			\$173,621.82	\$177,600.00	\$296,225.00	\$118,625.00	
Supplies			\$10,425.42	\$4,000.00	\$1,350.00	(\$2,650.00)	
Other Expenses			\$489,325.16	\$332,000.00	\$330,000.00	(\$2,000.00)	
Total	4.00	4.65	\$1,039,936.40	\$887,580.00	\$968,621.00	\$81,041.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2211 - Academics

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.50	4.25	\$230,027.00	\$270,260.00	\$322,055.00	\$51,795.00	1
Administration Salaries	1.00	1.00	\$109,200.00	\$110,565.00	\$112,645.00	\$2,080.00	1
Classified Salaries	0.90	0.00	\$49,366.77	\$50,000.00	\$0.00	(\$50,000.00)	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$99,561.08	\$118,415.00	\$120,746.00	\$2,331.00	1
Purchased Services			\$44,534.39	\$54,000.00	\$129,250.00	\$75,250.00	
Supplies			\$5,215.24	\$15,000.00	\$18,000.00	\$3,000.00	
Total	5.40	5.25	\$537,904.48	\$618,240.00	\$702,696.00	\$84,456.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2212 - Inst & Curriculum Development Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$36,494.00	\$36,850.00	\$34,000.00	(\$2,850.00)	
Benefits			\$4,981.49	\$5,030.00	\$4,641.00	(\$389.00)	
Total			\$41,475.49	\$41,880.00	\$38,641.00	(\$3,239.00)	

LAKE AREA TECHNICAL COLLEGE

Program: 2219 - Other Improvement of Institution

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Previous allocation accounted for one-time supplemental negotiated pay.

LAKE AREA TECHNICAL COLLEGE

Program: 2222 - Library Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.35	0.60	\$31,200.00	\$22,115.00	\$38,898.00	\$16,783.00	1
Classified Salaries	0.00	0.25	\$0.00	\$0.00	\$8,678.00	\$8,678.00	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$9,303.84	\$7,000.00	\$13,545.00	\$6,545.00	1
Purchased Services			\$16,177.74	\$26,250.00	\$23,500.00	(\$2,750.00)	
Supplies			\$10,925.07	\$14,000.00	\$12,800.00	(\$1,200.00)	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.35	0.85	\$67,606.65	\$69,365.00	\$97,421.00	\$28,056.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2227 - Technology in School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$94,365.00	\$95,545.00	\$97,625.00	\$2,080.00	1
Classified Salaries	4.00	4.00	\$281,007.31	\$240,600.00	\$251,806.00	\$11,206.00	1
Intern Salaries			\$1,670.63	\$0.00	\$0.00	\$0.00	
Benefits			\$110,550.18	\$101,680.00	\$106,689.00	\$5,009.00	1
Purchased Services			\$196,771.31	\$260,935.00	\$283,750.00	\$22,815.00	
Supplies			\$26,001.65	\$55,000.00	\$55,000.00	\$0.00	
Equipment			\$317,546.72	\$280,000.00	\$230,000.00	(\$50,000.00)	
Total	5.00	5.00	\$1,027,912.80	\$1,033,760.00	\$1,024,870.00	(\$8,890.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2311 - Service Area Direction (School Board)

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$3,166.74	\$3,000.00	\$3,000.00	\$0.00	
Benefits			\$242.04	\$230.00	\$230.00	\$0.00	
Purchased Services			\$55,310.98	\$66,500.00	\$65,000.00	(\$1,500.00)	
Other Expenses			\$21,776.65	\$27,500.00	\$23,900.00	(\$3,600.00)	
Total			\$80,496.41	\$97,230.00	\$92,130.00	(\$5,100.00)	

LAKE AREA TECHNICAL COLLEGE
 Program: 2321 - Office of the Superintendent

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$78,750.00	\$79,735.00	\$81,330.00	\$1,595.00	1
Total			\$78,750.00	\$79,735.00	\$81,330.00	\$1,595.00	

Note Reference:

1. Purchased services related to the reimbursement to the District for administrative and business office services.

LAKE AREA TECHNICAL COLLEGE
 Program: 2322 - Community Relations (Outreach) Services & Marketing

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$99,798.00	\$101,045.00	\$103,125.00	\$2,080.00	1
Certified Salaries	3.00	3.40	\$209,004.47	\$176,360.00	\$222,312.00	\$45,952.00	1
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Adjunct/Other Salaries			\$35,337.50	\$0.00	\$0.00	\$0.00	
Benefits			\$85,124.48	\$82,565.00	\$107,693.00	\$25,128.00	1
Purchased Services			\$945,168.28	\$882,000.00	\$901,500.00	\$19,500.00	
Supplies			\$20,340.76	\$23,500.00	\$27,292.00	\$3,792.00	
Equipment			\$45,923.80	\$0.00	\$0.00	\$0.00	
Other Expenses			\$298,351.96	\$237,000.00	\$226,000.00	(\$11,000.00)	
Total	4.00	4.40	\$1,739,049.25	\$1,502,470.00	\$1,587,922.00	\$85,452.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
 Program: 2420 - Presidents Office

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	3.00	3.00	\$418,822.00	\$424,060.00	\$430,297.00	\$6,237.00	1
Certified Salaries	4.75	4.75	\$337,238.57	\$346,345.00	\$349,424.00	\$3,079.00	1
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$207,171.49	\$191,460.00	\$197,594.00	\$6,134.00	1
Purchased Services			\$93,216.86	\$115,500.00	\$105,500.00	(\$10,000.00)	
Supplies			\$1,698.59	\$3,000.00	\$2,800.00	(\$200.00)	
Total	7.75	7.75	\$1,058,147.51	\$1,080,365.00	\$1,085,615.00	\$5,250.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
 Program: 2430 - Financial Aid Administration

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	4.00	4.00	\$205,946.87	\$227,110.00	\$227,049.00	(\$61.00)	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$66,477.30	\$75,190.00	\$77,487.00	\$2,297.00	1
Purchased Services			\$8,769.45	\$10,995.00	\$11,500.00	\$505.00	
Supplies			\$1,027.76	\$2,500.00	\$2,500.00	\$0.00	
Other Expenses			\$28,038.26	\$35,000.00	\$32,000.00	(\$3,000.00)	
Total	4.00	4.00	\$310,259.64	\$350,795.00	\$350,536.00	(\$259.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
 Program: 2490 - Other Support Services (Foundation)

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$99,571.00	\$100,820.00	\$102,896.00	\$2,076.00	1
Classified Salaries	3.00	3.00	\$171,030.00	\$173,165.00	\$178,118.00	\$4,953.00	1
Benefits			\$75,553.71	\$81,590.00	\$74,263.00	(\$7,327.00)	1
Purchased Services			\$88,248.50	\$80,000.00	\$84,000.00	\$4,000.00	
Total	4.00	4.00	\$434,403.21	\$435,575.00	\$439,277.00	\$3,702.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
 Program: 2521 - Fiscal Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$140,569.00	\$142,325.00	\$145,172.00	\$2,847.00	1
Total			\$140,569.00	\$142,325.00	\$145,172.00	\$2,847.00	

Note Reference:

1. Purchased services related to the reimbursement to the District for administrative and business office services.

LAKE AREA TECHNICAL COLLEGE
 Program: 2529 - Other Fiscal Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	3.00	2.90	\$131,112.52	\$132,750.00	\$143,401.00	\$10,651.00	1
Benefits			\$45,897.87	\$49,940.00	\$53,219.00	\$3,279.00	1
Purchased Services			\$2,426.50	\$4,700.00	\$4,400.00	(\$300.00)	
Supplies			\$542.35	\$1,200.00	\$1,000.00	(\$200.00)	
Total	3.00	2.90	\$179,979.24	\$188,590.00	\$202,020.00	\$13,430.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE
 Program: 2531 - Service Area Direction (Other Prof & Tech Services)

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$887,553.08	\$913,613.00	\$474,000.00	(\$439,613.00)	
Land			\$631,255.47	\$182,000.00	\$0.00	(\$182,000.00)	
Building Improvements			\$183,879.02	\$380,000.00	\$190,000.00	(\$190,000.00)	
Total			\$1,702,687.57	\$1,475,613.00	\$664,000.00	(\$811,613.00)	

LAKE AREA TECHNICAL COLLEGE
 Program: 2535 - Construction and Improvements

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Buildings Construction			\$0.00	\$445,000.00	\$0.00	(\$445,000.00)	
New Facility Construction			\$2,738,809.25	\$947,370.00	\$0.00	(\$947,370.00)	1
Total			\$2,738,809.25	\$1,392,370.00	\$0.00	(\$1,392,370.00)	

Note Reference:

1. Archway Complex and other building improvements.

LAKE AREA TECHNICAL COLLEGE
 Program: 2542 - Care/Upkeep of Buildings

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	12.00	17.00	\$552,899.66	\$552,565.00	\$741,411.00	\$188,846.00	1
Adjunct/Other Salaries			\$23,667.24	\$15,000.00	\$16,000.00	\$1,000.00	
Benefits			\$206,687.53	\$222,175.00	\$312,647.00	\$90,472.00	1
Purchased Services			\$1,133,030.32	\$1,663,000.00	\$926,120.00	(\$736,880.00)	2
Supplies			\$160,362.17	\$170,000.00	\$160,000.00	(\$10,000.00)	
Equipment			\$63,871.81	\$45,000.00	\$30,000.00	(\$15,000.00)	
Other Expenses			\$460,493.00	\$534,600.00	\$510,500.00	(\$24,100.00)	
Total	12.00	17.00	\$2,601,011.73	\$3,202,340.00	\$2,696,678.00	(\$505,662.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Purchased services related to Johnson Controls service contract.

LAKE AREA TECHNICAL COLLEGE
 Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$44,459.34	\$67,000.00	\$97,000.00	\$30,000.00	
Supplies			\$12,333.95	\$14,000.00	\$12,500.00	(\$1,500.00)	
Equipment			\$0.00	\$5,000.00	\$50,000.00	\$45,000.00	
Total			\$56,793.29	\$86,000.00	\$159,500.00	\$73,500.00	

LAKE AREA TECHNICAL COLLEGE
 Program: 2545 - Vehicle Service

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	0.00	0.10	\$0.00	\$0.00	\$8,500.00	\$8,500.00	
Benefits			\$0.00	\$0.00	\$2,330.00	\$2,330.00	
Purchased Services			\$23,912.82	\$20,000.00	\$30,000.00	\$10,000.00	
Supplies			\$30,869.19	\$35,000.00	\$35,000.00	\$0.00	
Equipment			\$0.00	\$175,000.00	\$70,000.00	(\$105,000.00)	
Insurance			\$40,000.00	\$47,000.00	\$72,095.00	\$25,095.00	
Total			\$94,782.01	\$277,000.00	\$217,925.00	(\$59,075.00)	

LAKE AREA TECHNICAL COLLEGE
 Program: 2811 - R/S Agriculture

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$10,161.00	\$12,000.00	\$11,000.00	(\$1,000.00)	1
Total			\$10,161.00	\$12,000.00	\$11,000.00	(\$1,000.00)	

Note Reference:

- Leased land.

LAKE AREA TECHNICAL COLLEGE

Program: 2824 - R/S Parts Department

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	0.70	0.80	\$39,812.27	\$38,500.00	\$48,035.00	\$9,535.00	1
Benefits			\$12,441.58	\$12,955.00	\$19,307.00	\$6,352.00	1
Supplies			\$255,160.08	\$200,000.00	\$200,000.00	\$0.00	
Total	0.70	0.80	\$307,413.93	\$251,455.00	\$267,342.00	\$15,887.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

LAKE AREA TECHNICAL COLLEGE

Program: 2825 - Student Coverall Sales

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$114,215.67	\$545.00	\$0.00	(\$545.00)	1
Total			\$114,215.67	\$545.00	\$0.00	(\$545.00)	

Note Reference:

1. Cost moved to respective departments.

LAKE AREA TECHNICAL COLLEGE

Program: 2900 - Other Support Services (Sales Tax)

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Sales Tax			\$35,969.06	\$25,000.00	\$25,000.00	\$0.00	1
Total			\$35,969.06	\$25,000.00	\$25,000.00	\$0.00	

Note Reference:

1. Sales tax calculation as off-set through revenue sources.

LAKE AREA TECHNICAL COLLEGE

Program: 4400 - Payments to State - Unemployment

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Unemployment			\$11,094.71	\$5,000.00	\$0.00	(\$5,000.00)	1
Total			\$11,094.71	\$5,000.00	\$0.00	(\$5,000.00)	

Note Reference:

1. Benefits related to unemployment claims.

LAKE AREA TECHNICAL COLLEGE
 Program: 4500 - Early Retirement Payment

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Annuities - Early Retirement			\$196,745.25	\$53,715.00	\$281,000.00	\$227,285.00	1
Total			\$196,745.25	\$53,715.00	\$281,000.00	(\$227,285.00)	

Note Reference:

1. Benefits related to the District's Early Retirement Program.

LAKE AREA TECHNICAL COLLEGE
 Program: 8110 - Transfers Out

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Transfer Out			\$15,000.00	\$0.00	\$0.00	\$0.00	1
Total			\$15,000.00	\$0.00	\$0.00	\$0.00	

LAKE AREA TECHNICAL COLLEGE
 Budget Recap

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	212.60	218.55	\$15,667,501.11	\$15,846,727.00	\$16,487,502.00	\$640,775.00	
Benefits			\$4,238,584.44	\$4,385,535.00	\$5,003,456.00	\$617,921.00	
Purchased Services			\$6,515,352.11	\$7,672,023.00	\$6,985,717.00	(\$686,306.00)	
Supplies			\$2,002,167.94	\$2,231,105.00	\$2,342,767.00	\$111,662.00	
Equipment			\$3,468,416.13	\$4,412,311.00	\$2,479,062.00	(\$1,933,249.00)	
Construction/Land/Buildings			\$3,553,943.74	\$1,954,370.00	\$190,000.00	(\$1,764,370.00)	
Other Expenses			\$1,420,327.76	\$1,264,100.00	\$1,245,495.00	(\$18,605.00)	
Increase in Reserve			\$864,839.30	\$0.00	\$0.00	\$0.00	
Total	212.60	218.55	\$37,731,132.53	\$37,766,171.00	\$34,733,999.00	(\$3,032,172.00)	

LAKE AREA TECH EXPENDITURES - Department Level

LAKE AREA TECHNICAL COLLEGE

Department: 600 - Agriculture-Business

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	8.00	8.50	\$526,035.64	\$582,020.00	\$601,255.00	\$19,235.00
Classified Salaries	0.70	0.40	\$24,906.00	\$17,200.00	\$13,880.00	(\$3,320.00)
Adjunct/Other Salaries			\$21,692.00	\$25,000.00	\$17,000.00	(\$8,000.00)
Benefits			\$155,183.21	\$177,805.00	\$190,320.00	\$12,515.00
Purchased Services			\$56,232.22	\$102,360.00	\$90,000.00	(\$12,360.00)
Supplies			\$59,456.03	\$44,200.00	\$44,200.00	\$0.00
Equipment			\$33,640.20	\$439,670.00	\$100,000.00	(\$339,670.00)
Total	8.70	8.90	\$877,145.30	\$1,388,255.00	\$1,056,655.00	(\$331,600.00)

LAKE AREA TECHNICAL COLLEGE

Department: 603 - Natural Resources MGMT

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.00	\$68,266.86	\$67,000.00	\$71,890.00	\$4,890.00
Classified Salaries	0.10	0.10	\$4,782.97	\$3,435.00	\$3,470.00	\$35.00
Adjunct/Other Salaries			\$0.00	\$3,300.00	\$6,600.00	\$3,300.00
Benefits			\$13,788.11	\$11,245.00	\$23,685.00	\$12,440.00
Purchased Services			\$1,360.90	\$1,700.00	\$4,000.00	\$2,300.00
Supplies			\$2,588.16	\$7,175.00	\$7,000.00	(\$175.00)
Total	1.10	1.10	\$90,787.00	\$93,855.00	\$116,645.00	\$22,790.00

LAKE AREA TECHNICAL COLLEGE

Department: 610 - Building Trades Technology

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	4.00	\$209,767.00	\$279,500.00	\$275,100.00	(\$4,400.00)
Benefits			\$58,620.30	\$82,180.00	\$84,185.00	\$2,005.00
Purchased Services			\$6,738.24	\$9,900.00	\$9,500.00	(\$400.00)
Supplies			\$16,665.01	\$17,100.00	\$17,100.00	\$0.00
Equipment			\$189,690.32	\$516,465.00	\$20,000.00	(\$496,465.00)
Total	3.00	4.00	\$481,480.87	\$905,145.00	\$405,885.00	(\$499,260.00)

LAKE AREA TECHNICAL COLLEGE

Department: 625 - Financial Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$167,702.00	\$146,900.00	\$150,155.00	\$3,255.00
Classified Salaries	0.10	0.10	\$3,341.28	\$3,385.00	\$3,470.00	\$85.00
Adjunct/Other Salaries			\$21,508.44	\$21,000.00	\$12,500.00	(\$8,500.00)
Benefits			\$46,286.66	\$44,730.00	\$46,490.00	\$1,760.00
Purchased Services			\$4,484.96	\$6,000.00	\$7,750.00	\$1,750.00
Supplies			\$2,539.43	\$2,500.00	\$4,000.00	\$1,500.00
Total	2.10	2.10	\$245,862.77	\$224,515.00	\$224,365.00	(\$150.00)

LAKE AREA TECHNICAL COLLEGE

Department: 630 - Dental

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	5.00	6.25	\$347,194.30	\$402,715.00	\$519,760.00	\$117,045.00
Classified Salaries	0.10	0.10	\$3,423.05	\$3,475.00	\$3,640.00	\$165.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$100,215.00	\$100,215.00
Benefits			\$86,549.11	\$101,025.00	\$142,360.00	\$41,335.00
Purchased Services			\$38,398.65	\$40,270.00	\$47,840.00	\$7,570.00
Supplies			\$17,205.34	\$30,000.00	\$64,605.00	\$34,605.00
Equipment			\$175,655.58	\$507,720.00	\$399,300.00	(\$108,420.00)
Total	5.10	6.35	\$668,426.03	\$1,085,205.00	\$1,277,720.00	\$192,515.00

LAKE AREA TECHNICAL COLLEGE

Department: 631 - Medical Lab Technician

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.05	\$126,361.00	\$134,832.00	\$140,965.00	\$6,133.00
Classified Salaries	0.10	0.10	\$3,423.05	\$3,475.00	\$3,640.00	\$165.00
Adjunct/Other Salaries			\$16,356.11	\$17,000.00	\$13,200.00	(\$3,800.00)
Benefits			\$39,646.04	\$42,365.00	\$45,865.00	\$3,500.00
Purchased Services			\$12,940.42	\$22,200.00	\$23,200.00	\$1,000.00
Supplies			\$20,420.78	\$25,000.00	\$24,000.00	(\$1,000.00)
Equipment			\$11,702.23	\$0.00	\$50,000.00	\$50,000.00
Total	2.10	2.15	\$230,849.63	\$244,872.00	\$300,870.00	\$55,998.00

LAKE AREA TECHNICAL COLLEGE

Department: 632 - Medical Assisting

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.05	\$69,201.00	\$70,065.00	\$75,299.00	\$5,234.00
Classified Salaries	0.10	0.10	\$3,423.05	\$3,480.00	\$3,642.00	\$162.00
Adjunct/Other Salaries			\$7,706.38	\$10,000.00	\$11,000.00	\$1,000.00
Benefits			\$21,823.53	\$23,185.00	\$25,059.00	\$1,874.00
Purchased Services			\$3,658.64	\$5,675.00	\$5,775.00	\$100.00
Supplies			\$2,258.87	\$5,800.00	\$7,000.00	\$1,200.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	1.10	1.15	\$108,071.47	\$118,205.00	\$127,775.00	\$9,570.00

LAKE AREA TECHNICAL COLLEGE

Department: 633 - Nursing

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	15.00	14.50	\$1,015,006.00	\$1,027,650.00	\$1,093,581.00	\$65,931.00
Classified Salaries	0.20	0.20	\$16,733.59	\$17,000.00	\$18,785.00	\$1,785.00
Adjunct/Other Salaries			\$69,853.51	\$60,000.00	\$70,000.00	\$10,000.00
Benefits			\$280,885.37	\$304,735.00	\$340,758.00	\$36,023.00
Purchased Services			\$340,624.70	\$453,000.00	\$502,500.00	\$49,500.00
Supplies			\$17,048.84	\$20,000.00	\$22,000.00	\$2,000.00
Equipment			\$277,897.18	\$106,170.00	\$65,000.00	(\$41,170.00)
Total	15.20	14.70	\$2,018,049.19	\$1,988,555.00	\$2,112,624.00	\$124,069.00

LAKE AREA TECHNICAL COLLEGE

Department: 634 - Occupational Therapy Assistant

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.05	\$176,036.00	\$177,525.00	\$184,651.00	\$7,126.00
Classified Salaries	0.10	0.10	\$3,341.28	\$3,380.00	\$3,471.00	\$91.00
Adjunct/Other Salaries			\$6,714.65	\$19,000.00	\$9,900.00	(\$9,100.00)
Benefits			\$45,991.59	\$49,485.00	\$51,704.00	\$2,219.00
Purchased Services			\$22,443.86	\$24,000.00	\$25,000.00	\$1,000.00
Supplies			\$8,136.45	\$12,000.00	\$11,000.00	(\$1,000.00)
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	2.10	2.15	\$262,663.83	\$285,390.00	\$285,726.00	\$336.00

LAKE AREA TECHNICAL COLLEGE
 Department: 635 - Physical Therapist Assistant

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.05	\$196,912.00	\$199,400.00	\$191,363.00	(\$8,037.00)
Classified Salaries	0.10	0.10	\$3,341.28	\$3,385.00	\$3,471.00	\$86.00
Adjunct/Other Salaries			\$229.95	\$3,300.00	\$6,600.00	\$3,300.00
Benefits			\$59,453.09	\$62,210.00	\$63,818.00	\$1,608.00
Purchased Services			\$24,909.88	\$29,500.00	\$37,700.00	\$8,200.00
Supplies			\$5,607.78	\$14,000.00	\$9,850.00	(\$4,150.00)
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	3.10	3.15	\$290,453.98	\$311,795.00	\$312,802.00	\$1,007.00

LAKE AREA TECHNICAL COLLEGE
 Department: 636 - Community Healthcare Worker

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	0.45	0.50	\$18,423.91	\$33,715.00	\$37,658.00	\$3,943.00
Classified Salaries	0.10	0.10	\$3,423.05	\$3,480.00	\$3,642.00	\$162.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$3,439.46	\$6,410.00	\$8,513.00	\$2,103.00
Purchased Services			\$1,276.21	\$2,500.00	\$1,250.00	(\$1,250.00)
Supplies			\$8.36	\$500.00	\$500.00	\$0.00
Total	0.55	0.60	\$26,570.99	\$46,605.00	\$51,563.00	\$4,958.00

LAKE AREA TECHNICAL COLLEGE
 Department: 638 - Surgical Tech

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	3.05	\$132,506.06	\$132,900.00	\$201,622.00	\$68,722.00
Classified Salaries	0.00	0.20	\$0.00	\$6,700.00	\$6,942.00	\$242.00
Adjunct/Other Salaries			\$655.51	\$6,600.00	\$6,600.00	\$0.00
Benefits			\$38,265.42	\$40,660.00	\$55,437.00	\$14,777.00
Purchased Services			\$18,916.57	\$18,500.00	\$29,000.00	\$10,500.00
Supplies			\$11,745.76	\$20,000.00	\$20,000.00	\$0.00
Equipment			\$149,573.20	\$1,125,341.00	\$50,000.00	(\$1,075,341.00)
Total	2.00	3.25	\$351,662.52	\$1,350,701.00	\$369,601.00	(\$981,100.00)

LAKE AREA TECHNICAL COLLEGE

Department: 640 - Cosmetology

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$189,031.00	\$191,400.00	\$196,327.00	\$4,927.00
Classified Salaries	1.00	1.00	\$40,571.58	\$34,710.00	\$36,359.00	\$1,649.00
Adjunct/Other Salaries			\$26,066.11	\$20,000.00	\$15,000.00	(\$5,000.00)
Benefits			\$52,572.70	\$54,745.00	\$56,564.00	\$1,819.00
Purchased Services			\$11,544.49	\$11,800.00	\$73,500.00	\$61,700.00
Supplies			\$67,063.14	\$76,000.00	\$74,000.00	(\$2,000.00)
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	4.00	4.00	\$386,849.02	\$388,655.00	\$451,750.00	\$63,095.00

LAKE AREA TECHNICAL COLLEGE

Department: 641 - Social Work

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	1.00	\$223,082.00	\$149,200.00	\$69,473.00	(\$79,727.00)
Classified Salaries	0.10	0.10	\$4,782.97	\$4,845.00	\$5,008.00	\$163.00
Adjunct/Other Salaries			\$5,261.63	\$3,300.00	\$9,900.00	\$6,600.00
Benefits			\$62,061.93	\$44,620.00	\$23,819.00	(\$20,801.00)
Purchased Services			\$6,437.38	\$8,100.00	\$9,500.00	\$1,400.00
Supplies			\$3,912.36	\$2,000.00	\$4,000.00	\$2,000.00
Total	2.10	1.10	\$305,538.27	\$212,065.00	\$121,700.00	(\$90,365.00)

LAKE AREA TECHNICAL COLLEGE

Department: 642 - Child Care Technician

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.00	\$0.00	\$73,200.00	\$75,565.00	\$2,365.00
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$0.00	\$21,140.00	\$21,995.00	\$855.00
Purchased Services			\$0.00	\$5,100.00	\$4,800.00	(\$300.00)
Supplies			\$0.00	\$2,000.00	\$2,000.00	\$0.00
Total	1.00	1.00	\$0.00	\$101,440.00	\$104,360.00	\$2,920.00

LAKE AREA TECHNICAL COLLEGE
 Department: 650 - Computer Information Systems

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$264,808.00	\$269,000.00	\$274,702.00	\$5,702.00
Classified Salaries	0.10	0.10	\$5,484.12	\$5,560.00	\$0.00	(\$5,560.00)
Adjunct/Other Salaries			\$3,300.00	\$6,600.00	\$9,900.00	\$3,300.00
Benefits			\$77,885.72	\$82,995.00	\$86,069.00	\$3,074.00
Purchased Services			\$11,808.43	\$18,710.00	\$17,755.00	(\$955.00)
Supplies			\$21,594.75	\$13,000.00	\$13,000.00	\$0.00
Equipment			\$0.00	\$0.00	\$132,000.00	\$132,000.00
Total	4.10	4.10	\$384,881.02	\$395,865.00	\$533,426.00	\$137,561.00

LAKE AREA TECHNICAL COLLEGE
 Department: 654 - Law Enforcement

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$148,662.22	\$149,700.00	\$152,962.00	\$3,262.00
Classified Salaries	0.20	0.20	\$9,566.04	\$9,685.00	\$10,016.00	\$331.00
Adjunct/Other Salaries			\$15,773.81	\$10,000.00	\$13,700.00	\$3,700.00
Benefits			\$45,853.05	\$46,785.00	\$49,030.00	\$2,245.00
Purchased Services			\$14,085.82	\$16,000.00	\$26,200.00	\$10,200.00
Supplies			\$35,889.61	\$40,000.00	\$32,000.00	(\$8,000.00)
Equipment			\$129,732.64	\$280,000.00	\$115,000.00	(\$165,000.00)
Total	2.20	2.20	\$399,563.19	\$552,170.00	\$398,908.00	(\$153,262.00)

LAKE AREA TECHNICAL COLLEGE
 Department: 655 - Med Fire Rescue

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.50	2.50	\$197,607.00	\$200,065.00	\$206,663.00	\$6,598.00
Classified Salaries	0.10	0.10	\$3,341.27	\$3,385.00	\$3,471.00	\$86.00
Adjunct/Other Salaries			\$10,032.92	\$7,500.00	\$9,900.00	\$2,400.00
Benefits			\$39,480.04	\$40,925.00	\$42,706.00	\$1,781.00
Purchased Services			\$29,391.93	\$36,000.00	\$34,000.00	(\$2,000.00)
Supplies			\$23,800.76	\$24,000.00	\$30,000.00	\$6,000.00
Equipment			\$210,590.80	\$0.00	\$83,200.00	\$83,200.00
Total	2.60	2.60	\$514,244.72	\$311,875.00	\$409,940.00	\$98,065.00

LAKE AREA TECHNICAL COLLEGE
 Department: 660 - Electronics & Robotics

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$279,171.80	\$261,100.00	\$266,010.00	\$4,910.00
Classified Salaries	0.20	0.20	\$9,566.04	\$9,685.00	\$10,016.00	\$331.00
Adjunct/Other Salaries			\$2,362.40	\$3,000.00	\$0.00	(\$3,000.00)
Benefits			\$70,862.21	\$72,775.00	\$75,163.00	\$2,388.00
Purchased Services			\$40,331.79	\$46,000.00	\$42,000.00	(\$4,000.00)
Supplies			\$96,010.09	\$88,000.00	\$78,000.00	(\$10,000.00)
Equipment			\$336,272.86	\$186,505.00	\$169,822.00	(\$16,683.00)
Total	3.20	3.20	\$834,577.19	\$667,065.00	\$641,011.00	(\$26,054.00)

LAKE AREA TECHNICAL COLLEGE
 Department: 661 - Advanced Manufacturing

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	1.85	\$176,265.08	\$172,495.00	\$157,656.00	(\$14,839.00)
Classified Salaries	0.30	0.10	\$10,674.00	\$4,845.00	\$5,008.00	\$163.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$47,983.66	\$47,465.00	\$52,474.00	\$5,009.00
Purchased Services			\$7,588.20	\$12,000.00	\$26,500.00	\$14,500.00
Supplies			\$32,052.09	\$30,000.00	\$30,000.00	\$0.00
Equipment			\$0.00	\$297,010.00	\$150,000.00	(\$147,010.00)
Total	2.30	1.95	\$274,563.03	\$563,815.00	\$421,638.00	(\$142,177.00)

LAKE AREA TECHNICAL COLLEGE
 Department: 663 - Precision Machining

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$144,048.00	\$200,850.00	\$219,134.00	\$18,284.00
Classified Salaries	0.10	0.10	\$4,782.97	\$4,845.00	\$5,008.00	\$163.00
Adjunct/Other Salaries			\$26,506.62	\$0.00	\$0.00	\$0.00
Benefits			\$23,882.08	\$40,615.00	\$66,791.00	\$26,176.00
Purchased Services			\$62,249.43	\$28,785.00	\$34,950.00	\$6,165.00
Supplies			\$67,160.26	\$56,000.00	\$52,000.00	(\$4,000.00)
Equipment			\$274,071.20	\$0.00	\$37,500.00	\$37,500.00
Total	3.10	3.10	\$602,700.56	\$331,095.00	\$415,383.00	\$84,288.00

LAKE AREA TECHNICAL COLLEGE

Department: 665 - Welding Technology

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	5.00	5.00	\$382,144.00	\$386,900.00	\$391,062.00	\$4,162.00
Classified Salaries	0.20	0.20	\$9,566.04	\$9,685.00	\$10,016.00	\$331.00
Benefits			\$106,474.79	\$111,625.00	\$115,637.00	\$4,012.00
Purchased Services			\$11,783.80	\$14,480.00	\$15,700.00	\$1,220.00
Supplies			\$66,066.50	\$70,000.00	\$68,000.00	(\$2,000.00)
Equipment			\$42,278.14	\$221,030.00	\$84,000.00	(\$137,030.00)
Total	5.20	5.20	\$618,313.27	\$813,720.00	\$684,415.00	(\$129,305.00)

LAKE AREA TECHNICAL COLLEGE

Department: 672 - Business Associate

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$265,790.20	\$259,150.00	\$265,742.00	\$6,592.00
Classified Salaries	0.10	0.10	\$3,341.28	\$3,385.00	\$3,471.00	\$86.00
Adjunct/Other Salaries			\$18,732.00	\$20,000.00	\$10,000.00	(\$10,000.00)
Benefits			\$78,113.50	\$82,500.00	\$85,313.00	\$2,813.00
Purchased Services			\$8,596.38	\$11,250.00	\$11,000.00	(\$250.00)
Supplies			\$9,031.45	\$14,000.00	\$15,000.00	\$1,000.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	4.10	4.10	\$383,604.81	\$390,285.00	\$390,526.00	\$241.00

LAKE AREA TECHNICAL COLLEGE

Department: 680 - Automotive Technology

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.40	\$287,957.00	\$291,600.00	\$335,488.00	\$43,888.00
Classified Salaries	0.20	0.20	\$9,484.69	\$10,965.00	\$11,296.00	\$331.00
Benefits			\$81,490.26	\$87,560.00	\$101,071.00	\$13,511.00
Purchased Services			\$47,904.89	\$42,665.00	\$38,165.00	(\$4,500.00)
Supplies			\$14,629.00	\$23,150.00	\$23,150.00	\$0.00
Equipment			\$203,469.74	\$87,500.00	\$66,500.00	(\$21,000.00)
Total	4.20	4.60	\$644,935.58	\$543,440.00	\$575,670.00	\$32,230.00

LAKE AREA TECHNICAL COLLEGE

Department: 681 - Aviation

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	2.10	\$281,170.58	\$172,500.00	\$150,849.00	(\$21,651.00)
Classified Salaries	0.25	0.25	\$9,254.03	\$9,370.00	\$9,782.00	\$412.00
Adjunct/Other Salaries			\$2,376.75	\$2,500.00	\$2,000.00	(\$500.00)
Benefits			\$73,436.21	\$55,500.00	\$54,117.00	(\$1,383.00)
Purchased Services			\$54,007.04	\$62,000.00	\$67,000.00	\$5,000.00
Supplies			\$24,148.04	\$28,000.00	\$36,000.00	\$8,000.00
Equipment			\$6,579.98	\$0.00	\$0.00	\$0.00
Total	3.25	2.35	\$450,972.63	\$329,870.00	\$319,748.00	(\$10,122.00)

LAKE AREA TECHNICAL COLLEGE

Department: 682 - Auto Body & Paint

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	2.40	\$218,405.00	\$221,200.00	\$199,686.00	(\$21,514.00)
Classified Salaries	0.10	0.10	\$4,742.35	\$5,480.00	\$5,648.00	\$168.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$20,000.00	\$20,000.00
Benefits			\$60,355.67	\$65,125.00	\$58,883.00	(\$6,242.00)
Purchased Services			\$14,201.41	\$21,500.00	\$24,000.00	\$2,500.00
Supplies			\$38,227.20	\$37,000.00	\$37,000.00	\$0.00
Equipment			\$0.00	\$34,900.00	\$0.00	(\$34,900.00)
Total	3.10	2.50	\$335,931.63	\$385,205.00	\$345,217.00	(\$39,988.00)

LAKE AREA TECHNICAL COLLEGE

Department: 683 - Diesel Technology

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	19.70	19.70	\$1,493,074.80	\$1,574,235.00	\$1,610,819.00	\$36,584.00
Classified Salaries	0.50	0.50	\$18,507.95	\$18,750.00	\$19,565.00	\$815.00
Benefits			\$381,143.11	\$429,580.00	\$458,837.00	\$29,257.00
Purchased Services			\$88,069.54	\$125,500.00	\$125,500.00	\$0.00
Supplies			\$150,442.26	\$160,000.00	\$120,000.00	(\$40,000.00)
Equipment			\$112,020.78	\$30,000.00	\$302,500.00	\$272,500.00
Total	20.20	20.20	\$2,243,258.44	\$2,338,065.00	\$2,637,221.00	\$299,156.00

LAKE AREA TECHNICAL COLLEGE
 Department: 684 - High Performance Engine Machining

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00
Supplies			\$0.00	\$0.00	\$0.00	\$0.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00

LAKE AREA TECHNICAL COLLEGE
 Department: 685 - Heavy Equipment Operator

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.41	2.41	\$213,073.56	\$212,985.00	\$216,961.00	\$3,976.00
Classified Salaries	0.10	0.10	\$4,782.97	\$4,845.00	\$5,008.00	\$163.00
Adjunct/Other Salaries			\$30,205.54	\$30,000.00	\$23,400.00	(\$6,600.00)
Benefits			\$56,361.97	\$53,890.00	\$61,584.00	\$7,694.00
Purchased Services			\$207,850.06	\$205,000.00	\$207,000.00	\$2,000.00
Supplies			\$90,553.16	\$110,000.00	\$105,000.00	(\$5,000.00)
Equipment			\$262,303.65	\$0.00	\$90,000.00	\$90,000.00
Total	2.51	2.51	\$865,130.91	\$616,720.00	\$708,953.00	\$92,233.00

LAKE AREA TECHNICAL COLLEGE
 Department: 686 - Professional Fixed Wing Pilot

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	1.90	\$142,605.50	\$209,400.00	\$131,856.00	(\$77,544.00)
Classified Salaries	0.25	0.25	\$9,254.02	\$9,370.00	\$9,782.00	\$412.00
Adjunct/Other Salaries			\$304,038.50	\$300,000.00	\$325,000.00	\$25,000.00
Benefits			\$56,190.47	\$73,510.00	\$77,484.00	\$3,974.00
Purchased Services			\$522,203.27	\$618,930.00	\$768,000.00	\$149,070.00
Supplies			\$347,895.04	\$500,000.00	\$635,000.00	\$135,000.00
Equipment			\$546,563.75	\$45,000.00	\$54,240.00	\$9,240.00
Total	2.25	2.15	\$1,928,750.55	\$1,756,210.00	\$2,001,362.00	\$245,152.00

LAKE AREA TECHNICAL COLLEGE
 Department: 687 - Uncrewed Aerial Systems

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.00	\$0.00	\$56,900.00	\$70,182.00	\$13,282.00
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$9,900.00	\$9,900.00
Benefits			\$0.00	\$18,760.00	\$21,245.00	\$2,485.00
Purchased Services			\$0.00	\$16,500.00	\$13,635.00	(\$2,865.00)
Supplies			\$0.00	\$15,000.00	\$15,000.00	\$0.00
Equipment			\$0.00	\$0.00	\$120,000.00	\$120,000.00
Total	1.00	1.00	\$0.00	\$107,160.00	\$249,962.00	\$142,802.00

LAKE AREA TECHNICAL COLLEGE
 Department: 1599 - General Education

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year
Certified Salaries	11.55	12.00	\$884,307.22	\$790,425.00	\$842,223.00	\$51,798.00
Adjunct/Other Salaries			\$203,224.35	\$200,000.00	\$190,000.00	(\$10,000.00)
Benefits			\$244,800.16	\$244,995.00	\$270,098.00	\$25,103.00
Purchased Services			\$5,428.81	\$10,000.00	\$19,000.00	\$9,000.00
Supplies			\$4,688.77	\$18,000.00	\$11,000.00	(\$7,000.00)
Total	11.55	12.00	\$1,342,449.31	\$1,263,420.00	\$1,332,321.00	\$68,901.00

LATC BOOKSTORE SERVICES

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$22,658.48	\$10,000.00	\$20,000.00	\$10,000.00	
Sales	\$3,818,805.69	\$3,735,370.00	\$3,906,405.00	\$171,035.00	1
Lease Income - Technology Equip.	\$0.00	\$0.00	\$0.00	\$0.00	2
Other Local Revenue	\$68,513.91	\$55,000.00	\$57,000.00	\$2,000.00	
Sales Tax Collected	\$220,428.55	\$225,000.00	\$235,000.00	\$10,000.00	3
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	4
Revenue Total	\$4,130,406.63	\$4,025,370.00	\$4,218,405.00	\$193,035.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$139,814.76	\$148,370.00	\$153,320.00	\$4,950.00	
Benefits - Taxes	\$10,634.23	\$11,350.00	\$11,720.00	\$370.00	
- Retirement	\$8,380.92	\$8,900.00	\$9,195.00	\$295.00	
- Insurance	\$27,339.20	\$32,400.00	\$34,350.00	\$1,950.00	
- Workers' Comp	\$4,450.00	\$4,500.00	\$470.00	(\$4,030.00)	
Purchased/Contract Services	\$143,401.78	\$152,850.00	\$159,850.00	\$7,000.00	
Regular Supplies	\$6,894.25	\$7,000.00	\$8,000.00	\$1,000.00	
Purchases for Resale	\$2,743,189.60	\$2,935,000.00	\$3,031,500.00	\$96,500.00	
Purchases for Equipment Leases	\$534,758.25	\$500,000.00	\$575,000.00	\$75,000.00	5
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Misc. - Sales Tax	\$220,654.85	\$225,000.00	\$235,000.00	\$10,000.00	3
Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$290,888.79	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$4,130,406.63	\$4,025,370.00	\$4,218,405.00	\$193,035.00	

Note Reference:

1. Sales are expected to slightly increase from previous year.
2. Leasing of laptops to students. Change in reporting, moved up to sales line item.
3. Directly related to sales.
4. The budget anticipates that revenue and expenditures will be consistent of each other.
5. Sales dictate the amount of product/equipment leases to be purchased.

LATC NUTRITION SERVICE

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$7,689.58	\$3,000.00	\$5,000.00	\$2,000.00	
Sales	\$657,923.59	\$744,745.00	\$755,810.00	\$11,065.00	1
Other Local Revenue/Vending	\$15,261.94	\$15,000.00	\$16,000.00	\$1,000.00	
Sales Tax Collected	\$36,992.69	\$45,000.00	\$45,350.00	\$350.00	2
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	
Revenue Total	\$717,867.80	\$807,745.00	\$822,160.00	\$14,415.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$216,903.10	\$274,940.00	\$273,500.00	(\$1,440.00)	
Benefits - Taxes	\$16,376.86	\$21,035.00	\$21,000.00	(\$35.00)	
- Retirement	\$8,692.53	\$16,010.00	\$16,000.00	(\$10.00)	
- Insurance	\$20,901.80	\$37,800.00	\$34,350.00	(\$3,450.00)	
- Workers' Comp	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	
Purchased/Contract Services	\$17,760.00	\$17,960.00	\$19,960.00	\$2,000.00	
Regular Supplies	\$44,389.43	\$28,000.00	\$30,000.00	\$2,000.00	
Purchases for Resale	\$334,830.97	\$350,000.00	\$360,000.00	\$10,000.00	1
Equipment	\$0.00	\$10,000.00	\$15,000.00	\$5,000.00	
Misc. - Sales Tax & Other	\$36,992.69	\$46,000.00	\$46,350.00	\$350.00	2
Depreciation	\$2,063.21	\$1,500.00	\$1,500.00	\$0.00	
Increase in Reserve	\$14,457.21	\$0.00	\$0.00	\$0.00	3
Expenditure Total	\$717,867.80	\$807,745.00	\$822,160.00	\$14,415.00	

Note Reference:

1. Sales are expected to remain relatively consistent with that of the prior year.
2. Directly related to sales.
3. The budget anticipates that revenue and expenditures will be consistent of each other.

LATC DAY CARE

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$9,090.01	\$0.00	\$8,000.00	\$8,000.00	
Meal Sales	\$11,769.65	\$0.00	\$0.00	\$0.00	1
Other Revenue/Donations	\$60,000.00	\$0.00	\$0.00	\$0.00	
Day Care Services	\$615,756.63	\$650,000.00	\$654,000.00	\$4,000.00	1
Federal Reimbursement	\$34,043.28	\$26,000.00	\$30,000.00	\$4,000.00	2
Child Care Development Block Grant	\$15,000.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	3
Revenue Total	\$745,659.57	\$676,000.00	\$692,000.00	\$16,000.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$372,979.15	\$358,950.00	\$472,930.00	\$113,980.00	
Benefits - Taxes	\$27,525.07	\$27,460.00	\$36,180.00	\$8,720.00	
- Retirement	\$11,068.34	\$13,135.00	\$16,375.00	\$3,240.00	
- Insurance	\$50,039.00	\$62,100.00	\$80,150.00	\$18,050.00	
- Workers' Comp	\$548.00	\$1,075.00	\$1,445.00	\$370.00	
Utilities	\$11,383.08	\$11,600.00	\$14,000.00	\$2,400.00	
Purchased/Contract Services	\$10,394.63	\$7,600.00	\$10,420.00	\$2,820.00	
Regular Supplies	\$3,426.50	\$5,000.00	\$5,000.00	\$0.00	
Food Purchases	\$31,851.24	\$25,000.00	\$35,000.00	\$10,000.00	4
Buildings	\$0.00	\$145,000.00	\$20,000.00	(\$125,000.00)	
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses	\$4,078.93	\$500.00	\$500.00	\$0.00	
Depreciation	\$6,174.63	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$216,191.00	\$18,580.00	\$0.00	(\$18,580.00)	
Expenditure Total	\$745,659.57	\$676,000.00	\$692,000.00	\$16,000.00	

Note Reference:

1. Anticipated sales for services.
2. Federal reimbursement for meals served to children qualifying for the benefit.
3. The budget anticipates that revenue will exceed expenditures.
4. Continue to purchase the lunch meal from the District's Nutrition Services Department.

STUDENT FINANCIAL AID PROGRAMS

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Local Match (SEOG)	\$27,862.25	\$28,000.00	\$28,000.00	\$0.00	
CWS - Off Campus	\$2,466.08	\$3,000.00	\$3,000.00	\$0.00	
State Grants (SD Needs Based/SDEAF)	\$122,066.00	\$95,500.00	\$123,000.00	\$27,500.00	
Federal Grants (Pell, CWS, SEOG)	\$4,460,200.00	\$5,078,420.00	\$5,102,500.00	\$24,080.00	
Direct Loans	\$5,953,156.00	\$8,160,000.00	\$6,160,000.00	(\$2,000,000.00)	
Revenue Total	\$10,565,750.33	\$13,364,920.00	\$11,416,500.00	(\$1,948,420.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Grants to Students	\$4,420,108.00	\$4,993,920.00	\$5,018,000.00	\$24,080.00	
CWS	\$71,844.68	\$75,000.00	\$75,000.00	\$0.00	
Loan Collections Costs	\$0.00	\$15,500.00	\$15,500.00	\$0.00	
State Grants (SD Needs Based/SDEAF)	\$122,066.00	\$95,500.00	\$123,000.00	\$27,500.00	
Direct Loans	\$5,953,156.00	\$8,160,000.00	\$6,160,000.00	(\$2,000,000.00)	
Administrative Costs	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	
Allocation for Future Fiscal Year	(\$26,424.35)	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$10,565,750.33	\$13,364,920.00	\$11,416,500.00	(\$1,948,420.00)	

K-12 NUTRITION SERVICE

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$12,054.02	\$8,000.00	\$2,160.00	(\$5,840.00)	
Sales	\$927,866.02	\$990,000.00	\$1,059,775.00	\$69,775.00	1
Other Local Revenue & Sales Tax	\$26,669.34	\$25,000.00	\$25,000.00	\$0.00	
State Sources	\$5,239.47	\$7,250.00	\$7,250.00	\$0.00	
Federal Sources	\$878,017.87	\$895,000.00	\$745,000.00	(\$150,000.00)	2
Federal Commodities	\$103,462.10	\$135,000.00	\$135,000.00	\$0.00	3
Operating Transfer In	\$0.00	\$150,000.00	\$0.00	(\$150,000.00)	4
Use of Cash on Hand	\$209,257.50	\$0.00	\$0.00	\$0.00	4
Revenue Total	\$2,162,566.32	\$2,210,250.00	\$1,974,185.00	(\$236,065.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$804,426.16	\$792,000.00	\$716,435.00	(\$75,565.00)	5
Benefits - Taxes	\$61,232.10	\$61,000.00	\$54,810.00	(\$6,190.00)	
- Retirement	\$40,719.92	\$48,000.00	\$42,960.00	(\$5,040.00)	
- Insurance	\$126,203.07	\$127,305.00	\$123,420.00	(\$3,885.00)	
- Workers' Comp	\$7,900.00	\$7,900.00	\$7,300.00	(\$600.00)	
- Annuities - Early Retirement	\$0.00	\$0.00	\$0.00	\$0.00	
Utilities	\$0.00	\$0.00	\$0.00	\$0.00	6
Purchased Services	\$527.92	\$5,000.00	\$3,500.00	(\$1,500.00)	
Equipment Repair	\$3,383.05	\$5,000.00	\$2,500.00	(\$2,500.00)	
Regular/Maint. Supplies	\$40,430.87	\$35,000.00	\$38,000.00	\$3,000.00	
Food Purchases	\$937,433.88	\$955,000.00	\$814,260.00	(\$140,740.00)	7
Federal Commodities	\$103,462.10	\$135,000.00	\$135,000.00	\$0.00	3
Non-Capitalized Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Other/Misc. Expenses & Sales Tax	\$5,056.66	\$5,500.00	\$4,000.00	(\$1,500.00)	
Depreciation Expense	\$31,790.59	\$33,545.00	\$32,000.00	(\$1,545.00)	8
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$2,162,566.32	\$2,210,250.00	\$1,974,185.00	(\$236,065.00)	

Note Reference:

1. Budget anticipates an increase to lunch and breakfast prices to maintain rate of inflation and align with the federal program recommendations.
2. Amount generated from the Free and Reduced Meal Program.
3. Budgeted an amount in both the revenue and expenditure side for donated commodities.
4. Transfer in from the General Fund to assist with costs.
5. Budgeted for the modification to salaries and benefits.
6. Previously coded Nutrition Services pro-rated share of the cost of utilities.
7. Food purchase costs.
8. Depreciation of equipment - budgeting for this non-cash expense assists with the compliance of year-end financial statements.

CONCESSIONS

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$1,055.75	\$550.00	\$550.00	\$0.00	
Sales	\$119,749.91	\$120,000.00	\$147,040.00	\$27,040.00	1
Sales Tax Collected	\$9,739.75	\$10,000.00	\$12,500.00	\$2,500.00	2
Use of Cash on Hand	\$5,852.73	\$20,415.00	\$0.00	(\$20,415.00)	3
Revenue Total	\$136,398.14	\$150,965.00	\$160,090.00	\$9,125.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$52,734.94	\$62,800.00	\$60,000.00	(\$2,800.00)	4
Benefits - Taxes	\$4,034.33	\$4,800.00	\$4,590.00	(\$210.00)	
- Retirement	\$812.82	\$3,765.00	\$2,200.00	(\$1,565.00)	
- Workers' Comp	\$875.00	\$900.00	\$850.00	(\$50.00)	
Purchased/Contract Services	\$0.00	\$150.00	\$0.00	(\$150.00)	
Staff Travel	\$0.00	\$100.00	\$0.00	(\$100.00)	
Regular Supplies	\$1,803.81	\$3,000.00	\$2,000.00	(\$1,000.00)	
Purchases for Resale	\$65,647.69	\$55,000.00	\$75,000.00	\$20,000.00	5
Equipment	\$0.00	\$10,000.00	\$5,000.00	(\$5,000.00)	6
Sales Tax	\$9,739.75	\$10,000.00	\$10,000.00	\$0.00	2
Depreciation	\$389.80	\$350.00	\$350.00	\$0.00	7
Other Expenses	\$360.00	\$100.00	\$100.00	\$0.00	
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$136,398.14	\$150,965.00	\$160,090.00	\$9,125.00	

Note Reference:

1. Sales anticipated at a moderate level in FY26.
2. Directly related to sales.
3. Expenditures exceed the revenue due to the anticipated decline in sales activity.
4. Salaries related to the anticipated number of events plus a slight increase in the hourly wage.
5. Purchases due to the number of anticipated events and related sales.
6. Equipment purchases for athletic complex.
7. Non-cash expense.

DRIVER'S EDUCATION

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Tuition	\$62,938.00	\$78,000.00	\$64,800.00	(\$13,200.00)	1
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	2
Revenue Total	\$62,938.00	\$78,000.00	\$64,800.00	(\$13,200.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$49,810.00	\$53,000.00	\$50,000.00	(\$3,000.00)	
Benefits - Taxes	\$3,810.49	\$4,100.00	\$3,825.00	(\$275.00)	
- Retirement	\$2,193.00	\$3,300.00	\$3,000.00	(\$300.00)	
- Workers' Comp	\$95.00	\$175.00	\$100.00	(\$75.00)	
Regular Supplies	\$3,798.54	\$17,425.00	\$7,875.00	(\$9,550.00)	3
Increase in Reserve	\$3,230.97	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$62,938.00	\$78,000.00	\$64,800.00	(\$13,200.00)	

Note Reference:

1. Estimated tuition generated with a participation charge of \$360.00/student.
2. Budget anticipates that revenue and expenditures will be equal and thus no use of cash reserves.
3. General instructional supplies and fuel costs.

PRE-SCHOOL SERVICES

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Tuition	\$130,175.00	\$144,635.00	\$128,000.00	(\$16,635.00)	1
Interest	\$369.09	\$0.00	\$250.00		
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	
Revenue Total	\$130,544.09	\$144,635.00	\$128,250.00	(\$16,635.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$96,025.00	\$112,000.00	\$95,000.00	(\$17,000.00)	
Benefits - Taxes	\$7,336.08	\$7,135.00	\$7,265.00	\$130.00	
- Retirement	\$5,761.55	\$5,595.00	\$5,700.00	\$105.00	
- Insurance	\$10,020.00	\$18,900.00	\$19,785.00	\$885.00	
- Workers' Comp	\$200.00	\$255.00	\$250.00	(\$5.00)	
Regular Supplies	\$0.00	\$750.00	\$250.00	(\$500.00)	
Increase in Reserve	\$11,201.46	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$130,544.09	\$144,635.00	\$128,250.00	(\$16,385.00)	

Note Reference:

1. Estimated tuition generated with a charge of \$225.00/month for students.

SELF-FUNDED INSURANCE

REVENUE

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$42,362.41	\$65,000.00	\$65,000.00	\$0.00	1
Premium - District & NTHS	\$7,936,808.96	\$8,907,000.00	\$9,000,000.00	\$93,000.00	2
Premium - Retirees	\$499,164.00	\$480,000.00	\$500,000.00	\$20,000.00	
Premium - Cobra	\$79,499.80	\$78,000.00	\$80,000.00	\$2,000.00	3
Reinsurance Reimbursement	\$663,416.16	\$825,000.00	\$825,000.00	\$0.00	
Other Revenue	\$982,612.08	\$0.00	\$1,000,000.00	\$1,000,000.00	
Use of Cash on Hand	\$299,542.45	\$0.00	\$0.00	\$0.00	4
Revenue Total	\$10,503,405.86	\$10,355,000.00	\$11,470,000.00	\$1,115,000.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Claims - Group Health	\$8,432,351.04	\$8,500,000.00	\$9,200,000.00	\$700,000.00	5
Claims - Dental	\$618,713.60	\$625,000.00	\$625,000.00	\$0.00	6
Other Costs & Fees	\$8,545.95	\$45,000.00	\$45,000.00	\$0.00	7
Administrative Fees	\$870,639.19	\$600,000.00	\$1,000,000.00	\$400,000.00	8
Reinsurance Fees	\$500,000.00	\$515,000.00	\$515,000.00	\$0.00	
Life Insurance	\$43,906.08	\$35,000.00	\$50,000.00	\$15,000.00	
Short Term Disability	\$29,250.00	\$35,000.00	\$35,000.00	\$0.00	
Transfer Out - Previous Support	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$10,503,405.86	\$10,355,000.00	\$11,470,000.00	\$1,115,000.00	

Note Reference:

1. Interest rate revenue.
2. Monthly premiums to increase and participation estimated to remain at current level.
3. Premiums for those choosing to participate in COBRA coverage.
4. Use of cash reserves.
5. An increase trend rate was used in the calculation of the estimated claims for 2026 with the continued use of the Wellmark Network.
6. A steady trend rate was used in the calculation of the estimated claims for 2026 with the continued use of the Delta Dental Network.
7. Other costs associated with unanticipated costs, flu shot clinics, wellness screenings, etc.
8. Administrative and Network participation costs through Wellmark and Delta Dental.

CAPITAL OUTLAY REVENUES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$7,638,759.67	\$8,160,000.00	\$8,596,670.00	\$436,670.00	1
Mobile Home Taxes	\$43,350.22	\$38,000.00	\$38,000.00	\$0.00	2
Penalties/In Lieu of Taxes	\$9,123.10	\$10,000.00	\$10,000.00	\$0.00	
Interest Income	\$331,259.27	\$230,000.00	\$100,000.00	(\$130,000.00)	3
Other & Misc.	\$446,428.30	\$262,000.00	\$62,000.00	(\$200,000.00)	4
Total	\$8,468,920.56	\$8,700,000.00	\$8,806,670.00	\$106,670.00	
Federal Sources					
School Bus Rebates/HLS Grant	\$125,425.58	\$0.00	\$37,980.00	\$37,980.00	5
ARP Homeless Grant	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$125,425.58	\$0.00	\$37,980.00	\$37,980.00	
Other Funding Sources					
Sale of Capital Outlay Certificate	\$5,060,810.95	\$0.00	\$0.00	\$0.00	6
Sale of Surplus	\$866,135.57	\$15,000.00	\$15,000.00	\$0.00	
Use of Capital Outlay Certificate	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$2,274,944.17	\$1,495,955.00	\$1,303,960.00	(\$191,995.00)	
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	4
Total	\$8,201,890.69	\$1,510,955.00	\$1,318,960.00	(\$191,995.00)	
Revenue Total	\$16,796,236.83	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)	
<i>Use of Cash on Hand Deduction</i>	\$14,521,292.66	\$8,715,000.00	\$8,859,650.00	\$144,650.00	
Fund Balance Projections					
Beginning Fund Balance		\$5,022,911.00	\$3,526,956.00		
<i>Increase/(Decrease)</i>		(\$1,495,955.00)	(\$1,303,960.00)		
Ending Fund Balance		\$3,526,956.00	\$2,222,996.00		7
Fund Balance Percent		42.97%	25.86%		7

Note Reference:

1. Subject to the 3% plus growth limitation for taxes payable in 2027. Pay 2026 Growth Percentage of 1.5%.
2. Newly built mobile homes are considered real property.
3. Interest income from regular operating funds and investment accounts. Reduced with use of fund balance.
4. Includes revenue in support of scoreboard sponsorship agreements and contributions; First Premier Scoreboard sponsorship completed.
5. Revenue related to the Clean Diesel School Bus Grant.
6. Revenue related to the Capital Outlay Certificate in support of Phase II of the Athletic Complex in FY25.
7. Estimated Fund Balance: \$2,222,996.00 25.86%

CAPITAL OUTLAY EXPENDITURES - Program Level

CAPITAL OUTLAY

Program: 1111 - Elementary

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Curriculum	\$143,262.23	\$625,000.00	\$380,000.00	(\$245,000.00)	1
Equipment	\$477,732.68	\$695,000.00	\$695,000.00	\$0.00	2
Library Books	\$22,025.59	\$27,000.00	\$27,000.00	\$0.00	
Total	\$643,020.50	\$1,347,000.00	\$1,102,000.00	(\$245,000.00)	

Note Reference:

1. Curriculum purchases for the District.
2. Building level breakdown will provide building detail in regards to identified projects and equipment.

CAPITAL OUTLAY

Program: 1121 - Middle School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$43,839.04	\$42,000.00	\$38,000.00	(\$4,000.00)	1
Library Books	\$4,898.27	\$7,000.00	\$7,000.00	\$0.00	
Total	\$48,737.31	\$49,000.00	\$45,000.00	(\$4,000.00)	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified projects and equipment.

CAPITAL OUTLAY

Program: 1131 - Senior High

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$238,729.32	\$205,000.00	\$208,000.00	\$3,000.00	1
Library Books	\$17,044.72	\$17,000.00	\$17,000.00	\$0.00	
Total	\$255,774.04	\$222,000.00	\$225,000.00	\$3,000.00	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified projects and equipment. NTHS Assessment.

CAPITAL OUTLAYProgram: 1221 - Mild-Moderate Disabilities

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$6,631.93	\$17,000.00	\$10,000.00	(\$7,000.00)	
Total	\$6,631.93	\$17,000.00	\$10,000.00	(\$7,000.00)	

CAPITAL OUTLAYProgram: 2321 - Office of the Superintendent

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$5,164.00	\$2,000.00	\$15,500.00	\$13,500.00	
Total	\$5,164.00	\$2,000.00	\$15,500.00	\$13,500.00	

CAPITAL OUTLAYProgram: 2521 - Fiscal Services

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$90,945.86	\$132,000.00	\$192,000.00	\$60,000.00	1
Total	\$90,945.86	\$132,000.00	\$192,000.00	\$60,000.00	

Note Reference:

1. Copier lease and print management lease has moved from General Fund to Capital Outlay.

CAPITAL OUTLAYProgram: 2532 - Land Acquisition and Development

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$0.00	\$0.00	\$0.00	\$0.00	

CAPITAL OUTLAY**Program: 2542 - Care/Upkeep of Buildings**

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$10,608,027.30	\$3,370,750.00	\$3,296,180.00	(\$74,570.00)	1
Other Improvements	\$786,489.19	\$389,700.00	\$153,000.00	(\$236,700.00)	1
Equipment	\$12,381.80	\$48,100.00	\$40,500.00	(\$7,600.00)	1
Total	\$11,406,898.29	\$3,808,550.00	\$3,489,680.00	(\$318,870.00)	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified projects and equipment.

CAPITAL OUTLAY**Program: 2543 - Care/Upkeep of Grounds**

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$24,253.23	\$20,000.00	\$20,000.00	\$0.00	
Total	\$24,253.23	\$20,000.00	\$20,000.00	\$0.00	

CAPITAL OUTLAY**Program: 2549 - Care/Upkeep of Bldgs/Grounds**

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$5,945.00	\$10,000.00	\$10,000.00	\$0.00	
Total	\$5,945.00	\$10,000.00	\$10,000.00	\$0.00	

CAPITAL OUTLAY**Program: 2551 - Transportation Services**

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$0.00	\$8,000.00	\$8,000.00	\$0.00	
Vehicles	\$516,570.43	\$145,000.00	\$440,000.00	\$295,000.00	1
Total	\$516,570.43	\$153,000.00	\$448,000.00	\$295,000.00	

Note Reference:

1. Purchase of two buses with support from a Clean Diesel Grant in FY27. Suburban and food service truck purchase.

CAPITAL OUTLAY
Program: 5000 - Debt Service

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Principal	\$1,565,000.00	\$1,865,000.00	\$1,665,000.00	(\$200,000.00)	1
Interest Expense	\$804,777.50	\$975,055.00	\$905,980.00	(\$69,075.00)	1
Dues	\$62,217.75	\$4,350.00	\$4,450.00	\$100.00	2
Total	\$2,431,995.25	\$2,844,405.00	\$2,575,430.00	(\$268,975.00)	

Note Reference:

1. Debt service payments in relation to principal and interest expenses. Building level breakdown provides further detail.
2. Dues related to debt service.

CAPITAL OUTLAY
Program: 6900 - Combined Activities

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$121,500.99	\$201,000.00	\$120,000.00	(\$81,000.00)	1
Facility Rent	\$38,800.00	\$55,000.00	\$61,000.00	\$6,000.00	2
Total	\$160,300.99	\$256,000.00	\$181,000.00	(\$75,000.00)	

Note Reference:

1. General needs for band/orchestra and an allocation for athletics - uniform rotations, helmets.
2. Facility rent for Park & Rec and gymnastic space.

CAPITAL OUTLAY
Program: 8110 - Transfers Out

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Transfer Out	\$1,200,000.00	\$1,350,000.00	\$1,850,000.00	\$500,000.00	1
Total	\$1,200,000.00	\$1,350,000.00	\$1,850,000.00	\$500,000.00	

Note Reference:

1. Amount to be transferred to the General Fund.

Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$16,796,236.83	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)	
<i>Increase in Reserve Deduction</i>	\$16,796,236.83	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)	

CAPITAL OUTLAY**Budget Recap**

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Curriculum	\$187,230.81	\$676,000.00	\$431,000.00	(\$245,000.00)	
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$10,608,027.30	\$3,370,750.00	\$3,296,180.00	(\$74,570.00)	
Other Improvements	\$786,489.19	\$389,700.00	\$153,000.00	(\$236,700.00)	
Equipment	\$1,027,123.85	\$1,380,100.00	\$1,357,000.00	(\$23,100.00)	
Facility Rent	\$38,800.00	\$55,000.00	\$61,000.00	\$6,000.00	
Vehicles	\$516,570.43	\$145,000.00	\$440,000.00	\$295,000.00	
Debt Service	\$2,431,995.25	\$2,844,405.00	\$2,575,430.00	(\$268,975.00)	
Transfer Out	\$1,200,000.00	\$1,350,000.00	\$1,850,000.00	\$500,000.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$16,796,236.83	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)	

CAPITAL OUTLAY EXPENDITURES - Building Level

CAPITAL OUTLAY

Operational Unit: 001 - High School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$213,149.91	\$257,000.00	\$276,000.00	\$19,000.00	1
Equipment	\$50,725.02	\$127,100.00	\$113,500.00	(\$13,600.00)	2
Library Books	\$17,044.72	\$17,000.00	\$17,000.00	\$0.00	
Principal	\$465,000.00	\$490,000.00	\$515,000.00	\$25,000.00	3
Interest Expense	\$429,125.00	\$405,250.00	\$380,125.00	(\$25,125.00)	3
Dues	\$600.00	\$1,000.00	\$1,350.00	\$350.00	3
Total	\$1,175,644.65	\$1,297,350.00	\$1,302,975.00	\$5,625.00	

Note Reference:

1. Facility updates to include auditorium roof repair, concrete repairs, locker replacement phasing, DD Miller projection system.
2. Building level requests and updates to maintenance equipment.
3. Debt service payment. Period ending 2041.

CAPITAL OUTLAY

Operational Unit: 002 - Middle School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$56,299.03	\$30,500.00	\$13,000.00	(\$17,500.00)	1
Equipment	\$44,018.04	\$47,000.00	\$43,000.00	(\$4,000.00)	2
Library Books	\$4,898.27	\$7,000.00	\$7,000.00	\$0.00	
Principal	\$900,000.00	\$930,000.00	\$890,000.00	(\$40,000.00)	3
Interest Expense	\$367,950.00	\$340,925.00	\$309,400.00	(\$31,525.00)	3
Dues	\$2,270.00	\$1,350.00	\$1,350.00	\$0.00	3
Total	\$1,375,435.34	\$1,356,775.00	\$1,263,750.00	(\$93,025.00)	

Note Reference:

1. Facility updates to include a water heater replacement, misc. repairs.
2. Building level requests and updates to maintenance equipment.
3. Debt service payment. Period ending 2034.

CAPITAL OUTLAYOperational Unit: 003 - Intermediate School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$155,377.19	\$107,500.00	\$172,000.00	\$64,500.00	1
Equipment	\$31,756.09	\$40,000.00	\$32,500.00	(\$7,500.00)	2
Library Books	\$4,188.42	\$7,000.00	\$7,000.00	\$0.00	
Total	\$191,321.70	\$154,500.00	\$211,500.00	\$57,000.00	

Note Reference:

1. Facility updates to include clock system upgrades, carpeting and painting in hallways, sidewalk repairs.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAYOperational Unit: 004 - Jefferson School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$29,100.76	\$110,500.00	\$119,600.00	\$9,100.00	1
Equipment	\$15,991.53	\$16,500.00	\$28,000.00	\$11,500.00	2
Library Books	\$6,013.40	\$6,000.00	\$6,000.00	\$0.00	
Total	\$51,105.69	\$133,000.00	\$153,600.00	\$20,600.00	

Note Reference:

1. Facility updates to include parking lot rebuild, a water heater replacement, stage carpet, office bathroom flooring.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAYOperational Unit: 005 - Mellette School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$270,401.93	\$278,450.00	\$113,500.00	(\$164,950.00)	1
Equipment	\$16,781.94	\$16,500.00	\$21,500.00	\$5,000.00	2
Library Books	\$1,527.94	\$4,000.00	\$4,000.00	\$0.00	
Total	\$288,711.81	\$298,950.00	\$139,000.00	(\$159,950.00)	

Note Reference:

1. Facility updates to include playground updates and landscaping.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAYOperational Unit: 006 - McKinley School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$273,501.36	\$103,500.00	\$51,300.00	(\$52,200.00)	1
Equipment	\$12,158.99	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$3,718.89	\$4,000.00	\$4,000.00	\$0.00	
Principal	\$200,000.00	\$200,000.00	\$105,000.00	(\$95,000.00)	3
Interest Expense	\$7,702.50	\$4,055.00	\$1,080.00	(\$2,975.00)	3
Dues	\$0.00	\$1,000.00	\$750.00	(\$250.00)	3
Total	\$497,081.74	\$329,055.00	\$178,630.00	(\$150,425.00)	

Note Reference:

1. Facility updates to include carpeting and painting in hallways.
2. Building level requests and updates to maintenance equipment.
3. Debt service payment. Period ending 2027.

CAPITAL OUTLAYOperational Unit: 008 - Lincoln School

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Building Improvements	\$33,059.79	\$268,000.00	\$20,500.00	(\$247,500.00)	1
Equipment	\$11,267.16	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$6,576.94	\$6,000.00	\$6,000.00	\$0.00	
Total	\$50,903.89	\$290,500.00	\$43,000.00	(\$247,500.00)	

Note Reference:

1. Facility updates to include shed siding and shingles, misc. repairs.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAYOperational Unit: 009 - Co-Curricular Activities

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$121,500.99	\$201,000.00	\$120,000.00	(\$81,000.00)	1
Facility Rent	\$38,800.00	\$55,000.00	\$61,000.00	\$6,000.00	2
Principal	\$0.00	\$245,000.00	\$155,000.00	(\$90,000.00)	3
Interest Expense	\$0.00	\$224,825.00	\$215,375.00	(\$9,450.00)	3
Dues	\$59,347.75	\$1,000.00	\$1,000.00	\$0.00	3
Total	\$219,648.74	\$726,825.00	\$552,375.00	(\$174,450.00)	

Note Reference:

1. General needs for band/orchestra and athletics.
2. Facility rent for Park & Rec and gymnastic space.
3. Debt service payment - Athletic Complex. Period ending 2045.

CAPITAL OUTLAYOperational Unit: 011 - Central Services

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Curriculum	\$143,262.23	\$625,000.00	\$380,000.00	(\$245,000.00)	1
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$10,131,317.27	\$2,540,000.00	\$2,543,280.00	\$3,280.00	2
Other Improvements	\$232,309.25	\$65,000.00	\$140,000.00	\$75,000.00	
Equipment	\$722,924.09	\$899,000.00	\$965,500.00	\$66,500.00	
Vehicles	\$516,570.43	\$145,000.00	\$440,000.00	\$295,000.00	3
Transfer Out	\$1,200,000.00	\$1,350,000.00	\$1,850,000.00	\$500,000.00	4
Total	\$12,946,383.27	\$5,624,000.00	\$6,318,780.00	\$694,780.00	

Note Reference:

1. Curriculum purchases for the District.
2. Allocation to support central district projects and air conditioning of Lincoln and Jefferson.
3. Allocation to support update to transportation fleet.
4. Amount to be transferred to the General Fund.

Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00
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Expenditure Total	\$16,796,236.83	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)
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<i>Increase in Reserve Deduction</i>	\$16,796,236.83	\$10,210,955.00	\$10,163,610.00	(\$47,345.00)
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CAPITAL OUTLAY FIVE YEAR PLAN

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 001 - High School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service	\$896,250.00	\$896,475.00	\$895,250.00	\$895,250.00	\$895,250.00	1
Roofing Projects	\$98,000.00	\$16,000.00	\$180,000.00			2
Building Requests	\$127,100.00	\$113,500.00	\$115,000.00	\$115,000.00	\$115,000.00	3
Library Books	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	
Identified Projects	\$147,000.00	\$170,000.00	\$155,000.00	\$155,000.00	\$155,000.00	4
Arena/DD Miller	\$12,000.00	\$90,000.00	\$25,000.00	\$25,000.00	\$250,000.00	5
Total	\$1,297,350.00	\$1,302,975.00	\$1,387,250.00	\$1,207,250.00	\$1,432,250.00	

Note Reference:

1. High School Renovation Project. Expires 2041.
2. Roofing projects.
3. Building level requests and updates to maintenance equipment. Continuation of furniture cycles.
4. Identified Projects - FY27 - Concrete repairs and replacement, locker replacement phasing.
5. Identified Projects - Specific to Arena/DD Miller. FY27 - Projector upgrade. FY30 - Review of auditorium seating.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 002 - Middle School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service	\$1,272,275.00	\$1,200,750.00	\$1,194,550.00	\$1,196,900.00	\$1,196,900.00	1
Roofing Projects						
Building Requests	\$47,000.00	\$43,000.00	\$50,000.00	\$50,000.00	\$50,000.00	2
Library Books	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	
Identified Projects	\$30,500.00	\$13,000.00	\$50,000.00	\$50,000.00	\$50,000.00	3
Total	\$1,356,775.00	\$1,263,750.00	\$1,301,550.00	\$1,303,900.00	\$1,303,900.00	

Note Reference:

1. Expires 2034.
2. Building level requests and updates to maintenance equipment. Continuation of furniture cycles.
3. Identified Projects - FY27 - Water heater replacement, misc. repairs.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 003 - Intermediate School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$40,000.00	\$32,500.00	\$40,000.00	\$40,000.00	\$40,000.00	1
Library Books	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	
Identified Projects	\$107,500.00	\$172,000.00	\$95,000.00	\$145,000.00	\$95,000.00	2
Total	\$154,500.00	\$211,500.00	\$142,000.00	\$192,000.00	\$142,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment. Furniture rotations.
2. Identified Projects - FY27 - Clock system upgrades, carpeting and painting in hallways, sidewalk repairs.
FY28/FY29 - Window replacement, rooftop unit, and boiler replacement is on radar.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 004 - Jefferson School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$16,500.00	\$28,000.00	\$20,000.00	\$20,000.00	\$20,000.00	1
Library Books	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Air Conditioning Project		\$930,000.00				
Identified Projects	\$110,500.00	\$119,600.00	\$110,000.00	\$55,000.00	\$155,000.00	2
Total	\$133,000.00	\$1,083,600.00	\$136,000.00	\$81,000.00	\$181,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment.
2. Identified Projects - FY27 - Parking lot rebuild, a water heater replacement, stage carpet, office bathroom flooring. FY30 - Playground.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 005 - Mellette School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$16,500.00	\$21,500.00	\$20,000.00	\$20,000.00	\$20,000.00	1
Library Books	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
Air Conditioning Project	\$450,100.00	\$62,500.00				
Identified Projects	\$278,450.00	\$113,500.00	\$75,000.00	\$75,000.00	\$75,000.00	2
Total	\$749,050.00	\$201,500.00	\$99,000.00	\$99,000.00	\$99,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment.
2. Identified Projects - FY27 - Playground and landscaping.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 006 - McKinley School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service	\$205,055.00	\$106,830.00				1
Roofing Projects				\$275,000.00		2
Building Requests	\$16,500.00	\$16,500.00	\$20,000.00	\$20,000.00	\$20,000.00	3
Library Books	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
Air Conditioning Project	\$514,900.00	\$74,000.00				
Identified Projects	\$103,500.00	\$51,300.00	\$55,000.00	\$55,000.00	\$55,000.00	4
Total	\$843,955.00	\$252,630.00	\$79,000.00	\$354,000.00	\$79,000.00	

Note Reference:

1. Expires 2027.
2. 2007 addition roof.
3. Building level requests and updates to maintenance equipment.
4. Identified Projects - FY27 - Carpeting and painting in hallways.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 008 - Lincoln School

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service						
Roofing Projects			\$525,000.00			1
Building Requests	\$16,500.00	\$16,500.00	\$20,000.00	\$20,000.00	\$20,000.00	2
Library Books	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Air Conditioning Project		\$1,401,780.00				
Identified Projects	\$268,000.00	\$20,500.00	\$50,000.00	\$50,000.00	\$50,000.00	3
Total	\$290,500.00	\$1,444,780.00	\$601,000.00	\$76,000.00	\$76,000.00	

Note Reference:

1. Original building roof.
2. Building level requests and updates to maintenance equipment.
3. Identified Projects - FY27 - Shed siding and shingles, misc. repairs.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service	\$470,825.00	\$371,375.00	\$368,000.00	\$370,000.00	\$371,000.00	1
Building Requests	\$201,000.00	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00	2
Air Conditioning Project				\$950,000.00		3
Facility Rent	\$55,000.00	\$61,000.00	\$61,000.00	\$61,000.00	\$61,000.00	4
Total	\$726,825.00	\$552,375.00	\$549,000.00	\$1,501,000.00	\$552,000.00	

Note Reference:

1. Expires 2045.
2. General athletic requests, band, and orchestra. Increased allocation for athletic complex equipment.
3. Air conditioning of Arena.
4. Facility rent for Park & Rec and gymnastic space.

CAPITAL OUTLAY FIVE YEAR PLAN
Operational Unit: 011 - Central Services

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Roofing Projects						
Central Projects	\$140,000.00	\$165,000.00	\$170,000.00	\$170,000.00	\$170,000.00	1
Curriculum	\$625,000.00	\$380,000.00	\$500,000.00	\$500,000.00	\$500,000.00	
Technology	\$600,000.00	\$650,000.00	\$1,900,000.00	\$725,000.00	\$725,000.00	2
Copier Lease	\$70,000.00	\$98,000.00	\$98,000.00	\$98,000.00	\$98,000.00	
Land						
Stadium Development	\$1,500,000.00					3
NTHS Remodel			\$115,000.00			4
NTHS Debt Service				\$500,000.00	\$500,000.00	4
Equipment	\$129,000.00	\$167,500.00	\$170,000.00	\$170,000.00	\$170,000.00	
Vehicles	\$145,000.00	\$440,000.00	\$155,000.00	\$350,000.00	\$155,000.00	
NTHS Assessment	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer Out	\$1,350,000.00	\$1,850,000.00	\$1,850,000.00	\$1,850,000.00	\$2,000,000.00	
Total	\$4,659,000.00	\$3,850,500.00	\$5,058,000.00	\$4,463,000.00	\$4,418,000.00	

Note Reference:

1. Central maintenance building request set aside.
2. Technology - FY28 - High School rotation.
3. Stadium Development.
4. NTHS Remodel - Allocation to support architect fees and potential debt service in establishing plan for NTHS.

Total	\$10,210,955.00	\$10,163,610.00	\$9,352,800.00	\$9,277,150.00	\$8,283,150.00
Transfer Adjustment					
	\$10,210,955.00	\$10,163,610.00	\$9,352,800.00	\$9,277,150.00	\$8,283,150.00

CAPITAL OUTLAY FIVE YEAR PLAN

Means of Finance

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Taxes	\$8,208,000.00	\$8,644,670.00	\$8,817,560.00	\$8,993,910.00	\$9,238,100.00	
Fixed Income	\$507,000.00	\$214,980.00	\$215,000.00	\$315,000.00	\$315,000.00	
Certificate Contributions						
Sale of Roosevelt Federal Off-Set						
	\$8,715,000.00	\$8,859,650.00	\$9,032,560.00	\$9,308,910.00	\$9,553,100.00	
<i>Increase/(Decrease)</i>	<i>(\$1,495,955.00)</i>	<i>(\$1,303,960.00)</i>	<i>(\$320,240.00)</i>	<i>\$31,760.00</i>	<i>\$1,269,950.00</i>	

CAPITAL OUTLAY FIVE YEAR PLAN

Fund Balance Projections

Beginning Fund Balance	\$5,022,911.00	\$3,526,956.00	\$2,222,996.00	\$1,902,756.00	\$1,934,516.00	
<i>Increase/(Decrease)</i>	<i>(\$1,495,955.00)</i>	<i>(\$1,303,960.00)</i>	<i>(\$320,240.00)</i>	<i>\$31,760.00</i>	<i>\$1,269,950.00</i>	
	\$3,526,956.00	\$2,222,996.00	\$1,902,756.00	\$1,934,516.00	\$3,204,466.00	
Fund Balance Percent	42.97%	24.17%	21.58%	21.51%	34.69%	
15% Fund Balance	\$1,231,200.00	\$1,296,700.50	\$1,322,634.00	\$1,349,086.50	\$1,385,715.00	

CAPITAL OUTLAY FIVE YEAR PLAN

Recap

BUDGET DATA	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	PROJECTED FY30	Note Reference
Debt Service	\$2,844,405.00	\$2,575,430.00	\$2,457,800.00	\$2,962,150.00	\$2,963,150.00	
Roofing Projects	\$98,000.00	\$16,000.00	\$705,000.00	\$275,000.00	\$0.00	
Building Requests	\$621,100.00	\$556,500.00	\$575,000.00	\$575,000.00	\$575,000.00	
Library Books	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00	
Curriculum	\$625,000.00	\$380,000.00	\$500,000.00	\$500,000.00	\$500,000.00	
Technology	\$600,000.00	\$650,000.00	\$1,900,000.00	\$725,000.00	\$725,000.00	
Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$125,000.00	\$159,000.00	\$159,000.00	\$159,000.00	\$159,000.00	
Identified Projects	\$1,057,450.00	\$749,900.00	\$615,000.00	\$610,000.00	\$885,000.00	
Stadium Development	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Air Conditioning Project	\$965,000.00	\$2,468,280.00	\$0.00	\$950,000.00	\$0.00	
NTHS Remodel	\$0.00	\$0.00	\$115,000.00	\$0.00	\$0.00	
Equipment	\$129,000.00	\$167,500.00	\$170,000.00	\$170,000.00	\$170,000.00	
Transportation	\$145,000.00	\$440,000.00	\$155,000.00	\$350,000.00	\$155,000.00	
NTHS Assessment	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer Out	\$1,350,000.00	\$1,850,000.00	\$1,850,000.00	\$1,850,000.00	\$2,000,000.00	
Total	\$10,210,955.00	\$10,163,610.00	\$9,352,800.00	\$9,277,150.00	\$8,283,150.00	

SPECIAL EDUCATION REVENUES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$5,115,566.11	\$5,164,790.00	\$5,350,000.00	\$185,210.00	1
Mobile Home Taxes	\$29,078.07	\$25,000.00	\$25,000.00	\$0.00	
Penalties/In Lieu of Taxes	\$25,169.86	\$19,500.00	\$29,500.00	\$10,000.00	
Tuition	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	2
Interest Income	\$84,809.76	\$90,000.00	\$70,000.00	(\$20,000.00)	
Medicaid Direct/Indirect	\$25,599.35	\$62,000.00	\$42,000.00	(\$20,000.00)	3
Other Local Revenue	\$1,561.00	\$1,000.00	\$1,000.00	\$0.00	
Total	\$5,281,784.15	\$5,372,290.00	\$5,517,500.00	\$145,210.00	
State Sources					
State Aid to Education	\$2,756,931.00	\$2,189,250.00	\$2,546,630.00	\$357,380.00	4
Restricted & Other State Assist	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$2,756,931.00	\$2,189,250.00	\$2,546,630.00	\$357,380.00	
Federal Sources					
IDEA Part 611	\$1,013,462.00	\$1,025,000.00	\$1,200,000.00	\$175,000.00	5
IDEA Part 619	\$20,300.00	\$22,000.00	\$22,000.00	\$0.00	5
ARP IDEA 611	\$0.00	\$0.00	\$0.00	\$0.00	
ARP IDEA 619	\$0.00	\$0.00	\$0.00	\$0.00	
Other Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$1,033,762.00	\$1,047,000.00	\$1,222,000.00	\$175,000.00	
Other Funding Sources					
Use of Cash on Hand	\$0.00	\$948,590.00	\$833,090.00	(\$115,500.00)	6
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$0.00	\$948,590.00	\$833,090.00	(\$115,500.00)	
Revenue Total	\$9,072,477.15	\$9,557,130.00	\$10,119,220.00	\$562,090.00	
<i>Use of Cash on Hand Deduction</i>	\$9,072,477.15	\$8,608,540.00	\$9,286,130.00	\$677,590.00	
Fund Balance Projections					
Beginning Fund Balance		\$2,954,137.00	\$2,030,252.00		
<i>Increase/(Decrease)</i>		(\$923,885.00)	(\$833,090.00)		
Ending Fund Balance		\$2,030,252.00	\$1,197,162.00		7
Fund Balance Percent		21.24%	11.83%		7

Note Reference:

- The Levy - \$'s/1,000 for 2026 taxes payable in 2027 received a decreased modification to \$1.449/1,000. This accounts for the calculation of the increase in tax revenue.
- Tuition that is expected for the providing of Special Services to an out of district student.
- In-direct Medicaid and Direct Medicaid.
- The estimated State Aid considering the number of special need students in the various categories.
- Federal support of IDEA Part B Regular (611) and Early Pre-school (619).
- Use of cash reserves.
- Estimated Fund Balance: \$1,197,162.00 11.83%

SPECIAL EDUCATION EXPENDITURES - Program Level

SPECIAL EDUCATION

Program: 1221 - Mild-Moderate Disabilities

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	28.55	29.55	\$1,644,672.41	\$1,664,300.00	\$1,765,650.00	\$101,350.00	1
Classified Salaries	48.07	55.87	\$787,514.05	\$1,172,255.00	\$1,309,130.00	\$136,875.00	1
Substitute Salaries			\$156,320.97	\$133,000.00	\$153,200.00	\$20,200.00	
Benefits			\$878,620.33	\$1,194,860.00	\$1,190,965.00	(\$3,895.00)	1
Purchased Services			\$11,281.43	\$0.00	\$0.00	\$0.00	
Supplies			\$22,629.88	\$26,200.00	\$26,300.00	\$100.00	2
Total	76.62	85.42	\$3,501,039.07	\$4,190,615.00	\$4,445,245.00	\$254,630.00	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified modifications.
2. Aligned budget with previous spending allocations and special education enrollment numbers.

SPECIAL EDUCATION

Program: 1222 - Severe Disabilities

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.62	9.62	\$551,074.12	\$578,400.00	\$576,265.00	(\$2,135.00)	1
Classified Salaries	22.73	24.93	\$513,674.88	\$545,550.00	\$602,000.00	\$56,450.00	1
Substitute Salaries			\$7,802.30	\$9,000.00	\$6,000.00	(\$3,000.00)	
Benefits			\$420,475.30	\$502,650.00	\$491,580.00	(\$11,070.00)	1
Purchased Services			\$220,606.30	\$185,900.00	\$185,700.00	(\$200.00)	
Supplies			\$16,801.06	\$20,800.00	\$19,500.00	(\$1,300.00)	2
Total	32.35	34.55	\$1,730,433.96	\$1,842,300.00	\$1,881,045.00	\$38,745.00	

Note Reference:

1. Building level breakdown will provide building detail in regards to identified modifications.
2. Aligned budget with previous spending allocations and special education enrollment numbers.

SPECIAL EDUCATION

Program: 1223 - Day Programs

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$139,088.00	\$141,000.00	\$144,125.00	\$3,125.00	1
Classified Salaries	2.00	2.00	\$47,947.06	\$51,500.00	\$52,055.00	\$555.00	
Benefits			\$63,088.60	\$70,075.00	\$72,890.00	\$2,815.00	
Total	4.00	4.00	\$250,123.66	\$262,575.00	\$269,070.00	\$6,495.00	

Note Reference:

1. Transition Program (18-21) located at the Middle School.

SPECIAL EDUCATION

Program: 1224 - Residential Programs

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$102,942.09	\$85,000.00	\$85,000.00	\$0.00	1
Total			\$102,942.09	\$85,000.00	\$85,000.00	\$0.00	

Note Reference:

1. Students receiving specialized services outside of the District; Children's Home Society, Dept of Human Services, Avera Patient.

SPECIAL EDUCATION

Program: 1226 - Early Childhood Prog Age 3-5

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.25	4.25	\$169,368.75	\$172,000.00	\$239,645.00	\$67,645.00	1
Classified Salaries	3.00	3.00	\$66,434.68	\$75,000.00	\$70,415.00	(\$4,585.00)	
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$81,510.38	\$99,595.00	\$102,470.00	\$2,875.00	
Purchased Services			\$895.94	\$1,300.00	\$950.00	(\$350.00)	
Supplies			\$4,116.57	\$4,000.00	\$4,100.00	\$100.00	
Total	6.25	7.25	\$322,326.32	\$351,895.00	\$417,580.00	\$65,685.00	

Note Reference:

1. Early Childhood Program located at McKinley. Increased 1 certified FTE to account for increased students.

SPECIAL EDUCATION

Program: 1230 - Prog for Phys Handicap

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$3,000.00	\$1,500.00	(\$1,500.00)	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$3,000.00	\$1,500.00	(\$1,500.00)	

SPECIAL EDUCATION

Program: 2134 - Nurse Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.75	2.75	\$136,797.68	\$152,000.00	\$153,880.00	\$1,880.00	
Benefits			\$36,372.33	\$50,985.00	\$41,385.00	(\$9,600.00)	
Purchased Services			\$26,121.50	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total	2.75	2.75	\$199,291.51	\$202,985.00	\$195,265.00	(\$7,720.00)	

SPECIAL EDUCATIONProgram: 2142 - Psychological Testing Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	5.00	4.00	\$242,701.02	\$349,800.00	\$304,170.00	(\$45,630.00)	
Benefits			\$63,528.90	\$102,165.00	\$86,840.00	(\$15,325.00)	
Purchased Services			\$2,499.19	\$3,700.00	\$3,000.00	(\$700.00)	
Supplies			\$6,394.75	\$5,000.00	\$4,000.00	(\$1,000.00)	
Total	5.00	4.00	\$315,123.86	\$460,665.00	\$398,010.00	(\$62,655.00)	

SPECIAL EDUCATIONProgram: 2152 - Speech Pathology Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.80	6.80	\$250,546.78	\$468,000.00	\$371,970.00	(\$96,030.00)	
Benefits			\$66,647.25	\$140,240.00	\$120,880.00	(\$19,360.00)	
Purchased Services			\$511,763.42	\$486,165.00	\$665,800.00	\$179,635.00	1
Supplies			\$3,104.43	\$6,000.00	\$4,000.00	(\$2,000.00)	
Total	9.80	6.80	\$832,061.88	\$1,100,405.00	\$1,162,650.00	\$62,245.00	

Note Reference:

1. Agreement with Presence Learning to provide Speech Language Services.

SPECIAL EDUCATIONProgram: 2162 - Audiology Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$2,005.00	\$3,500.00	\$3,000.00	(\$500.00)	
Equipment			\$8,835.00	\$10,000.00	\$8,000.00	(\$2,000.00)	
Total			\$10,840.00	\$13,500.00	\$11,000.00	(\$2,500.00)	

SPECIAL EDUCATIONProgram: 2171 - Physical Therapy

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$125,247.37	\$131,000.00	\$132,050.00	\$1,050.00	
Benefits			\$40,050.16	\$40,700.00	\$42,160.00	\$1,460.00	
Purchased Services			\$892.75	\$1,500.00	\$1,000.00	(\$500.00)	
Supplies			\$1,054.05	\$2,500.00	\$2,500.00	\$0.00	
Total	2.00	2.00	\$167,244.33	\$175,700.00	\$177,710.00	\$2,010.00	

SPECIAL EDUCATIONProgram: 2172 - Occupational Therapy

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$203,473.00	\$215,000.00	\$238,945.00	\$23,945.00	
Benefits			\$67,489.72	\$73,150.00	\$79,555.00	\$6,405.00	
Purchased Services			\$17,478.06	\$5,500.00	\$4,400.00	(\$1,100.00)	
Supplies			\$705.01	\$2,500.00	\$2,500.00	\$0.00	
Total	4.00	4.00	\$289,145.79	\$296,150.00	\$325,400.00	\$29,250.00	

SPECIAL EDUCATIONProgram: 2179 - Other Therapy Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.85	0.85	\$50,814.22	\$55,800.00	\$56,760.00	\$960.00	
Benefits			\$15,321.79	\$17,075.00	\$17,815.00	\$740.00	
Purchased Services			\$3,134.55	\$5,000.00	\$3,500.00	(\$1,500.00)	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.85	0.85	\$69,270.56	\$77,875.00	\$78,075.00	\$200.00	

SPECIAL EDUCATIONProgram: 2182 - Visually Impaired - Other

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATIONProgram: 2212 - Inst & Curriculum Development Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$60,458.41	\$66,900.00	\$68,500.00	\$1,600.00	1
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$8,508.67	\$19,935.00	\$9,350.00	(\$10,585.00)	
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$15,225.08	\$15,000.00	\$10,000.00	(\$5,000.00)	
Total	1.00	1.00	\$84,192.16	\$101,835.00	\$87,850.00	(\$13,985.00)	

Note Reference:

1. Special Services Program Coordinator support for Special Education.

SPECIAL EDUCATIONProgram: 2219 - Other Improvements of Inst.

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATIONProgram: 2227 - Technology in School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$9,003.84	\$18,000.00	\$18,000.00	\$0.00	1
Total			\$9,003.84	\$18,000.00	\$18,000.00	\$0.00	

Note Reference:

1. Software and technology needs in support of specific programs.

SPECIAL EDUCATIONProgram: 2622 - Staff Development Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	
Benefits			\$0.00	\$270.00	\$0.00	(\$270.00)	
Purchased Services			\$0.00	\$25,000.00	\$23,000.00	(\$2,000.00)	1
Supplies			\$0.00	\$2,000.00	\$2,000.00	\$0.00	
Total			\$0.00	\$29,270.00	\$25,000.00	(\$4,270.00)	

Note Reference:

1. Providing more personal development opportunities internally.

SPECIAL EDUCATIONProgram: 2710 - Directors Office

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$112,320.00	\$113,725.00	\$115,800.00	\$2,075.00	
Clerical Salaries	0.50	0.50	\$19,776.30	\$22,000.00	\$22,000.00	\$0.00	
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$33,335.97	\$43,415.00	\$38,220.00	(\$5,195.00)	
Purchased Services			\$4,526.20	\$12,000.00	\$7,500.00	(\$4,500.00)	
Supplies			\$1,508.86	\$5,000.00	\$3,000.00	(\$2,000.00)	
Equipment			\$107.31	\$1,000.00	\$1,000.00	\$0.00	
Dues			\$2,607.01	\$3,000.00	\$3,000.00	\$0.00	
Total	1.50	1.50	\$174,181.65	\$200,140.00	\$190,520.00	(\$9,620.00)	

SPECIAL EDUCATION
 Program: 2711 - Deaf-Blind

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION
 Program: 2712 - Serious Emotionally Disturbed

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION
 Program: 2730 - Transportation

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Clerical Salaries	2.00	2.00	\$80,985.88	\$80,000.00	\$82,000.00	\$2,000.00	1
Benefits			\$21,296.42	\$22,220.00	\$22,760.00	\$540.00	
Purchased Services			\$19,035.59	\$42,000.00	\$23,000.00	(\$19,000.00)	
Supplies			\$99.47	\$1,000.00	\$0.00	(\$1,000.00)	
Total	2.00	2.00	\$121,417.36	\$145,220.00	\$127,760.00	(\$17,460.00)	

Note Reference:

1. Bus transportation services as off-set through grant funding.

SPECIAL EDUCATION
 Program: 2752 - Serious Emotionally Disturbed

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. No longer receiving out of District support for this service.

SPECIAL EDUCATIONProgram: 2753 - Cognitive Disability

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. No longer receiving out of District support for this service.

SPECIAL EDUCATIONProgram: 2756 - Multiple Disabilities

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Decrease in students receiving specialized services outside of the District; Life Scape.

SPECIAL EDUCATIONProgram: 2762 - Autism

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. No longer receiving out of District support for this service.

SPECIAL EDUCATIONProgram: 4500 - Annuities - Early Retirement

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$0.00	\$0.00	\$222,540.00	\$222,540.00	1
Total			\$0.00	\$0.00	\$222,540.00	\$222,540.00	

Note Reference:

1. Benefits related to the District's Early Retirement Program.

SPECIAL EDUCATION

Program: 8110 - Transfers Out

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	1
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Eliminated the prior practice of transferring interest income to the General Fund.

Increase in Reserve			\$893,839.11	\$0.00	\$0.00	\$0.00	
Expenditure Total			\$9,072,477.15	\$9,557,130.00	\$10,119,220.00	\$562,090.00	
<i>Increase in Reserve Deduction</i>			\$8,178,638.04	\$9,557,130.00	\$10,119,220.00	\$562,090.00	

SPECIAL EDUCATION

Budget Recap

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Salaries	148.12	156.12	\$5,367,017.88	\$6,198,230.00	\$6,464,560.00	\$266,330.00	
Benefits			\$1,796,245.82	\$2,377,335.00	\$2,539,410.00	\$162,075.00	
Purchased Services			\$932,185.86	\$877,565.00	\$1,025,350.00	\$147,785.00	
Supplies			\$71,639.16	\$90,000.00	\$77,900.00	(\$12,100.00)	
Equipment			\$8,942.31	\$11,000.00	\$9,000.00	(\$2,000.00)	
Dues			\$2,607.01	\$3,000.00	\$3,000.00	\$0.00	
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	
Total	148.12	156.12	\$8,178,638.04	\$9,557,130.00	\$10,119,220.00	\$562,090.00	

SPECIAL EDUCATION EXPENDITURES - Building Level

SPECIAL EDUCATION

Operational Unit: 001 - High School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$517,115.58	\$551,000.00	\$522,900.00	(\$28,100.00)	1
Classified Salaries	9.00	11.00	\$222,839.67	\$249,950.00	\$284,200.00	\$34,250.00	1
Substitute Salaries			\$14,378.51	\$18,000.00	\$11,200.00	(\$6,800.00)	
Benefits			\$266,759.61	\$318,835.00	\$320,065.00	\$1,230.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$10,539.37	\$11,000.00	\$10,400.00	(\$600.00)	
Total	18.00	20.00	\$1,031,632.74	\$1,148,785.00	\$1,148,765.00	(\$20.00)	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 002 - Middle School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	5.00	5.00	\$321,134.00	\$326,000.00	\$321,050.00	(\$4,950.00)	1
Classified Salaries	6.00	7.00	\$132,795.82	\$141,650.00	\$164,000.00	\$22,350.00	1
Substitute Salaries			\$28,677.19	\$21,000.00	\$28,000.00	\$7,000.00	
Benefits			\$164,466.92	\$185,895.00	\$175,485.00	(\$10,410.00)	1
Supplies			\$6,303.33	\$8,300.00	\$8,000.00	(\$300.00)	
Total	11.00	12.00	\$653,377.26	\$682,845.00	\$696,535.00	\$13,690.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATION

Operational Unit: 003 - Intermediate School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	7.00	7.00	\$312,211.76	\$397,000.00	\$396,985.00	(\$15.00)	1
Classified Salaries	9.00	9.00	\$216,689.02	\$208,650.00	\$218,620.00	\$9,970.00	1
Substitute Salaries			\$32,862.93	\$32,000.00	\$28,000.00	(\$4,000.00)	
Benefits			\$190,293.12	\$260,175.00	\$247,620.00	(\$12,555.00)	1
Supplies			\$4,641.48	\$5,700.00	\$5,400.00	(\$300.00)	
Total	16.00	16.00	\$756,698.31	\$903,525.00	\$896,625.00	(\$6,900.00)	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATIONOperational Unit: 004 - Jefferson School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	5.00	5.00	\$236,604.00	\$292,800.00	\$291,280.00	(\$1,520.00)	1
Classified Salaries	12.00	15.00	\$240,203.19	\$308,460.00	\$360,630.00	\$52,170.00	1
Substitute Salaries			\$12,618.79	\$15,000.00	\$24,000.00	\$9,000.00	
Benefits			\$196,680.24	\$283,095.00	\$311,675.00	\$28,580.00	1
Supplies			\$2,773.51	\$3,500.00	\$3,400.00	(\$100.00)	
Total	17.00	20.00	\$688,879.73	\$902,855.00	\$990,985.00	\$88,130.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATIONOperational Unit: 005 - Mellette School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.65	2.40	\$213,808.05	\$160,500.00	\$148,310.00	(\$12,190.00)	1
Classified Salaries	13.00	13.00	\$198,064.59	\$297,540.00	\$301,450.00	\$3,910.00	1
Substitute Salaries			\$18,033.81	\$16,000.00	\$17,500.00	\$1,500.00	
Benefits			\$158,359.06	\$227,445.00	\$189,385.00	(\$38,060.00)	1
Purchased Services			\$177.11	\$0.00	\$0.00	\$0.00	
Supplies			\$3,314.79	\$5,200.00	\$4,400.00	(\$800.00)	
Total	15.65	15.40	\$591,757.41	\$706,685.00	\$661,045.00	(\$45,640.00)	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.

SPECIAL EDUCATIONOperational Unit: 006 - McKinley School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$159,015.93	\$170,000.00	\$174,530.00	\$4,530.00	1
Classified Salaries	11.80	15.80	\$176,063.13	\$288,540.00	\$356,600.00	\$68,060.00	1
Substitute Salaries			\$44,394.36	\$25,000.00	\$32,000.00	\$7,000.00	
Benefits			\$122,440.42	\$185,105.00	\$189,155.00	\$4,050.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$2,841.22	\$3,100.00	\$3,000.00	(\$100.00)	
Total	14.80	18.80	\$504,755.06	\$671,745.00	\$755,285.00	\$83,540.00	

Note Reference:1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.
Anticipating 4 paraprofessional authority to hires to support identified increase in student needs.

SPECIAL EDUCATIONOperational Unit: 007 - Roosevelt School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATIONOperational Unit: 008 - Lincoln School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	4.00	\$213,180.60	\$164,400.00	\$221,080.00	\$56,680.00	1
Classified Salaries	10.00	10.00	\$88,257.17	\$197,865.00	\$225,630.00	\$27,765.00	1
Substitute Salaries			\$13,157.68	\$15,000.00	\$18,500.00	\$3,500.00	
Benefits			\$121,576.22	\$175,705.00	\$177,015.00	\$1,310.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$3,696.40	\$4,000.00	\$5,200.00	\$1,200.00	
Total	13.00	14.00	\$439,868.07	\$556,970.00	\$647,425.00	\$90,455.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between buildings.
Added a certified teacher.

SPECIAL EDUCATIONOperational Unit: 011 - Central Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	34.17	31.42	\$1,601,171.84	\$1,932,500.00	\$1,975,825.00	\$43,325.00	1
Classified Salaries	6.00	5.00	\$140,658.08	\$151,650.00	\$122,470.00	(\$29,180.00)	1
Administration Salaries	1.00	1.00	\$112,320.00	\$113,725.00	\$115,800.00	\$2,075.00	1
Clerical Salaries	2.50	2.50	\$100,762.18	\$102,000.00	\$104,000.00	\$2,000.00	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Other Salaries			\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	
Benefits			\$575,670.23	\$741,080.00	\$929,010.00	\$187,930.00	2
Purchased Services			\$932,008.75	\$877,565.00	\$1,025,350.00	\$147,785.00	3
Supplies			\$37,529.06	\$49,200.00	\$38,100.00	(\$11,100.00)	
Equipment			\$8,942.31	\$11,000.00	\$9,000.00	(\$2,000.00)	
Dues			\$2,607.01	\$3,000.00	\$3,000.00	\$0.00	
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	
Total	43.67	39.92	\$3,511,669.46	\$3,983,720.00	\$4,322,555.00	\$338,835.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between programs.
2. Benefits include the early retirement payout.
3. Increase in students receiving specialized services outside of the District and contracted services for speech.

Increase in Reserve	\$893,839.11	\$0.00	\$0.00	\$0.00
Expenditure Total	\$9,072,477.15	\$9,557,130.00	\$10,119,220.00	\$562,090.00
<i>Increase in Reserve Deduction</i>	\$8,178,638.04	\$9,557,130.00	\$10,119,220.00	\$562,090.00

GENERAL FUND REVENUES

BUDGET DATA	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$12,117,617.31	\$11,840,950.00	\$9,702,960.00	(\$2,137,990.00)	1
Mobile Home Taxes	\$74,759.58	\$65,000.00	\$72,000.00	\$7,000.00	2
Gross Receipts Taxes	\$258,271.20	\$350,000.00	\$275,000.00	(\$75,000.00)	3
Penalties/In Lieu of Taxes	\$15,226.83	\$25,000.00	\$22,000.00	(\$3,000.00)	
Interest Income	\$326,213.02	\$343,000.00	\$325,000.00	(\$18,000.00)	4
Admission/Gate Receipts/Other	\$103,946.05	\$125,000.00	\$112,765.00	(\$12,235.00)	5
Rental Services	\$224,109.91	\$157,500.00	\$157,500.00	\$0.00	6
Medicaid Reimbursement	\$60,314.21	\$45,000.00	\$52,000.00	\$7,000.00	7
Expense Reimb. & Other	\$380,932.35	\$419,970.00	\$434,920.00	\$14,950.00	8
Total	\$13,561,390.46	\$13,371,420.00	\$11,154,145.00	(\$2,217,275.00)	
County Sources					
County Apportionment	\$414,409.15	\$400,000.00	\$410,000.00	\$10,000.00	
Revenue in Lieu of Taxes	\$24,158.69	\$20,000.00	\$20,000.00	\$0.00	
Total	\$438,567.84	\$420,000.00	\$430,000.00	\$10,000.00	
State Sources					
State Aid to Education	\$13,288,039.00	\$13,296,794.00	\$14,680,055.00	\$1,383,261.00	9
State Apportionment	\$501,223.88	\$430,000.00	\$432,000.00	\$2,000.00	10
Bank Franchise Tax	\$301,200.06	\$425,000.00	\$285,000.00	(\$140,000.00)	11
State Mentoring Teacher Program	\$51,926.15	\$41,125.00	\$41,125.00	\$0.00	12
Restricted & Other State Assist	\$4,616.74	\$12,000.00	\$5,000.00	(\$7,000.00)	
Total	\$14,147,005.83	\$14,204,919.00	\$15,443,180.00	\$1,238,261.00	
Federal Sources					
Homeless Grant	\$2,297.00	\$0.00	\$0.00	\$0.00	
ESSER III	\$1,694.00	\$0.00	\$0.00	\$0.00	
Title IV-A SSAE	\$94,135.00	\$109,285.00	\$87,000.00	(\$22,285.00)	13
Title I Regular & Schl Improvement	\$649,097.00	\$660,000.00	\$685,000.00	\$25,000.00	13
Title IC Migrant Education	\$25,565.00	\$21,550.00	\$0.00	(\$21,550.00)	
Title II-A	\$202,550.00	\$220,000.00	\$200,000.00	(\$20,000.00)	13
Title III	\$0.00	\$0.00	\$0.00	\$0.00	
Attendance Grant	\$127,709.62	\$271,040.00	\$0.00	(\$271,040.00)	
MTSS Grant	\$0.00	\$0.00	\$0.00	\$0.00	
Other Federal Sources	\$1,753.14	\$0.00	\$0.00	\$0.00	
Total	\$1,104,800.76	\$1,281,875.00	\$972,000.00	(\$309,875.00)	
Other Funding Sources					
Use of Cash on Hand	\$636,535.64	\$1,076,372.00	\$805,350.00	(\$271,022.00)	14
Operating Transfer In	\$1,200,000.00	\$1,350,000.00	\$1,850,000.00	\$500,000.00	15
Total	\$1,836,535.64	\$2,426,372.00	\$2,655,350.00	\$228,978.00	
Revenue Total	\$31,088,300.53	\$31,704,586.00	\$30,654,675.00	(\$1,049,911.00)	
<i>Use of Cash on Hand Deduction</i>	<i>\$30,451,764.89</i>	<i>\$30,628,214.00</i>	<i>\$29,849,325.00</i>	<i>(\$778,889.00)</i>	16

Fund Balance Projections

Beginning Fund Balance	\$6,858,244.00	\$6,353,091.00	
<i>Increase/(Decrease)</i>	<i>(\$505,153.00)</i>	<i>(\$805,350.00)</i>	
Ending Fund Balance	\$6,353,091.00	\$5,547,741.00	17
Fund Balance Percent	20.04%	18.10%	17

Note Reference:

1. Local property taxes as calculated using the maximum \$'s/\$1,000 as set by the State, which decreased slightly and estimated a 2% increase in the assessed value.
2. Newly built mobile homes are classified as real property.
3. Revenue received from rural electric companies, waterfowl production areas, etc. Difficult to predict.
4. Interest income rates.
5. Anticipates that ticket prices will remain the same with attendance remaining consistent.
6. The amount to be received for inter-fund transportation charges and building rental charges.
7. Medicaid Administrative reimbursement - Indirect Medicaid - State program.
8. LATC reimbursement for the services provided by the Superintendent and Business Office are accounted for here along with potential insurance claim reimbursements/other misc. revenue. Arrow Education reimbursement for employment expenses.
9. General State Aid making up the total "need" for the General Fund.
10. Revenue generated by the State and distributed to schools on a per student basis.
11. Revenue based on the financial activity of banking institutions.
12. State mentoring teacher program designed by the State.
13. Federal funding of Title programs noted to be continued.
14. Proposed budget anticipates that the expenditures will exceed the revenue.
15. This amount includes a transfer from Capital Outlay in support of the costs of property/liability insurance, utilities, diesel fuel, along with support of salary and benefits.
16. Budgeted amount not considering the use of cash reserves.
17. Estimated Fund Balance: \$5,547,741.00 18.10%

GENERAL FUND EXPENDITURES - Program Level

GENERAL FUND

Program: 1131 - High School Instruction

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	46.33	45.33	\$2,767,692.78	\$2,856,400.00	\$2,841,250.00	(\$15,150.00)	1
Classified Salaries	3.00	3.00	\$93,388.93	\$70,900.00	\$71,655.00	\$755.00	1
Substitute Salaries			\$149,868.02	\$138,000.00	\$145,000.00	\$7,000.00	
Benefits			\$862,951.90	\$961,050.00	\$910,155.00	(\$50,895.00)	1
Purchased Services			\$1,018,622.70	\$1,044,645.00	\$1,045,620.00	\$975.00	2
Supplies			\$87,421.97	\$98,355.00	\$78,810.00	(\$19,545.00)	2
Total	49.33	48.33	\$4,979,946.30	\$5,169,350.00	\$5,092,490.00	(\$76,860.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced foreign language.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Program: 1111 - Elementary School Instruction

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	87.85	85.85	\$5,420,709.91	\$5,273,895.00	\$5,189,645.00	(\$84,250.00)	1
Classified Salaries	21.70	16.70	\$726,163.80	\$497,935.00	\$387,375.00	(\$110,560.00)	1
Substitute Salaries			\$311,168.81	\$263,000.00	\$251,200.00	(\$11,800.00)	
Benefits			\$1,931,408.14	\$2,003,446.00	\$1,874,720.00	(\$128,726.00)	1
Purchased Services			\$6,144.67	\$14,600.00	\$11,400.00	(\$3,200.00)	
Supplies			\$129,674.61	\$189,460.00	\$160,500.00	(\$28,960.00)	2
Total	109.55	102.55	\$8,525,269.94	\$8,242,336.00	\$7,874,840.00	(\$367,496.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced 2 sections.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Program: 1112 - Elementary Summer School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$31,645.52	\$35,000.00	\$6,500.00	(\$28,500.00)	
Benefits			\$6,395.82	\$4,875.00	\$885.00	(\$3,990.00)	
Supplies			\$563.69	\$1,000.00	\$650.00	(\$350.00)	
Total			\$38,605.03	\$40,875.00	\$8,035.00	(\$32,840.00)	

GENERAL FUND

Program: 1121 - Middle School Instruction

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	27.65	26.65	\$1,863,740.59	\$1,689,660.00	\$1,677,390.00	(\$12,270.00)	1
Classified Salaries	3.00	3.00	\$76,040.96	\$72,080.00	\$73,400.00	\$1,320.00	1
Substitute Salaries			\$74,750.03	\$60,000.00	\$61,200.00	\$1,200.00	
Benefits			\$598,010.52	\$580,895.00	\$580,235.00	(\$660.00)	1
Purchased Services			\$2,466.36	\$2,500.00	\$2,500.00	\$0.00	
Supplies			\$70,313.93	\$77,300.00	\$67,500.00	(\$9,800.00)	2
Total	30.65	29.65	\$2,685,322.39	\$2,482,435.00	\$2,462,225.00	(\$20,210.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced 1 certified FTE.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Program: 1122 - Middle School Summer Program

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$9,653.80	\$28,000.00	\$9,500.00	(\$18,500.00)	
Benefits			\$1,317.76	\$3,825.00	\$1,295.00	(\$2,530.00)	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$10,971.56	\$31,825.00	\$10,795.00	(\$21,030.00)	

GENERAL FUND

Program: 1132 - High School Summer Program

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$19,075.02	\$25,000.00	\$22,000.00	(\$3,000.00)	
Benefits			\$2,603.72	\$3,415.00	\$3,000.00	(\$415.00)	
Total			\$21,678.74	\$28,415.00	\$25,000.00	(\$3,415.00)	

GENERAL FUND

Program: 1142 - Title I Preschool

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$0.02	\$0.00	\$0.00	\$0.00	
Purchased Services			\$64,500.00	\$81,000.00	\$81,000.00	\$0.00	
Total			\$64,500.02	\$81,000.00	\$81,000.00	\$0.00	

Note Reference:

- Tuition cost of students that qualify for free pre-school.

GENERAL FUND

Program: 1210 - Gifted & Talented

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$59,551.31	\$61,000.00	\$50,915.00	(\$10,085.00)	
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$18,403.75	\$19,425.00	\$18,480.00	(\$945.00)	
Purchased Services			\$401.71	\$2,000.00	\$1,000.00	(\$1,000.00)	
Supplies			\$3,672.10	\$3,650.00	\$3,650.00	\$0.00	
Total	1.00	1.00	\$82,028.87	\$86,075.00	\$74,045.00	(\$12,030.00)	

GENERAL FUND

Program: 1250 - Culturally Different

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$161,768.16	\$170,800.00	\$165,720.00	(\$5,080.00)	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$51,899.13	\$58,315.00	\$56,840.00	(\$1,475.00)	1
Purchased Services			\$2,362.43	\$3,700.00	\$3,700.00	\$0.00	
Supplies			\$4,849.90	\$5,000.00	\$5,000.00	\$0.00	
Total	3.00	3.00	\$220,879.62	\$237,815.00	\$231,260.00	(\$6,555.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND

Program: 1273 - Title I - Special

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	6.00	\$389,411.87	\$397,720.00	\$406,000.00	\$8,280.00	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	2
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	2
Benefits			\$111,257.16	\$120,470.00	\$126,070.00	\$5,600.00	1
Purchased Services			\$24,725.00	\$0.00	\$0.00	\$0.00	2
Supplies			\$839.84	\$300.00	\$0.00	(\$300.00)	2
Total	6.00	6.00	\$526,233.87	\$518,490.00	\$532,070.00	\$13,580.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. 2 Certified FTE each at Lincoln, Jefferson, Mellette.
2. School Improvement Grant completion.

GENERAL FUND

Program: 1299 - Alternative Education & Middle College

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	8.00	9.00	\$395,595.39	\$478,195.00	\$550,075.00	\$71,880.00	1
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$114,822.85	\$142,495.00	\$157,215.00	\$14,720.00	1
Purchased Services			\$33,087.00	\$65,000.00	\$35,000.00	(\$30,000.00)	2
Supplies			\$2,587.84	\$6,000.00	\$5,000.00	(\$1,000.00)	
Total	8.00	9.00	\$546,093.08	\$691,690.00	\$747,290.00	\$55,600.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Increased 1 Certified FTE due to shift in online learning teacher.
- Purchased services related to Black Hills online.

GENERAL FUND

Program: 2112 - Attendance Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	0.00	\$100,439.07	\$173,900.00	\$0.00	(\$173,900.00)	1
Administration Salaries	0.83	0.33	\$88,473.68	\$89,610.00	\$32,700.00	(\$56,910.00)	2
Clerical Salaries	1.00	1.00	\$23,977.73	\$26,000.00	\$25,800.00	(\$200.00)	3
Benefits			\$51,754.63	\$103,460.00	\$23,195.00	(\$80,265.00)	1
Supplies			\$3,546.77	\$6,450.00	\$750.00	(\$5,700.00)	
Total	4.83	1.33	\$268,191.88	\$399,420.00	\$82,445.00	(\$316,975.00)	

Note Reference:

- Family Support Specialists funded through the State Attendance Grant. Grant termed FY26.
- Percentage coding of District administration to account for contribution towards attendance services.
- Attendance clerk located at the High School.

GENERAL FUND

Program: 2113 - School/Family Support

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$57,334.64	\$58,500.00	\$48,000.00	(\$10,500.00)	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$17,757.35	\$18,785.00	\$6,550.00	(\$12,235.00)	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses			\$16,700.00	\$22,000.00	\$22,000.00	\$0.00	2
Total	1.00	1.00	\$91,791.99	\$99,285.00	\$76,550.00	(\$22,735.00)	

Note Reference:

- Resource Coordinator Position. Funded by Title IV-A.
- Agreement with Human Service Agency with support from Title IV-A Funding.

GENERAL FUND**Program: 2122 - Counseling Services**

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.15	9.15	\$584,313.08	\$612,000.00	\$625,250.00	\$13,250.00	1
Clerical Salaries	1.00	1.00	\$28,768.52	\$28,500.00	\$29,055.00	\$555.00	
Benefits			\$174,379.46	\$199,250.00	\$184,685.00	(\$14,565.00)	1
Purchased Services			\$291.00	\$3,935.00	\$935.00	(\$3,000.00)	
Supplies			\$2,531.78	\$5,315.00	\$3,415.00	(\$1,900.00)	
Total	10.15	10.15	\$790,283.84	\$849,000.00	\$843,340.00	(\$5,660.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND**Program: 2128 - Title I - Parent Involvement**

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	1
Purchased Services			\$0.00	\$9,555.00	\$0.00	(\$9,555.00)	1
Supplies			\$18,771.76	\$6,000.00	\$6,000.00	\$0.00	2
Total			\$18,771.76	\$15,555.00	\$6,000.00	(\$9,555.00)	

Note Reference:

1. Funds related to School Improvement and Migrant funding in previous year.
2. Supply allocations in support of Title activities in relation to Parent Involvement and School Improvement funding.

GENERAL FUND**Program: 2129 - Other Guidance Services**

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$97,502.06	\$102,000.00	\$104,500.00	\$2,500.00	1
Total			\$97,502.06	\$102,000.00	\$104,500.00	\$2,500.00	

Note Reference:

1. Full-time resource officer and O/T for game supervision.

GENERAL FUND

Program: 2134 - Nurse Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.25	3.25	\$175,124.91	\$187,400.00	\$187,550.00	\$150.00	1
Benefits			\$56,581.51	\$61,910.00	\$63,690.00	\$1,780.00	1
Purchased Services			\$174.40	\$650.00	\$650.00	\$0.00	
Supplies			\$9,096.94	\$9,450.00	\$9,700.00	\$250.00	
Total	3.25	3.25	\$240,977.76	\$259,410.00	\$261,590.00	\$2,180.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND

Program: 2211 - Improvement of Instruction

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$105.00	\$105.00	\$0.00	(\$105.00)	1
Purchased Services			\$2,405.00	\$18,000.00	\$9,500.00	(\$8,500.00)	2
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$2,510.00	\$18,105.00	\$9,500.00	(\$8,605.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
 2. Services related to the District's Employee Assistance Program.

GENERAL FUND

Program: 2212 - Inst & Curriculum Devel Serv

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	1.00	\$189,940.00	\$192,000.00	\$65,000.00	(\$127,000.00)	1
Other Salaries			\$109,240.75	\$115,000.00	\$82,500.00	(\$32,500.00)	2
Benefits			\$72,919.40	\$79,250.00	\$31,900.00	(\$47,350.00)	1
Purchased Services			\$3,649.00	\$1,200.00	\$1,200.00	\$0.00	
Supplies			\$172.93	\$2,000.00	\$1,500.00	(\$500.00)	
Dues			\$0.00	\$850.00	\$0.00	(\$850.00)	
Total	3.00	1.00	\$375,922.08	\$390,300.00	\$182,100.00	(\$208,200.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Reduced 2 Instructional Coaches. 1 Certified FTE identified as District Mentor and funded by Title II-A.
 2. Other salaries related to curriculum development contracts.

GENERAL FUNDProgram: 2213 - State Provided Training

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$52,230.00	\$29,400.00	\$29,400.00	\$0.00	1
Substitute Salaries			\$58.75	\$3,550.00	\$3,550.00	\$0.00	
Benefits			\$7,136.19	\$4,285.00	\$4,655.00	\$370.00	
Purchased Services			\$0.00	\$3,890.00	\$3,890.00	\$0.00	
Total			\$59,424.94	\$41,125.00	\$41,495.00	\$370.00	

Note Reference:

1. Allocation related to the State Mentor Teacher Program supported by State grant funding.

GENERAL FUNDProgram: 2214 - Staff Development

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$6,600.00	\$0.00	(\$6,600.00)	1
Supplies			\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	
Total			\$0.00	\$8,600.00	\$0.00	(\$8,600.00)	

Note Reference:

1. Purchased services for staff development supported by School Improvement Title Funding. Grant termed.

GENERAL FUNDProgram: 2219 - Other Improvement of Inst

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Title III funds received in previous fiscal years.

GENERAL FUNDProgram: 2222 - Library Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$151,530.00	\$154,400.00	\$132,740.00	(\$21,660.00)	1
Classified Salaries	7.00	6.00	\$180,283.24	\$182,900.00	\$154,705.00	(\$28,195.00)	1
Benefits			\$120,895.20	\$144,575.00	\$131,625.00	(\$12,950.00)	1
Purchased Services			\$18,999.99	\$19,000.00	\$19,000.00	\$0.00	
Supplies			\$19,953.24	\$17,400.00	\$17,350.00	(\$50.00)	
Total	9.00	8.00	\$491,661.67	\$518,275.00	\$455,420.00	(\$62,855.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Certified Librarians at the High School and Middle School.

GENERAL FUNDProgram: 2223 - Audio Visual Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Supplies			\$2,966.62	\$3,000.00	\$3,000.00	\$0.00	
Total			\$2,966.62	\$3,000.00	\$3,000.00	\$0.00	

GENERAL FUNDProgram: 2227 - Technology in School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.00	2.00	\$193,301.00	\$212,900.00	\$204,995.00	(\$7,905.00)	1
Clerical Salaries	5.00	5.00	\$289,993.93	\$251,500.00	\$287,785.00	\$36,285.00	1
Other Salaries			\$12,104.00	\$12,000.00	\$13,000.00	\$1,000.00	
Benefits			\$145,293.07	\$141,040.00	\$150,670.00	\$9,630.00	1
Purchased Services			\$69,327.77	\$72,500.00	\$72,500.00	\$0.00	
Supplies			\$55,726.79	\$47,000.00	26,000.00	(\$21,000.00)	2
Dues			\$0.00	\$5,200.00	\$3,700.00	(\$1,500.00)	
Total	7.00	7.00	\$765,746.56	\$742,140.00	\$758,650.00	\$16,510.00	

Note Reference:1. Salaries and benefits noted to receive negotiated package increase. Administration salaries of IT Director and Curriculum Director.
2. Software allocation moved to IT level of expenditures to provide easier tracking.

GENERAL FUNDProgram: 2311 - School Board Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$6,333.26	\$7,800.00	\$7,800.00	\$0.00	1
Benefits			\$539.70	\$650.00	\$650.00	\$0.00	1
Purchased Services			\$5,943.86	\$8,000.00	\$6,700.00	(\$1,300.00)	
Supplies			\$0.00	\$750.00	\$500.00	(\$250.00)	
Insurance Fees			\$18,000.00	\$19,500.00	\$18,850.00	(\$650.00)	2
Dues			\$3,299.49	\$4,450.00	\$4,150.00	(\$300.00)	
Total			\$34,116.31	\$41,150.00	\$38,650.00	(\$2,500.00)	

Note Reference:

1. Salaries and benefits related to School Board Services.
2. Insurance fees related to liability insurance.

GENERAL FUNDProgram: 2314 - Election Service

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$0.00	\$5,200.00	\$5,200.00	\$0.00	
Supplies			\$0.00	\$2,200.00	\$3,000.00	\$800.00	
Total			\$0.00	\$7,400.00	\$8,200.00	\$800.00	

GENERAL FUNDProgram: 2315 - Legal Service

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$9,633.00	\$18,000.00	\$10,500.00	(\$7,500.00)	1
Total			\$9,633.00	\$18,000.00	\$10,500.00	(\$7,500.00)	

Note Reference:

1. Purchased services related to attorney fees.

GENERAL FUNDProgram: 2317 - Audit Service

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$62,000.50	\$72,000.00	\$55,000.00	(\$17,000.00)	1
Total			\$62,000.50	\$72,000.00	\$55,000.00	(\$17,000.00)	

Note Reference:

1. Purchased services related to the District audit.

GENERAL FUND

Program: 2319 - Other Board of Ed Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$4,007.06	\$11,500.00	\$6,500.00	(\$5,000.00)	1
Total			\$4,007.06	\$11,500.00	\$6,500.00	(\$5,000.00)	

Note Reference:

1. Purchased services related to the publishing of school board minutes.

GENERAL FUND

Program: 2321 - Office of the Superintendent

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$193,600.00	\$196,005.00	\$200,000.00	\$3,995.00	1
Clerical Salaries	1.50	1.50	\$80,962.20	\$81,900.00	\$74,310.00	(\$7,590.00)	1
Benefits			\$74,995.44	\$75,625.00	\$61,205.00	(\$14,420.00)	1
Purchased Services			\$5,329.66	\$20,600.00	\$14,000.00	(\$6,600.00)	
Supplies			\$2,261.19	\$8,500.00	\$7,500.00	(\$1,000.00)	
Dues			\$13,860.18	\$20,800.00	\$20,300.00	(\$500.00)	
Total	2.50	2.50	\$371,008.67	\$403,430.00	\$377,315.00	(\$26,115.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND

Program: 2329 - Other Executive Admin Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$140,300.00	\$142,040.00	\$145,000.00	\$2,960.00	1
Clerical Salaries	1.00	1.00	\$47,033.00	\$47,700.00	\$49,270.00	\$1,570.00	1
Benefits			\$58,502.31	\$59,705.00	\$63,060.00	\$3,355.00	1
Purchased Services			\$25,269.89	\$37,995.00	\$31,085.00	(\$6,910.00)	2
Supplies			\$1,075.55	\$3,000.00	\$2,500.00	(\$500.00)	
Dues			\$2,912.00	\$1,800.00	\$2,700.00	\$900.00	
Total	2.00	2.00	\$275,092.75	\$292,240.00	\$293,615.00	\$1,375.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salary of Assistant Superintendent.
 2. Purchased services related to advertising and employee background checks.

GENERAL FUNDProgram: 2410 - Principal's Office

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	10.92	11.42	\$1,086,611.32	\$1,092,620.00	\$1,133,220.00	\$40,600.00	1
Clerical Salaries	10.67	10.67	\$352,914.12	\$366,610.00	\$360,830.00	(\$5,780.00)	1
Benefits			\$397,406.72	\$444,435.00	\$437,450.00	(\$6,985.00)	1
Purchased Services			\$51,754.09	\$52,400.00	\$51,900.00	(\$500.00)	
Supplies			\$10,764.87	\$18,550.00	\$16,500.00	(\$2,050.00)	
Dues			\$11,110.15	\$12,700.00	\$10,810.00	(\$1,890.00)	
Total	21.59	22.09	\$1,910,561.27	\$1,987,315.00	\$2,010,710.00	\$23,395.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. FTE increase due to shift in coding; previously identified as attendance.

GENERAL FUNDProgram: 2440 - Title I Program Administration

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	0.25	0.25	\$25,671.00	\$22,500.00	\$22,915.00	\$415.00	1
Benefits			\$6,114.72	\$5,975.00	\$6,220.00	\$245.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.25	0.25	\$31,785.72	\$28,475.00	\$29,135.00	\$660.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salary of Title I Director supported by Title funding.

GENERAL FUNDProgram: 2490 - Other Support Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$58,512.00	\$60,280.00	\$63,090.00	\$2,810.00	1
Benefits			\$17,925.84	\$19,235.00	\$20,690.00	\$1,455.00	1
Purchased Services			\$3,138.85	\$5,500.00	\$3,200.00	(\$2,300.00)	2
Total	1.00	1.00	\$79,576.69	\$85,015.00	\$86,980.00	\$1,965.00	

Note Reference:

1. Arrow Education Director employee, reimbursed by Arrow Education Foundation.
2. Purchased services related to Medicaid fees.

GENERAL FUND

Program: 2521 - Fiscal Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.00	2.00	\$233,618.00	\$236,525.00	\$241,200.00	\$4,675.00	1
Clerical Salaries	4.00	4.00	\$215,537.24	\$219,000.00	\$228,175.00	\$9,175.00	1
Benefits			\$134,064.94	\$148,780.00	\$159,170.00	\$10,390.00	1
Purchased Services			\$33,546.98	\$37,500.00	\$8,700.00	(\$28,800.00)	2
Supplies			\$21,560.42	\$9,000.00	\$8,000.00	(\$1,000.00)	3
Insurance Fees			\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	
Dues			\$6,830.36	\$1,850.00	\$1,900.00	\$50.00	
Total	6.00	6.00	\$649,657.94	\$657,155.00	\$651,645.00	(\$5,510.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Administration salaries of Business Manager and Assistant.
- Fees related to copier and printer management agreements, District wide.
- Funds to accommodate software and fees related to timeclock system and absence management; shifted to Capital Outlay.

GENERAL FUND

Program: 2542 - Care/Upkeep of Buildings

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Maintenance Salaries	23.00	23.50	\$1,091,742.39	\$1,132,500.00	\$1,173,770.00	\$41,270.00	1
Other Salaries			\$337,273.79	\$369,500.00	\$371,910.00	\$2,410.00	1
Benefits			\$408,287.28	\$472,220.00	\$492,805.00	\$20,585.00	1
Purchased Services			\$885,688.36	\$958,200.00	\$957,555.00	(\$645.00)	2
Supplies			\$311,459.48	\$317,600.00	\$348,000.00	\$30,400.00	
Insurance Fees			\$373,624.00	\$386,650.00	\$382,000.00	(\$4,650.00)	
Total	23.00	23.50	\$3,408,075.30	\$3,636,670.00	\$3,726,040.00	\$89,370.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Purchased services related to utilities and other purchased repairs.

GENERAL FUND

Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Supplies			\$1,453.65	\$7,300.00	\$4,800.00	(\$2,500.00)	
Total			\$1,453.65	\$7,300.00	\$4,800.00	(\$2,500.00)	

GENERAL FUNDProgram: 2544 - Care/Upkeep of Equipment

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$13,590.08	\$24,150.00	\$16,000.00	(\$8,150.00)	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$13,590.08	\$24,150.00	\$16,000.00	(\$8,150.00)	

Note Reference:

1. Purchased services related to equipment repairs at each building.

GENERAL FUNDProgram: 2551 - Transportation Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Transportation Salaries	23.00	22.00	\$627,727.03	\$675,000.00	\$645,000.00	(\$30,000.00)	1
Benefits			\$212,058.18	\$256,640.00	\$244,110.00	(\$12,530.00)	1
Purchased Services			\$91,569.69	\$95,500.00	\$91,000.00	(\$4,500.00)	2
Supplies/Fuel			\$163,031.74	\$230,200.00	\$185,000.00	(\$45,200.00)	3
Insurance Fees			\$65,654.00	\$55,000.00	\$116,725.00	\$61,725.00	
Dues			\$4,419.00	\$5,500.00	\$5,200.00	(\$300.00)	
Total	23.00	22.00	\$1,164,459.64	\$1,317,840.00	\$1,287,035.00	(\$30,805.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced a route.
- Purchased services related to telephone service and utilities.
- Reduced fuel to align with previous spending history.

GENERAL FUNDProgram: 2622 - Staff Development Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$5,000.00	\$45,000.00	\$40,000.00	
Benefits			\$1.35	\$980.00	\$6,140.00	\$5,160.00	
Purchased Services			\$43,693.98	\$61,600.00	\$33,200.00	(\$28,400.00)	
Supplies			\$4,859.66	\$9,000.00	\$5,000.00	(\$4,000.00)	
Total			\$48,554.99	\$76,580.00	\$89,340.00	\$12,760.00	

GENERAL FUNDProgram: 2629 - Stipends-Staff Development

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$8,719.00	\$15,000.00	\$15,000.00	\$0.00	
Benefits			\$1,190.15	\$1,900.00	\$1,900.00	\$0.00	
Total			\$9,909.15	\$16,900.00	\$16,900.00	\$0.00	

GENERAL FUNDProgram: 3700 - Non Public Pupil Srvs

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$0.00	\$0.00	\$0.00	

GENERAL FUNDProgram: 3711 - Non Public

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$32,890.00	\$25,000.00	\$25,000.00	\$0.00	1
Benefits			\$2,516.16	\$3,200.00	\$3,200.00	\$0.00	1
Purchased Services			\$500.00	\$14,000.00	\$0.00	(\$14,000.00)	
Total	2.00	2.00	\$35,906.16	\$42,200.00	\$28,200.00	(\$14,000.00)	

Note Reference:

1. Salaries and benefits related to providing equitable services to private schools as supported with Title I Funding.

GENERAL FUNDProgram: 3719 - Non Public Sch Pupil Serv

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$4,859.21	\$13,000.00	\$5,000.00	(\$8,000.00)	
Supplies			\$17,709.32	\$45,000.00	\$20,000.00	(\$25,000.00)	1
Total			\$22,568.53	\$58,000.00	\$25,000.00	(\$33,000.00)	

Note Reference:

1. Supplies related to curriculum purchases for private schools.

GENERAL FUNDProgram: 3729 - Non Public Sch Pupil Serv

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$0.00	\$0.00	\$0.00	\$0.00	
Purchased Services			\$16,696.34	\$22,000.00	\$20,000.00	(\$2,000.00)	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$16,696.34	\$22,000.00	\$20,000.00	(\$2,000.00)	

Note Reference:

1. Purchased services related to providing equitable services to private schools as supported with Title II-A Funding.

GENERAL FUNDProgram: 4400 - Payments to State - Unemployment

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$0.00	\$25,000.00	\$10,000.00	(\$15,000.00)	1
Total			\$0.00	\$25,000.00	\$10,000.00	(\$15,000.00)	

Note Reference:

1. Benefits related to unemployment claims.

GENERAL FUNDProgram: 4500 - Annuities - Early Retirement

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$552,139.50	\$109,710.00	\$381,125.00	\$271,415.00	1
Total			\$552,139.50	\$109,710.00	\$381,125.00	\$271,415.00	

Note Reference:

1. Benefits related to the District's Early Retirement Program.

GENERAL FUNDProgram: 6100 - Co-Curricular Activities - Male

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	38.00	38.00	\$150,877.00	\$154,000.00	\$155,210.00	\$1,210.00	1
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$19,861.45	\$22,245.00	\$22,190.00	(\$55.00)	1
Purchased Services			\$55,622.13	\$55,000.00	\$61,000.00	\$6,000.00	2
Supplies			\$15,953.59	\$17,100.00	\$17,000.00	(\$100.00)	
Total	38.00	38.00	\$242,314.17	\$248,345.00	\$255,400.00	\$7,055.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
2. Purchased services related to cost of officials and other purchased services.

GENERAL FUNDProgram: 6200 - Co-Curricular Activities - Female

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	35.00	35.00	\$153,128.00	\$140,890.00	\$136,670.00	(\$4,220.00)	1
Other Salaries			\$1,860.00	\$1,870.00	\$1,870.00	\$0.00	
Benefits			19,358.77	20,385.00	19,825.00	(\$560.00)	1
Purchased Services			\$49,841.82	\$46,100.00	\$42,300.00	(\$3,800.00)	2
Supplies			\$31,068.31	\$37,100.00	\$30,500.00	(\$6,600.00)	
Total	35.00	35.00	\$255,256.90	\$246,345.00	\$231,165.00	(\$15,180.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
2. Facility rent shifted to the Capital Outlay Fund.

GENERAL FUNDProgram: 6500 - Co-Curricular Activities - Transportation

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$238,181.33	\$231,000.00	\$214,355.00	(\$16,645.00)	1
Total			\$238,181.33	\$231,000.00	\$214,355.00	(\$16,645.00)	

Note Reference:

1. Purchased services related to transportation services for co-curricular activities.

GENERAL FUNDProgram: 6900 - Co-Curricular Activities - Combined

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	101.00	102.00	\$320,166.86	\$348,390.00	\$342,330.00	(\$6,060.00)	1
Administration Salaries	1.00	1.00	\$112,134.00	\$113,600.00	\$115,185.00	\$1,585.00	2
Clerical Salaries	2.00	2.00	\$44,949.11	\$51,000.00	\$50,000.00	(\$1,000.00)	1
Other Salaries			\$6,101.04	\$25,650.00	\$24,500.00	(\$1,150.00)	
Benefits			\$85,464.55	\$96,330.00	\$96,305.00	(\$25.00)	1
Purchased Services			\$70,346.96	\$70,000.00	\$63,955.00	(\$6,045.00)	
Supplies			\$105,311.78	\$126,975.00	\$124,750.00	(\$2,225.00)	
Dues			\$0.00	\$400.00	\$400.00	\$0.00	
Total	104.00	105.00	\$744,474.30	\$832,345.00	\$817,425.00	(\$14,920.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
2. Salaries and benefits noted to receive negotiated package increase. Administration salary for Athletic Director.

GENERAL FUND EXPENDITURES - Building Level

GENERAL FUND

Operational Unit: 001 - High School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	59.30	59.30	\$3,525,929.57	\$3,712,195.00	\$3,749,770.00	\$37,575.00	1
Classified Salaries	4.00	4.00	\$127,334.75	\$102,400.00	\$103,605.00	\$1,205.00	1
Administration Salaries	4.00	4.00	\$410,858.00	\$416,910.00	\$384,500.00	(\$32,410.00)	1
Clerical/Maint Salaries	13.50	13.50	\$535,243.82	\$579,500.00	\$578,540.00	(\$960.00)	1
Substitute Salaries			\$149,868.02	\$138,000.00	\$145,000.00	\$7,000.00	
Other Salaries			\$63,520.47	\$68,000.00	\$72,000.00	\$4,000.00	
Benefits			\$1,376,932.17	\$1,565,780.00	\$1,524,805.00	(\$40,975.00)	1
Purchased Services			\$1,391,416.89	\$1,425,680.00	\$1,423,055.00	(\$2,625.00)	
Supplies			\$292,791.09	\$306,020.00	\$298,775.00	(\$7,245.00)	2
Insurance Fees			\$146,700.00	\$158,450.00	\$148,000.00	(\$10,450.00)	
Dues			\$5,192.15	\$5,000.00	\$3,500.00	(\$1,500.00)	
Total	80.80	80.80	\$8,025,786.93	\$8,477,935.00	\$8,431,550.00	(\$46,385.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 002 - Middle School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	31.30	30.30	\$2,108,316.56	\$1,964,660.00	\$1,933,795.00	(\$30,865.00)	1
Classified Salaries	4.00	3.00	\$101,072.71	\$101,780.00	\$73,400.00	(\$28,380.00)	1
Administration Salaries	2.00	2.00	\$220,774.00	\$223,600.00	\$227,700.00	\$4,100.00	1
Clerical/Maint Salaries	4.00	4.00	\$172,420.99	\$168,925.00	\$172,830.00	\$3,905.00	1
Substitute Salaries			\$74,750.03	\$60,000.00	\$61,200.00	\$1,200.00	
Other Salaries			\$43,489.63	\$48,000.00	\$48,960.00	\$960.00	
Benefits			\$784,196.88	\$803,550.00	\$757,915.00	(\$45,635.00)	1
Purchased Services			\$165,834.92	\$152,000.00	\$155,000.00	\$3,000.00	
Supplies			\$133,280.32	\$135,950.00	\$141,650.00	\$5,700.00	2
Insurance Fees			\$58,500.00	\$63,200.00	\$69,000.00	\$5,800.00	
Dues			\$2,356.00	\$3,200.00	\$3,000.00	(\$200.00)	
Total	41.30	39.30	\$3,864,992.04	\$3,724,865.00	\$3,644,450.00	(\$80,415.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced 1 Certified FTE.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUNDOperational Unit: 003 - Intermediate School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	23.33	23.33	\$1,584,142.22	\$1,449,895.00	\$1,445,410.00	(\$4,485.00)	1
Classified Salaries	8.00	5.00	\$153,572.07	\$189,500.00	\$115,360.00	(\$74,140.00)	1
Administration Salaries	2.00	2.00	\$171,840.00	\$176,900.00	\$180,265.00	\$3,365.00	1
Clerical/Maint Salaries	5.00	5.00	\$202,934.80	\$209,500.00	\$216,695.00	\$7,195.00	1
Substitute Salaries			\$56,627.09	\$60,000.00	\$50,000.00	(\$10,000.00)	
Other Salaries			\$33,831.34	\$38,000.00	\$39,500.00	\$1,500.00	
Benefits			\$666,913.48	\$711,201.00	\$649,365.00	(\$61,836.00)	1
Purchased Services			\$115,106.50	\$161,200.00	\$137,200.00	(\$24,000.00)	
Supplies			\$61,875.56	\$77,410.00	\$64,200.00	(\$13,210.00)	2
Insurance Fees			\$36,500.00	\$40,000.00	\$43,000.00	\$3,000.00	
Dues			\$768.00	\$1,200.00	\$800.00	(\$400.00)	
Total	38.33	35.33	\$3,084,111.06	\$3,114,806.00	\$2,941,795.00	(\$173,011.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
2. Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUNDOperational Unit: 004 - Jefferson School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	17.33	16.33	\$1,091,957.74	\$1,064,600.00	\$1,037,200.00	(\$27,400.00)	1
Classified Salaries	5.50	5.50	\$173,964.77	\$135,040.00	\$134,145.00	(\$895.00)	1
Administration Salaries	1.00	1.00	\$109,100.00	\$110,500.00	\$112,115.00	\$1,615.00	1
Clerical/Maint Salaries	3.67	3.67	\$159,956.58	\$159,500.00	\$161,050.00	\$1,550.00	1
Substitute Salaries			\$63,140.04	\$55,000.00	\$56,200.00	\$1,200.00	
Other Salaries			\$35,622.37	\$35,000.00	\$35,500.00	\$500.00	
Benefits			\$494,073.12	\$512,845.00	\$504,025.00	(\$8,820.00)	1
Purchased Services			\$61,432.51	\$67,250.00	\$67,900.00	\$650.00	
Supplies			\$46,877.39	\$64,910.00	\$58,550.00	(\$6,360.00)	2
Insurance Fees			\$20,100.00	\$22,000.00	\$24,200.00	\$2,200.00	
Dues			\$747.00	\$800.00	\$800.00	\$0.00	
Total	27.50	26.50	\$2,256,971.52	\$2,227,445.00	\$2,191,685.00	(\$35,760.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Reduced 1 section.
2. Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 005 - Mellette School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	15.32	15.32	\$795,544.71	\$865,100.00	\$879,255.00	\$14,155.00	1
Classified Salaries	2.50	2.50	\$152,108.80	\$64,460.00	\$61,190.00	(\$3,270.00)	1
Administration Salaries	1.00	1.00	\$88,000.00	\$88,100.00	\$92,235.00	\$4,135.00	1
Clerical/Maint Salaries	2.00	2.00	\$80,655.41	\$85,600.00	\$86,360.00	\$760.00	1
Substitute Salaries			\$38,685.29	\$40,000.00	\$38,000.00	(\$2,000.00)	
Other Salaries			\$55,028.30	\$38,000.00	\$53,950.00	\$15,950.00	
Benefits			\$367,436.24	\$395,130.00	\$419,520.00	\$24,390.00	1
Purchased Services			\$53,487.61	\$64,600.00	\$63,950.00	(\$650.00)	
Supplies			\$47,174.78	\$57,260.00	\$56,550.00	(\$710.00)	2
Insurance Fees			\$17,800.00	\$20,000.00	\$20,375.00	\$375.00	
Dues			\$907.00	\$900.00	\$910.00	\$10.00	
Total	20.82	20.82	\$1,696,828.14	\$1,719,150.00	\$1,772,295.00	\$53,145.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 006 - McKinley School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	12.32	12.32	\$719,382.25	\$752,500.00	\$726,315.00	(\$26,185.00)	1
Classified Salaries	5.00	4.00	\$168,463.99	\$115,000.00	\$93,410.00	(\$21,590.00)	1
Administration Salaries	0.75	0.75	\$77,013.00	\$67,500.00	\$68,735.00	\$1,235.00	1
Clerical/Maint Salaries	2.00	2.00	\$97,306.11	\$97,585.00	\$98,755.00	\$1,170.00	1
Substitute Salaries			\$65,950.26	\$48,000.00	\$42,000.00	(\$6,000.00)	
Other Salaries			\$45,151.29	\$45,000.00	\$47,000.00	\$2,000.00	
Benefits			\$367,678.33	\$372,360.00	\$337,055.00	(\$35,305.00)	1
Purchased Services			\$56,242.90	\$67,400.00	\$67,450.00	\$50.00	
Supplies			\$48,665.93	\$52,810.00	\$56,550.00	\$3,740.00	2
Insurance Fees			\$20,000.00	\$22,000.00	\$23,175.00	\$1,175.00	
Dues			\$175.00	\$800.00	\$800.00	\$0.00	
Total	20.07	19.07	\$1,666,029.06	\$1,640,955.00	\$1,561,245.00	(\$79,710.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 007 - Roosevelt School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Administration Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Clerical/Maint Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Other Salaries			\$7,297.78	\$0.00	\$0.00	\$0.00	
Benefits			\$1,691.62	\$0.00	\$0.00	\$0.00	1
Purchased Services			\$21,302.64	\$0.00	\$0.00	\$0.00	2
Supplies			\$1,722.15	\$0.00	\$0.00	\$0.00	
Insurance Fees			\$18,500.00	\$0.00	\$0.00	\$0.00	2
Dues			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.00	0.00	\$50,514.19	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Roosevelt closed as an attendance center. Sold in March 2025.
2. Building costs for maintaining insurance and utilities.

GENERAL FUND

Operational Unit: 008 - Lincoln School

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	20.33	19.33	\$1,248,670.22	\$1,231,000.00	\$1,199,075.00	(\$31,925.00)	1
Classified Salaries	5.70	4.70	\$199,359.84	\$115,635.00	\$106,025.00	(\$9,610.00)	1
Administration Salaries	1.00	1.00	\$97,500.00	\$98,720.00	\$100,370.00	\$1,650.00	1
Clerical/Maint Salaries	4.00	4.00	\$145,692.00	\$145,000.00	\$136,200.00	(\$8,800.00)	1
Substitute Salaries			\$86,766.13	\$60,000.00	\$65,000.00	\$5,000.00	
Other Salaries			\$7,880.75	\$32,000.00	\$25,000.00	(\$7,000.00)	
Benefits			\$503,135.91	\$558,135.00	\$528,435.00	(\$29,700.00)	1
Purchased Services			\$72,014.65	\$69,700.00	\$73,450.00	\$3,750.00	
Supplies			\$50,417.65	\$68,220.00	\$62,050.00	(\$6,170.00)	2
Insurance Fees			\$20,700.00	\$23,000.00	\$24,250.00	\$1,250.00	
Dues			\$965.00	\$800.00	\$1,000.00	\$200.00	
Total	31.03	29.03	\$2,433,102.15	\$2,402,210.00	\$2,320,855.00	(\$81,355.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Colony noted under Lincoln; coded 1 FTE to Title II. Reduced 1 section.
2. Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	174.00	175.00	\$624,171.86	\$643,280.00	\$634,210.00	(\$9,070.00)	1
Administration Salaries	1.00	1.00	\$112,134.00	\$113,600.00	\$115,185.00	\$1,585.00	1
Clerical/Maint Salaries	2.00	2.00	\$44,949.11	\$51,000.00	\$50,000.00	(\$1,000.00)	1
Other Salaries			\$7,961.04	\$27,520.00	\$26,370.00	(\$1,150.00)	
Benefits			\$124,684.77	\$138,960.00	\$138,320.00	(\$640.00)	1
Purchased Services			\$415,127.24	\$404,600.00	\$381,610.00	(\$22,990.00)	
Supplies			\$102,448.74	\$138,675.00	\$127,250.00	(\$11,425.00)	
Dues			\$0.00	\$400.00	\$400.00	\$0.00	
Total	177.00	178.00	\$1,431,476.76	\$1,518,035.00	\$1,473,345.00	(\$44,690.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.

GENERAL FUND

Operational Unit: 011 - Central Services

BUDGET DATA	FTE FY26	FTE FY27	ACTUAL FY25	BUDGET FY26	BUDGET FY27	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	24.00	19.00	\$1,388,702.78	\$1,408,320.00	\$1,061,115.00	(\$347,205.00)	1
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Administration Salaries	7.25	7.25	\$845,002.00	\$870,250.00	\$877,200.00	\$6,950.00	1
Clerical/Maint Salaries	36.00	35.50	\$1,364,446.45	\$1,383,100.00	\$1,423,565.00	\$40,465.00	1
Substitute Salaries			\$58.75	\$3,550.00	\$3,550.00	\$0.00	
Other Salaries			\$184,366.37	\$228,300.00	\$213,300.00	(\$15,000.00)	2
Benefits			\$1,649,577.12	\$1,355,925.00	\$1,492,470.00	\$136,545.00	2
Purchased Services			\$662,524.52	\$892,290.00	\$719,930.00	(\$172,360.00)	3
Supplies			\$312,811.66	\$408,000.00	\$296,300.00	(\$111,700.00)	
Insurance Fees			\$122,978.00	\$117,000.00	\$170,075.00	\$53,075.00	
Dues			\$10,163.79	\$10,750.00	\$12,000.00	\$1,250.00	
Other Expenses			\$37,857.24	\$201,700.00	\$47,950.00	(\$153,750.00)	
Total	67.25	61.75	\$6,578,488.68	\$6,879,185.00	\$6,317,455.00	(\$561,730.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Reduced bus route. Reduced Family Support Specialists.

2. Includes early retirement benefit.

3. Purchased services related to telephone service and utilities.

Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00
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Expenditure Total	\$31,088,300.53	\$31,704,586.00	\$30,654,675.00	(\$1,049,911.00)
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<i>Increase in Reserve Deduction</i>	<i>\$31,088,300.53</i>	<i>\$31,704,586.00</i>	<i>\$30,654,675.00</i>	<i>(\$1,049,911.00)</i>
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