

Watertown School District
No. 14-4

2025-26 BUDGET



WATERTOWN SCHOOL BOARD

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Stuart Stein	President	2025
Jon Iverson	Vice President	2027
Jean Moulton	Director	2025
Kari Lohr	Director	2027
Roshal Rossman	Director	2026

Dr. Jeff Daniels - Superintendent

Derek Barrios - Assistant Superintendent

Heidi Clausen - Business Manager

Emily Sovell - Assistant Business Manager

Tiffany Sanderson - LATC President

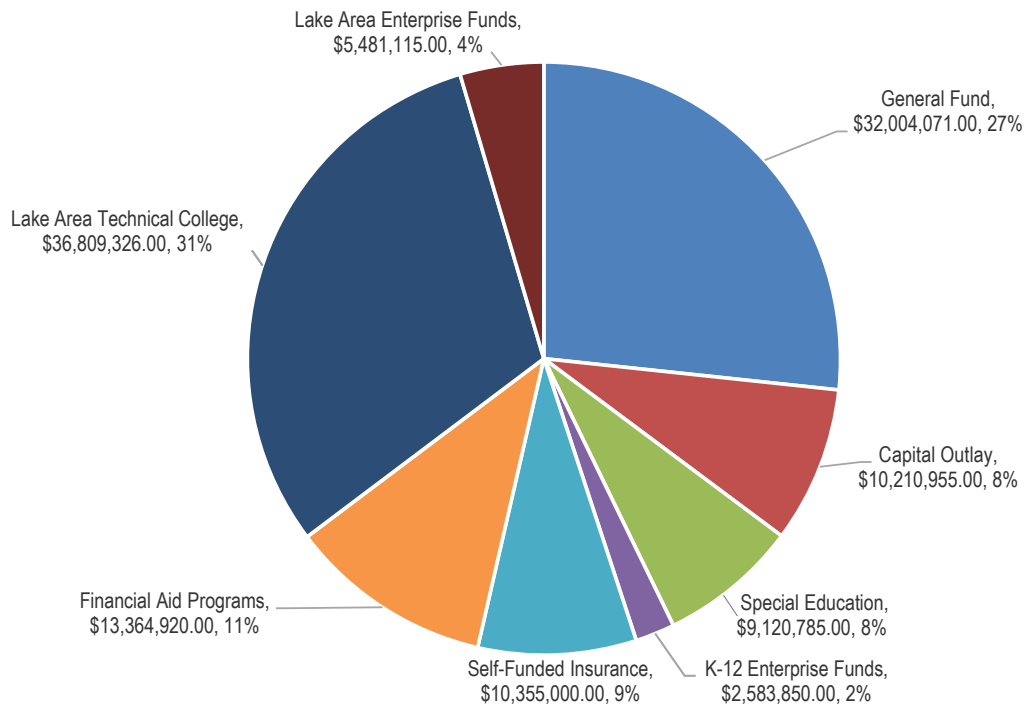
Cam Corey - LATC Vice President

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BUDGET COMPARISON - ALL FUNDS 2025-2026

	BUDGET 2023-24	BUDGET 2024-25	PROPOSED 2025-26	Increase/(Decrease) from Prior Year	PERCENT CHANGE
GENERAL FUND	\$31,851,840.00	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)	-2.07%
CAPITAL OUTLAY	\$13,987,720.00	\$19,204,795.00	\$10,210,955.00	(\$8,993,840.00)	-46.83%
SPECIAL EDUCATION	\$8,363,166.00	\$9,036,700.00	\$9,120,785.00	\$84,085.00	0.93%
TOTAL TAXING FUNDS	\$54,202,726.00	\$60,921,030.00	\$51,335,811.00	(\$9,585,219.00)	-15.73%
K-12 NUTRITION SERVICE	\$2,425,980.00	\$2,336,880.00	\$2,210,250.00	(\$126,630.00)	-5.42%
CONCESSIONS	\$124,865.00	\$136,140.00	\$150,965.00	\$14,825.00	10.89%
DRIVER'S EDUCATION	\$77,000.00	\$77,190.00	\$78,000.00	\$810.00	1.05%
PRE-SCHOOL SERVICES	\$0.00	\$142,905.00	\$144,635.00	\$1,730.00	1.21%
TOTAL ENTERPRISE FUNDS	\$2,627,845.00	\$2,693,115.00	\$2,583,850.00	(\$109,265.00)	-4.06%
SELF-FUNDED INSURANCE	\$11,279,500.00	\$10,830,000.00	\$10,355,000.00	(\$475,000.00)	-4.39%
STUDENT FINANCIAL AID PROGRAMS	\$13,042,500.00	\$13,267,000.00	\$13,364,920.00	\$97,920.00	0.74%
TOTAL INTERNAL SERVICE FUNDS	\$24,322,000.00	\$24,097,000.00	\$23,719,920.00	(\$377,080.00)	-1.56%
LAKE AREA TECH	\$55,382,574.00	\$40,219,318.00	\$36,809,326.00	(\$3,409,992.00)	-8.48%
LATC BOOKSTORE SERVICES	\$3,419,050.00	\$4,260,076.00	\$3,997,370.00	(\$262,706.00)	-6.17%
LATC NUTRITION SERVICE	\$609,810.00	\$707,594.00	\$807,745.00	\$100,151.00	14.15%
LATC DAY CARE	\$366,000.00	\$656,950.00	\$676,000.00	\$19,050.00	2.90%
TOTAL LAKE AREA TECH	\$59,777,434.00	\$45,843,938.00	\$42,290,441.00	(\$3,553,497.00)	-7.75%
TOTAL ALL FUNDS	\$140,930,005.00	\$133,555,083.00	\$119,930,022.00	(\$13,625,061.00)	-10.20%



WATERTOWN SCHOOL DISTRICT NO. 14-4
BUDGET HEARING - 2025-26 - Includes Adjustments from Preliminary

	GENERAL	CAPITAL	SPECIAL	POST	NUTRITION &	BOOKSTORE	SELF	
EXPENDITURES:	FUND	OUTLAY	EDUCATION	SECONDARY	CONCESSIONS &	SERVICES &	FUNDED	FINANCIAL AID
INSTRUCTION				COLLEGE	DRIVER'S ED. &	DAY CARE	INSURANCE	
Regular Programs					PRE-SCHOOL			
Elementary Instruction	\$8,628,161	\$122,000						
Middle School Instruction	\$2,514,260	\$49,000						
High School Instruction	\$5,312,885	\$222,000						
Special Education Programs			\$5,596,570					
Post Secondary Programs				\$19,528,958				
Corporate Education				\$2,445,590				
Special Services/Academic Supports	\$237,815	\$17,000		\$594,490				
Title Programs	\$602,295							
Gifted Programs	\$86,075							
Alternative Education Programs	\$617,600							
TOTAL INSTRUCTION	\$17,999,091	\$410,000	\$5,596,570	\$22,569,038	\$0	\$0	\$0	\$0
SUPPORTING SERVICES								
Attendance/Registrar Services	\$335,475			\$1,960,715				
Family Support/Resource Officer	\$99,285							
Guidance & Scholarship Services	\$951,000			\$1,089,140				
Health Services	\$259,410		\$202,985					
Psychological Services			\$460,665					
Speech/Audiology/Vision			\$1,113,905					
OT/PT & Other Therapy Services			\$552,725					
Preschool Services			\$351,895		\$144,635			
Post Sec. - Financial Aid Ser.				\$350,795				\$13,364,920
Library/Media Services	\$521,275			\$69,365				
Technology Support	\$730,090	\$600,000	\$18,000	\$1,033,260				
School Board Services	\$162,100			\$96,730				
Superintendent Office	\$695,670	\$2,000		\$79,735				
Principal/Director/President Offices	\$2,100,805		\$200,140	\$1,080,365				
Fiscal/Business Services	\$657,155	\$132,000		\$330,915				
Facilities/Construction		\$2,465,000		\$1,147,370				
Land Acquisition /Development				\$182,000				
Operations & Maintenance	\$3,667,850	\$1,373,550		\$4,581,953				
Transportation/Vehicle Serv.	\$1,547,640	\$153,000	\$145,220	\$275,000				
Nutrition/Concession Serv.					\$3,168,960			
Student Serv./LATC Day Care				\$288,455		\$4,654,790		
Staff Development	\$152,980		\$29,270					
Curriculum Devel./Academics	\$390,300	\$625,000	\$101,835					
Community Relations/Driver's Education				\$1,502,470	\$78,000			
Non-Public School Costs	\$122,200							
TOTAL SUPPORTING SERVICES	\$12,393,235	\$5,350,550	\$3,176,640	\$14,068,268	\$3,391,595	\$4,654,790	\$0	\$13,364,920
NON PROGRAMMED CHARGES								
Payments to Other Agencies			\$347,575					
Pension-Early Retirement	\$109,710			\$53,715				
Debt Service		\$2,844,405						
Unemployment Costs	\$25,000			\$5,000				\$0
Self-Funded Insurance Costs							\$10,355,000	
TOTAL NON PROGRAMMED	\$134,710	\$2,844,405	\$347,575	\$58,715	\$0	\$0	\$10,355,000	\$0
COCURRICULAR ACTIVITIES								
Activities	\$494,690							
Combined Activities	\$832,345	\$256,000						
TOTAL COCURRICULAR	\$1,327,035	\$256,000	\$0	\$0	\$0	\$0	\$0	\$0
CONTINGENCIES & TRANSFERS								
Operating Transfers Out	\$150,000	\$1,350,000						
Reserve for Future				\$113,305		\$18,580		
TRANS OUT/CASH RESERVE	\$150,000	\$1,350,000	\$0	\$113,305	\$0	\$18,580	\$0	\$0
TOTAL APPROPRIATION	\$32,004,071	\$10,210,955	\$9,120,785	\$36,809,326	\$3,391,595	\$4,673,370	\$10,355,000	\$13,364,920

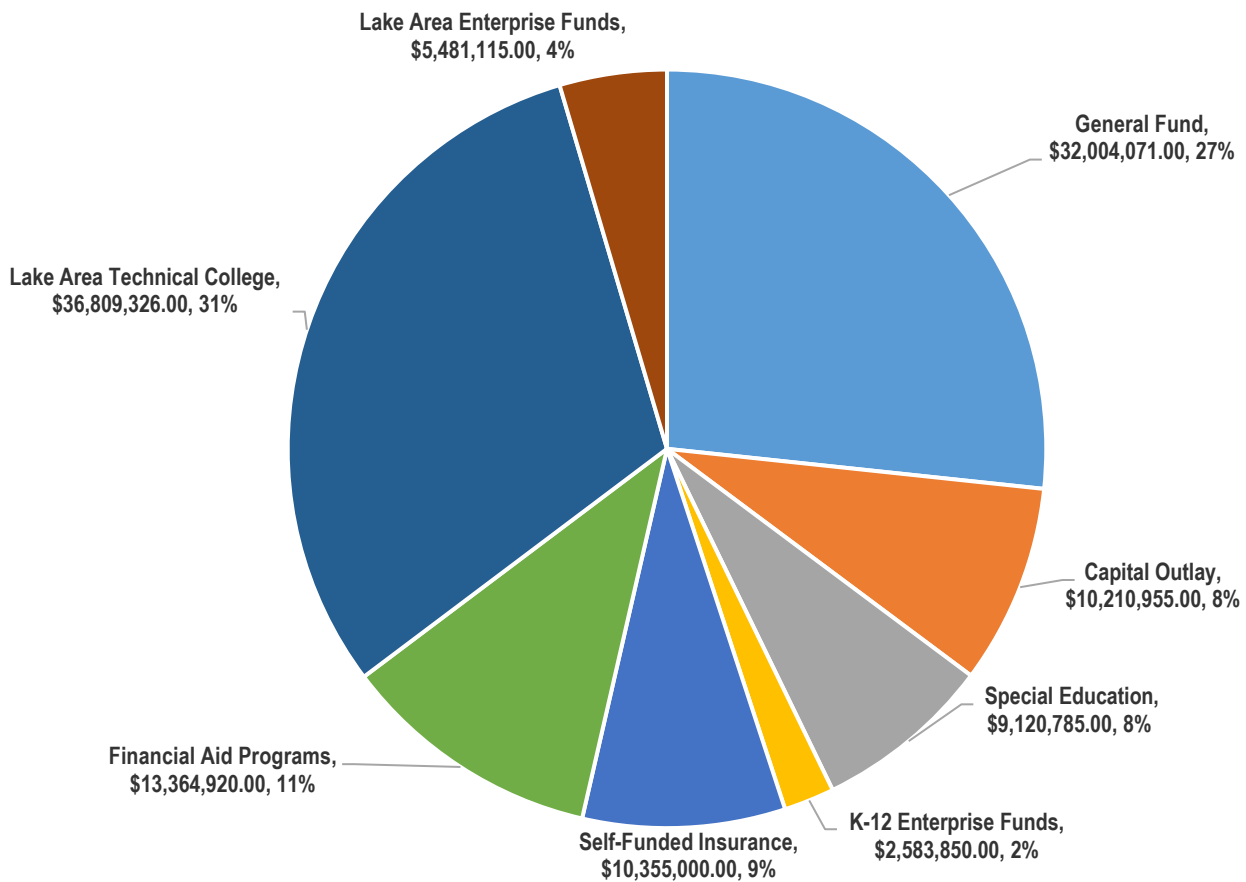
WATERTOWN SCHOOL DISTRICT NO. 14-4
BUDGET HEARING - 2025-26 - Includes Adjustments from Preliminary

	GENERAL FUND	CAPITAL OUTLAY	SPECIAL EDUCATION	POST SECONDARY COLLEGE	NUTRITION & CONCESSIONS & DRIVER'S ED. & PRE-SCHOOL	BOOKSTORE SERVICES & DAY CARE	SELF FUNDED INSURANCE	FINANCIAL AID
MEANS OF FINANCE:								
REVENUE - LOCAL SOURCES								
Ad Valorem Taxes	\$11,905,950	\$8,198,000	\$5,189,790					
Other Taxes	\$375,000	\$10,000	\$19,500					
Tuition & Fees			\$10,000	\$14,086,250	\$222,635			
Interest Income	\$343,000	\$230,000	\$90,000	\$410,000	\$11,550	\$10,000	\$45,000	
Cocurricular Activities	\$125,000							
Nutrition & Concessions Sales					\$2,099,745			
Student Serv. & LATC Day Care						\$4,637,370		
Self-Funded Ins. Premiums							\$10,310,000	
Other Local Revenue	\$622,470	\$262,000	\$63,000	\$3,952,485				
TOTAL LOCAL SOURCES	\$13,371,420	\$8,700,000	\$5,372,290	\$18,448,735	\$2,333,930	\$4,647,370	\$10,355,000	\$0
REVENUE - COUNTY SOURCES								
County Apportionment	\$400,000							
In Lieu of Taxes	\$20,000							
TOTAL COUNTY SOURCES	\$420,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE - STATE SOURCES								
State Aid of Education	\$13,296,794		\$2,189,250	\$13,023,615				
Other State Revenue	\$908,125			\$2,880,746	\$7,250			
TOTAL STATE SOURCES	\$14,204,919	\$0	\$2,189,250	\$15,904,361	\$7,250	\$0	\$0	\$0
REVENUE - FEDERAL SOURCES								
Grants in Aid	\$1,195,380		\$1,047,000	\$1,651,230				
Nutrition Service Aid					\$895,000	\$26,000		
Other Federal Revenue					\$135,000			\$13,364,920
TOTAL FEDERAL SOURCES	\$1,195,380	\$0	\$1,047,000	\$1,651,230	\$1,030,000	\$26,000	\$0	\$13,364,920
OTHER SOURCES								
Use of Cash on Hand	\$1,462,352	\$1,495,955	\$512,245		\$20,415			
Sale of Capital Outlay Certificates								
Sale of Surplus		\$15,000		\$5,000				
Transfers In & Contributions	\$1,350,000			\$800,000				
TOTAL OTHER SOURCES	\$2,812,352	\$1,510,955	\$512,245	\$805,000	\$20,415	\$0	\$0	\$0
TOTAL MEANS OF FINANCE	\$32,004,071	\$10,210,955	\$9,120,785	\$36,809,326	\$3,391,595	\$4,673,370	\$10,355,000	\$13,364,920



2025-2026 BUDGET HEARING

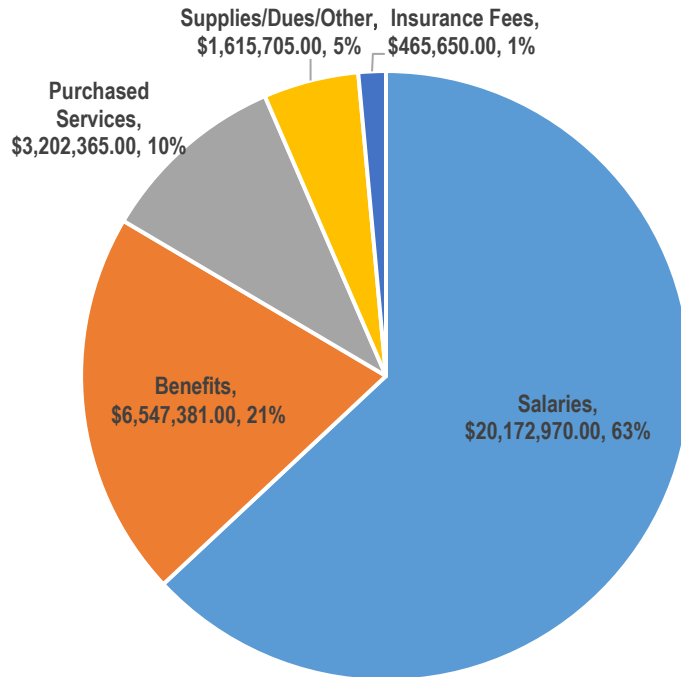
The Superintendent and Business Manager present for School Board consideration a budget to operate the Watertown School District #14-4 for the amount of **\$119,930,022**.





GENERAL FUND

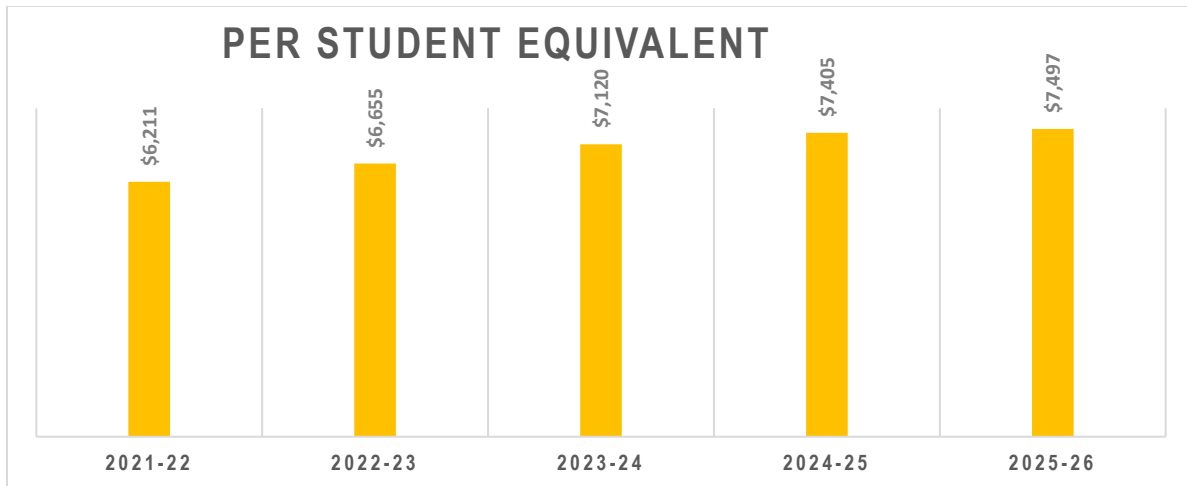
BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Salaries	526.05	513.93	\$20,073,542.31	\$20,535,180.00	\$20,172,970.00	(\$362,210.00)
Benefits			\$5,795,923.50	\$6,882,660.00	\$6,547,381.00	(\$335,279.00)
Purchased Services			\$2,846,244.61	\$3,270,470.00	\$3,202,365.00	(\$68,105.00)
Supplies			\$1,155,691.14	\$1,469,850.00	\$1,390,155.00	(\$79,695.00)
Insurance Fees			\$250,764.00	\$446,125.00	\$465,650.00	\$19,525.00
Dues/Other Expenses			\$76,125.60	\$75,250.00	\$225,550.00	\$150,300.00
Total	526.05	513.93	\$30,198,291.16	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)





PROPERTY TAX & STATE AID

Classification of Property	General Fund Levies				
	2021 Payable in 2022	2022 Payable in 2023	2023 Payable in 2024	2024 Payable in 2025	2025 Payable in 2026
Agriculture	\$1.409	\$1.362	\$1.320	\$1.197	\$1.125
Owner-Occupied	\$3.153	\$3.048	\$2.954	\$2.679	\$2.518
Non-Agricultural & Utilities	\$6.525	\$6.308	\$6.113	\$5.544	\$5.211
	\$11.087	\$10.718	\$10.387	\$9.420	\$8.854
Per Student Equivalent	\$6,211	\$6,655	\$7,120	\$7,405	\$7,497

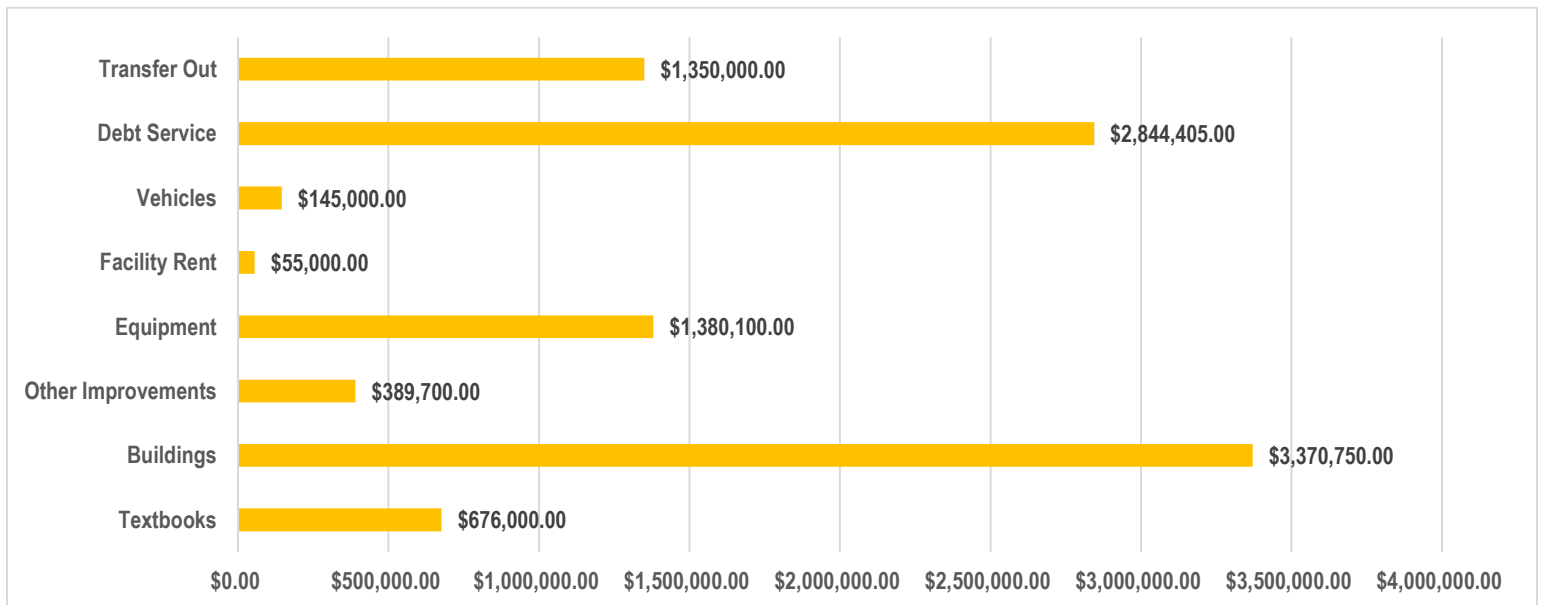




LAKE AREA
TECHNICAL COLLEGE

CAPITAL OUTLAY

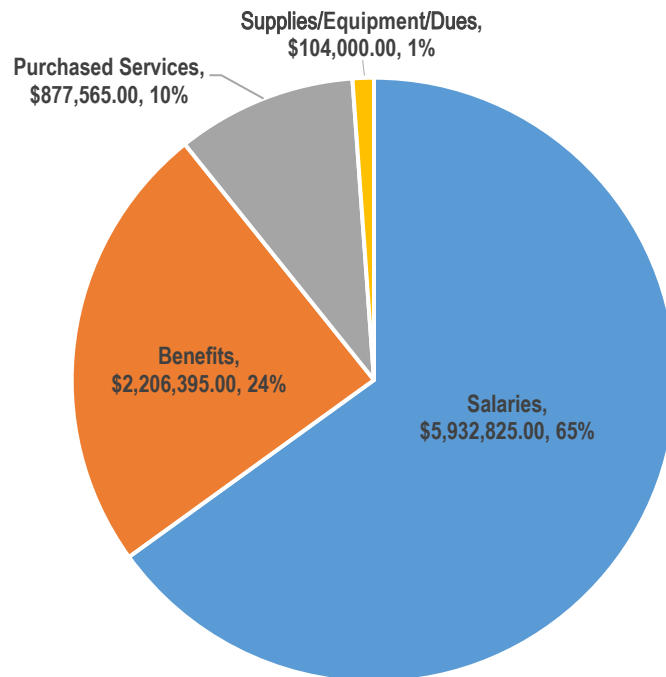
BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Supplies	\$0.00	\$0.00	\$0.00	\$0.00
Textbooks	\$520,361.64	\$401,000.00	\$676,000.00	\$275,000.00
Land	\$0.00	\$0.00	\$0.00	\$0.00
Buildings	\$2,446,976.34	\$12,564,870.00	\$3,370,750.00	(\$9,194,120.00)
Other Improvements	\$1,019,158.70	\$817,900.00	\$389,700.00	(\$428,200.00)
Equipment	\$949,458.88	\$1,261,500.00	\$1,380,100.00	\$118,600.00
Equipment - ESSER II	\$6,081.59	\$0.00	\$0.00	\$0.00
Equipment - ESSER III	\$1,516,556.25	\$0.00	\$0.00	\$0.00
Facility Rent	\$0.00	\$52,000.00	\$55,000.00	\$3,000.00
Vehicles	\$63,500.00	\$501,800.00	\$145,000.00	(\$356,800.00)
Debt Service	\$2,330,022.50	\$2,405,725.00	\$2,844,405.00	\$438,680.00
Transfer Out	\$600,000.00	\$1,200,000.00	\$1,350,000.00	\$150,000.00
Increase in Reserve	\$228,205.48	\$0.00	\$0.00	\$0.00
Total	\$9,680,321.38	\$19,204,795.00	\$10,210,955.00	(\$8,993,840.00)





SPECIAL EDUCATION

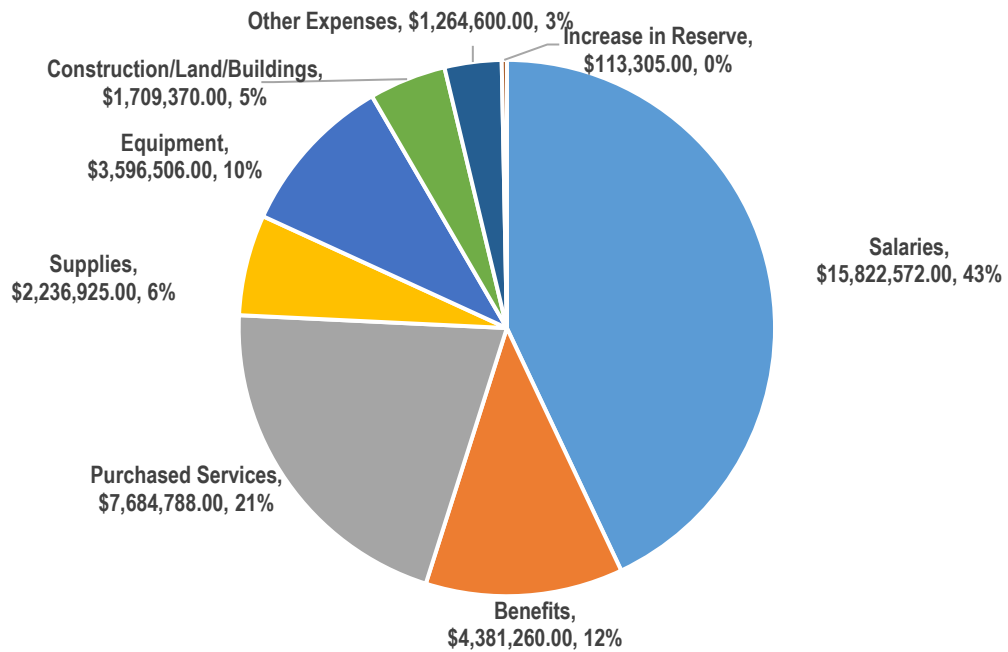
BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Salaries	134.12	131.02	\$5,322,293.06	\$6,064,065.00	\$5,932,825.00	(\$131,240.00)
Benefits			\$1,606,817.11	\$2,209,470.00	\$2,206,395.00	(\$3,075.00)
Purchased Services			\$731,527.51	\$652,265.00	\$877,565.00	\$225,300.00
Supplies			\$57,117.78	\$95,400.00	\$90,000.00	(\$5,400.00)
Equipment			\$9,609.99	\$14,000.00	\$11,000.00	(\$3,000.00)
Dues			\$1,261.00	\$1,500.00	\$3,000.00	\$1,500.00
Transfer			\$0.00	\$0.00	\$0.00	\$0.00
Total	134.12	131.02	\$7,728,626.45	\$9,036,700.00	\$9,120,785.00	\$84,085.00





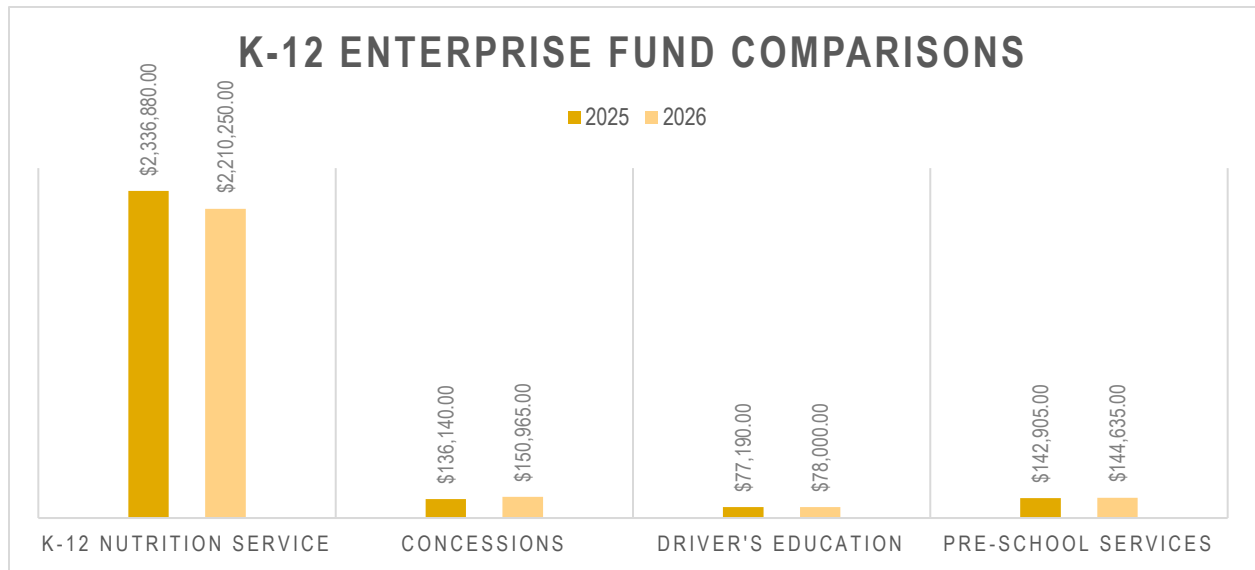
LAKE AREA TECHNICAL COLLEGE

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Salaries	215.35	212.60	\$14,319,896.34	\$15,811,088.00	\$15,822,572.00	\$11,484.00
Benefits			\$3,690,691.54	\$4,527,366.00	\$4,381,260.00	(\$146,106.00)
Purchased Services			\$5,590,837.79	\$7,219,343.00	\$7,684,788.00	\$465,445.00
Supplies			\$1,962,312.01	\$2,358,427.00	\$2,236,925.00	(\$121,502.00)
Equipment			\$5,061,179.11	\$4,380,217.00	\$3,596,506.00	(\$783,711.00)
Construction/Land/Buildings			\$15,389,968.83	\$4,396,877.00	\$1,709,370.00	(\$2,687,507.00)
Other Expenses			\$1,148,324.84	\$1,526,000.00	\$1,264,600.00	(\$261,400.00)
Increase in Reserve			\$0.00	\$0.00	\$113,305.00	\$113,305.00
Total	215.35	212.60	\$47,163,210.46	\$40,219,318.00	\$36,809,326.00	(\$3,409,992.00)

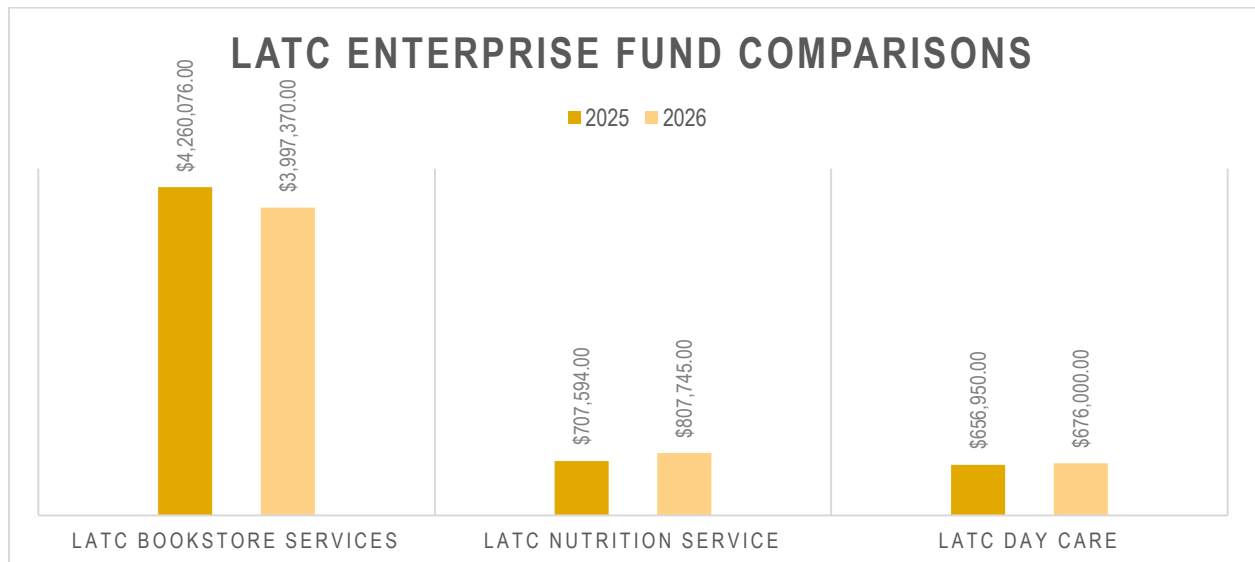




K-12 ENTERPRISE FUNDS



LATC ENTERPRISE FUNDS



WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - District

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Jr Kindergarten	40	40	40	40	40
Kindergarten	185	200	210	215	215
Grade 1	212	186	200	210	215
Grade 2	242	212	186	200	210
Grade 3	252	242	212	186	200
Grade 4	253	252	242	212	186
Grade 5	259	253	252	242	212
Grade 6	279	259	253	252	242
Grade 7	282	290	259	253	252
Grade 8	304	295	290	259	253
Grade 9	330	306	295	290	259
Grade 10	315	290	306	295	290
Grade 11	280	320	290	306	295
Grade 12	298	285	320	290	306
Misc Additions	20	30	30	30	30
Total	3,551	3,460	3,385	3,280	3,205

Grade 12 vs. JK & Kindergarten	-98	-75	-105	-75
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WATERTOWN SCHOOL DISTRICT NO. 14-4

Enrollment - High School

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Grade 9	330	306	295	290	259
Grade 10	315	290	306	295	290
Grade 11	280	320	290	306	295
Grade 12	298	285	320	290	306
Total	1,223	1,201	1,211	1,181	1,150

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - Middle School**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Grade 7	282	290	259	253	252
Grade 8	304	295	290	259	253
Total	586	585	549	512	505

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - Intermediate School**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Grade 5	259	253	252	242	212
Grade 6	279	259	253	252	242
Total	538	512	505	494	454

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - Jefferson School**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Grade 1 - Grade 4	333	302	300	274	273
Total	333	302	300	274	273

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - Lincoln School**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Grade 1 - Grade 4	361	330	280	274	278
Total	361	330	280	274	278

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - McKinley School**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Pre-K - Kindergarten	225	240	250	255	255
Total	225	240	250	255	255

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - Mellette School**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Grade 1 - Grade 4	265	260	260	260	260
Total	265	260	260	260	260

WATERTOWN SCHOOL DISTRICT NO. 14-4**Enrollment - Misc Additions**

Grade Level	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Sunrise Colony	20	20	20	20	20
Kindergarten - Grade 12	0	10	10	10	10
Total	20	30	30	30	30

GENERAL FUND REVENUES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$11,918,867.37	\$12,179,332.00	\$11,840,950.00	(\$338,382.00)	1
Mobile Home Taxes	\$74,752.66	\$65,000.00	\$65,000.00	\$0.00	2
Gross Receipts Taxes	\$270,532.10	\$350,000.00	\$350,000.00	\$0.00	3
Penalties/In Lieu of Taxes	\$21,489.91	\$25,000.00	\$25,000.00	\$0.00	
Interest Income	\$208,003.41	\$401,000.00	\$343,000.00	(\$58,000.00)	4
Admission/Gate Receipts/Other	\$107,430.50	\$125,000.00	\$199,090.00	\$74,090.00	5
Rental Services	\$156,644.98	\$167,500.00	\$157,500.00	(\$10,000.00)	6
Medicaid Reimbursement	\$25,727.22	\$45,000.00	\$45,000.00	\$0.00	7
Expense Reimb. & Other	\$345,854.28	\$337,800.00	\$345,880.00	\$8,080.00	8
Total	\$13,129,302.43	\$13,695,632.00	\$13,371,420.00	(\$324,212.00)	
County Sources					
County Apportionment	\$399,446.44	\$430,000.00	\$400,000.00	(\$30,000.00)	
Revenue in Lieu of Taxes	\$9,807.39	\$20,000.00	\$20,000.00	\$0.00	
Total	\$409,253.83	\$450,000.00	\$420,000.00	(\$30,000.00)	
State Sources					
State Aid to Education	\$12,990,236.00	\$13,291,119.00	\$13,296,794.00	\$5,675.00	9
State Apportionment	\$425,264.20	\$370,000.00	\$430,000.00	\$60,000.00	10
Bank Franchise Tax	\$395,897.95	\$480,000.00	\$425,000.00	(\$55,000.00)	11
State Mentoring Teacher Program	\$57,489.58	\$41,125.00	\$41,125.00	\$0.00	12
Restricted & Other State Assist	\$15,225.34	\$12,000.00	\$12,000.00	\$0.00	
Total	\$13,884,113.07	\$14,194,244.00	\$14,204,919.00	\$10,675.00	
Federal Sources					
SPDG Grant	\$0.00	\$0.00	\$0.00	\$0.00	13
Homeless Grant	\$18,141.00	\$0.00	\$0.00	\$0.00	
ESSER I	\$0.00	\$0.00	\$0.00	\$0.00	14
ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	15
ESSER III	\$1,066,714.00	\$0.00	\$0.00	\$0.00	15
Title IV-A SSAE	\$91,187.00	\$105,000.00	\$109,285.00	\$4,285.00	16
Title I Regular & Schl Improvement	\$743,623.00	\$725,000.00	\$660,000.00	(\$65,000.00)	16
Title IC Migrant Education	\$0.00	\$32,450.00	\$0.00	(\$32,450.00)	
Title II-A	\$234,916.00	\$262,000.00	\$220,000.00	(\$42,000.00)	16
Title III	\$31,062.00	\$0.00	\$0.00	\$0.00	
Attendance Grant	\$84,650.00	\$200,085.00	\$206,095.00	\$6,010.00	
MTSS Grant	\$1,948.00	\$0.00	\$0.00	\$0.00	
Other Federal Sources	\$2,605.38	\$0.00	\$0.00	\$0.00	
Total	\$2,274,846.38	\$1,324,535.00	\$1,195,380.00	(\$129,155.00)	
Other Funding Sources					
Use of Cash on Hand	\$0.00	\$1,815,124.00	\$1,462,352.00	(\$352,772.00)	17
Operating Transfer In	\$600,000.00	\$1,200,000.00	\$1,350,000.00	\$150,000.00	18
Total	\$600,000.00	\$3,015,124.00	\$2,812,352.00	(\$202,772.00)	
Revenue Total	\$30,297,515.71	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)	
<i>Use of Cash on Hand Deduction</i>	<i>\$30,297,515.71</i>	<i>\$30,864,411.00</i>	<i>\$30,541,719.00</i>	<i>(\$322,692.00)</i>	19

Fund Balance Projections

Beginning Fund Balance	\$7,494,779.00	\$6,867,729.00	
<i>Increase/(Decrease)</i>	<i>(\$627,050.00)</i>	<i>(\$492,765.00)</i>	
Ending Fund Balance	\$6,867,729.00	\$6,374,964.00	20
Fund Balance Percent	21.02%	19.92%	20

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 are expected to remain the same.
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. State Personnel Development Grant - completed.
14. ESSER I Funding - completed.
15. ESSER II and III - II - III completed.
16. Federal funding of Title programs noted to be continued.
17. Proposed budget anticipates that the expenditures will exceed the revenue. Typically the noted use of cash is accounted for at 80% of the budgeted anticipation.
18. 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.
19. Budgeted amount not considering the use of cash reserves.
20. Estimated Fund Balance: \$6,374,964.00 19.92%

GENERAL FUND EXPENDITURES - Program Level

GENERAL FUND
Program: 1131 - High School Instruction

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	47.33	46.33	\$2,680,203.22	\$2,899,100.00	\$2,856,400.00	(\$42,700.00)	1
Classified Salaries	4.00	4.00	\$83,516.75	\$94,300.00	\$97,500.00	\$3,200.00	1
Substitute Salaries			\$154,197.88	\$135,000.00	\$138,000.00	\$3,000.00	
Benefits			\$791,561.79	\$947,955.00	\$975,480.00	\$27,525.00	1
Purchased Services			\$947,956.48	\$1,055,395.00	\$1,044,645.00	(\$10,750.00)	2
Supplies			\$92,649.04	\$98,905.00	\$98,355.00	(\$550.00)	2
Total	51.33	50.33	\$4,750,085.16	\$5,230,655.00	\$5,210,380.00	(\$20,275.00)	

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
Program: 1111 - Elementary School Instruction

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	92.85	87.85	\$5,763,410.79	\$5,499,810.00	\$5,273,895.00	(\$225,915.00)	1
Classified Salaries	33.29	30.67	\$709,889.47	\$766,000.00	\$706,500.00	(\$59,500.00)	1
Substitute Salaries			\$251,209.25	\$257,000.00	\$263,000.00	\$6,000.00	
Benefits			\$1,874,596.61	\$2,158,123.00	\$2,139,831.00	(\$18,292.00)	1
Purchased Services			\$35,532.12	\$31,475.00	\$14,600.00	(\$16,875.00)	
Supplies			\$176,835.55	\$191,410.00	\$189,460.00	(\$1,950.00)	2
Total	126.14	118.52	\$8,811,473.79	\$8,903,818.00	\$8,587,286.00	(\$316,532.00)	

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
Program: 1112 - Elementary Summer School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$47,151.91	\$35,000.00	\$35,000.00	\$0.00	
Benefits			\$7,829.14	\$4,850.00	\$4,875.00	\$25.00	
Supplies			\$0.00	\$1,000.00	\$1,000.00	\$0.00	
Total			\$54,981.05	\$40,850.00	\$40,875.00	\$25.00	

GENERAL FUND
Program: 1121 - Middle School Instruction

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	30.65	27.65	\$1,751,824.82	\$1,880,500.00	\$1,689,660.00	(\$190,840.00)	1
Classified Salaries	3.00	3.00	\$71,107.92	\$72,080.00	\$72,080.00	\$0.00	1
Substitute Salaries			\$49,379.07	\$65,000.00	\$60,000.00	(\$5,000.00)	
Benefits			\$513,178.85	\$622,065.00	580,895.00	(\$41,170.00)	1
Purchased Services			\$11,361.04	\$2,000.00	\$2,500.00	\$500.00	
Supplies			\$76,055.42	\$76,225.00	\$77,300.00	\$1,075.00	2
Total	33.65	30.65	\$2,472,907.12	\$2,717,870.00	\$2,482,435.00	(\$235,435.00)	

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
Program: 1122 - Middle School Summer Program

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$20,520.60	\$28,000.00	\$28,000.00	\$0.00	
Benefits			\$3,295.97	\$3,825.00	\$3,825.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$23,816.57	\$31,825.00	\$31,825.00	\$0.00	

GENERAL FUND
Program: 1132 - High School Summer Program

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$16,376.25	\$28,500.00	\$25,000.00	(\$3,500.00)	
Benefits			\$2,235.39	\$3,890.00	\$3,415.00	(\$475.00)	
Total			\$18,611.64	\$32,390.00	\$28,415.00	(\$3,975.00)	

GENERAL FUND
Program: 1142 - Title I Preschool

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$105,482.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$23,122.52	\$0.00	\$0.00	\$0.00	
Purchased Services			\$0.00	\$134,497.00	\$81,000.00	(\$53,497.00)	
Total			\$128,604.52	\$134,497.00	\$81,000.00	(\$53,497.00)	

Note Reference:

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

GENERAL FUNDProgram: 1210 - Gifted & Talented

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$81,329.00	\$59,900.00	\$61,000.00	\$1,100.00	
Substitute Salaries			\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	
Benefits			\$18,487.19	\$18,585.00	\$19,425.00	\$840.00	
Purchased Services			\$1,077.66	\$2,000.00	\$2,000.00	\$0.00	
Supplies			\$3,716.23	\$3,650.00	\$3,650.00	\$0.00	
Total	1.00	1.00	\$104,610.08	\$85,135.00	\$86,075.00	\$940.00	

GENERAL FUNDProgram: 1250 - Culturally Different

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$106,817.00	\$168,120.00	\$170,800.00	\$2,680.00	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$31,738.58	\$53,340.00	\$58,315.00	\$4,975.00	1
Purchased Services			\$2,057.06	\$3,700.00	\$3,700.00	\$0.00	
Supplies			\$24,363.30	\$5,000.00	\$5,000.00	\$0.00	
Total	3.00	3.00	\$164,975.94	\$230,160.00	\$237,815.00	\$7,655.00	

Note Reference:

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

GENERAL FUNDProgram: 1273 - Title I - Special

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	6.00	\$411,708.68	\$389,220.00	\$395,000.00	\$5,780.00	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	2
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	2
Benefits			\$108,192.31	\$114,465.00	\$120,095.00	\$5,630.00	1
Purchased Services			\$0.00	\$28,855.00	\$0.00	(\$28,855.00)	2
Supplies			\$13,129.14	\$500.00	\$0.00	(\$500.00)	2
Total	6.00	6.00	\$533,030.13	\$533,040.00	\$515,095.00	(\$17,945.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase.
2. School Improvement Grant completion.

GENERAL FUND
Program: 1299 - Alternative Education & Middle College

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	7.00	7.00	\$377,253.50	\$401,530.00	\$478,195.00	\$76,665.00	1
Other Salaries			\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	
Benefits			\$103,209.23	\$126,450.00	\$146,407.00	\$19,957.00	1
Purchased Services			\$18,708.25	\$50,000.00	\$65,000.00	\$15,000.00	2
Supplies			\$4,944.82	\$6,200.00	\$6,000.00	(\$200.00)	
Total	7.00	7.00	\$504,115.80	\$587,180.00	\$695,602.00	\$108,422.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase.
- Purchased services related to TIE.

GENERAL FUND
Program: 2112 - Attendance Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$61,828.97	\$126,500.00	\$128,900.00	\$2,400.00	1
Administration Salaries	0.83	0.83	\$85,071.03	\$88,480.00	\$89,610.00	\$1,130.00	2
Clerical Salaries	1.00	1.00	\$23,212.68	\$25,000.00	\$26,000.00	\$1,000.00	3
Benefits			\$49,144.28	\$81,917.00	\$86,515.00	\$4,598.00	
Supplies			\$1,861.47	\$4,880.00	\$4,450.00	(\$430.00)	
Total	4.83	4.83	\$221,118.43	\$326,777.00	\$335,475.00	\$8,698.00	

Note Reference:

- Family Support Specialists funded through the State Attendance Grant.
- 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$53,288.00	\$55,800.00	\$58,500.00	\$2,700.00	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$15,669.00	\$17,640.00	\$18,785.00	\$1,145.00	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses			\$16,344.00	\$22,000.00	\$22,000.00	\$0.00	
Total	1.00	1.00	\$85,301.00	\$95,440.00	\$99,285.00	\$3,845.00	

Note Reference:

- Agreement with Human Service Agency with support from Title IV-A Funding.

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

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.15	9.15	\$572,833.12	\$597,500.00	\$612,000.00	\$14,500.00	1
Clerical Salaries	1.00	1.00	\$26,604.15	\$28,000.00	\$28,500.00	\$500.00	
Benefits			\$152,000.14	\$189,540.00	\$199,250.00	\$9,710.00	1
Purchased Services			\$165.00	\$3,935.00	\$3,935.00	\$0.00	
Supplies			\$2,592.59	\$5,315.00	\$5,315.00	\$0.00	
Total	10.15	10.15	\$754,195.00	\$824,290.00	\$849,000.00	\$24,710.00	

Note Reference:

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

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

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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			\$8,519.53	\$0.00	\$0.00	\$0.00	1
Supplies			\$5,184.37	\$14,353.00	\$6,000.00	(\$8,353.00)	2
Total			\$13,703.90	\$14,353.00	\$6,000.00	(\$8,353.00)	

Note Reference:

1. Funds related to School Improvement Grant 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$87,478.37	\$100,000.00	\$102,000.00	\$2,000.00	1
Total			\$87,478.37	\$100,000.00	\$102,000.00	\$2,000.00	

Note Reference:

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

GENERAL FUND

Program: 2134 - Nurse Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.25	3.25	\$206,694.45	\$179,900.00	\$187,400.00	\$7,500.00	1
Benefits			\$60,379.01	\$58,010.00	\$61,910.00	\$3,900.00	1
Purchased Services			\$432.79	\$500.00	\$650.00	\$150.00	
Supplies			\$8,132.49	\$9,600.00	\$9,450.00	(\$150.00)	
Total	3.25	3.25	\$275,638.74	\$248,010.00	\$259,410.00	\$11,400.00	

Note Reference:

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

GENERAL FUND

Program: 2211 - Improvement of Instruction

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$0.00	\$28,000.00	\$0.00	(\$28,000.00)	1
Substitute Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$29.00	\$4,450.00	\$105.00	(\$4,345.00)	1
Purchased Services			\$9,918.75	\$15,000.00	\$18,000.00	\$3,000.00	2
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$9,947.75	\$47,450.00	\$18,105.00	(\$29,345.00)	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$181,501.76	\$189,500.00	\$192,000.00	\$2,500.00	1
Other Salaries			\$116,279.25	\$100,000.00	\$115,000.00	\$15,000.00	2
Benefits			\$64,767.70	\$71,090.00	\$79,250.00	\$8,160.00	1
Purchased Services			\$17,585.00	\$1,200.00	\$1,200.00	\$0.00	3
Supplies			\$314.81	\$2,000.00	\$2,000.00	\$0.00	
Dues			\$0.00	\$850.00	\$850.00	\$0.00	
Total	3.00	3.00	\$380,448.52	\$364,640.00	\$390,300.00	\$25,660.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Note that three (3) FTE Instructional Coaches are supported by Title II-A.
2. Other salaries related to curriculum development contracts.
3. Decrease to expenditures due to previous year grant funding under Homeless II allocation.

GENERAL FUND

Program: 2213 - State Provided Training

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$7,900.00	\$29,400.00	\$29,400.00	\$0.00	1
Substitute Salaries			\$48,000.00	\$3,550.00	\$3,550.00	\$0.00	
Benefits			\$7,078.36	\$4,285.00	\$4,285.00	\$0.00	
Purchased Services			\$2,052.58	\$3,890.00	\$3,890.00	\$0.00	
Total			\$65,030.94	\$41,125.00	\$41,125.00	\$0.00	

Note Reference:

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

GENERAL FUND

Program: 2214 - Staff Development

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$2,637.50	\$0.00	\$0.00	\$0.00	
Benefits			\$360.02	\$0.00	\$0.00	\$0.00	
Purchased Services			\$720.00	\$0.00	\$0.00	\$0.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$3,717.52	\$0.00	\$0.00	\$0.00	

Note Reference:

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

GENERAL FUND

Program: 2219 - Other Improvement of Inst

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries			\$5,200.00	\$0.00	\$0.00	\$0.00	
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	1
Benefits			\$667.84	\$0.00	\$0.00	\$0.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$5,867.84	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Title III funds received in previous year.

GENERAL FUND
Program: 2222 - Library Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$146,530.00	\$152,000.00	\$154,400.00	\$2,400.00	1
Classified Salaries	6.50	7.00	\$163,624.57	\$168,795.00	\$182,900.00	\$14,105.00	1
Benefits			\$103,121.95	\$130,060.00	\$144,575.00	\$14,515.00	1
Purchased Services			\$19,000.00	\$19,000.00	\$19,000.00	\$0.00	
Supplies			\$15,544.39	\$17,390.00	\$17,400.00	\$10.00	
Total	8.50	9.00	\$447,820.91	\$487,245.00	\$518,275.00	\$31,030.00	

Note Reference:

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

GENERAL FUND
Program: 2223 - Audio Visual Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Supplies			\$2,997.76	\$3,000.00	\$3,000.00	\$0.00	
Total			\$2,997.76	\$3,000.00	\$3,000.00	\$0.00	

GENERAL FUND
Program: 2227 - Technology in School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.00	2.00	\$185,866.00	\$193,500.00	\$212,900.00	\$19,400.00	1
Clerical Salaries	6.00	5.00	\$280,802.83	\$298,700.00	\$251,500.00	(\$47,200.00)	1
Other Salaries			\$9,233.50	\$12,000.00	\$12,000.00	\$0.00	
Benefits			\$131,053.51	\$149,950.00	\$137,128.00	(\$12,822.00)	1
Purchased Services			\$56,378.30	\$69,500.00	\$72,500.00	\$3,000.00	
Supplies			\$34,087.26	\$59,000.00	47,000.00	(\$12,000.00)	2
Dues			\$0.00	\$5,200.00	\$5,200.00	\$0.00	
Total	8.00	7.00	\$697,421.40	\$787,850.00	\$738,228.00	(\$49,622.00)	

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 FUND**Program: 2311 - School Board Services**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$4,300.00	\$7,800.00	\$7,800.00	\$0.00	1
Benefits			\$343.11	\$630.00	\$650.00	\$20.00	1
Purchased Services			\$6,400.61	\$8,000.00	\$8,000.00	\$0.00	
Supplies			\$45.00	\$750.00	\$750.00	\$0.00	
Insurance Fees			\$12,900.00	\$18,000.00	\$19,500.00	\$1,500.00	2
Dues			\$3,198.78	\$4,450.00	\$4,450.00	\$0.00	
Total			\$27,187.50	\$39,630.00	\$41,150.00	\$1,520.00	

Note Reference:

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

GENERAL FUND**Program: 2314 - Election Service**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$1,475.00	\$5,200.00	\$5,200.00	\$0.00	
Supplies			\$5,168.15	\$2,200.00	\$2,200.00	\$0.00	
Total			\$6,643.15	\$7,400.00	\$7,400.00	\$0.00	

GENERAL FUND**Program: 2315 - Legal Service**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$7,881.59	\$18,000.00	\$18,000.00	\$0.00	1
Total			\$7,881.59	\$18,000.00	\$18,000.00	\$0.00	

Note Reference:

1. Purchased services related to attorney fees.

GENERAL FUND**Program: 2317 - Audit Service**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$62,065.00	\$65,000.00	\$72,000.00	\$7,000.00	1
Total			\$62,065.00	\$65,000.00	\$72,000.00	\$7,000.00	

Note Reference:

1. Purchased services related to the District audit.

GENERAL FUNDProgram: 2319 - Other Board of Ed Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$4,130.25	\$11,500.00	\$11,500.00	\$0.00	1
Total			\$4,130.25	\$11,500.00	\$11,500.00	\$0.00	

Note Reference:

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

GENERAL FUNDProgram: 2321 - Office of the Superintendent

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$186,550.00	\$193,600.00	\$196,005.00	\$2,405.00	1
Clerical Salaries	1.50	1.50	\$66,399.09	\$80,490.00	\$81,900.00	\$1,410.00	1
Benefits			\$66,966.48	\$73,210.00	\$75,625.00	\$2,415.00	1
Purchased Services			\$16,750.95	\$20,600.00	\$20,600.00	\$0.00	2
Supplies			\$2,753.83	\$8,500.00	\$8,500.00	\$0.00	
Dues			\$18,407.88	\$20,800.00	\$20,800.00	\$0.00	
Total	2.50	2.50	\$357,828.23	\$397,200.00	\$403,430.00	\$6,230.00	

Note Reference:

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

2. Marketing agreement.

GENERAL FUNDProgram: 2329 - Other Executive Admin Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$134,950.00	\$140,300.00	\$142,040.00	\$1,740.00	1
Clerical Salaries	1.00	1.00	\$44,371.00	\$46,700.00	\$47,700.00	\$1,000.00	1
Benefits			\$52,897.14	\$58,325.00	\$59,705.00	\$1,380.00	1
Purchased Services			\$14,446.39	\$37,795.00	\$37,995.00	\$200.00	2
Supplies			\$1,200.23	\$3,000.00	\$3,000.00	\$0.00	
Dues			\$4,387.00	\$1,800.00	\$1,800.00	\$0.00	
Total	2.00	2.00	\$252,251.76	\$287,920.00	\$292,240.00	\$4,320.00	

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 FUND

Program: 2410 - Principal's Office

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	10.77	10.92	\$1,160,939.97	\$1,067,850.00	\$1,092,620.00	\$24,770.00	1
Clerical Salaries	10.67	10.67	\$390,975.36	\$350,400.00	\$366,610.00	\$16,210.00	1
Benefits			\$419,252.63	\$427,640.00	\$444,435.00	\$16,795.00	1
Purchased Services			\$67,763.34	\$48,850.00	\$52,400.00	\$3,550.00	
Supplies			\$17,172.67	\$18,550.00	\$18,550.00	\$0.00	
Dues			\$13,014.98	\$12,450.00	\$12,700.00	\$250.00	
Total	21.44	21.59	\$2,069,118.95	\$1,925,740.00	\$1,987,315.00	\$61,575.00	

Note Reference:

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

GENERAL FUND

Program: 2440 - Title I Program Administration

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	0.40	0.25	\$38,581.94	\$39,075.00	\$22,500.00	(\$16,575.00)	1
Benefits			\$8,933.84	\$9,455.00	\$5,975.00	(\$3,480.00)	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.40	0.25	\$47,515.78	\$48,530.00	\$28,475.00	(\$20,055.00)	

Note Reference:

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

GENERAL FUND

Program: 2490 - Other Support Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$55,200.00	\$57,410.00	\$60,280.00	\$2,870.00	1
Benefits			\$15,932.80	\$18,035.00	\$19,235.00	\$1,200.00	1
Purchased Services			\$2,990.87	\$5,500.00	\$5,500.00	\$0.00	2
Total	1.00	1.00	\$74,123.67	\$80,945.00	\$85,015.00	\$4,070.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	2.00	2.00	\$225,029.00	\$235,000.00	\$236,525.00	\$1,525.00	1
Clerical Salaries	4.00	4.00	\$203,652.60	\$217,500.00	\$219,000.00	\$1,500.00	1
Benefits			\$119,984.32	\$135,000.00	\$148,780.00	\$13,780.00	1
Purchased Services			\$33,941.35	\$36,100.00	\$37,500.00	\$1,400.00	2
Supplies			\$23,607.63	\$30,800.00	\$9,000.00	(\$21,800.00)	3
Insurance Fees			\$2,500.00	\$4,500.00	\$4,500.00	\$0.00	
Dues			\$14,469.52	\$1,800.00	\$1,850.00	\$50.00	
Total	6.00	6.00	\$623,184.42	\$660,700.00	\$657,155.00	(\$3,545.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Administration salaries of Business Manager and Assistant.
2. Fees related to copier and printer management agreements, District wide.
3. 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Maintenance Salaries	23.00	23.00	\$978,390.06	\$1,082,900.00	\$1,132,500.00	\$49,600.00	1
Other Salaries			\$343,239.60	\$349,500.00	\$369,500.00	\$20,000.00	2
Benefits			\$354,744.17	\$419,975.00	\$472,220.00	\$52,245.00	1
Purchased Services			\$823,862.03	\$1,021,900.00	\$958,200.00	(\$63,700.00)	3
Supplies			\$299,237.80	\$306,500.00	\$317,600.00	\$11,100.00	
Insurance Fees			\$187,850.00	\$373,625.00	\$386,650.00	\$13,025.00	
Total	23.00	23.00	\$2,987,323.66	\$3,554,400.00	\$3,636,670.00	\$82,270.00	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Roosevelt closure.
2. Adjusted other salaries to align with prior year expenditures.
3. Purchased services related to utilities and other purchased repairs. Utilities decreased due to Roosevelt closure & Stadium rental with City.

GENERAL FUND
Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Supplies			\$4,009.50	\$9,400.00	\$7,300.00	(\$2,100.00)	
Total			\$4,009.50	\$9,400.00	\$7,300.00	(\$2,100.00)	

GENERAL FUND
Program: 2544 - Care/Upkeep of Equipment

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$11,833.06	\$24,050.00	\$24,150.00	\$100.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$11,833.06	\$24,050.00	\$24,150.00	\$100.00	

Note Reference:

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

GENERAL FUND
Program: 2551 - Transportation Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Transportation Salaries	23.86	23.86	\$605,932.60	\$700,000.00	\$675,000.00	(\$25,000.00)	1
Benefits			\$196,780.65	\$259,750.00	\$256,640.00	(\$3,110.00)	1
Purchased Services			\$75,774.62	\$97,350.00	\$93,000.00	(\$4,350.00)	2
Supplies			\$176,676.69	\$230,200.00	\$231,500.00	\$1,300.00	
Insurance Fees			\$47,514.00	\$50,000.00	\$55,000.00	\$5,000.00	
Dues			\$6,003.44	\$5,500.00	\$5,500.00	\$0.00	
Total	23.86	23.86	\$1,108,682.00	\$1,342,800.00	\$1,316,640.00	(\$26,160.00)	

Note Reference:

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

2. Purchased services related to telephone service and utilities.

GENERAL FUND
Program: 2622 - Staff Development Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$4,459.46	\$8,500.00	\$5,000.00	(\$3,500.00)	
Benefits			\$610.50	\$980.00	\$980.00	\$0.00	
Purchased Services			\$51,495.68	\$61,600.00	\$61,600.00	\$0.00	
Supplies			\$4,455.38	\$9,000.00	\$9,000.00	\$0.00	
Total			\$61,021.02	\$80,080.00	\$76,580.00	(\$3,500.00)	

GENERAL FUND
Program: 2629 - Stipends-Staff Development

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$10,317.94	\$15,000.00	\$15,000.00	\$0.00	
Benefits			\$1,408.38	\$1,900.00	\$1,900.00	\$0.00	
Total			\$11,726.32	\$16,900.00	\$16,900.00	\$0.00	

GENERAL FUND

Program: 3700 - Non Public Pupil Srvs

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$7,500.00	\$8,000.00	\$500.00	
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$7,500.00	\$8,000.00	\$500.00	

GENERAL FUND

Program: 3711 - Non Public

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$18,100.00	\$23,100.00	\$25,000.00	\$1,900.00	1
Benefits			\$1,384.78	\$3,160.00	\$3,200.00	\$40.00	1
Purchased Services			\$3,000.00	\$13,000.00	\$14,000.00	\$1,000.00	
Total	2.00	2.00	\$22,484.78	\$39,260.00	\$42,200.00	\$2,940.00	

Note Reference:

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

GENERAL FUND

Program: 3719 - Non Public Sch Pupil Serv

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$5,887.00	\$5,000.00	\$5,000.00	\$0.00	
Supplies			\$25,322.27	\$45,000.00	\$45,000.00	\$0.00	1
Total			\$31,209.27	\$50,000.00	\$50,000.00	\$0.00	

Note Reference:

1. Supplies related to curriculum purchases for private schools.

GENERAL FUND

Program: 3729 - Non Public Sch Pupil Serv

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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			\$23,851.36	\$22,000.00	\$22,000.00	\$0.00	1
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$23,851.36	\$22,000.00	\$22,000.00	\$0.00	

Note Reference:

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

GENERAL FUND
Program: 4400 - Payments to State - Unemployment

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$1,419.07	\$25,000.00	\$25,000.00	\$0.00	1
Total			\$1,419.07	\$25,000.00	\$25,000.00	\$0.00	

Note Reference:

1. Benefits related to unemployment claims.

GENERAL FUND
Program: 4500 - Annuities - Early Retirement

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Benefits			\$376,781.25	\$552,140.00	\$109,710.00	(\$442,430.00)	1
Total			\$376,781.25	\$552,140.00	\$109,710.00	(\$442,430.00)	

Note Reference:

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

GENERAL FUND
Program: 6100 - Co-Curricular Activities - Male

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	38.00	38.00	\$144,741.00	\$154,000.00	\$154,000.00	\$0.00	1
Other Salaries			\$995.00	\$5,800.00	\$0.00	(\$5,800.00)	
Benefits			\$19,381.95	\$22,235.00	\$22,245.00	\$10.00	1
Purchased Services			\$62,205.85	\$49,350.00	\$55,000.00	\$5,650.00	2
Supplies			\$14,632.10	\$15,700.00	\$17,100.00	\$1,400.00	
Total	38.00	38.00	\$241,955.90	\$247,085.00	\$248,345.00	\$1,260.00	

Note Reference:

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

GENERAL FUND
Program: 6200 - Co-Curricular Activities - Female

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	35.00	35.00	\$126,076.00	\$139,875.00	\$140,890.00	\$1,015.00	1
Other Salaries			\$1,870.00	\$6,500.00	\$1,870.00	(\$4,630.00)	
Benefits			\$16,524.98	20,300.00	20,385.00	\$85.00	1
Purchased Services			\$64,249.92	\$55,225.00	\$46,100.00	(\$9,125.00)	2
Supplies			\$23,030.30	\$40,000.00	\$37,100.00	(\$2,900.00)	
Total	35.00	35.00	\$231,751.20	\$261,900.00	\$246,345.00	(\$15,555.00)	

Note Reference:

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

GENERAL FUND
Program: 6500 - Co-Curricular Activities - Transportation

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$221,830.39	\$208,500.00	\$231,000.00	\$22,500.00	1
Total			\$221,830.39	\$208,500.00	\$231,000.00	\$22,500.00	

Note Reference:

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

GENERAL FUND
Program: 6900 - Co-Curricular Activities - Combined

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	101.00	101.00	\$310,525.05	\$358,910.00	\$348,390.00	(\$10,520.00)	1
Administration Salaries	1.00	1.00	\$107,821.00	\$112,135.00	\$113,600.00	\$1,465.00	2
Clerical Salaries	2.00	2.00	\$44,891.72	\$50,000.00	\$51,000.00	\$1,000.00	1
Other Salaries			\$6,748.00	\$25,650.00	\$25,650.00	\$0.00	
Benefits			\$80,859.06	\$94,435.00	\$96,330.00	\$1,895.00	1
Purchased Services			\$65,466.42	\$69,500.00	\$70,000.00	\$500.00	
Supplies			\$95,970.95	\$117,325.00	\$127,175.00	\$9,850.00	
Dues			\$300.00	\$400.00	\$400.00	\$0.00	
Total	104.00	104.00	\$712,582.20	\$828,355.00	\$832,545.00	\$4,190.00	

Note Reference:

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

GENERAL FUND

Program: 8110 - Transfer Out

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Dues			\$0.00	\$0.00	\$150,000.00	\$150,000.00	1
Total			\$0.00	\$0.00	\$150,000.00	\$150,000.00	

Note Reference:

1. Transfer to other Funds, if necessary. Nutrition Services in FY26.

Increase in Reserve			\$99,224.55	\$0.00	\$0.00	\$0.00	
Expenditure Total			\$30,297,515.71	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)	
<i>Increase in Reserve Deduction</i>			\$30,198,291.16	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)	

GENERAL FUND

Budget Recap

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	526.05	513.93	\$20,073,542.31	\$20,535,180.00	\$20,172,970.00	(\$362,210.00)	
Benefits			\$5,795,923.50	\$6,882,660.00	\$6,547,381.00	(\$335,279.00)	
Purchased Services			\$2,846,244.61	\$3,270,470.00	\$3,202,365.00	(\$68,105.00)	
Supplies			\$1,155,691.14	\$1,469,850.00	\$1,390,155.00	(\$79,695.00)	
Insurance Fees			\$250,764.00	\$446,125.00	\$465,650.00	\$19,525.00	
Dues/Other Expenses			\$76,125.60	\$75,250.00	\$225,550.00	\$150,300.00	
Total	526.05	513.93	\$30,198,291.16	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)	

GENERAL FUND EXPENDITURES - *Building Level*

GENERAL FUND

Operational Unit: 001 - High School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	59.30	58.30	\$3,440,152.95	\$3,671,930.00	\$3,712,195.00	\$40,265.00	1
Classified Salaries	5.00	5.00	\$115,654.55	\$125,450.00	\$129,000.00	\$3,550.00	1
Administration Salaries	4.00	4.00	\$401,851.00	\$417,950.00	\$416,910.00	(\$1,040.00)	1
Clerical/Maint Salaries	13.50	13.50	\$530,922.92	\$590,000.00	\$579,500.00	(\$10,500.00)	1
Substitute Salaries			\$154,197.88	\$135,000.00	\$138,000.00	\$3,000.00	
Other Salaries			\$64,093.57	\$65,000.00	\$68,000.00	\$3,000.00	
Benefits			\$1,281,871.03	\$1,518,887.00	\$1,584,122.00	\$65,235.00	1
Purchased Services			\$1,296,015.89	\$1,458,430.00	\$1,425,680.00	(\$32,750.00)	
Supplies			\$286,236.91	\$304,020.00	\$306,020.00	\$2,000.00	2
Insurance Fees			\$72,000.00	\$146,700.00	\$158,450.00	\$11,750.00	
Dues			\$4,438.00	\$5,000.00	\$5,000.00	\$0.00	
Total	81.80	80.80	\$7,647,434.70	\$8,438,367.00	\$8,522,877.00	\$84,510.00	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced 1 Certified.
- 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	34.30	31.30	\$1,998,042.52	\$2,147,700.00	\$1,964,660.00	(\$183,040.00)	1
Classified Salaries	3.50	4.00	\$85,331.28	\$86,815.00	\$101,780.00	\$14,965.00	1
Administration Salaries	2.00	2.00	\$212,282.00	\$220,780.00	\$223,600.00	\$2,820.00	1
Clerical/Maint Salaries	4.00	4.00	\$147,038.87	\$161,200.00	\$168,925.00	\$7,725.00	1
Substitute Salaries			\$49,379.07	\$65,000.00	\$60,000.00	(\$5,000.00)	
Other Salaries			\$39,589.96	\$45,000.00	\$48,000.00	\$3,000.00	
Benefits			\$668,043.89	\$822,955.00	\$803,550.00	(\$19,405.00)	1
Purchased Services			\$163,355.76	\$147,600.00	\$152,000.00	\$4,400.00	
Supplies			\$127,335.03	\$132,375.00	\$135,950.00	\$3,575.00	2
Insurance Fees			\$32,500.00	\$58,500.00	\$63,200.00	\$4,700.00	
Dues			\$2,937.98	\$2,900.00	\$3,200.00	\$300.00	
Total	43.80	41.30	\$3,525,836.36	\$3,890,825.00	\$3,724,865.00	(\$165,960.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced 3 Certified.
- Building supply budgets are based on a per student allocation to be adjusted each year based on predicted enrollments.

GENERAL FUND

Operational Unit: 003 - Intermediate School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	25.33	23.33	\$1,582,249.91	\$1,537,960.00	\$1,449,895.00	(\$88,065.00)	1
Classified Salaries	8.40	8.00	\$130,511.74	\$197,900.00	\$189,500.00	(\$8,400.00)	1
Administration Salaries	2.00	2.00	\$160,479.00	\$167,000.00	\$176,900.00	\$9,900.00	1
Clerical/Maint Salaries	5.00	5.00	\$157,454.25	\$168,200.00	\$209,500.00	\$41,300.00	1
Substitute Salaries			\$60,720.95	\$57,000.00	\$60,000.00	\$3,000.00	
Other Salaries			\$5,422.50	\$34,000.00	\$38,000.00	\$4,000.00	
Benefits			\$543,762.94	\$694,948.00	\$711,201.00	\$16,253.00	1
Purchased Services			\$120,280.11	\$165,575.00	\$161,200.00	(\$4,375.00)	
Supplies			\$67,640.16	\$80,360.00	\$77,410.00	(\$2,950.00)	2
Insurance Fees			\$22,500.00	\$36,500.00	\$40,000.00	\$3,500.00	
Dues			\$1,227.00	\$1,200.00	\$1,200.00	\$0.00	
Total	40.73	38.33	\$2,852,248.56	\$3,140,643.00	\$3,114,806.00	(\$25,837.00)	

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

Operational Unit: 004 - Jefferson School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	16.33	15.33	\$970,996.56	\$1,109,900.00	\$1,064,600.00	(\$45,300.00)	1
Classified Salaries	7.40	7.50	\$166,608.13	\$176,350.00	\$177,700.00	\$1,350.00	1
Administration Salaries	1.00	1.00	\$104,904.00	\$109,100.00	\$110,500.00	\$1,400.00	1
Clerical/Maint Salaries	3.67	3.67	\$149,393.15	\$155,400.00	\$159,500.00	\$4,100.00	1
Substitute Salaries			\$41,788.47	\$55,000.00	\$55,000.00	\$0.00	
Other Salaries			\$24,320.94	\$30,000.00	\$35,000.00	\$5,000.00	
Benefits			\$417,708.80	\$530,260.00	\$540,265.00	\$10,005.00	1
Purchased Services			\$63,057.57	\$68,100.00	\$67,250.00	(\$850.00)	
Supplies			\$43,904.88	\$65,108.00	\$64,910.00	(\$198.00)	2
Insurance Fees			\$12,000.00	\$20,100.00	\$22,000.00	\$1,900.00	
Dues			\$898.00	\$800.00	\$800.00	\$0.00	
Total	28.40	27.50	\$1,995,580.50	\$2,320,118.00	\$2,297,525.00	(\$22,593.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Reduced 1 section.
- 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	15.32	15.32	\$729,754.63	\$852,000.00	\$865,100.00	\$13,100.00	1
Classified Salaries	6.40	6.40	\$112,327.91	\$151,820.00	\$152,500.00	\$680.00	1
Administration Salaries	1.00	1.00	\$87,940.00	\$85,000.00	\$88,100.00	\$3,100.00	1
Clerical/Maint Salaries	2.00	2.00	\$78,372.97	\$75,300.00	\$85,600.00	\$10,300.00	1
Substitute Salaries			\$33,313.64	\$45,000.00	\$40,000.00	(\$5,000.00)	
Other Salaries			\$32,614.61	\$36,000.00	\$38,000.00	\$2,000.00	
Benefits			\$312,506.64	\$426,745.00	\$450,275.00	\$23,530.00	1
Purchased Services			\$56,058.54	\$67,950.00	\$64,600.00	(\$3,350.00)	
Supplies			\$52,651.36	\$56,480.00	\$57,260.00	\$780.00	2
Insurance Fees			\$9,550.00	\$17,800.00	\$20,000.00	\$2,200.00	
Dues			\$858.00	\$900.00	\$900.00	\$0.00	
Total	24.72	24.72	\$1,505,948.30	\$1,814,995.00	\$1,862,335.00	\$47,340.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	12.32	12.32	\$753,841.72	\$744,300.00	\$752,500.00	\$8,200.00	1
Classified Salaries	7.00	5.00	\$140,531.84	\$158,550.00	\$115,000.00	(\$43,550.00)	1
Administration Salaries	0.60	0.75	\$93,927.00	\$59,000.00	\$67,500.00	\$8,500.00	1
Clerical/Maint Salaries	2.00	2.00	\$93,228.33	\$96,200.00	\$97,585.00	\$1,385.00	1
Substitute Salaries			\$29,329.00	\$45,000.00	\$48,000.00	\$3,000.00	
Other Salaries			\$37,752.15	\$45,000.00	\$45,000.00	\$0.00	
Benefits			\$330,276.41	\$378,420.00	\$372,360.00	(\$6,060.00)	1
Purchased Services			\$63,498.94	\$66,500.00	\$67,400.00	\$900.00	
Supplies			\$50,099.16	\$50,510.00	\$52,810.00	\$2,300.00	2
Insurance Fees			\$10,800.00	\$20,000.00	\$22,000.00	\$2,000.00	
Dues			\$1,011.00	\$800.00	\$800.00	\$0.00	
Total	21.92	20.07	\$1,604,295.55	\$1,664,280.00	\$1,640,955.00	(\$23,325.00)	

Note Reference:

- Salaries and benefits noted to receive negotiated package increase. Classified shifted positions to Special Education based on duties.
- 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	0.00	\$635,369.06	\$0.00	\$0.00	\$0.00	1
Classified Salaries	0.00	0.00	\$93,207.92	\$0.00	\$0.00	\$0.00	1
Administration Salaries	0.00	0.00	\$81,000.00	\$0.00	\$0.00	\$0.00	1
Clerical/Maint Salaries	0.00	0.00	\$36,965.55	\$0.00	\$0.00	\$0.00	1
Substitute Salaries			\$31,245.75	\$0.00	\$0.00	\$0.00	
Other Salaries			\$77,779.58	\$0.00	\$0.00	\$0.00	
Benefits			\$286,786.26	\$0.00	\$0.00	\$0.00	1
Purchased Services			\$57,938.48	\$45,000.00	\$0.00	(\$45,000.00)	2
Supplies			\$36,024.19	\$0.00	\$0.00	\$0.00	
Insurance Fees			\$10,000.00	\$18,500.00	\$0.00	(\$18,500.00)	2
Dues			\$753.00	\$0.00	\$0.00	\$0.00	
Total	0.00	0.00	\$1,347,069.79	\$63,500.00	\$0.00	(\$63,500.00)	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	19.33	18.33	\$1,084,543.06	\$1,265,600.00	\$1,231,000.00	(\$34,600.00)	1
Classified Salaries	8.62	8.62	\$183,965.34	\$204,290.00	\$193,500.00	(\$10,790.00)	1
Administration Salaries	1.00	1.00	\$103,628.00	\$97,500.00	\$98,720.00	\$1,220.00	1
Clerical/Maint Salaries	4.00	4.00	\$126,096.09	\$134,000.00	\$145,000.00	\$11,000.00	1
Substitute Salaries			\$54,811.44	\$55,000.00	\$60,000.00	\$5,000.00	
Other Salaries			\$11,864.10	\$32,000.00	\$32,000.00	\$0.00	
Benefits			\$427,729.12	\$600,260.00	\$611,955.00	\$11,695.00	1
Purchased Services			\$73,678.27	\$79,700.00	\$69,700.00	(\$10,000.00)	
Supplies			\$54,597.45	\$66,745.00	\$68,220.00	\$1,475.00	2
Insurance Fees			\$11,500.00	\$20,700.00	\$23,000.00	\$2,300.00	
Dues			\$892.00	\$850.00	\$800.00	(\$50.00)	
Total	32.95	31.95	\$2,133,304.87	\$2,556,645.00	\$2,533,895.00	(\$22,750.00)	

Note Reference:

1. Salaries and benefits noted to receive negotiated package increase. Colony identified under Lincoln. 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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	172.00	172.00	\$581,342.05	\$652,785.00	\$643,280.00	(\$9,505.00)	1
Administration Salaries	1.00	1.00	\$107,821.00	\$112,135.00	\$113,600.00	\$1,465.00	1
Clerical/Maint Salaries	2.00	2.00	\$44,891.72	\$50,000.00	\$51,000.00	\$1,000.00	1
Other Salaries			\$9,613.00	\$37,950.00	\$27,520.00	(\$10,430.00)	
Benefits			\$116,765.99	\$136,970.00	\$138,960.00	\$1,990.00	1
Purchased Services			\$413,752.58	\$390,575.00	\$404,600.00	\$14,025.00	
Supplies			\$97,846.10	\$125,025.00	\$138,675.00	\$13,650.00	
Dues			\$300.00	\$400.00	\$400.00	\$0.00	
Total	175.00	175.00	\$1,372,332.44	\$1,505,840.00	\$1,518,035.00	\$12,195.00	

Note Reference:

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

GENERAL FUND

Operational Unit: 011 - Central Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	22.00	21.00	\$1,425,850.62	\$1,441,990.00	\$1,360,600.00	(\$81,390.00)	1
Classified Salaries	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	1
Administration Salaries	7.40	7.25	\$826,176.94	\$858,885.00	\$870,250.00	\$11,365.00	1
Clerical/Maint Salaries	37.86	36.86	\$1,300,868.24	\$1,449,390.00	\$1,383,100.00	(\$66,290.00)	1
Substitute Salaries			\$48,000.00	\$4,550.00	\$3,550.00	(\$1,000.00)	
Other Salaries			\$192,182.88	\$216,300.00	\$228,300.00	\$12,000.00	2
Benefits			\$1,410,472.42	\$1,773,215.00	1,334,693.00	(\$438,522.00)	2
Purchased Services			\$538,518.47	\$923,737.00	\$875,135.00	(\$48,602.00)	3
Supplies			\$339,445.90	\$446,530.00	\$403,700.00	(\$42,830.00)	
Insurance Fees			\$69,914.00	\$107,325.00	\$117,000.00	\$9,675.00	
Dues			\$12,110.28	\$10,700.00	\$10,750.00	\$50.00	
Other Expenses			\$50,700.34	\$51,700.00	\$201,700.00	\$150,000.00	
Total	67.26	65.11	\$6,214,240.09	\$7,284,322.00	\$6,788,778.00	(\$495,544.00)	

Note Reference:

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

2. Includes early retirement benefit.

3. Purchased services related to telephone service and utilities.

Increase in Reserve	\$99,224.55	\$0.00	\$0.00	\$0.00
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Expenditure Total	\$30,297,515.71	\$32,679,535.00	\$32,004,071.00	(\$675,464.00)
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<i>Increase in Reserve Deduction</i>	<i>\$30,198,291.16</i>	<i>\$32,679,535.00</i>	<i>\$32,004,071.00</i>	<i>(\$675,464.00)</i>
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CAPITAL OUTLAY REVENUES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$7,405,656.13	\$7,702,440.00	\$8,160,000.00	\$457,560.00	1
Mobile Home Taxes	\$42,485.23	\$35,000.00	\$38,000.00	\$3,000.00	2
Penalties/In Lieu of Taxes	\$12,057.48	\$10,000.00	\$10,000.00	\$0.00	
Interest Income	\$203,644.28	\$267,000.00	\$230,000.00	(\$37,000.00)	3
Other & Misc.	\$329,806.26	\$441,500.00	\$262,000.00	(\$179,500.00)	4
Total	\$7,993,649.38	\$8,455,940.00	\$8,700,000.00	\$244,060.00	
Federal Sources					
School Bus Rebates/HLS Grant	\$11,459.00	\$125,425.00	\$0.00	(\$125,425.00)	5
ARP Homeless Grant	\$0.00	\$0.00	\$0.00	\$0.00	
ESSER I	\$0.00	\$0.00	\$0.00	\$0.00	
ESSER II	\$6,082.00	\$0.00	\$0.00	\$0.00	6
ESSER III	\$1,516,556.00	\$0.00	\$0.00	\$0.00	6
Total	\$1,534,097.00	\$125,425.00	\$0.00	(\$125,425.00)	
Other Funding Sources					
Sale of Capital Outlay Certificate	\$0.00	\$5,000,000.00	\$0.00	(\$5,000,000.00)	7
Sale of Surplus	\$152,575.00	\$866,000.00	\$15,000.00	(\$851,000.00)	
Use of Capital Outlay Certificate	\$0.00	\$4,757,430.00	\$242,570.00	(\$4,514,860.00)	
Use of Cash on Hand	\$0.00	\$0.00	\$1,253,385.00	\$1,253,385.00	
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	4
Total	\$152,575.00	\$10,623,430.00	\$1,510,955.00	(\$9,112,475.00)	
Revenue Total	\$9,680,321.38	\$19,204,795.00	\$10,210,955.00	(\$8,993,840.00)	
<i>Use of Cash on Hand Deduction</i>	\$9,680,321.38	\$14,447,365.00	\$8,715,000.00	(\$5,732,365.00)	
Fund Balance Projections					
Beginning Fund Balance		\$7,297,854.00	\$5,260,175.00		
<i>Increase/(Decrease)</i>		(\$2,037,679.00)	(\$1,010,955.00)		
Ending Fund Balance		\$5,260,175.00	\$4,249,220.00		8
Fund Balance Percent		68.29%	52.07%		8

Note Reference:

- Subject to the 3% plus growth limitation for taxes payable in 2026. Pay 2025 Growth Percentage of 1.5%.
- Newly built mobile homes are considered real property.
- Interest income from regular operating funds and investment accounts.
- Includes revenue in support of scoreboard sponsorship agreements and contributions; First Premier Scoreboard sponsorship.
- Revenue related to the Clean Diesel School Bus Grants and the Homeland Security Grant awarded in FY24.
- Revenue related to support ESSER II and III expenditure allocations.
- Revenue related to the Capital Outlay Certificate in support of Phase II of the Athletic Complex.
- Estimated Fund Balance: \$4,249,220.00 52.07%

CAPITAL OUTLAY EXPENDITURES - Program Level

CAPITAL OUTLAY

Program: 1111 - Elementary

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Textbooks	\$462,677.71	\$350,000.00	\$625,000.00	\$275,000.00	1
Equipment	\$435,377.06	\$645,000.00	\$695,000.00	\$50,000.00	2
Equipment - ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	3
Equipment - ESSER III	\$0.00	\$0.00	\$0.00	\$0.00	3
Library Books	\$32,730.28	\$27,000.00	\$27,000.00	\$0.00	
Total	\$930,785.05	\$1,022,000.00	\$1,347,000.00	\$325,000.00	

Note Reference:

1. Textbook purchases for the District.
2. Building level breakdown will provide building detail in regards to identified projects and equipment.
3. Technology updates with support of ESSER II & III funding.

CAPITAL OUTLAY

Program: 1121 - Middle School

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$22,371.40	\$42,000.00	\$42,000.00	\$0.00	1
Library Books	\$7,934.91	\$7,000.00	\$7,000.00	\$0.00	
Total	\$30,306.31	\$49,000.00	\$49,000.00	\$0.00	

Note Reference:

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

CAPITAL OUTLAY

Program: 1131 - Senior High

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$237,760.41	\$245,000.00	\$205,000.00	(\$40,000.00)	1
Equipment - ESSER II	\$6,081.59	\$0.00	\$0.00	\$0.00	2
Equipment - ESSER III	\$1,516,556.25	\$0.00	\$0.00	\$0.00	2
Library Books	\$17,018.74	\$17,000.00	\$17,000.00	\$0.00	
Total	\$1,777,416.99	\$262,000.00	\$222,000.00	(\$40,000.00)	

Note Reference:

1. Allocation to accommodate the furniture, fixtures, and equipment in relation to the renovation project. NTHS allocation.
2. ESSER II funding allocation completed in FY22. ESSER III funding allocation for laptops in FY24.

CAPITAL OUTLAY**Program: 1221 - Mild-Moderate Disabilities**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$7,929.90	\$17,000.00	\$17,000.00	\$0.00	
Total	\$7,929.90	\$17,000.00	\$17,000.00	\$0.00	

CAPITAL OUTLAY**Program: 2321 - Office of the Superintendent**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$5,439.00	\$5,000.00	\$2,000.00	(\$3,000.00)	
Total	\$5,439.00	\$5,000.00	\$2,000.00	(\$3,000.00)	

CAPITAL OUTLAY**Program: 2521 - Fiscal Services**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$34,299.61	\$106,000.00	\$132,000.00	\$26,000.00	1
Total	\$34,299.61	\$106,000.00	\$132,000.00	\$26,000.00	

Note Reference:

1. Copier lease moved from General Fund to Capital Outlay, per auditor request.

CAPITAL OUTLAY**Program: 2532 - Land Acquisition and Development**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	1
Buildings	\$2,446,976.34	\$12,564,870.00	\$3,370,750.00	(\$9,194,120.00)	2
Other Improvements	\$1,019,158.70	\$817,900.00	\$389,700.00	(\$428,200.00)	2
Equipment	\$39,659.79	\$31,000.00	\$48,100.00	\$17,100.00	2
Equipment - ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	3
Total	\$3,505,794.83	\$13,413,770.00	\$3,808,550.00	(\$9,605,220.00)	

Note Reference:

1. Had previously budgeted to accommodate COVID needs with support of ESSER I funding.
2. Building level breakdown will provide building detail in regards to identified projects.
3. Air quality and boiler updates with support of ESSER II funding.

CAPITAL OUTLAY

Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$35,226.27	\$25,000.00	\$20,000.00	(\$5,000.00)	
Total	\$35,226.27	\$25,000.00	\$20,000.00	(\$5,000.00)	

CAPITAL OUTLAY

Program: 2549 - Care/Upkeep of Bldgs/Grounds

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$13,278.28	\$10,000.00	\$10,000.00	\$0.00	
Total	\$13,278.28	\$10,000.00	\$10,000.00	\$0.00	

CAPITAL OUTLAY

Program: 2551 - Transportation Services

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$5,600.00	\$10,500.00	\$8,000.00	(\$2,500.00)	
Vehicles	\$63,500.00	\$501,800.00	\$145,000.00	(\$356,800.00)	1
Total	\$69,100.00	\$512,300.00	\$153,000.00	(\$359,300.00)	

Note Reference:

1. Purchase of three buses with support from three Clean Diesel Grants in FY25.

CAPITAL OUTLAY

Program: 5000 - Debt Service

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Principal	\$1,470,000.00	\$1,565,000.00	\$1,865,000.00	\$300,000.00	1
Interest Expense	\$857,937.50	\$804,780.00	\$975,055.00	\$170,275.00	1
Dues	\$2,085.00	\$35,945.00	\$4,350.00	(\$31,595.00)	2
Total	\$2,330,022.50	\$2,405,725.00	\$2,844,405.00	\$438,680.00	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$112,517.16	\$125,000.00	\$201,000.00	\$76,000.00	1
Facility Rent	\$0.00	\$52,000.00	\$55,000.00	\$3,000.00	2
Total	\$112,517.16	\$177,000.00	\$256,000.00	\$79,000.00	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Transfer Out	\$600,000.00	\$1,200,000.00	\$1,350,000.00	\$150,000.00	1
Total	\$600,000.00	\$1,200,000.00	\$1,350,000.00	\$150,000.00	

Note Reference:

1. Amount to be transferred to the General Fund.

Increase in Reserve	\$228,205.48	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$9,680,321.38	\$19,204,795.00	\$10,210,955.00	(\$8,993,840.00)	
<i>Increase in Reserve Deduction</i>	<i>\$9,452,115.90</i>	<i>\$19,204,795.00</i>	<i>\$10,210,955.00</i>	<i>(\$8,993,840.00)</i>	

CAPITAL OUTLAY

Budget Recap

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	
Textbooks	\$520,361.64	\$401,000.00	\$676,000.00	\$275,000.00	
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$2,446,976.34	\$12,564,870.00	\$3,370,750.00	(\$9,194,120.00)	
Other Improvements	\$1,019,158.70	\$817,900.00	\$389,700.00	(\$428,200.00)	
Equipment	\$949,458.88	\$1,261,500.00	\$1,380,100.00	\$118,600.00	
Equipment - ESSER II	\$6,081.59	\$0.00	\$0.00	\$0.00	
Equipment - ESSER III	\$1,516,556.25	\$0.00	\$0.00	\$0.00	
Facility Rent	\$0.00	\$52,000.00	\$55,000.00	\$3,000.00	
Vehicles	\$63,500.00	\$501,800.00	\$145,000.00	(\$356,800.00)	
Debt Service	\$2,330,022.50	\$2,405,725.00	\$2,844,405.00	\$438,680.00	
Transfer Out	\$600,000.00	\$1,200,000.00	\$1,350,000.00	\$150,000.00	
Increase in Reserve	\$228,205.48	\$0.00	\$0.00	\$0.00	
Total	\$9,680,321.38	\$19,204,795.00	\$10,210,955.00	(\$8,993,840.00)	

CAPITAL OUTLAY EXPENDITURES - Building Level

CAPITAL OUTLAY

Operational Unit: 001 - High School

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$136,485.08	\$80,000.00	\$201,000.00	\$121,000.00	1
Other Improvements	\$653,265.29	\$133,000.00	\$56,000.00	(\$77,000.00)	1
Equipment	\$59,820.72	\$60,000.00	\$127,100.00	\$67,100.00	2
Library Books	\$17,018.74	\$17,000.00	\$17,000.00	\$0.00	
Principal	\$440,000.00	\$465,000.00	\$490,000.00	\$25,000.00	3
Interest Expense	\$451,750.00	\$429,125.00	\$405,250.00	(\$23,875.00)	3
Dues	\$600.00	\$1,000.00	\$1,000.00	\$0.00	3
Total	\$1,758,939.83	\$1,185,125.00	\$1,297,350.00	\$112,225.00	

Note Reference:

1. Facility updates to include a camera system update and a roofing project. Landscaping and curb repairs.
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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Other Improvements	\$74,678.36	\$60,000.00	\$30,500.00	(\$29,500.00)	1
Equipment	\$38,538.38	\$47,000.00	\$47,000.00	\$0.00	2
Library Books	\$7,934.91	\$7,000.00	\$7,000.00	\$0.00	
Principal	\$835,000.00	\$900,000.00	\$930,000.00	\$30,000.00	3
Interest Expense	\$395,175.00	\$367,950.00	\$340,925.00	(\$27,025.00)	3
Dues	\$1,485.00	\$1,350.00	\$1,350.00	\$0.00	3
Total	\$1,352,811.65	\$1,383,300.00	\$1,356,775.00	(\$26,525.00)	

Note Reference:

1. Facility updates to include a concrete pad for field, misc. repairs.
2. Building level requests and updates to maintenance equipment.
3. Debt service payment. Period ending 2034.

CAPITAL OUTLAY**Operational Unit: 003 - Intermediate School**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$35,531.46	\$25,000.00	\$7,500.00	(\$17,500.00)	1
Other Improvements	\$75,903.47	\$135,000.00	\$100,000.00	(\$35,000.00)	1
Equipment	\$34,282.98	\$40,000.00	\$40,000.00	\$0.00	2
Library Books	\$9,258.34	\$7,000.00	\$7,000.00	\$0.00	
Total	\$154,976.25	\$207,000.00	\$154,500.00	(\$52,500.00)	

Note Reference:

1. Facility updates to include retiling of lunchroom and south hallways, replacing ceiling tile in lunchroom.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY**Operational Unit: 004 - Jefferson School**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$19,783.82	\$15,000.00	\$83,000.00	\$68,000.00	1
Other Improvements	\$38,500.96	\$10,000.00	\$27,500.00	\$17,500.00	1
Equipment	\$15,176.83	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$5,998.69	\$6,000.00	\$6,000.00	\$0.00	
Total	\$79,460.30	\$47,500.00	\$133,000.00	\$85,500.00	

Note Reference:

1. Facility updates to include concrete updates, carpet replacement, outdoor signage.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY**Operational Unit: 005 - Mellette School**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$9,068.01	\$213,500.00	\$249,250.00	\$35,750.00	1
Other Improvements	\$9,321.50	\$60,000.00	\$29,200.00	(\$30,800.00)	1
Equipment	\$6,710.69	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$3,707.95	\$4,000.00	\$4,000.00	\$0.00	
Total	\$28,808.15	\$294,000.00	\$298,950.00	\$4,950.00	

Note Reference:

1. Facility updates to include gym remodel and sports floor, outdoor signage.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY**Operational Unit: 006 - McKinley School**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$14,664.91	\$95,000.00	\$22,000.00	(\$73,000.00)	1
Other Improvements	\$36,251.77	\$185,000.00	\$81,500.00	(\$103,500.00)	1
Equipment	\$16,608.64	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$3,982.20	\$4,000.00	\$4,000.00	\$0.00	
Principal	\$195,000.00	\$200,000.00	\$200,000.00	\$0.00	3
Interest Expense	\$11,012.50	\$7,705.00	\$4,055.00	(\$3,650.00)	3
Dues	\$0.00	\$1,000.00	\$1,000.00	\$0.00	3
Total	\$277,520.02	\$509,205.00	\$329,055.00	(\$180,150.00)	

Note Reference:

1. Facility updates to include repairs to the south parking lot and sidewalk concrete, carpet replacement.
2. Building level requests and updates to maintenance equipment.
3. Debt service payment. Period ending 2027.

CAPITAL OUTLAY**Operational Unit: 007 - Roosevelt School**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$2,587.80	\$0.00	\$0.00	\$0.00	1
Other Improvements	\$0.00	\$0.00	\$0.00	\$0.00	1
Equipment	\$5,504.36	\$0.00	\$0.00	\$0.00	
Library Books	\$3,880.89	\$0.00	\$0.00	\$0.00	
Total	\$11,973.05	\$0.00	\$0.00	\$0.00	

Note Reference:

1. Building operation termed in FY24. Sold building in March 2025.

CAPITAL OUTLAY**Operational Unit: 008 - Lincoln School**

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Buildings	\$115,035.97	\$35,000.00	\$268,000.00	\$233,000.00	1
Equipment	\$16,757.56	\$16,500.00	\$16,500.00	\$0.00	2
Library Books	\$5,902.21	\$6,000.00	\$6,000.00	\$0.00	
Total	\$137,695.74	\$57,500.00	\$290,500.00	\$233,000.00	

Note Reference:

1. Facility updates to include major parking repairs, boiler replacement, outdoor signage.
2. Building level requests and updates to maintenance equipment.

CAPITAL OUTLAY

Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment	\$112,517.16	\$125,000.00	\$201,000.00	\$76,000.00	1
Facility Rent	\$0.00	\$52,000.00	\$55,000.00	\$3,000.00	2
Principal	\$0.00	\$0.00	\$245,000.00	\$245,000.00	3
Interest Expense	\$0.00	\$0.00	\$224,825.00	\$224,825.00	3
Dues	\$0.00	\$32,595.00	\$1,000.00	(\$31,595.00)	3
Total	\$112,517.16	\$209,595.00	\$726,825.00	\$517,230.00	

Note Reference:

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

CAPITAL OUTLAY

Operational Unit: 011 - Central Services

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Textbooks	\$462,677.71	\$350,000.00	\$625,000.00	\$275,000.00	1
Land	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$2,113,819.29	\$12,101,370.00	\$2,540,000.00	(\$9,561,370.00)	2
Other Improvements	\$131,237.35	\$234,900.00	\$65,000.00	(\$169,900.00)	
Equipment	\$643,541.56	\$923,500.00	\$899,000.00	(\$24,500.00)	
Equipment - ESSER II	\$6,081.59	\$0.00	\$0.00	\$0.00	
Equipment - ESSER III	\$1,516,556.25	\$0.00	\$0.00	\$0.00	
Vehicles	\$63,500.00	\$501,800.00	\$145,000.00	(\$356,800.00)	3
Transfer Out	\$600,000.00	\$1,200,000.00	\$1,350,000.00	\$150,000.00	4
Total	\$5,537,413.75	\$15,311,570.00	\$5,624,000.00	(\$9,687,570.00)	

Note Reference:

1. Textbook purchases for the District.
2. Allocation to support stadium project.
3. Allocation to support update to transportation fleet.
4. Amount to be transferred to the General Fund.

Increase in Reserve	\$228,205.48	\$0.00	\$0.00	\$0.00
Expenditure Total	\$9,680,321.38	\$19,204,795.00	\$10,210,955.00	(\$8,993,840.00)
<i>Increase in Reserve Deduction</i>	<i>\$9,452,115.90</i>	<i>\$19,204,795.00</i>	<i>\$10,210,955.00</i>	<i>(\$8,993,840.00)</i>

CAPITAL OUTLAY FIVE YEAR PLAN

CAPITAL OUTLAY FIVE YEAR PLAN

 Operational Unit: 001 - High School

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service	\$895,125.00	\$896,250.00	\$895,250.00	\$895,250.00	\$895,250.00	1
Roofing Projects		\$98,000.00		\$180,000.00		2
Building Requests	\$150,000.00	\$127,100.00	\$175,000.00	\$175,000.00	\$175,000.00	3
Library Books	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	
Identified Projects	\$133,000.00	\$147,000.00	\$210,000.00	\$135,000.00	\$135,000.00	4
Arena/DD Miller	\$80,000.00	\$12,000.00	\$25,000.00	\$25,000.00	\$25,000.00	5
Total	\$1,275,125.00	\$1,297,350.00	\$1,322,250.00	\$1,427,250.00	\$1,247,250.00	

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 - FY26 - Camera system updates. Curb/landscaping. Heating panels. FY27 - Sewer lines and upgrades to lockers.
5. Identified Projects - Specific to Arena/DD Miller.

CAPITAL OUTLAY FIVE YEAR PLAN

 Operational Unit: 002 - Middle School

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service	\$1,269,300.00	\$1,272,275.00	\$1,200,750.00	\$1,194,550.00	\$1,196,900.00	1
Roofing Projects						
Building Requests	\$47,000.00	\$47,000.00	\$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	\$60,000.00	\$30,500.00	\$55,000.00	\$75,000.00	\$75,000.00	3
Total	\$1,383,300.00	\$1,356,775.00	\$1,312,750.00	\$1,326,550.00	\$1,328,900.00	

Note Reference:

1. Expires 2034.
2. Building level requests and updates to maintenance equipment. Continuation of furniture cycles.
3. Identified Projects - FY26 - Concrete pad for field, misc. repairs.

CAPITAL OUTLAY FIVE YEAR PLAN

 Operational Unit: 003 - Intermediate School

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$40,000.00	\$40,000.00	\$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	\$160,000.00	\$107,500.00	\$175,000.00	\$95,000.00	\$95,000.00	2
Total	\$207,000.00	\$154,500.00	\$222,000.00	\$142,000.00	\$142,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment. Furniture rotations.
2. Identified Projects - FY26 - Retile lunchroom and south hallways. Replace ceiling in lunchroom.
FY27 - Window replacement, rooftop unit, and boiler replacement is on radar.

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

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$16,500.00	\$16,500.00	\$18,000.00	\$18,000.00	\$18,000.00	1
Library Books	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
Air Conditioning Project			\$760,000.00			
Identified Projects	\$25,000.00	\$110,500.00	\$150,000.00	\$55,000.00	\$55,000.00	2
Total	\$47,500.00	\$133,000.00	\$934,000.00	\$79,000.00	\$79,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment.
2. Identified Projects - FY26 - Concrete updates, carpet replacement, outdoor signage. FY27 - Major parking lot improvements.

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

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service						
Roofing Projects						
Building Requests	\$16,500.00	\$16,500.00	\$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	\$307,500.00	\$450,100.00				
Identified Projects	\$273,500.00	\$278,450.00	\$225,000.00	\$75,000.00	\$75,000.00	2
Total	\$601,500.00	\$749,050.00	\$249,000.00	\$99,000.00	\$99,000.00	

Note Reference:

1. Building level requests and updates to maintenance equipment.
2. Identified Projects - FY26 - Gym remodel and sportsfloor, outdoor signage. FY27 - playground.

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

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service	\$208,705.00	\$205,055.00	\$107,000.00			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	\$442,500.00	\$514,900.00				
Identified Projects	\$280,000.00	\$103,500.00	\$55,000.00	\$55,000.00	\$55,000.00	4
Total	\$951,705.00	\$843,955.00	\$186,000.00	\$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 - FY26 - South parking lot, sidewalk repairs, carpet replacement.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 008 - Lincoln School

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	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			\$1,020,900.00			
Identified Projects	\$35,000.00	\$268,000.00	\$50,000.00	\$50,000.00	\$50,000.00	3
Total	\$57,500.00	\$290,500.00	\$1,621,900.00	\$76,000.00	\$76,000.00	

Note Reference:

1. Original building roof.
2. Building level requests and updates to maintenance equipment.
3. Identified Projects - FY26 - Major parking repairs, boiler replacement, outdoor signage.

CAPITAL OUTLAY FIVE YEAR PLAN

Operational Unit: 009 - Co-Curricular Activities

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service	\$32,595.00	\$470,825.00	\$360,315.00	\$357,690.00	\$359,690.00	1
Building Requests	\$125,000.00	\$201,000.00	\$100,000.00	\$100,000.00	\$0.00	2
Air Conditioning Project					\$950,000.00	3
Facility Rent	\$52,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	4
Total	\$209,595.00	\$726,825.00	\$515,315.00	\$512,690.00	\$1,309,690.00	

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 FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Roofing Projects						
Building Requests	\$255,000.00	\$37,500.00	\$55,000.00	\$55,000.00	\$55,000.00	1
Curriculum	\$350,000.00	\$625,000.00	\$500,000.00	\$500,000.00	\$500,000.00	
Technology	\$550,000.00	\$600,000.00	\$600,000.00	\$1,887,320.00	\$600,000.00	2
Copier Lease	\$68,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	
Land						
Buildings		\$37,500.00	\$50,000.00	\$50,000.00	\$50,000.00	1
Identified Central Projects	\$234,900.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	3
Stadium Development	\$11,096,370.00	\$1,500,000.00				4
Stadium Shift in Budget Yr.	(\$842,000.00)	(\$1,500,000.00)				
NTHS Remodel				\$115,000.00		5
NTHS Debt Service					\$500,000.00	5
Equipment	\$115,500.00	\$129,000.00	\$129,000.00	\$129,000.00	\$129,000.00	
Vehicles	\$501,800.00	\$145,000.00	\$160,000.00	\$155,000.00	\$155,000.00	
NTHS Assessment	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer Out	\$1,200,000.00	\$1,350,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	
Total	\$13,629,570.00	\$3,159,000.00	\$3,229,000.00	\$4,626,320.00	\$3,724,000.00	

Note Reference:

1. Central maintenance building request set aside.
2. Technology - FY28 - High School rotation.
3. Identified Projects.
4. Stadium Development. Line item to shift cost from FY24 to FY25 when the majority of the project will take place.
5. NTHS Remodel - Allocation to support architect fees and potential debt service in establishing plan for NTHS.

Total	\$18,362,795.00	\$8,710,955.00	\$9,592,215.00	\$8,642,810.00	\$8,084,840.00	
Transfer Adjustment						
	\$18,362,795.00	\$8,710,955.00	\$9,592,215.00	\$8,642,810.00	\$8,084,840.00	

CAPITAL OUTLAY FIVE YEAR PLAN

Means of Finance

Taxes	\$7,747,440.00	\$8,208,000.00	\$8,372,160.00	\$8,539,600.00	\$8,710,390.00
Fixed Income	\$447,900.00	\$507,000.00	\$307,000.00	\$315,000.00	\$315,000.00
Certificate	\$5,000,000.00				
Contributions	\$281,600.00				
Sale of Roosevelt	\$845,000.00				
Federal Off-Set	\$125,425.00				
	\$14,447,365.00	\$8,715,000.00	\$8,679,160.00	\$8,854,600.00	\$9,025,390.00
<i>Increase/(Decrease)</i>	<i>(\$3,915,430.00)</i>	<i>\$4,045.00</i>	<i>(\$913,055.00)</i>	<i>\$211,790.00</i>	<i>\$940,550.00</i>

CAPITAL OUTLAY FIVE YEAR PLAN

Fund Balance Projections

Beginning Fund Balance	\$7,297,854.00	\$5,260,175.00	\$4,249,220.00	\$3,336,165.00	\$3,547,955.00
<i>Increase/(Decrease)</i>	<i>(\$2,037,679.00)</i>	<i>(\$1,010,955.00)</i>	<i>(\$913,055.00)</i>	<i>\$211,790.00</i>	<i>\$940,550.00</i>
	\$5,260,175.00	\$4,249,220.00	\$3,336,165.00	\$3,547,955.00	\$4,488,505.00
Fund Balance Percent	68.29%	52.07%	39.85%	41.55%	51.53%
15% Fund Balance	\$1,162,116.00	\$1,231,200.00	\$1,255,824.00	\$1,280,940.00	\$1,306,558.50

CAPITAL OUTLAY FIVE YEAR PLAN

Recap

BUDGET DATA	BUDGET FY25	BUDGET FY26	PROJECTED FY27	PROJECTED FY28	PROJECTED FY29	Note Reference
Debt Service	\$2,405,725.00	\$2,844,405.00	\$2,563,315.00	\$2,447,490.00	\$2,951,840.00	
Roofing Projects	\$0.00	\$98,000.00	\$525,000.00	\$455,000.00	\$0.00	
Building Requests	\$683,000.00	\$518,600.00	\$498,000.00	\$498,000.00	\$398,000.00	
Library Books	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00	\$51,000.00	
Curriculum	\$350,000.00	\$625,000.00	\$500,000.00	\$500,000.00	\$500,000.00	
Technology	\$550,000.00	\$600,000.00	\$600,000.00	\$1,887,320.00	\$600,000.00	
Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Buildings	\$120,000.00	\$162,500.00	\$175,000.00	\$175,000.00	\$120,000.00	
Identified Projects	\$1,281,400.00	\$1,122,450.00	\$1,010,000.00	\$630,000.00	\$630,000.00	
Stadium Development	\$10,254,370.00	\$0.00	\$0.00	\$0.00	\$0.00	
Air Conditioning Project	\$750,000.00	\$965,000.00	\$1,780,900.00	\$0.00	\$950,000.00	
NTHS Remodel	\$0.00	\$0.00	\$0.00	\$115,000.00	\$0.00	
Equipment	\$115,500.00	\$129,000.00	\$129,000.00	\$129,000.00	\$129,000.00	
Transportation	\$501,800.00	\$145,000.00	\$160,000.00	\$155,000.00	\$155,000.00	
NTHS Assessment	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer Out	\$1,200,000.00	\$1,350,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	
Total	\$18,362,795.00	\$8,710,955.00	\$9,592,215.00	\$8,642,810.00	\$8,084,840.00	

SPECIAL EDUCATION REVENUES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Ad Valorem Taxes	\$4,846,318.12	\$4,950,770.00	\$5,164,790.00	\$214,020.00	1
Mobile Home Taxes	\$28,078.01	\$20,000.00	\$25,000.00	\$5,000.00	
Penalties/In Lieu of Taxes	\$35,421.37	\$19,500.00	\$19,500.00	\$0.00	
Tuition	\$0.00	\$15,000.00	\$10,000.00	(\$5,000.00)	2
Interest Income	\$23,598.42	\$81,500.00	\$90,000.00	\$8,500.00	
Medicaid Direct/Indirect	\$76,711.56	\$62,000.00	\$62,000.00	\$0.00	3
Other Local Revenue	\$500.00	\$1,000.00	\$1,000.00	\$0.00	
Total	\$5,010,627.48	\$5,149,770.00	\$5,372,290.00	\$222,520.00	
State Sources					
State Aid to Education	\$2,570,565.00	\$2,756,935.00	\$2,189,250.00	(\$567,685.00)	4
Restricted & Other State Assist	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$2,570,565.00	\$2,756,935.00	\$2,189,250.00	(\$567,685.00)	
Federal Sources					
IDEA Part 611	\$1,222,134.00	\$1,015,000.00	\$1,025,000.00	\$10,000.00	5
IDEA Part 619	\$18,391.00	\$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	\$1,240,525.00	\$1,037,000.00	\$1,047,000.00	\$10,000.00	
Other Funding Sources					
Use of Cash on Hand	\$0.00	\$92,995.00	\$512,245.00	\$419,250.00	6
Operating Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$0.00	\$92,995.00	\$512,245.00	\$419,250.00	
Revenue Total	\$8,821,717.48	\$9,036,700.00	\$9,120,785.00	\$84,085.00	
<i>Use of Cash on Hand Deduction</i>	\$8,821,717.48	\$8,943,705.00	\$8,608,540.00	(\$335,165.00)	
Fund Balance Projections					
Beginning Fund Balance		\$2,060,297.00	\$2,060,297.00		
<i>Increase/(Decrease)</i>					
Ending Fund Balance		\$2,060,297.00	\$2,060,297.00		7
Fund Balance Percent		22.80%	22.59%		7

Note Reference:

- The Levy - \$/s/1,000 as for 2025 taxes payable in 2026 received a decreased modification to \$1.462/1,000.
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.
- Anticipates \$12,000 from In-direct Medicaid and \$50,000 from 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).
- The 2025-26 Budget calls for a use of cash reserves.
- Estimated Fund Balance: \$2,060,297.00 22.59%

SPECIAL EDUCATION EXPENDITURES - Program Level

SPECIAL EDUCATION
Program: 1221 - Mild-Moderate Disabilities

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	29.52	28.55	\$1,586,676.33	\$1,744,000.00	\$1,664,300.00	(\$79,700.00)	1
Classified Salaries	34.95	34.97	\$629,095.07	\$830,725.00	\$906,850.00	\$76,125.00	1
Substitute Salaries			\$163,646.83	\$109,700.00	\$133,000.00	\$23,300.00	
Benefits			\$711,995.64	\$1,040,940.00	\$1,023,920.00	(\$17,020.00)	1
Purchased Services			\$310.45	\$0.00	\$0.00	\$0.00	
Supplies			\$22,898.54	\$27,500.00	\$26,200.00	(\$1,300.00)	2
Total	64.47	63.52	\$3,114,622.86	\$3,752,865.00	\$3,754,270.00	\$1,405.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	8.62	9.62	\$652,227.76	\$549,500.00	\$578,400.00	\$28,900.00	1
Classified Salaries	21.98	22.73	\$560,755.15	\$523,440.00	\$545,550.00	\$22,110.00	1
Substitute Salaries			\$6,925.75	\$22,000.00	\$9,000.00	(\$13,000.00)	
Benefits			\$413,455.49	\$458,330.00	\$502,650.00	\$44,320.00	1
Purchased Services			\$247,931.28	\$181,100.00	\$185,900.00	\$4,800.00	
Supplies			\$13,972.74	\$21,100.00	\$20,800.00	(\$300.00)	2
Total	30.60	32.35	\$1,895,268.17	\$1,755,470.00	\$1,842,300.00	\$86,830.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$64,964.00	\$140,500.00	\$141,000.00	\$500.00	1
Classified Salaries	2.00	2.00	\$23,659.36	\$48,700.00	\$51,500.00	\$2,800.00	
Benefits			\$29,175.89	\$56,260.00	\$70,075.00	\$13,815.00	
Total	4.00	4.00	\$117,799.25	\$245,460.00	\$262,575.00	\$17,115.00	

Note Reference:

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

SPECIAL EDUCATION

Program: 1224 - Residential Programs

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$76,632.88	\$85,000.00	\$85,000.00	\$0.00	1
Total			\$76,632.88	\$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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	3.25	\$216,373.84	\$230,000.00	\$172,000.00	(\$58,000.00)	1
Classified Salaries	4.00	3.00	\$91,959.22	\$115,000.00	\$75,000.00	(\$40,000.00)	
Substitute Salaries			\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	
Benefits			\$108,285.06	\$128,395.00	\$99,595.00	(\$28,800.00)	
Purchased Services			\$489.71	\$1,300.00	\$1,300.00	\$0.00	
Supplies			\$3,083.27	\$4,000.00	\$4,000.00	\$0.00	
Total	8.00	6.25	\$420,191.10	\$480,695.00	\$351,895.00	(\$128,800.00)	

Note Reference:

1. Early Childhood Program located at McKinley.

SPECIAL EDUCATION

Program: 1230 - Prog for Phys Handicap

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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	\$5,000.00	\$3,000.00	(\$2,000.00)	
Supplies			\$0.00	\$0.00	\$0.00	\$0.00	
Total			\$0.00	\$5,000.00	\$3,000.00	(\$2,000.00)	

SPECIAL EDUCATION

Program: 2134 - Nurse Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.75	2.75	\$107,007.58	\$150,000.00	\$152,000.00	\$2,000.00	
Benefits			\$22,927.12	\$48,480.00	\$50,985.00	\$2,505.00	
Supplies			\$0.00	\$300.00	\$0.00	(\$300.00)	
Total	2.75	2.75	\$129,934.70	\$198,780.00	\$202,985.00	\$4,205.00	

SPECIAL EDUCATION

Program: 2142 - Psychological Testing Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	5.00	\$228,523.89	\$335,000.00	\$349,800.00	\$14,800.00	
Benefits			\$55,995.31	\$79,250.00	\$102,165.00	\$22,915.00	
Purchased Services			\$2,769.76	\$3,700.00	\$3,700.00	\$0.00	
Supplies			\$5,040.12	\$5,000.00	\$5,000.00	\$0.00	
Total	4.00	5.00	\$292,329.08	\$422,950.00	\$460,665.00	\$37,715.00	

SPECIAL EDUCATION

Program: 2152 - Speech Pathology Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	10.95	7.80	\$435,933.72	\$610,000.00	\$468,000.00	(\$142,000.00)	
Benefits			\$123,132.48	\$191,710.00	\$140,240.00	(\$51,470.00)	
Purchased Services			\$203,701.03	\$261,165.00	\$486,165.00	\$225,000.00	1
Supplies			\$5,859.03	\$7,000.00	\$6,000.00	(\$1,000.00)	
Total	10.95	7.80	\$768,626.26	\$1,069,875.00	\$1,100,405.00	\$30,530.00	

Note Reference:

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

SPECIAL EDUCATION

Program: 2162 - Audiology Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$3,195.00	\$3,500.00	\$3,500.00	\$0.00	
Equipment			\$9,430.00	\$12,000.00	\$10,000.00	(\$2,000.00)	
Total			\$12,625.00	\$15,500.00	\$13,500.00	(\$2,000.00)	

SPECIAL EDUCATION

Program: 2171 - Physical Therapy

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	2.00	\$0.00	\$120,000.00	\$131,000.00	\$11,000.00	
Benefits			\$0.00	\$37,920.00	\$40,700.00	\$2,780.00	
Purchased Services			\$117,075.00	\$0.00	\$1,500.00	\$1,500.00	
Supplies			\$0.00	\$4,000.00	\$2,500.00	(\$1,500.00)	
Total			\$117,075.00	\$161,920.00	\$175,700.00	\$13,780.00	

SPECIAL EDUCATION

Program: 2172 - Occupational Therapy

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$189,621.00	\$201,000.00	\$215,000.00	\$14,000.00	
Benefits			\$49,857.90	\$68,145.00	\$73,150.00	\$5,005.00	
Purchased Services			\$183.71	\$5,500.00	\$5,500.00	\$0.00	
Supplies			\$1,573.43	\$2,500.00	\$2,500.00	\$0.00	
Total	4.00	4.00	\$241,236.04	\$277,145.00	\$296,150.00	\$19,005.00	

SPECIAL EDUCATION

Program: 2179 - Other Therapy Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.85	0.85	\$51,844.16	\$55,000.00	\$55,800.00	\$800.00	
Benefits			\$13,429.48	\$16,280.00	\$17,075.00	\$795.00	
Purchased Services			\$8,270.28	\$5,000.00	\$5,000.00	\$0.00	
Supplies			\$250.00	\$0.00	\$0.00	\$0.00	
Total	0.85	0.85	\$73,793.92	\$76,280.00	\$77,875.00	\$1,595.00	

SPECIAL EDUCATION

Program: 2182 - Visually Impaired - Other

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 EDUCATION

Program: 2212 - Inst & Curriculum Development Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	1.00	1.00	\$71,064.75	\$65,000.00	\$66,900.00	\$1,900.00	1
Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$18,867.42	\$18,895.00	\$19,935.00	\$1,040.00	
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$0.00	\$15,000.00	\$15,000.00	\$0.00	
Total	1.00	1.00	\$89,932.17	\$98,895.00	\$101,835.00	\$2,940.00	

Note Reference:

1. Instructional Coaching support for Special Education.

SPECIAL EDUCATION

Program: 2219 - Other Improvements of Inst.

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 EDUCATION

Program: 2227 - Technology in School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$16,805.91	\$22,000.00	\$18,000.00	(\$4,000.00)	1
Total			\$16,805.91	\$22,000.00	\$18,000.00	(\$4,000.00)	

Note Reference:

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

SPECIAL EDUCATION

Program: 2622 - Staff Development Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Other Salaries			\$0.00	\$0.00	\$2,000.00	\$2,000.00	
Benefits			\$0.00	\$0.00	\$270.00	\$270.00	
Purchased Services			\$0.00	\$25,000.00	\$25,000.00	\$0.00	1
Supplies			\$0.00	\$2,000.00	\$2,000.00	\$0.00	
Total			\$0.00	\$27,000.00	\$29,270.00	\$2,270.00	

Note Reference:

1. Providing more personal development opportunities internally.

SPECIAL EDUCATION

Program: 2710 - Directors Office

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$146,582.06	\$113,000.00	\$113,725.00	\$725.00	
Clerical Salaries	0.50	0.50	\$18,110.10	\$19,500.00	\$22,000.00	\$2,500.00	
Other Salaries			\$1,000.00	\$0.00	\$0.00	\$0.00	
Benefits			\$39,148.58	\$33,665.00	\$43,415.00	\$9,750.00	
Purchased Services			\$19,216.36	\$12,000.00	\$12,000.00	\$0.00	
Supplies			\$4,440.65	\$6,000.00	\$5,000.00	(\$1,000.00)	
Equipment			\$179.99	\$2,000.00	\$1,000.00	(\$1,000.00)	
Dues			\$1,261.00	\$1,500.00	\$3,000.00	\$1,500.00	
Total			\$229,938.74	\$187,665.00	\$200,140.00	\$12,475.00	

SPECIAL EDUCATION
Program: 2711 - Deaf-Blind

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Clerical Salaries	2.00	2.00	\$76,322.49	\$80,000.00	\$80,000.00	\$0.00	1
Benefits			\$20,546.74	\$31,200.00	\$22,220.00	(\$8,980.00)	
Purchased Services			\$34,214.34	\$42,000.00	\$42,000.00	\$0.00	
Supplies			\$0.00	\$1,000.00	\$1,000.00	\$0.00	
Total			\$131,083.57	\$154,200.00	\$145,220.00	(\$8,980.00)	

Note Reference:

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

SPECIAL EDUCATION
Program: 2752 - Serious Emotionally Disturbed

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$731.80	\$0.00	\$0.00	\$0.00	1
Total			\$731.80	\$0.00	\$0.00	\$0.00	

Note Reference:

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

SPECIAL EDUCATION

Program: 2753 - Cognitive Disability

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 EDUCATION

Program: 2756 - Multiple Disabilities

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 EDUCATION

Program: 2762 - Autism

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 EDUCATION

Program: 8110 - Transfers Out

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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	\$1,093,091.03	\$0.00	\$0.00	\$0.00
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Expenditure Total	\$8,821,717.48	\$9,036,700.00	\$9,120,785.00	\$84,085.00
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<i>Increase in Reserve Deduction</i>	<i>\$7,728,626.45</i>	<i>\$9,036,700.00</i>	<i>\$9,120,785.00</i>	<i>\$84,085.00</i>
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SPECIAL EDUCATION

Budget Recap

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	134.12	131.02	\$5,322,293.06	\$6,064,065.00	\$5,932,825.00	(\$131,240.00)	
Benefits			\$1,606,817.11	\$2,209,470.00	\$2,206,395.00	(\$3,075.00)	
Purchased Services			\$731,527.51	\$652,265.00	\$877,565.00	\$225,300.00	
Supplies			\$57,117.78	\$95,400.00	\$90,000.00	(\$5,400.00)	
Equipment			\$9,609.99	\$14,000.00	\$11,000.00	(\$3,000.00)	
Dues			\$1,261.00	\$1,500.00	\$3,000.00	\$1,500.00	
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	
Total	134.12	131.02	\$7,728,626.45	\$9,036,700.00	\$9,120,785.00	\$84,085.00	

SPECIAL EDUCATION EXPENDITURES - Building Level

SPECIAL EDUCATION

Operational Unit: 001 - High School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$530,888.87	\$559,000.00	\$551,000.00	(\$8,000.00)	1
Classified Salaries	12.00	9.00	\$275,211.00	\$298,700.00	\$223,350.00	(\$75,350.00)	1
Substitute Salaries			\$15,364.50	\$18,000.00	\$18,000.00	\$0.00	
Benefits			\$246,630.21	\$331,430.00	\$304,405.00	(\$27,025.00)	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$7,487.68	\$11,000.00	\$11,000.00	\$0.00	
Total	21.00	18.00	\$1,075,582.26	\$1,218,130.00	\$1,107,755.00	(\$110,375.00)	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	5.00	5.00	\$308,310.00	\$324,000.00	\$326,000.00	\$2,000.00	1
Classified Salaries	6.00	6.00	\$134,478.68	\$146,000.00	\$141,650.00	(\$4,350.00)	1
Substitute Salaries			\$6,982.00	\$15,000.00	\$21,000.00	\$6,000.00	
Benefits			\$136,230.48	\$177,210.00	\$185,895.00	\$8,685.00	1
Supplies			\$5,358.11	\$9,300.00	\$8,300.00	(\$1,000.00)	
Total	11.00	11.00	\$591,359.27	\$671,510.00	\$682,845.00	\$11,335.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	7.00	\$356,008.11	\$360,000.00	\$397,000.00	\$37,000.00	1
Classified Salaries	10.00	9.00	\$157,973.75	\$243,905.00	\$208,650.00	(\$35,255.00)	1
Substitute Salaries			\$45,541.50	\$24,500.00	\$32,000.00	\$7,500.00	
Benefits			\$168,450.06	\$251,930.00	\$260,175.00	\$8,245.00	1
Supplies			\$5,011.76	\$5,700.00	\$5,700.00	\$0.00	
Total	16.00	16.00	\$732,985.18	\$886,035.00	\$903,525.00	\$17,490.00	

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: 004 - Jefferson School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	5.00	\$58,064.74	\$237,000.00	\$292,800.00	\$55,800.00	1
Classified Salaries	10.00	11.00	\$85,603.22	\$223,060.00	\$253,200.00	\$30,140.00	1
Substitute Salaries			\$36,264.08	\$26,000.00	\$15,000.00	(\$11,000.00)	
Benefits			\$64,579.59	\$206,390.00	\$248,755.00	\$42,365.00	1
Supplies			\$3,132.91	\$3,500.00	\$3,500.00	\$0.00	
Total	14.00	16.00	\$247,644.54	\$695,950.00	\$813,255.00	\$117,305.00	

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: 005 - Mellette School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.65	2.65	\$249,127.21	\$217,000.00	\$160,500.00	(\$56,500.00)	1
Classified Salaries	8.00	8.90	\$151,275.44	\$190,500.00	\$209,500.00	\$19,000.00	1
Substitute Salaries			\$25,774.50	\$14,000.00	\$16,000.00	\$2,000.00	
Benefits			\$147,219.96	\$180,235.00	\$172,300.00	(\$7,935.00)	1
Purchased Services			\$210.45	\$0.00	\$0.00	\$0.00	
Supplies			\$5,107.65	\$5,000.00	\$5,200.00	\$200.00	
Total	11.65	11.55	\$578,715.21	\$606,735.00	\$563,500.00	(\$43,235.00)	

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: 006 - McKinley School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	3.00	\$175,373.00	\$210,000.00	\$170,000.00	(\$40,000.00)	1
Classified Salaries	5.93	7.80	\$149,895.49	\$132,000.00	\$270,900.00	\$138,900.00	1
Substitute Salaries			\$25,161.75	\$22,000.00	\$25,000.00	\$3,000.00	
Benefits			\$114,489.38	\$168,225.00	\$171,900.00	\$3,675.00	1
Purchased Services			\$200.00	\$0.00	\$0.00	\$0.00	
Supplies			\$2,576.89	\$3,100.00	\$3,100.00	\$0.00	
Total	9.93	10.80	\$467,696.51	\$535,325.00	\$640,900.00	\$105,575.00	

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: 007 - Roosevelt School**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	0.00	\$142,676.14	\$0.00	\$0.00	\$0.00	
Classified Salaries	0.00	0.00	\$86,869.33	\$0.00	\$0.00	\$0.00	
Substitute Salaries			\$8,614.25	\$0.00	\$0.00	\$0.00	
Benefits			\$65,922.45	\$0.00	\$0.00	\$0.00	
Supplies			\$1,883.03	\$0.00	\$0.00	\$0.00	
Total	0.00	0.00	\$305,965.20	\$0.00	\$0.00	\$0.00	

SPECIAL EDUCATION**Operational Unit: 008 - Lincoln School**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	3.00	\$156,052.00	\$217,500.00	\$164,400.00	(\$53,100.00)	1
Classified Salaries	5.00	5.00	\$68,201.72	\$120,000.00	\$120,000.00	\$0.00	1
Substitute Salaries			\$6,870.00	\$7,200.00	\$15,000.00	\$7,800.00	
Benefits			\$82,840.56	\$138,165.00	\$121,885.00	(\$16,280.00)	1
Purchased Services			\$0.00	\$0.00	\$0.00	\$0.00	
Supplies			\$1,913.35	\$5,000.00	\$4,000.00	(\$1,000.00)	
Total	9.00	8.00	\$315,877.63	\$487,865.00	\$425,285.00	(\$62,580.00)	

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: 011 - Central Services**

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	32.04	30.17	\$1,627,736.96	\$2,075,500.00	\$1,932,500.00	(\$143,000.00)	1
Classified Salaries	6.00	6.00	\$195,960.17	\$163,700.00	\$151,650.00	(\$12,050.00)	1
Administration Salaries	1.00	1.00	\$146,582.06	\$113,000.00	\$113,725.00	\$725.00	1
Clerical Salaries	2.50	2.50	\$94,432.59	\$99,500.00	\$102,000.00	\$2,500.00	1
Substitute Salaries			\$0.00	\$7,000.00	\$0.00	(\$7,000.00)	
Other Salaries			\$1,000.00	\$0.00	\$2,000.00	\$2,000.00	
Benefits			\$580,454.42	\$755,885.00	\$741,080.00	(\$14,805.00)	1
Purchased Services			\$731,117.06	\$653,765.00	\$877,565.00	\$223,800.00	2
Supplies			\$24,646.40	\$51,300.00	\$49,200.00	(\$2,100.00)	
Equipment			\$9,609.99	\$14,000.00	\$11,000.00	(\$3,000.00)	
Dues			\$1,261.00	\$1,500.00	\$3,000.00	\$1,500.00	
Transfer			\$0.00	\$0.00	\$0.00	\$0.00	
Total	41.54	39.67	\$3,412,800.65	\$3,935,150.00	\$3,983,720.00	\$48,570.00	

Note Reference:

1. Salary and benefit modifications due to shifting of positions to accommodate student specific needs and transfers between programs.
2. Increase in students receiving specialized services outside of the District.

Increase in Reserve	\$1,093,091.03	\$0.00	\$0.00	\$0.00
Expenditure Total	\$8,821,717.48	\$9,036,700.00	\$9,120,785.00	\$84,085.00
<i>Increase in Reserve Deduction</i>	\$7,728,626.45	\$9,036,700.00	\$9,120,785.00	\$84,085.00

K-12 NUTRITION SERVICE

REVENUE

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$6,500.00	\$8,000.00	\$1,500.00	
Sales	\$898,291.67	\$987,500.00	\$990,000.00	\$2,500.00	1
Other Local Revenue & Sales Tax	\$19,607.21	\$25,000.00	\$25,000.00	\$0.00	
State Sources	\$5,522.99	\$7,250.00	\$7,250.00	\$0.00	
Federal Sources	\$973,962.19	\$895,000.00	\$895,000.00	\$0.00	2
Federal Commodities	\$96,750.57	\$135,000.00	\$135,000.00	\$0.00	3
Operating Transfer In	\$0.00	\$0.00	\$150,000.00	\$150,000.00	4
Use of Cash on Hand	\$343,401.02	\$280,630.00	\$0.00	(\$280,630.00)	4
Revenue Total	\$2,337,535.65	\$2,336,880.00	\$2,210,250.00	(\$126,630.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$853,633.85	\$794,435.00	\$792,000.00	(\$2,435.00)	5
Benefits - Taxes	\$64,790.62	\$62,500.00	\$61,000.00	(\$1,500.00)	
- Retirement	\$44,360.03	\$49,000.00	\$48,000.00	(\$1,000.00)	
- Insurance	\$122,842.00	\$125,000.00	\$127,305.00	\$2,305.00	
- Workers' Comp	\$7,869.00	\$7,900.00	\$7,900.00	\$0.00	
- Annuities - Early Retirement	\$0.00	\$0.00	\$0.00	\$0.00	
Utilities	\$30,167.56	\$0.00	\$0.00	\$0.00	6
Purchased Services	\$3,232.31	\$9,000.00	\$5,000.00	(\$4,000.00)	
Equipment Repair	\$5,126.99	\$15,000.00	\$5,000.00	(\$10,000.00)	
Regular/Maint. Supplies	\$47,107.15	\$82,000.00	\$35,000.00	(\$47,000.00)	
Food Purchases	\$1,010,971.43	\$975,000.00	\$955,000.00	(\$20,000.00)	7
Federal Commodities	\$96,750.57	\$135,000.00	\$135,000.00	\$0.00	3
Non-Capitalized Equipment	\$9,181.76	\$35,000.00	\$0.00	(\$35,000.00)	
Other/Misc. Expenses & Sales Tax	\$4,403.76	\$13,500.00	\$5,500.00	(\$8,000.00)	
Depreciation Expense	\$37,098.62	\$33,545.00	\$33,545.00	\$0.00	8
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$2,337,535.65	\$2,336,880.00	\$2,210,250.00	(\$126,630.00)	

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. Anticipates a transfer in from the General Fund to assist with costs.
5. Budgeted for the modification to salaries and benefits. Removed noon duty stipends and shifted cost to General Fund.
6. The estimated Nutrition Services pro-rated share of the cost of utilities.
7. Anticipating an increase in food purchase costs to accommodate inflation rates.
8. Depreciation of equipment - budgeting for this non-cash expense assists with the compliance of year-end financial statements.

CONCESSIONS

REVENUE

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$500.00	\$550.00	\$50.00	
Sales	\$139,180.32	\$99,000.00	\$120,000.00	\$21,000.00	1
Sales Tax Collected	\$10,006.52	\$10,800.00	\$10,000.00	(\$800.00)	2
Use of Cash on Hand	\$0.00	\$25,840.00	\$20,415.00	(\$5,425.00)	3
Revenue Total	\$149,186.84	\$136,140.00	\$150,965.00	\$14,825.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$56,361.59	\$62,000.00	\$62,800.00	\$800.00	4
Benefits - Taxes	\$4,311.73	\$4,745.00	\$4,800.00	\$55.00	
- Retirement	\$1,560.44	\$3,720.00	\$3,765.00	\$45.00	
- Workers' Comp	\$934.00	\$875.00	\$900.00	\$25.00	
Purchased/Contract Services	\$0.00	\$150.00	\$150.00	\$0.00	
Staff Travel	\$0.00	\$100.00	\$100.00	\$0.00	
Regular Supplies	\$724.05	\$3,800.00	\$3,000.00	(\$800.00)	
Purchases for Resale	\$73,499.16	\$42,000.00	\$55,000.00	\$13,000.00	5
Equipment	\$0.00	\$7,500.00	\$10,000.00	\$2,500.00	6
Sales Tax	\$10,006.52	\$10,800.00	\$10,000.00	(\$800.00)	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	\$1,039.55	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$149,186.84	\$136,140.00	\$150,965.00	\$14,825.00	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Tuition	\$65,324.00	\$77,190.00	\$78,000.00	\$810.00	1
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	2
Revenue Total	\$65,324.00	\$77,190.00	\$78,000.00	\$810.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$51,145.00	\$52,000.00	\$53,000.00	\$1,000.00	
Benefits - Taxes	\$3,809.09	\$3,975.00	\$4,100.00	\$125.00	
- Retirement	\$2,504.40	\$3,120.00	\$3,300.00	\$180.00	
- Workers' Comp	\$159.00	\$95.00	\$175.00	\$80.00	
Regular Supplies	\$6,718.40	\$18,000.00	\$17,425.00	(\$575.00)	3
Increase in Reserve	\$988.11	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$65,324.00	\$77,190.00	\$78,000.00	\$810.00	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Tuition	\$0.00	\$142,905.00	\$144,635.00	\$1,730.00	1
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	
Revenue Total	\$0.00	\$142,905.00	\$144,635.00	\$1,730.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$0.00	\$110,480.00	\$112,000.00	\$1,520.00	
Benefits - Taxes	\$0.00	\$8,450.00	\$7,135.00	(\$1,315.00)	
- Retirement	\$0.00	\$6,625.00	\$5,595.00	(\$1,030.00)	
- Insurance	\$0.00	\$16,400.00	\$18,900.00	\$2,500.00	
- Workers' Comp	\$0.00	\$200.00	\$255.00	\$55.00	
Regular Supplies	\$0.00	\$750.00	\$750.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$0.00	\$142,905.00	\$144,635.00	\$1,730.00	

Note Reference:

1. Estimated tuition generated with a charge of \$220.00/month for students.

SELF-FUNDED INSURANCE

REVENUE

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$64,365.69	\$55,000.00	\$65,000.00	\$10,000.00	1
Premium - District & NTHS	\$6,942,469.82	\$7,758,000.00	\$8,907,000.00	\$1,149,000.00	2
Premium - Retirees	\$481,209.50	\$495,000.00	\$480,000.00	(\$15,000.00)	
Premium - Cobra	\$97,837.74	\$78,000.00	\$78,000.00	\$0.00	3
Reinsurance Reimbursement	\$1,061,152.90	\$729,000.00	\$825,000.00	\$96,000.00	
Other Revenue	\$1,408,825.56	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$570,618.68	\$1,715,000.00	\$0.00	(\$1,715,000.00)	4
Revenue Total	\$10,626,479.89	\$10,830,000.00	\$10,355,000.00	(\$475,000.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Claims - Group Health	\$8,767,627.89	\$9,000,000.00	\$8,500,000.00	(\$500,000.00)	5
Claims - Dental	\$574,462.85	\$600,000.00	\$625,000.00	\$25,000.00	6
Other Costs & Fees	\$17,508.90	\$45,000.00	\$45,000.00	\$0.00	7
Administrative Fees	\$702,159.15	\$600,000.00	\$600,000.00	\$0.00	8
Reinsurance Fees	\$500,000.00	\$515,000.00	\$515,000.00	\$0.00	
Life Insurance	\$35,471.10	\$35,000.00	\$35,000.00	\$0.00	
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	\$10,626,479.89	\$10,830,000.00	\$10,355,000.00	(\$475,000.00)	

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.

SELF-FUNDED INSURANCE - 2025-26 PREMIUMS

	2025-26 Active Employee	2024-25 Rate	Monthly Increase	Percent Increase
HEALTH				
Lower Deductible Plan:				
SINGLE	\$990.00	\$930.00	\$60.00	6.45%
FAMILY	\$1,925.00	\$1,845.00	\$80.00	4.34%
Higher Deductible Plan:				
SINGLE	\$855.00	\$795.00	\$60.00	7.55%
FAMILY	\$1,705.00	\$1,625.00	\$80.00	4.92%
DENTAL				
SINGLE	\$45.00	\$40.00	\$5.00	12.50%
FAMILY	\$105.00	\$100.00	\$5.00	5.00%

SUPPORT INFORMATION:

	New Rate	Board Contribution	2025-26 Employee Share	2024-25 Employee Share	Incr/Decr Employee Share
HEALTH					
Lower Deductible Plan:					
SINGLE	\$990.00	\$855.00	\$135.00	\$135.00	\$0.00
FAMILY	\$1,925.00	\$855.00	\$1,070.00	\$1,050.00	\$20.00
Higher Deductible Plan:					
SINGLE	\$855.00	\$855.00	\$0.00	\$0.00	\$0.00
FAMILY	\$1,705.00	\$855.00	\$850.00	\$830.00	\$20.00
DENTAL					
SINGLE	\$45.00	\$45.00	\$0.00	\$0.00	\$0.00
FAMILY	\$105.00	\$45.00	\$60.00	\$60.00	\$0.00

LAKE AREA TECH REVENUES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Local Sources					
Regular Tuition	\$7,658,472.22	\$7,916,000.00	\$8,359,000.00	\$443,000.00	1
Student Fees	\$4,470,020.23	\$4,504,350.00	\$5,260,450.00	\$756,100.00	2
Interest Income	\$270,287.06	\$100,000.00	\$410,000.00	\$310,000.00	
Services & Resale	\$563,517.78	\$500,100.00	\$466,800.00	(\$33,300.00)	3
Contributions & Donations	\$13,000,000.00	\$4,132,000.00	\$1,300,000.00	(\$2,832,000.00)	4
Other Local Sources	\$1,763,911.35	\$2,339,200.00	\$3,427,485.00	\$1,088,285.00	5
Total	\$27,726,208.64	\$19,491,650.00	\$19,223,735.00	(\$267,915.00)	
State Sources					
State Aid to Education	\$12,019,595.50	\$12,296,723.00	\$13,023,615.00	\$726,892.00	6
Other State Grants	\$3,689,053.98	\$4,785,214.00	\$2,880,746.00	(\$1,904,468.00)	7
Total	\$15,708,649.48	\$17,081,937.00	\$15,904,361.00	(\$1,177,576.00)	
Federal Sources					
Federal Grants in Aid	\$1,776,185.34	\$1,852,577.00	\$1,651,230.00	(\$201,347.00)	
HEERF Funding	\$0.00	\$0.00	\$0.00	\$0.00	8
Total	\$1,776,185.34	\$1,852,577.00	\$1,651,230.00	(\$201,347.00)	
Other Funding Sources					
Sales Tax Collected	\$32,950.91	\$18,000.00	\$25,000.00	\$7,000.00	9
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	\$72,635.28	\$30,000.00	\$5,000.00	(\$25,000.00)	10
Use of Cash on Hand	\$1,846,580.81	\$1,745,154.00	\$0.00	(\$1,745,154.00)	11
Total	\$1,952,167.00	\$1,793,154.00	\$30,000.00	(\$1,763,154.00)	
Revenue Total	\$47,163,210.46	\$40,219,318.00	\$36,809,326.00	(\$3,409,992.00)	
<i>Use of Cash on Hand Deduction</i>	\$45,316,629.65	\$38,474,164.00	\$36,809,326.00	(\$1,664,838.00)	
Fund Balance Projections					
Beginning Fund Balance		\$5,443,682.00	\$5,443,682.00		
Increase/(Decrease)			\$113,305.00		
Ending Fund Balance		\$5,443,682.00	\$5,556,987.00		12
Fund Balance Percent		14.78%	15.63%		12

Note Reference:

- Enrollment is assumed at a student FTE of 2,060.
- Student fees vary as expenses vary between programs.
- Services and resale in the areas of: farmland, cosmetology, building trades and parts management.
- Foundation contribution in support of construction in progress.
- Other local sources include Foundation reimbursement, facility rent, coveralls, misc. media, insurance proceeds, etc.
- State Aid related to the per student allocation.
- Other State grants and equipment supports.
- Revenue related to HEERF Funding.
- Related to resale items and services.
- Surplus auction related revenue.
- Budgeted use of cash reserves.
- Estimated Fund Balance: \$5,556,987.00 15.63%

LAKE AREA TECH EXPENDITURES - Program Level

LAKE AREA TECHNICAL COLLEGE

Program: 1390 - Adult Ed Literacy Programs

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.50	2.00	\$144,717.33	\$144,100.00	\$106,895.00	(\$37,205.00)	1
Benefits			\$43,041.93	\$45,165.00	\$36,665.00	(\$8,500.00)	1
Purchased Services			\$27,496.51	\$37,500.00	\$39,000.00	\$1,500.00	
Supplies			\$4,092.02	\$7,500.00	\$4,000.00	(\$3,500.00)	
Total	2.50	2.00	\$219,347.79	\$234,265.00	\$186,560.00	(\$47,705.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1506 - Agriculture

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$544,475.91	\$646,005.00	\$649,020.00	\$3,015.00	1
Classified Salaries	0.70	0.80	\$16,782.95	\$29,695.00	\$20,635.00	(\$9,060.00)	1
Adjunct/Other Salaries			\$57,699.51	\$25,000.00	\$28,300.00	\$3,300.00	
Benefits			\$147,561.29	\$186,665.00	\$189,050.00	\$2,385.00	1
Purchased Services			\$81,908.22	\$104,831.00	\$94,870.00	(\$9,961.00)	
Supplies			\$15,366.59	\$67,500.00	\$51,375.00	(\$16,125.00)	
Equipment			\$115,053.22	\$33,650.00	\$219,500.00	\$185,850.00	
Total	9.70	9.80	\$978,847.69	\$1,093,346.00	\$1,252,750.00	\$159,404.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1512 - Architecture & Construction

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.00	\$210,228.00	\$206,852.00	\$279,500.00	\$72,648.00	1
Benefits			\$53,959.76	\$59,080.00	\$82,180.00	\$23,100.00	1
Purchased Services			\$9,249.08	\$10,500.00	\$9,900.00	(\$600.00)	
Supplies			\$15,211.33	\$22,000.00	\$17,100.00	(\$4,900.00)	
Equipment			\$126,620.73	\$327,950.00	\$250,000.00	(\$77,950.00)	
Total	3.00	3.00	\$415,268.90	\$626,382.00	\$638,680.00	\$12,298.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE
Program: 1536 - Finance

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	2.00	\$156,492.00	\$145,051.00	\$146,900.00	\$1,849.00	1
Classified Salaries	0.10	0.10	\$5,043.49	\$3,341.00	\$3,385.00	\$44.00	1
Adjunct/Other Salaries			\$11,291.38	\$20,000.00	\$21,000.00	\$1,000.00	
Benefits			\$41,217.46	\$42,717.00	\$44,730.00	\$2,013.00	1
Purchased Services			\$3,930.52	\$6,000.00	\$6,000.00	\$0.00	
Supplies			\$1,314.59	\$2,500.00	\$2,500.00	\$0.00	
Total	2.10	2.10	\$219,289.44	\$219,609.00	\$224,515.00	\$4,906.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE
Program: 1542 - Health Science

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	32.25	30.45	\$2,007,866.36	\$2,160,588.00	\$2,178,802.00	\$18,214.00	1
Classified Salaries	0.80	0.80	\$46,642.24	\$27,288.00	\$37,675.00	\$10,387.00	1
Adjunct/Other Salaries			\$74,065.54	\$103,896.00	\$115,900.00	\$12,004.00	
Benefits			\$514,266.07	\$637,197.00	\$630,075.00	(\$7,122.00)	1
Purchased Services			\$347,231.21	\$524,622.00	\$595,645.00	\$71,023.00	
Supplies			\$89,626.60	\$110,450.00	\$127,300.00	\$16,850.00	
Equipment			\$1,178,094.74	\$1,244,053.00	\$1,355,046.00	\$110,993.00	
Total	33.05	31.25	\$4,257,792.76	\$4,808,094.00	\$5,040,443.00	\$232,349.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE
Program: 1554 - Human Services, Cosmetology & Child Care Technician

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	6.00	\$390,065.09	\$412,112.00	\$413,800.00	\$1,688.00	1
Classified Salaries	1.00	1.10	\$35,688.92	\$48,283.00	\$39,555.00	(\$8,728.00)	1
Adjunct/Other Salaries			\$27,240.92	\$24,000.00	\$23,300.00	(\$700.00)	
Benefits			\$103,053.70	\$136,516.00	\$120,505.00	(\$16,011.00)	1
Purchased Services			\$13,699.85	\$20,650.00	\$25,000.00	\$4,350.00	
Supplies			\$80,754.92	\$81,000.00	\$80,000.00	(\$1,000.00)	
Equipment			\$9,987.39	\$0.00	\$0.00	\$0.00	
Total	7.00	7.10	\$660,490.79	\$722,561.00	\$702,160.00	(\$20,401.00)	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$254,862.00	\$264,809.00	\$269,000.00	\$4,191.00	1
Classified Salaries	0.10	0.10	\$0.00	\$5,484.00	\$5,560.00	\$76.00	1
Adjunct/Other Salaries			\$3,300.00	\$0.00	\$6,600.00	\$6,600.00	
Benefits			\$68,573.51	\$78,022.00	\$82,995.00	\$4,973.00	1
Purchased Services			\$8,299.66	\$12,000.00	\$18,710.00	\$6,710.00	
Supplies			\$10,760.62	\$15,000.00	\$13,000.00	(\$2,000.00)	
Equipment			\$72,030.07	\$0.00	\$0.00	\$0.00	
Total	4.10	4.10	\$417,825.86	\$375,315.00	\$395,865.00	\$20,550.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.50	4.50	\$251,547.50	\$320,926.00	\$349,765.00	\$28,839.00	1
Classified Salaries	0.20	0.30	\$9,024.60	\$12,907.00	\$13,070.00	\$163.00	1
Adjunct/Other Salaries			\$44,962.84	\$23,500.00	\$17,500.00	(\$6,000.00)	
Benefits			\$58,593.65	\$81,091.00	\$87,710.00	\$6,619.00	1
Purchased Services			\$39,337.56	\$54,500.00	\$52,000.00	(\$2,500.00)	
Supplies			\$63,462.64	\$68,000.00	\$64,000.00	(\$4,000.00)	
Equipment			\$106,386.41	\$348,600.00	\$280,000.00	(\$68,600.00)	
Total	4.70	4.80	\$573,315.20	\$909,524.00	\$864,045.00	(\$45,479.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1572 - Manufacturing

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	13.00	13.00	\$1,141,342.47	\$996,262.00	\$1,021,345.00	\$25,083.00	1
Classified Salaries	0.80	0.80	\$43,856.85	\$34,589.00	\$29,060.00	(\$5,529.00)	1
Adjunct/Other Salaries			\$5,311.77	\$23,000.00	\$3,000.00	(\$20,000.00)	
Benefits			\$282,901.22	\$282,869.00	\$272,480.00	(\$10,389.00)	1
Purchased Services			\$65,721.81	\$140,980.00	\$101,265.00	(\$39,715.00)	
Supplies			\$236,108.23	\$268,125.00	\$244,000.00	(\$24,125.00)	
Equipment			\$606,024.10	\$655,184.00	\$829,945.00	\$174,761.00	
Total	13.80	13.80	\$2,381,266.45	\$2,401,009.00	\$2,501,095.00	\$100,086.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1578 - Marketing

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	4.00	4.00	\$283,989.56	\$255,594.00	\$259,150.00	\$3,556.00	1
Classified Salaries	0.10	0.10	\$5,358.73	\$3,341.00	\$3,385.00	\$44.00	1
Adjunct/Other Salaries			\$24,201.27	\$24,000.00	\$20,000.00	(\$4,000.00)	
Benefits			\$67,105.65	\$79,018.00	\$82,500.00	\$3,482.00	1
Purchased Services			\$4,774.98	\$11,250.00	\$11,250.00	\$0.00	
Supplies			\$9,972.78	\$14,000.00	\$14,000.00	\$0.00	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	4.10	4.10	\$395,402.97	\$387,203.00	\$390,285.00	\$3,082.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1590 - Transportation

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	34.50	35.11	\$2,309,619.91	\$2,622,570.00	\$2,738,820.00	\$116,250.00	1
Classified Salaries	1.05	1.40	\$54,870.49	\$58,044.00	\$58,780.00	\$736.00	1
Adjunct/Other Salaries			\$317,135.89	\$324,745.00	\$332,500.00	\$7,755.00	
Benefits			\$608,622.31	\$738,943.00	\$783,925.00	\$44,982.00	1
Purchased Services			\$597,997.02	\$1,038,022.00	\$1,137,095.00	\$99,073.00	
Supplies			\$630,099.25	\$739,167.00	\$873,150.00	\$133,983.00	
Equipment			\$1,561,869.46	\$1,148,717.00	\$127,015.00	(\$1,021,702.00)	
Total	35.55	36.51	\$6,080,214.33	\$6,670,208.00	\$6,051,285.00	(\$618,923.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1599 - General Education

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	11.00	11.55	\$792,726.34	\$739,798.00	\$790,425.00	\$50,627.00	1
Adjunct/Other Salaries			\$182,118.14	\$200,000.00	\$200,000.00	\$0.00	
Benefits			\$212,857.42	\$228,723.00	\$244,995.00	\$16,272.00	1
Purchased Services			\$2,852.34	\$11,000.00	\$10,000.00	(\$1,000.00)	
Supplies			\$22,000.52	\$20,000.00	\$18,000.00	(\$2,000.00)	
Total	11.00	11.55	\$1,212,554.76	\$1,199,521.00	\$1,263,420.00	\$63,899.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	6.00	4.00	\$174,941.25	\$376,431.00	\$244,535.00	(\$131,896.00)	1
Classified Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$51,138.75	\$112,623.00	\$77,435.00	(\$35,188.00)	1
Purchased Services			\$10,918.42	\$23,500.00	\$15,000.00	(\$8,500.00)	
Supplies			\$3,667.67	\$10,000.00	\$7,500.00	(\$2,500.00)	
Total	6.00	4.00	\$240,666.09	\$522,554.00	\$344,470.00	(\$178,084.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1860 - Non-Traditional/Equity

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.00	0.25	\$6,975.36	\$0.00	\$23,740.00	\$23,740.00	1
Benefits			\$1,850.56	\$55.00	\$6,025.00	\$5,970.00	1
Purchased Services			\$0.00	\$40,000.00	\$17,000.00	(\$23,000.00)	
Supplies			\$0.00	\$0.00	\$25,000.00	\$25,000.00	
Equipment			\$14,864.03	\$0.00	\$0.00	\$0.00	
Other Expenses			\$40,546.72	\$32,000.00	\$0.00	(\$32,000.00)	
Total	0.00	0.25	\$64,236.67	\$72,055.00	\$71,765.00	(\$290.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1890 - Academic Support Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	2.00	1.15	\$90,000.00	\$121,420.00	\$72,660.00	(\$48,760.00)	1
Classified Salaries	0.90	0.90	\$0.00	\$30,444.00	\$30,825.00	\$381.00	1
Benefits			\$24,647.35	\$50,288.00	\$36,770.00	(\$13,518.00)	1
Purchased Services			\$16,322.78	\$43,600.00	\$36,500.00	(\$7,100.00)	
Supplies			\$373.14	\$4,000.00	\$1,500.00	(\$2,500.00)	
Total	2.90	2.05	\$131,343.27	\$249,752.00	\$178,255.00	(\$71,497.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 1990 - Corporate Education/MTS

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	10.85	12.74	\$881,598.21	\$1,011,782.00	\$1,072,465.00	\$60,683.00	1
Administration Salaries	1.00	0.75	\$90,169.00	\$93,776.00	\$71,215.00	(\$22,561.00)	1
Classified Salaries	0.50	0.50	\$0.00	\$27,439.00	\$6,800.00	(\$20,639.00)	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$214,762.54	\$283,061.00	\$290,360.00	\$7,299.00	1
Purchased Services			\$410,700.84	\$929,360.00	\$805,400.00	(\$123,960.00)	
Supplies			\$135,257.65	\$283,800.00	\$105,300.00	(\$178,500.00)	
Equipment			\$120,447.07	\$128,500.00	\$30,000.00	(\$98,500.00)	
Total	12.35	13.99	\$1,852,935.31	\$2,757,718.00	\$2,381,540.00	(\$376,178.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2121 - Admissions

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	9.00	9.00	\$469,340.52	\$472,753.00	\$493,555.00	\$20,802.00	1
Administration Salaries	1.00	1.00	\$92,336.99	\$109,200.00	\$110,565.00	\$1,365.00	1
Classified Salaries	3.00	2.00	\$64,441.08	\$102,688.00	\$101,450.00	(\$1,238.00)	1
Benefits			\$168,519.83	\$224,920.00	\$227,415.00	\$2,495.00	1
Purchased Services			\$1,158,360.94	\$248,150.00	\$134,500.00	(\$113,650.00)	
Supplies			\$67,951.66	\$54,500.00	\$55,000.00	\$500.00	
Equipment			\$758,407.03	\$0.00	\$0.00	\$0.00	
Other Expenses			\$13,218.40	\$30,000.00	\$26,000.00	(\$4,000.00)	
Total	13.00	12.00	\$2,792,576.45	\$1,242,211.00	\$1,148,485.00	(\$93,726.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2127 - Registrar

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	4.00	\$197,648.00	\$238,392.00	\$290,480.00	\$52,088.00	1
Classified Salaries	1.00	0.00	\$0.00	\$40,521.00	\$0.00	(\$40,521.00)	1
Benefits			\$52,811.33	\$78,802.00	\$83,500.00	\$4,698.00	1
Purchased Services			\$115,361.03	\$183,400.00	\$177,600.00	(\$5,800.00)	
Supplies			\$3,955.51	\$6,000.00	\$4,000.00	(\$2,000.00)	
Other Expenses			\$555,461.07	\$478,000.00	\$332,000.00	(\$146,000.00)	
Total	4.00	4.00	\$925,236.94	\$1,025,115.00	\$887,580.00	(\$137,535.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE
Program: 2211 - Academics

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	3.00	3.50	\$188,165.15	\$230,027.00	\$270,260.00	\$40,233.00	1
Administration Salaries	1.00	1.00	\$101,650.00	\$109,200.00	\$110,565.00	\$1,365.00	1
Classified Salaries	0.90	0.90	\$51,737.00	\$49,357.00	\$50,000.00	\$643.00	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$83,811.85	\$103,340.00	\$118,415.00	\$15,075.00	1
Purchased Services			\$47,168.69	\$53,276.00	\$54,000.00	\$724.00	
Supplies			\$5,193.82	\$14,335.00	\$15,000.00	\$665.00	
Total	4.90	5.40	\$477,726.51	\$559,535.00	\$618,240.00	\$58,705.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$33,195.00	\$36,850.00	\$36,850.00	\$0.00	
Benefits			\$3,838.18	\$5,031.00	\$5,030.00	(\$1.00)	
Total			\$37,033.18	\$41,881.00	\$41,880.00	(\$1.00)	

LAKE AREA TECHNICAL COLLEGE
Program: 2219 - Other Improvement of Institution

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Certified Salaries	0.50	0.35	\$30,000.00	\$31,200.00	\$22,115.00	(\$9,085.00)	1
Classified Salaries	0.00	0.00	\$15,761.06	\$0.00	\$0.00	\$0.00	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$14,901.41	\$9,469.00	\$7,000.00	(\$2,469.00)	1
Purchased Services			\$24,410.17	\$25,935.00	\$26,250.00	\$315.00	
Supplies			\$7,302.61	\$18,850.00	\$14,000.00	(\$4,850.00)	
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Total	0.50	0.35	\$92,375.25	\$85,454.00	\$69,365.00	(\$16,089.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2227 - Technology in School

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$90,736.00	\$94,365.00	\$95,545.00	\$1,180.00	1
Classified Salaries	4.00	4.00	\$290,112.72	\$281,011.00	\$240,600.00	(\$40,411.00)	1
Intern Salaries			\$7,446.25	\$7,000.00	\$0.00	(\$7,000.00)	
Benefits			\$103,971.71	\$110,557.00	\$101,680.00	(\$8,877.00)	1
Purchased Services			\$246,112.72	\$207,500.00	\$260,435.00	\$52,935.00	
Supplies			\$56,082.75	\$55,000.00	\$55,000.00	\$0.00	
Equipment			\$246,662.61	\$325,000.00	\$280,000.00	(\$45,000.00)	
Total	5.00	5.00	\$1,041,124.76	\$1,080,433.00	\$1,033,260.00	(\$47,173.00)	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Adjunct/Other Salaries			\$2,150.00	\$3,000.00	\$3,000.00	\$0.00	
Benefits			\$164.45	\$230.00	\$230.00	\$0.00	
Purchased Services			\$40,012.28	\$57,500.00	\$66,500.00	\$9,000.00	
Other Expenses			\$9,690.50	\$22,000.00	\$27,000.00	\$5,000.00	
Total			\$52,017.23	\$82,730.00	\$96,730.00	\$14,000.00	

LAKE AREA TECHNICAL COLLEGE

Program: 2321 - Office of the Superintendent

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$78,750.00	\$78,750.00	\$79,735.00	\$985.00	1
Total			\$78,750.00	\$78,750.00	\$79,735.00	\$985.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$91,825.00	\$99,798.00	\$101,045.00	\$1,247.00	1
Certified Salaries	3.00	3.00	\$211,973.00	\$279,428.00	\$176,360.00	(\$103,068.00)	1
Classified Salaries	0.00	0.00	\$34,745.00	\$0.00	\$0.00	\$0.00	1
Adjunct/Other Salaries			\$0.00	\$66,250.00	\$0.00	(\$66,250.00)	
Benefits			\$84,579.67	\$118,452.00	\$82,565.00	(\$35,887.00)	1
Purchased Services			\$6,697.78	\$906,000.00	\$882,000.00	(\$24,000.00)	
Supplies			\$15,164.34	\$20,000.00	\$20,500.00	\$500.00	
Equipment			\$0.00	\$58,563.00	\$0.00	(\$58,563.00)	
Other Expenses			\$0.00	\$350,000.00	\$240,000.00	(\$110,000.00)	
Total	4.00	4.00	\$444,984.79	\$1,898,491.00	\$1,502,470.00	(\$396,021.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2420 - Vocational School Presidents Office

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	3.00	3.00	\$337,353.87	\$418,822.00	\$424,060.00	\$5,238.00	1
Certified Salaries	5.00	4.75	\$267,792.00	\$331,942.00	\$346,345.00	\$14,403.00	1
Classified Salaries	0.00	0.00	\$3,261.83	\$0.00	\$0.00	\$0.00	1
Adjunct/Other Salaries			\$759.72	\$500.00	\$0.00	(\$500.00)	
Benefits			\$158,124.55	\$205,328.00	\$191,460.00	(\$13,868.00)	1
Purchased Services			\$126,171.15	\$115,500.00	\$115,500.00	\$0.00	
Supplies			\$1,639.57	\$3,000.00	\$3,000.00	\$0.00	
Total	8.00	7.75	\$895,102.69	\$1,075,092.00	\$1,080,365.00	\$5,273.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2430 - Financial Aid Administration

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	4.00	4.00	\$233,878.26	\$225,081.00	\$227,110.00	\$2,029.00	1
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00	
Benefits			\$64,117.60	\$71,779.00	\$75,190.00	\$3,411.00	1
Purchased Services			\$7,710.88	\$11,748.00	\$10,995.00	(\$753.00)	
Supplies			\$2,386.91	\$3,000.00	\$2,500.00	(\$500.00)	
Other Expenses			\$26,136.50	\$35,000.00	\$35,000.00	\$0.00	
Total	4.00	4.00	\$334,230.15	\$346,608.00	\$350,795.00	\$4,187.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Administration Salaries	1.00	1.00	\$95,741.00	\$99,571.00	\$100,820.00	\$1,249.00	1
Classified Salaries	3.00	3.00	\$85,132.81	\$171,030.00	\$173,165.00	\$2,135.00	1
Benefits			\$45,840.35	\$77,932.00	\$81,590.00	\$3,658.00	1
Purchased Services			\$77,642.01	\$73,000.00	\$80,000.00	\$7,000.00	
Total	4.00	4.00	\$304,356.17	\$421,533.00	\$435,575.00	\$14,042.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2521 - Fiscal Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$133,875.00	\$140,569.00	\$142,325.00	\$1,756.00	1
Total			\$133,875.00	\$140,569.00	\$142,325.00	\$1,756.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	3.00	3.00	\$125,794.68	\$127,079.00	\$132,750.00	\$5,671.00	1
Benefits			\$40,958.38	\$47,852.00	\$49,940.00	\$2,088.00	1
Purchased Services			\$127.31	\$4,700.00	\$4,700.00	\$0.00	
Supplies			\$609.96	\$1,500.00	\$1,200.00	(\$300.00)	
Total	3.00	3.00	\$167,490.33	\$181,131.00	\$188,590.00	\$7,459.00	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$783,405.94	\$800,000.00	\$913,613.00	\$113,613.00	
Land			\$310,786.80	\$760,662.00	\$182,000.00	(\$578,662.00)	
Building Improvements			\$519,310.74	\$260,000.00	\$380,000.00	\$120,000.00	
Total			\$1,613,503.48	\$1,820,662.00	\$1,475,613.00	(\$345,049.00)	

LAKE AREA TECHNICAL COLLEGE
Program: 2535 - Construction and Improvements

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Equipment			\$0.00	\$0.00	\$0.00	\$0.00	
Buildings Construction			(\$78,103.95)	\$0.00	\$0.00	\$0.00	
New Facility Construction			\$14,637,975.24	\$3,376,215.00	\$1,147,370.00	(\$2,228,845.00)	1
Total			\$14,559,871.29	\$3,376,215.00	\$1,147,370.00	(\$2,228,845.00)	

Note Reference:

1. Archway Complex and other building improvements.

LAKE AREA TECHNICAL COLLEGE

Program: 2542 - Care/Upkeep of Buildings

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	12.50	12.00	\$445,536.82	\$548,796.00	\$552,565.00	\$3,769.00	1
Adjunct/Other Salaries			\$14,468.29	\$20,250.00	\$15,000.00	(\$5,250.00)	
Benefits			\$149,552.80	\$216,808.00	\$222,175.00	\$5,367.00	1
Purchased Services			\$975,066.22	\$1,118,000.00	\$1,663,000.00	\$545,000.00	2
Supplies			\$150,500.07	\$180,000.00	\$170,000.00	(\$10,000.00)	
Equipment			\$27,211.25	\$80,000.00	\$45,000.00	(\$35,000.00)	
Other Expenses			\$432,102.00	\$495,000.00	\$534,600.00	\$39,600.00	
Total	12.50	12.00	\$2,194,437.45	\$2,658,854.00	\$3,202,340.00	\$543,486.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2543 - Care/Upkeep of Grounds

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$21,705.23	\$40,000.00	\$67,000.00	\$27,000.00	
Supplies			\$15,122.13	\$14,000.00	\$14,000.00	\$0.00	
Equipment			\$0.00	\$5,000.00	\$5,000.00	\$0.00	
Total			\$36,827.36	\$59,000.00	\$86,000.00	\$27,000.00	

LAKE AREA TECHNICAL COLLEGE

Program: 2545 - Vehicle Service

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$10,837.71	\$18,000.00	\$20,000.00	\$2,000.00	
Supplies			\$34,891.95	\$40,000.00	\$35,000.00	(\$5,000.00)	
Equipment			\$117,521.00	\$25,000.00	\$175,000.00	\$150,000.00	
Insurance			\$24,600.00	\$40,000.00	\$45,000.00	\$5,000.00	
Total			\$187,850.66	\$123,000.00	\$275,000.00	\$152,000.00	

LAKE AREA TECHNICAL COLLEGE

Program: 2811 - R/S Agriculture

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$10,466.00	\$12,000.00	\$12,000.00	\$0.00	1
Total			\$10,466.00	\$12,000.00	\$12,000.00	\$0.00	

Note Reference:

1. Leased land.

LAKE AREA TECHNICAL COLLEGE

Program: 2824 - R/S Parts Department

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Classified Salaries	0.70	0.70	\$40,702.47	\$37,905.00	\$38,500.00	\$595.00	1
Benefits			\$11,771.76	\$12,323.00	\$12,955.00	\$632.00	1
Supplies			\$283,442.18	\$235,200.00	\$200,000.00	(\$35,200.00)	
Total	0.70	0.70	\$335,916.41	\$285,428.00	\$251,455.00	(\$33,973.00)	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 2825 - Student Coverall Sales

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Purchased Services			\$86,515.93	\$117,000.00	\$0.00	(\$117,000.00)	1
Total			\$86,515.93	\$117,000.00	\$0.00	(\$117,000.00)	

Note Reference:

1. Cost moved to respective departments.

LAKE AREA TECHNICAL COLLEGE

Program: 2900 - Other Support Services (Sales Tax)

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Sales Tax			\$31,569.65	\$29,000.00	\$25,000.00	(\$4,000.00)	1
Total			\$31,569.65	\$29,000.00	\$25,000.00	(\$4,000.00)	

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 FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Unemployment			\$0.00	\$12,000.00	\$5,000.00	(\$7,000.00)	1
Total			\$0.00	\$12,000.00	\$5,000.00	(\$7,000.00)	

Note Reference:

1. Benefits related to unemployment claims.

LAKE AREA TECHNICAL COLLEGE

Program: 4500 - Early Retirement Payment

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Annuities - Early Retirement			\$213,574.50	\$202,510.00	\$53,715.00	(\$148,795.00)	1
Total			\$213,574.50	\$202,510.00	\$53,715.00	\$148,795.00	

Note Reference:

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

LAKE AREA TECHNICAL COLLEGE

Program: 8110 - Transfers Out

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Transfer Out			\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	1
Total			\$15,000.00	\$15,000.00	\$0.00	(\$15,000.00)	

Note Reference:

1. Previous year transfer out related to marketing contract and purchase of Garfield within the District.

LAKE AREA TECHNICAL COLLEGE

Budget Recap

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	215.35	212.60	\$14,319,896.34	\$15,811,088.00	\$15,822,572.00	\$11,484.00	
Benefits			\$3,690,691.54	\$4,527,366.00	\$4,381,260.00	(\$146,106.00)	
Purchased Services			\$5,590,837.79	\$7,219,343.00	\$7,684,788.00	\$465,445.00	
Supplies			\$1,962,312.01	\$2,358,427.00	\$2,236,925.00	(\$121,502.00)	
Equipment			\$5,061,179.11	\$4,380,217.00	\$3,596,506.00	(\$783,711.00)	
Construction/Land/Buildings			\$15,389,968.83	\$4,396,877.00	\$1,709,370.00	(\$2,687,507.00)	
Other Expenses			\$1,148,324.84	\$1,526,000.00	\$1,264,600.00	(\$261,400.00)	
Increase in Reserve			\$0.00	\$0.00	\$113,305.00	\$113,305.00	
Total	215.35	212.60	\$47,163,210.46	\$40,219,318.00	\$36,809,326.00	(\$3,409,992.00)	

LAKE AREA TECH EXPENDITURES - *Department Level*

LAKE AREA TECHNICAL COLLEGE

Department: 600 - Agriculture-Business

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	8.00	8.00	\$462,820.91	\$561,864.00	\$582,020.00	\$20,156.00
Classified Salaries	0.70	0.70	\$16,782.95	\$24,905.00	\$17,200.00	(\$7,705.00)
Adjunct/Other Salaries			\$57,699.51	\$21,700.00	\$25,000.00	\$3,300.00
Benefits			\$128,693.40	\$163,605.00	\$177,805.00	\$14,200.00
Purchased Services			\$81,851.22	\$103,681.00	\$93,170.00	(\$10,511.00)
Supplies			\$14,634.03	\$65,000.00	\$50,000.00	(\$15,000.00)
Equipment			\$115,053.22	\$33,650.00	\$219,500.00	\$185,850.00
Total	8.70	8.70	\$877,535.24	\$974,405.00	\$1,164,695.00	\$190,290.00

LAKE AREA TECHNICAL COLLEGE

Department: 603 - Natural Resources MGMT

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.00	\$81,655.00	\$84,141.00	\$67,000.00	(\$17,141.00)
Classified Salaries	0.00	0.10	\$0.00	\$4,790.00	\$3,435.00	(\$1,355.00)
Adjunct/Other Salaries			\$0.00	\$3,300.00	\$3,300.00	\$0.00
Benefits			\$18,867.89	\$23,060.00	\$11,245.00	(\$11,815.00)
Purchased Services			\$57.00	\$1,150.00	\$1,700.00	\$550.00
Supplies			\$732.56	\$2,500.00	\$1,375.00	(\$1,125.00)
Total	1.00	1.10	\$101,312.45	\$118,941.00	\$88,055.00	(\$30,886.00)

LAKE AREA TECHNICAL COLLEGE

Department: 610 - Building Trades Technology

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$210,228.00	\$206,852.00	\$279,500.00	\$72,648.00
Benefits			\$53,959.76	\$59,080.00	\$82,180.00	\$23,100.00
Purchased Services			\$9,249.08	\$10,500.00	\$9,900.00	(\$600.00)
Supplies			\$15,211.33	\$22,000.00	\$17,100.00	(\$4,900.00)
Equipment			\$126,620.73	\$327,950.00	\$250,000.00	(\$77,950.00)
Total	3.00	3.00	\$415,268.90	\$626,382.00	\$638,680.00	\$12,298.00

LAKE AREA TECHNICAL COLLEGE
Department: 625 - Financial Services

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$156,492.00	\$145,051.00	\$146,900.00	\$1,849.00
Classified Salaries	0.10	0.10	\$5,043.49	\$3,341.00	\$3,385.00	\$44.00
Adjunct/Other Salaries			\$11,291.38	\$20,000.00	\$21,000.00	\$1,000.00
Benefits			\$41,217.46	\$42,717.00	\$44,730.00	\$2,013.00
Purchased Services			\$3,930.52	\$6,000.00	\$6,000.00	\$0.00
Supplies			\$1,314.59	\$2,500.00	\$2,500.00	\$0.00
Total	2.10	2.10	\$219,289.44	\$219,609.00	\$224,515.00	\$4,906.00

LAKE AREA TECHNICAL COLLEGE
Department: 630 - Dental Assisting

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	5.00	5.00	\$223,310.00	\$344,713.00	\$402,715.00	\$58,002.00
Classified Salaries	0.10	0.10	\$8,114.60	\$3,435.00	\$3,475.00	\$40.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$50,574.97	\$94,535.00	\$101,025.00	\$6,490.00
Purchased Services			\$16,592.97	\$40,000.00	\$40,270.00	\$270.00
Supplies			\$13,380.66	\$17,500.00	\$30,000.00	\$12,500.00
Equipment			\$822,191.15	\$208,000.00	\$687,360.00	\$479,360.00
Total	5.10	5.10	\$1,134,164.35	\$708,183.00	\$1,264,845.00	\$556,662.00

LAKE AREA TECHNICAL COLLEGE
Department: 631 - Medical Lab Technician

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$121,545.00	\$126,360.00	\$134,832.00	\$8,472.00
Classified Salaries	0.10	0.10	\$8,114.61	\$3,434.00	\$3,475.00	\$41.00
Adjunct/Other Salaries			\$13,142.56	\$15,000.00	\$17,000.00	\$2,000.00
Benefits			\$32,940.95	\$40,480.00	\$42,365.00	\$1,885.00
Purchased Services			\$18,981.16	\$22,989.00	\$22,200.00	(\$789.00)
Supplies			\$20,859.92	\$25,000.00	\$25,000.00	\$0.00
Equipment			\$38,907.62	\$11,391.00	\$0.00	(\$11,391.00)
Total	2.10	2.10	\$254,491.82	\$244,654.00	\$244,872.00	\$218.00

LAKE AREA TECHNICAL COLLEGE

Department: 632 - Medical Assisting

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	1.00	1.00	\$147,880.00	\$66,981.00	\$70,065.00	\$3,084.00
Classified Salaries	0.10	0.10	\$8,114.61	\$3,434.00	\$3,480.00	\$46.00
Adjunct/Other Salaries			\$8,994.00	\$10,000.00	\$10,000.00	\$0.00
Benefits			\$40,047.55	\$21,852.00	\$23,185.00	\$1,333.00
Purchased Services			\$4,005.97	\$7,800.00	\$5,675.00	(\$2,125.00)
Supplies			\$2,764.16	\$3,500.00	\$5,800.00	\$2,300.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	1.10	1.10	\$211,806.29	\$113,567.00	\$118,205.00	\$4,638.00

LAKE AREA TECHNICAL COLLEGE

Department: 633 - Nursing

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	16.25	15.00	\$978,613.00	\$1,054,294.00	\$1,027,650.00	(\$26,644.00)
Classified Salaries	0.20	0.20	\$16,939.70	\$6,868.00	\$17,000.00	\$10,132.00
Adjunct/Other Salaries			\$23,574.00	\$53,896.00	\$60,000.00	\$6,104.00
Benefits			\$254,649.62	\$314,796.00	\$304,735.00	(\$10,061.00)
Purchased Services			\$257,663.21	\$370,000.00	\$453,000.00	\$83,000.00
Supplies			\$24,301.49	\$20,000.00	\$20,000.00	\$0.00
Equipment			\$210,116.00	\$277,910.00	\$25,000.00	(\$252,910.00)
Total	16.45	15.20	\$1,765,857.02	\$2,097,764.00	\$1,907,385.00	(\$190,379.00)

LAKE AREA TECHNICAL COLLEGE

Department: 634 - Occupational Therapy Assistant

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$177,309.00	\$175,355.00	\$177,525.00	\$2,170.00
Classified Salaries	0.10	0.10	\$5,358.72	\$3,341.00	\$3,380.00	\$39.00
Adjunct/Other Salaries			\$18,690.26	\$15,000.00	\$19,000.00	\$4,000.00
Benefits			\$44,727.67	\$47,182.00	\$49,485.00	\$2,303.00
Purchased Services			\$21,393.55	\$24,000.00	\$24,000.00	\$0.00
Supplies			\$10,986.66	\$10,950.00	\$12,000.00	\$1,050.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	2.10	2.10	\$278,465.86	\$275,828.00	\$285,390.00	\$9,562.00

LAKE AREA TECHNICAL COLLEGE

Department: 635 - Physical Therapist Assistant

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$225,940.36	\$199,865.00	\$199,400.00	(\$465.00)
Classified Salaries	0.00	0.10	\$0.00	\$3,341.00	\$3,385.00	\$44.00
Adjunct/Other Salaries			\$7,415.72	\$10,000.00	\$3,300.00	(\$6,700.00)
Benefits			\$55,736.27	\$59,883.00	\$62,210.00	\$2,327.00
Purchased Services			\$22,223.30	\$29,633.00	\$29,500.00	(\$133.00)
Supplies			\$7,216.08	\$7,500.00	\$14,000.00	\$6,500.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	3.00	3.10	\$318,531.73	\$310,222.00	\$311,795.00	\$1,573.00

LAKE AREA TECHNICAL COLLEGE

Department: 636 - Community Healthcare Worker

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	0.00	0.45	\$65,481.00	\$66,295.00	\$33,715.00	(\$32,580.00)
Classified Salaries	0.10	0.10	\$0.00	\$3,435.00	\$3,480.00	\$45.00
Adjunct/Other Salaries			\$2,249.00	\$0.00	\$0.00	\$0.00
Benefits			\$18,352.61	\$20,752.00	\$6,410.00	(\$14,342.00)
Purchased Services			\$4,532.78	\$16,000.00	\$2,500.00	(\$13,500.00)
Supplies			\$1,890.23	\$8,000.00	\$500.00	(\$7,500.00)
Total	0.10	0.55	\$92,505.62	\$114,482.00	\$46,605.00	(\$67,877.00)

LAKE AREA TECHNICAL COLLEGE

Department: 638 - Surgical Tech

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$67,788.00	\$126,725.00	\$132,900.00	\$6,175.00
Adjunct/Other Salaries			\$0.00	\$0.00	\$6,600.00	\$6,600.00
Benefits			\$17,236.43	\$37,717.00	\$40,660.00	\$2,943.00
Purchased Services			\$1,838.27	\$14,200.00	\$18,500.00	\$4,300.00
Supplies			\$8,227.40	\$18,000.00	\$20,000.00	\$2,000.00
Equipment			\$106,879.97	\$746,752.00	\$642,686.00	(\$104,066.00)
Total	2.00	2.00	\$201,970.07	\$943,394.00	\$861,346.00	(\$82,048.00)

LAKE AREA TECHNICAL COLLEGE

Department: 640 - Cosmetology

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$174,174.09	\$189,030.00	\$191,400.00	\$2,370.00
Classified Salaries	1.00	1.00	\$35,688.92	\$43,500.00	\$34,710.00	(\$8,790.00)
Adjunct/Other Salaries			\$20,296.92	\$18,000.00	\$20,000.00	\$2,000.00
Benefits			\$48,126.39	\$73,896.00	\$54,745.00	(\$19,151.00)
Purchased Services			\$6,670.56	\$11,600.00	\$11,800.00	\$200.00
Supplies			\$74,633.09	\$75,000.00	\$76,000.00	\$1,000.00
Equipment			\$9,987.39	\$0.00	\$0.00	\$0.00
Total	4.00	4.00	\$369,577.36	\$411,026.00	\$388,655.00	(\$22,371.00)

LAKE AREA TECHNICAL COLLEGE

Department: 641 - Associate of Social Work

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	2.00	\$215,891.00	\$223,082.00	\$149,200.00	(\$73,882.00)
Classified Salaries	0.00	0.10	\$0.00	\$4,783.00	\$4,845.00	\$62.00
Adjunct/Other Salaries			\$6,944.00	\$6,000.00	\$3,300.00	(\$2,700.00)
Benefits			\$54,927.31	\$62,620.00	\$44,620.00	(\$18,000.00)
Purchased Services			\$7,029.29	\$9,050.00	\$8,100.00	(\$950.00)
Supplies			\$6,121.83	\$6,000.00	\$2,000.00	(\$4,000.00)
Total	3.00	2.10	\$290,913.43	\$311,535.00	\$212,065.00	(\$99,470.00)

LAKE AREA TECHNICAL COLLEGE

Department: 642 - Child Care Technician

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	0.00	1.00	\$0.00	\$0.00	\$73,200.00	\$73,200.00
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	\$0.00	\$21,140.00	\$21,140.00
Purchased Services			\$0.00	\$0.00	\$5,100.00	\$5,100.00
Supplies			\$0.00	\$0.00	\$2,000.00	\$2,000.00
Total	0.00	1.00	\$0.00	\$0.00	\$101,440.00	\$101,440.00

LAKE AREA TECHNICAL COLLEGE
Department: 650 - Computer Information Systems

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$254,862.00	\$264,809.00	\$269,000.00	\$4,191.00
Classified Salaries	0.00	0.10	\$0.00	\$5,484.00	\$5,560.00	\$76.00
Adjunct/Other Salaries			\$3,300.00	\$0.00	\$6,600.00	\$6,600.00
Benefits			\$68,573.51	\$78,022.00	\$82,995.00	\$4,973.00
Purchased Services			\$8,299.66	\$12,000.00	\$18,710.00	\$6,710.00
Supplies			\$10,760.62	\$15,000.00	\$13,000.00	(\$2,000.00)
Equipment			\$72,030.07	\$0.00	\$0.00	\$0.00
Total	4.00	4.10	\$417,825.86	\$375,315.00	\$395,865.00	\$20,550.00

LAKE AREA TECHNICAL COLLEGE
Department: 654 - Law Enforcement

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$72,749.00	\$144,578.00	\$149,700.00	\$5,122.00
Classified Salaries	0.20	0.20	\$9,024.60	\$9,566.00	\$9,685.00	\$119.00
Adjunct/Other Salaries			\$42,290.36	\$16,000.00	\$10,000.00	(\$6,000.00)
Benefits			\$25,316.60	\$44,769.00	\$46,785.00	\$2,016.00
Purchased Services			\$13,776.33	\$12,500.00	\$16,000.00	\$3,500.00
Supplies			\$40,090.70	\$40,000.00	\$40,000.00	\$0.00
Equipment			\$0.00	\$138,000.00	\$280,000.00	\$142,000.00
Total	2.20	2.20	\$203,247.59	\$405,413.00	\$552,170.00	\$146,757.00

LAKE AREA TECHNICAL COLLEGE
Department: 655 - Med Fire Rescue

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.50	2.50	\$178,798.50	\$176,348.00	\$200,065.00	\$23,717.00
Classified Salaries	0.00	0.10	\$0.00	\$3,341.00	\$3,385.00	\$44.00
Adjunct/Other Salaries			\$2,672.48	\$7,500.00	\$7,500.00	\$0.00
Benefits			\$33,277.05	\$36,322.00	\$40,925.00	\$4,603.00
Purchased Services			\$25,561.23	\$42,000.00	\$36,000.00	(\$6,000.00)
Supplies			\$23,371.94	\$28,000.00	\$24,000.00	(\$4,000.00)
Equipment			\$106,386.41	\$210,600.00	\$0.00	(\$210,600.00)
Total	2.50	2.60	\$370,067.61	\$504,111.00	\$311,875.00	(\$192,236.00)

LAKE AREA TECHNICAL COLLEGE
Department: 660 - Electronics & Robotics

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$331,091.00	\$257,171.00	\$261,100.00	\$3,929.00
Classified Salaries	0.20	0.20	\$9,024.60	\$9,566.00	\$9,685.00	\$119.00
Adjunct/Other Salaries			\$2,362.40	\$3,000.00	\$3,000.00	\$0.00
Benefits			\$81,827.88	\$69,728.00	\$72,775.00	\$3,047.00
Purchased Services			\$25,006.82	\$48,900.00	\$46,000.00	(\$2,900.00)
Supplies			\$85,389.98	\$101,625.00	\$88,000.00	(\$13,625.00)
Equipment			\$121,538.64	\$338,000.00	\$186,505.00	(\$151,495.00)
Total	3.20	3.20	\$656,241.32	\$827,990.00	\$667,065.00	(\$160,925.00)

LAKE AREA TECHNICAL COLLEGE
Department: 661 - Energy Operations

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$241,966.00	\$170,362.00	\$172,495.00	\$2,133.00
Classified Salaries	0.30	0.30	\$16,783.05	\$10,674.00	\$4,845.00	(\$5,829.00)
Adjunct/Other Salaries			\$0.00	\$0.00	\$0.00	\$0.00
Benefits			\$64,322.98	\$48,303.00	\$47,465.00	(\$838.00)
Purchased Services			\$4,669.88	\$17,000.00	\$12,000.00	(\$5,000.00)
Supplies			\$31,486.90	\$31,500.00	\$30,000.00	(\$1,500.00)
Equipment			\$125,910.00	\$0.00	\$318,440.00	\$318,440.00
Total	2.30	2.30	\$485,138.81	\$277,839.00	\$585,245.00	\$307,406.00

LAKE AREA TECHNICAL COLLEGE
Department: 663 - Precision Machining

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$200,761.47	\$186,584.00	\$200,850.00	\$14,266.00
Classified Salaries	0.10	0.10	\$9,024.60	\$4,783.00	\$4,845.00	\$62.00
Adjunct/Other Salaries			\$2,949.37	\$20,000.00	\$0.00	(\$20,000.00)
Benefits			\$40,896.52	\$58,065.00	\$40,615.00	(\$17,450.00)
Purchased Services			\$26,906.93	\$60,600.00	\$28,785.00	(\$31,815.00)
Supplies			\$59,214.87	\$65,000.00	\$56,000.00	(\$9,000.00)
Equipment			\$257,098.00	\$274,884.00	\$0.00	(\$274,884.00)
Total	3.10	3.10	\$596,851.76	\$669,916.00	\$331,095.00	(\$338,821.00)

LAKE AREA TECHNICAL COLLEGE

Department: 665 - Welding Technology

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	5.00	5.00	\$367,524.00	\$382,145.00	\$386,900.00	\$4,755.00
Classified Salaries	0.20	0.20	\$9,024.60	\$9,566.00	\$9,685.00	\$119.00
Benefits			\$95,853.84	\$106,773.00	\$111,625.00	\$4,852.00
Purchased Services			\$9,138.18	\$14,480.00	\$14,480.00	\$0.00
Supplies			\$60,016.48	\$70,000.00	\$70,000.00	\$0.00
Equipment			\$101,477.46	\$42,300.00	\$325,000.00	\$282,700.00
Total	5.20	5.20	\$643,034.56	\$625,264.00	\$917,690.00	\$292,426.00

LAKE AREA TECHNICAL COLLEGE

Department: 672 - Business Associate

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$283,989.56	\$255,594.00	\$259,150.00	\$3,556.00
Classified Salaries	0.10	0.10	\$5,358.73	\$3,341.00	\$3,385.00	\$44.00
Adjunct/Other Salaries			\$24,201.27	\$24,000.00	\$20,000.00	(\$4,000.00)
Benefits			\$67,105.65	\$79,018.00	\$82,500.00	\$3,482.00
Purchased Services			\$4,774.98	\$11,250.00	\$11,250.00	\$0.00
Supplies			\$9,972.78	\$14,000.00	\$14,000.00	\$0.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	4.10	4.10	\$395,402.97	\$387,203.00	\$390,285.00	\$3,082.00

LAKE AREA TECHNICAL COLLEGE

Department: 680 - Automotive Technology

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	4.00	4.00	\$279,918.00	\$287,958.00	\$291,600.00	\$3,642.00
Classified Salaries	0.20	0.20	\$10,924.89	\$10,830.00	\$10,965.00	\$135.00
Benefits			\$74,365.95	\$83,763.00	\$87,560.00	\$3,797.00
Purchased Services			\$28,808.49	\$50,447.00	\$42,665.00	(\$7,782.00)
Supplies			\$29,934.12	\$23,453.00	\$23,150.00	(\$303.00)
Equipment			\$82,248.46	\$203,650.00	\$87,485.00	(\$116,165.00)
Total	4.20	4.20	\$506,199.91	\$660,101.00	\$543,425.00	(\$116,676.00)

LAKE AREA TECHNICAL COLLEGE
Department: 681 - Aviation

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$140,372.00	\$199,236.00	\$172,500.00	(\$26,736.00)
Classified Salaries	0.25	0.25	\$17,460.50	\$9,254.00	\$9,370.00	\$116.00
Adjunct/Other Salaries			\$6,895.30	\$2,400.00	\$2,500.00	\$100.00
Benefits			\$42,384.72	\$61,649.00	\$55,500.00	(\$6,149.00)
Purchased Services			\$48,946.81	\$62,000.00	\$62,000.00	\$0.00
Supplies			\$33,998.96	\$30,000.00	\$28,000.00	(\$2,000.00)
Equipment			\$14,424.11	\$8,500.00	\$0.00	(\$8,500.00)
Total	3.25	3.25	\$304,482.40	\$373,039.00	\$329,870.00	(\$43,169.00)

LAKE AREA TECHNICAL COLLEGE
Department: 682 - Auto Body & Paint

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	3.00	3.00	\$213,023.00	\$221,498.00	\$221,200.00	(\$298.00)
Classified Salaries	0.00	0.10	\$0.00	\$5,415.00	\$5,480.00	\$65.00
Benefits			\$53,957.89	\$61,962.00	\$65,125.00	\$3,163.00
Purchased Services			\$13,792.68	\$16,000.00	\$21,500.00	\$5,500.00
Supplies			\$39,502.50	\$38,000.00	\$37,000.00	(\$1,000.00)
Equipment			\$4,175.00	\$0.00	\$26,530.00	\$26,530.00
Total	3.00	3.10	\$324,451.07	\$342,875.00	\$376,835.00	\$33,960.00

LAKE AREA TECHNICAL COLLEGE
Department: 683 - Diesel Technology

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	20.00	19.70	\$1,330,451.30	\$1,538,990.00	\$1,574,235.00	\$35,245.00
Classified Salaries	0.50	0.50	\$17,460.50	\$18,508.00	\$18,750.00	\$242.00
Benefits			\$329,960.22	\$419,713.00	\$429,580.00	\$9,867.00
Purchased Services			\$73,678.10	\$106,175.00	\$125,500.00	\$19,325.00
Supplies			\$135,039.32	\$184,920.00	\$160,000.00	(\$24,920.00)
Equipment			\$664,410.42	\$126,252.00	\$13,000.00	(\$113,252.00)
Total	20.50	20.20	\$2,550,999.86	\$2,394,558.00	\$2,321,065.00	(\$73,493.00)

LAKE AREA TECHNICAL COLLEGE

Department: 684 - High Performance Engine Machining

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	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			\$105.39	\$0.00	\$0.00	\$0.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	0.00	0.00	\$105.39	\$0.00	\$0.00	\$0.00

LAKE AREA TECHNICAL COLLEGE

Department: 685 - Heavy Equipment Operator

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.50	2.41	\$174,562.01	\$210,339.00	\$212,985.00	\$2,646.00
Classified Salaries	0.10	0.10	\$9,024.60	\$4,783.00	\$4,845.00	\$62.00
Adjunct/Other Salaries			\$34,509.53	\$38,000.00	\$30,000.00	(\$8,000.00)
Benefits			\$45,501.81	\$58,968.00	\$53,890.00	(\$5,078.00)
Purchased Services			\$192,066.54	\$200,000.00	\$205,000.00	\$5,000.00
Supplies			\$101,785.61	\$113,500.00	\$110,000.00	(\$3,500.00)
Equipment			\$288,425.62	\$263,750.00	\$0.00	(\$263,750.00)
Total	2.60	2.51	\$845,875.72	\$889,340.00	\$616,720.00	(\$272,620.00)

LAKE AREA TECHNICAL COLLEGE

Department: 686 - Professional Fixed Wing Pilot

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	2.00	2.00	\$171,293.60	\$164,549.00	\$209,400.00	\$44,851.00
Classified Salaries	0.00	0.25	\$0.00	\$9,254.00	\$9,370.00	\$116.00
Adjunct/Other Salaries			\$275,731.06	\$284,345.00	\$300,000.00	\$15,655.00
Benefits			\$62,451.72	\$52,888.00	\$73,510.00	\$20,622.00
Purchased Services			\$240,704.40	\$603,400.00	\$663,930.00	\$60,530.00
Supplies			\$289,733.35	\$349,294.00	\$500,000.00	\$150,706.00
Equipment			\$508,185.85	\$546,565.00	\$0.00	(\$546,565.00)
Total	2.00	2.25	\$1,548,099.98	\$2,010,295.00	\$1,756,210.00	(\$254,085.00)

LAKE AREA TECHNICAL COLLEGE
Department: 687 - Uncrewed Aerial Systems

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	0.00	1.00	\$0.00	\$0.00	\$56,900.00	\$56,900.00
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	\$0.00	\$18,760.00	\$18,760.00
Purchased Services			\$0.00	\$0.00	\$16,500.00	\$16,500.00
Supplies			\$0.00	\$0.00	\$15,000.00	\$15,000.00
Equipment			\$0.00	\$0.00	\$0.00	\$0.00
Total	0.00	1.00	\$0.00	\$0.00	\$107,160.00	\$107,160.00

LAKE AREA TECHNICAL COLLEGE
Department: 1599 - General Education

BUDGET DATA	FTE FY25	FTE FY26	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year
Certified Salaries	11.00	11.55	\$792,726.34	\$739,798.00	\$790,425.00	\$50,627.00
Adjunct/Other Salaries			\$182,118.14	\$200,000.00	\$200,000.00	\$0.00
Benefits			\$212,857.42	\$228,723.00	\$244,995.00	\$16,272.00
Purchased Services			\$2,852.34	\$11,000.00	\$10,000.00	(\$1,000.00)
Supplies			\$22,000.52	\$20,000.00	\$18,000.00	(\$2,000.00)
Total	11.00	11.55	\$1,212,554.76	\$1,199,521.00	\$1,263,420.00	\$63,899.00

LATC BOOKSTORE SERVICES

REVENUE

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$21,500.00	\$10,000.00	(\$11,500.00)	
Sales	\$3,260,959.16	\$3,973,576.00	\$3,707,370.00	(\$266,206.00)	1
Lease Income - Technology Equip.	\$0.00	\$0.00	\$0.00	\$0.00	2
Other Local Revenue	\$115,670.29	\$65,000.00	\$55,000.00	(\$10,000.00)	
Sales Tax Collected	\$191,071.93	\$200,000.00	\$225,000.00	\$25,000.00	3
CARES Funding	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$70,024.17	\$0.00	\$0.00	\$0.00	4
Revenue Total	\$3,637,725.55	\$4,260,076.00	\$3,997,370.00	(\$262,706.00)	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$173,886.22	\$139,165.00	\$148,370.00	\$9,205.00	
Benefits - Taxes	\$13,184.26	\$10,646.00	\$11,350.00	\$704.00	
- Retirement	\$10,415.30	\$8,349.00	\$8,900.00	\$551.00	
- Insurance	\$26,055.20	\$30,441.00	\$32,400.00	\$1,959.00	
- Workers' Comp	\$4,519.00	\$4,450.00	\$4,500.00	\$50.00	
Purchased/Contract Services	\$150,919.65	\$132,200.00	\$152,850.00	\$20,650.00	
Regular Supplies	\$114,545.80	\$6,700.00	\$7,000.00	\$300.00	
Purchases for Resale	\$2,552,035.68	\$3,193,125.00	\$2,907,000.00	(\$286,125.00)	
Purchases for Equipment Leases	\$400,840.25	\$535,000.00	\$500,000.00	(\$35,000.00)	5
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Misc. - Sales Tax	\$191,324.19	\$200,000.00	\$225,000.00	\$25,000.00	3
Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$0.00	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$3,637,725.55	\$4,260,076.00	\$3,997,370.00	(\$262,706.00)	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$8,000.00	\$3,000.00	(\$5,000.00)	
Sales	\$677,263.16	\$639,094.00	\$744,745.00	\$105,651.00	1
Other Local Revenue/Vending	\$15,005.21	\$15,000.00	\$15,000.00	\$0.00	
Sales Tax Collected	\$35,615.97	\$35,000.00	\$45,000.00	\$10,000.00	2
CARES Funding	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$0.00	\$10,500.00	\$0.00	(\$10,500.00)	
Revenue Total	\$727,884.34	\$707,594.00	\$807,745.00	\$100,151.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$222,028.76	\$210,381.00	\$274,940.00	\$64,559.00	
Benefits - Taxes	\$16,635.89	\$16,094.00	\$21,035.00	\$4,941.00	
- Retirement	\$8,808.38	\$12,292.00	\$16,010.00	\$3,718.00	
- Insurance	\$25,939.00	\$25,367.00	\$37,800.00	\$12,433.00	
- Workers' Comp	\$4,346.00	\$4,300.00	\$4,500.00	\$200.00	
Purchased/Contract Services	\$16,496.99	\$19,160.00	\$17,960.00	(\$1,200.00)	
Regular Supplies	\$38,283.53	\$28,000.00	\$28,000.00	\$0.00	
Purchases for Resale	\$344,915.93	\$327,000.00	\$351,000.00	\$24,000.00	1
Equipment	\$0.00	\$28,500.00	\$10,000.00	(\$18,500.00)	
Misc. - Sales Tax & Other	\$35,615.97	\$35,000.00	\$45,000.00	\$10,000.00	2
Depreciation	\$2,063.21	\$1,500.00	\$1,500.00	\$0.00	
Increase in Reserve	\$12,750.68	\$0.00	\$0.00	\$0.00	3
Expenditure Total	\$727,884.34	\$707,594.00	\$807,745.00	\$100,151.00	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income	\$0.00	\$9,000.00	\$0.00	(\$9,000.00)	
Meal Sales	\$17,951.87	\$16,800.00	\$0.00	(\$16,800.00)	1
Other Revenue/Donations	\$0.00	\$60,000.00	\$0.00	(\$60,000.00)	
Day Care Services	\$423,259.59	\$525,000.00	\$650,000.00	\$125,000.00	1
Federal Reimbursement	\$32,618.16	\$46,150.00	\$26,000.00	(\$20,150.00)	2
CARES Funding	\$0.00	\$0.00	\$0.00	\$0.00	
ARPA Grant	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Cash on Hand	\$0.00	\$0.00	\$0.00	\$0.00	3
Revenue Total	\$473,829.62	\$656,950.00	\$676,000.00	\$19,050.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Salaries	\$290,637.01	\$357,722.00	\$358,950.00	\$1,228.00	
Benefits - Taxes	\$21,327.60	\$23,158.00	\$27,460.00	\$4,302.00	
- Retirement	\$10,534.62	\$10,963.00	\$13,135.00	\$2,172.00	
- Insurance	\$41,650.00	\$50,735.00	\$62,100.00	\$11,365.00	
- Workers' Comp	\$569.00	\$548.00	\$1,075.00	\$527.00	
Utilities	\$9,916.81	\$11,400.00	\$11,600.00	\$200.00	
Purchased/Contract Services	\$7,258.20	\$7,300.00	\$7,600.00	\$300.00	
Regular Supplies	\$3,494.56	\$10,000.00	\$5,000.00	(\$5,000.00)	
Food Purchases	\$17,135.75	\$28,250.00	\$25,000.00	(\$3,250.00)	4
Buildings	\$0.00	\$111,150.00	\$145,000.00	\$33,850.00	
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenses	\$93.00	\$500.00	\$500.00	\$0.00	
Depreciation	\$3,003.40	\$0.00	\$0.00	\$0.00	
Increase in Reserve	\$68,209.67	\$45,224.00	\$18,580.00	(\$26,644.00)	
Expenditure Total	\$473,829.62	\$656,950.00	\$676,000.00	\$19,050.00	

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 FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Interest Income (Perkins)	\$6.76	\$2,000.00	\$0.00	(\$2,000.00)	
Loan Repayment Proceeds (UAS +)	\$0.00	\$100,000.00	\$0.00	(\$100,000.00)	
Local Match (SEOG)	\$26,136.50	\$28,000.00	\$28,000.00	\$0.00	
CWS - Off Campus	\$5,366.21	\$3,000.00	\$3,000.00	\$0.00	
State Grants (SD Needs Based/SDEAF)	\$118,191.00	\$95,500.00	\$95,500.00	\$0.00	
Federal Grants (Pell, CWS, SEOG)	\$3,250,159.50	\$4,878,500.00	\$5,078,420.00	\$199,920.00	
Direct Loans	\$5,896,887.00	\$8,160,000.00	\$8,160,000.00	\$0.00	
CARES Act Distribution	\$0.00	\$0.00	\$0.00	\$0.00	
Revenue Total	\$9,296,746.97	\$13,267,000.00	\$13,364,920.00	\$97,920.00	

EXPENDITURES

BUDGET DATA	ACTUAL FY24	BUDGET FY25	BUDGET FY26	Increase/(Decrease) from Prior Year	Note Reference
Grants to Students	\$3,198,421.00	\$4,896,000.00	\$4,993,920.00	\$97,920.00	
Perkins Liquidation	\$79,368.74	\$0.00	\$0.00	\$0.00	
CWS	\$80,456.79	\$75,000.00	\$75,000.00	\$0.00	
Loan Collections Costs	\$0.00	\$15,500.00	\$15,500.00	\$0.00	
CARES Allocated to Students	\$0.00	\$0.00	\$0.00	\$0.00	
State Grants (SD Needs Based/SDEAF)	\$118,191.00	\$95,500.00	\$95,500.00	\$0.00	
Direct Loans	\$5,896,887.00	\$8,160,000.00	\$8,160,000.00	\$0.00	
Administrative Costs	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	
Allocation for Future Fiscal Year	(\$101,577.56)	\$0.00	\$0.00	\$0.00	
Expenditure Total	\$9,296,746.97	\$13,267,000.00	\$13,364,920.00	\$97,920.00	