

CONCERN:

Consider Working Budget

DISCUSSION:

The Working Budget is presented for Board approval at this meeting. A local school board is required to submit a Working Budget by September 30. The Tentative Budget approved by the Board in May 2025 is now recommended for amendment to include the following:

- ☒ Revised Revenue based on projected revenue from the adopted tax levy and SEEK released by the Kentucky Department of Education (KDE) on August 18, 2025 adjusted for 2025 End of the Year (EOY) Average Daily Attendance (ADA) data and projected growth.
- ☒ Other changes in revenue based on actual experience in 2024-25 or other changes such as higher or lower interest rates, more or fewer students enrolled, etc.
- ☒ Changes in expenses to funds based on review of actual expense in 2024-25 and current year data.

Revenue for all funds recommended for the Working Budget is shown in Table A. The data in Table A include an overview of projected revenue plus beginning balances.

Table A
Revenue – All Funds – Working Budget

| FUND | A Prior Year Actual 2023-24 | B Last Year Actual 2024-25 | C Current Year Budget 2025-26 | D \$ Change C - B | E % Change D / B |
|--|--|---|--|--------------------------------------|-------------------------------------|
| GENERAL FUND | \$26,673,018.91 | \$28,082,701.45 | 27,724,174.59 | \$(358,526.86) | (1.3%) |
| SPECIAL REVENUE FUNDS | 5,683,104.48 | 3,596,622.82 | 2,700,571.64 | (896,051.18) | (24.9%) |
| CAPITAL OUTLAY FUND | 315,451.29 | 297,685.96 | 232,060.00 | (65,625.96) | (22.0%) |
| FACILITY BUILDING FUND | 2,545,598.63 | 2,971,121.76 | 2,778,919.00 | (192,202.76) | (6.5%) |
| FOOD SERVICE FUND | 3,135,945.03 | 2,981,632.44 | 2,867,549.39 | (114,083.05) | (3.8%) |
| TOTAL ALL FUNDS, excl Construction & Trust/Agency | \$38,353,118.34 | \$37,929,764.43 | \$36,303,274.62 | \$(1,626,489.81) | (4.3%) |

Note: Column A, B & C above exclude any payments made on behalf of the Elizabethtown Independent Schools by the state for fringe benefits.

Table B below provides more detail as to General Fund revenue.

Table B
General Fund Revenue – Working Budget

| Revenue Source | A Prior Year Actual 2022-23 | B Last Year Actual 2023-24 | C Current Year Budget 2024-25 | D \$ Change C - B | E % Change D / B |
|------------------------|--------------------------------------|-------------------------------------|--|----------------------------|---------------------------|
| Beginning Balance | \$6,344,445.27 | \$6,601,178.65 | \$6,036,060.59 | \$(565,118.06) | (8.6%) |
| Local GF Revenue | 8,921,009.74 | 8,906,964.75 | 9,077,000.00 | 170,035.25 | 1.9% |
| State GF Revenue | 11,031,348.64 | 11,786,472.96 | 12,452,114.00 | 665,641.04 | 5.6% |
| Federal GF Revenue | 82,301.93 | 67,796.25 | 49,000.00 | (18,796.25) | (27.7%) |
| Other Receipts | 293,913.33 | 286,008.90 | 110,000.00 | (11,491.90) | (61.5%) |
| Total Gen. Fund | \$26,673,018.91 | \$28,082,701.45 | 27,724,174.59 | \$(358,526.86) | (1.3%) |

Note: Columns A, B and C above exclude any payments made on behalf of the Elizabethtown Independent Schools by the state for fringe benefits.

General Fund revenue is projected to decline overall, primarily due to a \$565,000 decrease in the beginning balance from FY 2024–25 to FY 2025–26. However, general receipts—excluding the beginning balance—are expected to increase by approximately \$207,000 this fiscal year, driven by higher SEEK and property tax revenues. Additionally, an interfund transfer of about \$434,000 in FY 2024–25 was recorded as revenue, which contributed to higher reported receipts for that year. Taking all factors into account, total receipts for FY 2025–26 are anticipated to rise by roughly \$600,000.

Proposed revenue is detailed in the attached Working Budget. Table C below provides an overview of all proposed General Fund revenue and adjustments made since the May 2023 review of projected revenue.

Table C
General Fund Revenue – Tentative to Working Budget

| Revenue Source | Tentative Budget May 2025 | Working Budget Sep 2025 | \$ Change |
|------------------------|------------------------------|----------------------------|-------------------|
| Beginning Balance | \$5,870,000.00 | \$6,036,060.59 | \$166,060.59 |
| Local GF Revenue | 8,772,000.00 | 9,077,000.00 | 305,000.00 |
| State GF Revenue | 12,452,114.00 | 12,321,914.00 | (\$130,200.00) |
| Federal GF Revenue | 49,000.00 | 12,452,114.00 | 12,403,114.00 |
| Other Receipts | 89,000.00 | 110,000.00 | 21,000.00 |
| Total Gen. Fund | \$27,232,114.00 | 27,724,174.59 | 492,060.59 |

Changes in local tax revenue were presented at the August Board meeting. Local school districts are directed by KDE to be very conservative in estimating revenue from these sources.

Table D
General Fund Expense – Working Budget

| CODE | FUNCTION DESCRIPTION | A Prior Year Actual 2023-24 | B Last Year Actual 2024-25 | C Current Year Budget 2025-26 | D \$ Change C - B | E % Change D / B |
|------|---|--------------------------------------|-------------------------------------|--|----------------------------|---------------------------|
| 0100 | SALARIES PERSONNEL SERVICES <i>Percent of General Fund Expense</i> | \$13,410,695 67.2% | \$14,768,975 66.8% | \$15,123,382 68.5% | \$354,407 | 2.4% |
| 0200 | EMPLOYEE BENEFITS <i>Percent of General Fund Expense</i> | 1,287,483.85 6.5% | 1,515,074.18 6.9% | 1,637,188.30 7.4% | \$122,095 | 8.1% |
| 0300 | PURCHASED PROF & TECH SER <i>Percent of General Fund Expense</i> | \$528,208 2.6% | \$621,387 2.8% | \$577,786 2.6% | (\$43,601) | -7.0% |
| 0400 | PURCHASED PROPERTY SERVICES <i>Percent of General Fund Expense</i> | \$1,846,812 9.3% | \$2,153,574 9.7% | \$1,587,125 7.2% | (\$566,449) | -26.3% |
| 0500 | OTHER PURCHASED SERVICES <i>Percent of General Fund Expense</i> | \$481,687 2.4% | \$550,022 2.5% | \$557,643 2.5% | \$7,621 | 1.4% |
| 0600 | SUPPLIES & MATERIALS <i>Percent of General Fund Expense</i> | \$1,320,192 6.6% | \$1,500,659 6.8% | \$1,863,990 8.4% | \$363,331 | 24.2% |
| 0700 | PROPERTY <i>Percent of General Fund Expense</i> | \$299,865 1.5% | \$351,658 1.6% | \$207,900 0.9% | (\$143,758) | -40.9% |
| 0800 | MISCELLANEOUS <i>Percent of General Fund Expense</i> | \$52,550 0.3% | \$79,308 0.4% | 146,300.00 0.7% | \$66,992 | 84.5% |
| 0900 | OTHER USES OF FUNDS <i>Percent of General Fund Expense</i> | \$727,033 3.6% | \$567,631 2.6% | \$362,370 1.6% | (\$205,261) | -36.2% |
| | Subtotal for General Fund | \$19,954,527 | \$22,108,288 | \$22,063,685 | (\$44,621) | -0.2% |
| 0840 | CONTINGENCY <i>Percent of General Fund Expense</i> | | | \$5,660,489 25.7% | \$5,660,489 | |
| | Total for General Fund | \$19,954,527 | \$22,108,288 | \$27,724,175 | \$5,615,887 | 25.4% |

Note: Columns A, B and C above exclude any payments made on behalf of the Elizabethtown Independent Schools by the state for fringe benefits.

Recommended expense allocations are presented in summary form in Table D. It is important to note that approximately 76% of the General Fund is dedicated to personnel expense. The increase in salaries includes experience step plus 4% to certified staff and administrative staff and 4% raise to classified hourly employees.

Proposed expenses are detailed in the attached Working Budget. Table E (see page 4) provides an overview of all proposed General Fund expenses and changes made since the May 2025 review of projected expenses. Appendix A (see page 6) contains brief descriptions of the object codes utilized in Table E. Expense changes from the Tentative Budget approved in May 2025 were primarily in salaries and contingency.

Table E
General Fund Expense – Tentative to Working Budget

| CODE | FUNCTION DESCRIPTION | Tentative Budget May 2025 | Working Budget Sept 2025 | \$ Change |
|------|---|------------------------------|-----------------------------|------------------|
| 0100 | SALARIES PERSONNEL SERVICES <i>Percent of General Fund Expense</i> | \$15,421,065 70.7% | \$15,123,382 68.5% | (\$297,682) |
| 0200 | EMPLOYEE BENEFITS <i>Percent of General Fund Expense</i> | \$1,374,700 6.3% | \$1,637,188 7.4% | \$262,469 |
| 0300 | PURCHASED PROF & TECH SER <i>Percent of General Fund Expense</i> | \$559,536 2.6% | \$577,786 2.6% | \$18,250 |
| 0400 | PURCHASED PROPERTY SERVICES <i>Percent of General Fund Expense</i> | \$1,539,875 7.1% | \$1,587,125 7.2% | \$47,250 |
| 0500 | OTHER PURCHASED SERVICES <i>Percent of General Fund Expense</i> | \$598,177 2.7% | \$557,643 2.5% | (\$40,534) |
| 0600 | SUPPLIES & MATERIALS <i>Percent of General Fund Expense</i> | \$1,719,847 7.9% | \$1,863,990 8.4% | \$144,143 |
| 0700 | PROPERTY <i>Percent of General Fund Expense</i> | \$136,900 0.6% | \$207,900 0.9% | \$71,000 |
| 0800 | MISCELLANEOUS <i>Percent of General Fund Expense</i> | \$97,600 0.4% | \$146,300 0.7% | \$48,700 |
| 0900 | OTHER USES OF FUNDS <i>Percent of General Fund Expense</i> | \$362,370 1.7% | \$362,370 1.6% | \$0 |
| | Subtotal for General Fund | \$21,810,071 | \$22,063,685 | \$253,596 |
| 0840 | CONTINGENCY <i>Percent of General Fund Expense</i> | \$5,422,043 24.9% | \$5,660,469 25.7% | \$238,446 |
| | Total for General Fund | \$27,232,114 | \$27,724,175 | \$492,061 |

KDE defines “total budget” as the budgeted expenditures in the General, Special Revenue, Capital Outlay, Building, and Food Service Funds excluding the Contingency. The budgeted reserve (Contingency) in the Working Budget has been determined accordingly.

The minimum reserve or Contingency required is 2% of the total Working Budget which would be \$726,065. KDE encourages local districts to consider inclusion of a 5% budgeted reserve. A 5% reserve of Elizabethtown’s total Working Budget is \$1,815,164.

The unrestricted budget reserve (Contingency) is necessary for maintaining adequate cash flow during the year, providing for unanticipated emergency expenditures, and to provide a buffer from immediate program cuts in the event of any reduction in anticipated receipts. A restricted budget reserve is for specific needs such as litigation, or other special needs the board may wish to designate. The unrestricted reserve of \$5,660,469 is 15.6% of the total Working Budget.

The recommended Working Budget contains expenses budgeted higher than revenue, which has also occurred in previous fiscal years.

During uncertain fiscal times, it can be difficult to accurately budget General Fund revenue and expenses because circumstances often change during the fiscal year. For example, the Governor

could order a mid-year decrease in SEEK funding which would have a negative impact on projected revenue. Concerning General Fund expenses, diesel fuel or utilities could unexpectedly increase. Also, it is difficult to accurately budget for expenses such as substitute personnel or overtime pay. Table G shows the district's "Expense as Percent of Revenue" historical trend for comparison purposes.

Table F
Expense as Percent of Revenue – Working Budget

| | Actual 2023-24 | Actual 2024-25 | Projected 2025-26 |
|--------------------------------------|---------------------------|---------------------------|------------------------------|
| GF Revenues less Beginning Balance | \$20,328,573.64 | \$21,481,522.80 | 21,688,114.00 |
| GF Expenses less Contingency | \$19,954,526.50 | \$22,108,287.73 | \$22,063,666.40 |
| +/- Difference | \$374,047.14 | (\$626,764.93) | \$(375,552.40) |
| Expense as Percent of Revenue | 98.16% | 102.92% | 101.73% |

Note: All columns above exclude any payments made on behalf of the Elizabethtown Independent Schools by the state for fringe benefits.

RECOMMENDATION:

Approve the Working Budget as attached to this enclosure.

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-------------------------------|-------------------------------------|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| UNDEFINED REV SOURCE | | | | |
| UNDEFINED REV TYPE | | | | |
| 0950 | UNIVERSAL SERVICE FUND | .00 | .00 | .00 |
| | TOTAL UNDEFINED REV TYPE | .00 | .00 | .00 |
| | TOTAL UNDEFINED REV SOURCE | .00 | .00 | .00 |
| | TOTAL RECEIPTS | .00 | .00 | .00 |
| 0999 BEGINNING BALANCE | | | | |
| | TOTAL 0999 BEGINNING BALANCE | 6,344,445.27 | 6,601,178.65 | 6,036,060.59 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| AD VALOREM TAXES | | | | |
| 1111 | GENERAL REAL PROPERTY TAX | 6,164,605.41 | 6,435,034.54 | 6,735,000.00 |
| 1112 | GENERAL PERS PROPERTY TAX | .00 | .00 | .00 |
| 1113 | PSC REAL PROPERTY TAX | 342,549.19 | 328,443.51 | 377,000.00 |
| 1115 | DELINQUENT PROPERTY TAX | 40,758.66 | 47,341.73 | 40,000.00 |
| 1117 | MOTOR VEHICLE TAX | 539,043.01 | 505,912.81 | 492,000.00 |
| | TOTAL AD VALOREM TAXES | 7,086,956.27 | 7,316,732.59 | 7,644,000.00 |
| SALES & USE TAXES | | | | |
| 1121 | UTILITIES TAX | 908,997.68 | 850,502.49 | 890,000.00 |
| | TOTAL SALES & USE TAXES | 908,997.68 | 850,502.49 | 890,000.00 |
| PENALTIES & INTEREST ON TAXES | | | | |
| 1140 | PENALTIES & INTEREST ON TAXES | 2,598.83 | .00 | 8,000.00 |
| | TOTAL PENALTIES & INTEREST ON TAXES | 2,598.83 | .00 | 8,000.00 |
| OTHER TAXES | | | | |
| 1190 | OTHER TAXES | .00 | .00 | .00 |
| 1191 | OMITTED PROPERTY TAX | 12,503.71 | 3,889.33 | 10,000.00 |
| | TOTAL OTHER TAXES | 12,503.71 | 3,889.33 | 10,000.00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------------|--|-----------------------|--------------------|------------------|
| TUITION | | | | |
| 1310 | TUITION FROM INDIVIDUALS | 138,830.00 | 142,204.95 | 130,000.00 |
| 1320 | TUIT FRM OTH GOVT SRCS W/IN ST | .00 | .00 | .00 |
| | TOTAL TUITION | 138,830.00 | 142,204.95 | 130,000.00 |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 563,166.97 | 455,869.80 | 350,000.00 |
| 1540 | INVESTMENT INC FROM REAL PRPTY | .00 | .00 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 563,166.97 | 455,869.80 | 350,000.00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1911 | BUILDING RENTAL | 200.00 | 10,630.00 | 10,000.00 |
| 1912 | BUS RENTAL | .00 | .00 | .00 |
| 1913 | AUDITORIUM RENT | .00 | .00 | .00 |
| 1920 | CONTRIBUTIONS/DONATIONS | 55,698.90 | 104,499.92 | 1,000.00 |
| 1925 | PRIVATE REIMBURSEMENT FOR P/D | .00 | .00 | .00 |
| 1941 | TEXTBOOK SALES | .00 | .00 | .00 |
| 1942 | TEXTBOOK RENTALS | .00 | .00 | .00 |
| 1980 | REFUND OF PRIOR YR EXPENDITURE | 113,010.85 | -4,912.57 | .00 |
| 1990 | MISCELLANEOUS REVENUE | 39,046.53 | 11,310.16 | 34,000.00 |
| 1993 | MISCELLANEOUS REIMBURSEMENTS | .00 | 6,297.04 | .00 |
| 1997 | OTHER REIMBURSEMENTS | .00 | 9,941.04 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 207,956.28 | 137,765.59 | 45,000.00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 8,921,009.74 | 8,906,964.75 | 9,077,000.00 |
| REVENUE FROM STATE SOURCES | | | | |
| STATE PROGRAM | | | | |
| 3111 | SEEK PROGRAM | 10,856,275.00 | 11,619,780.00 | 12,321,914.00 |
| 3119 | OTHER STATE REVENUE | .00 | .00 | .00 |
| | TOTAL STATE PROGRAM | 10,856,275.00 | 11,619,780.00 | 12,321,914.00 |
| OTHER STATE FUNDING | | | | |
| 3120 | OTHER STATE FUNDING | .00 | 1,650.00 | .00 |
| 3122 | VOCATIONAL TRANSPORTATION | 36,464.00 | 31,410.00 | .00 |
| 3125 | BUS DRVR TRAINING REIMB | .00 | .00 | .00 |
| 3126 | SUB SALARY REIMB (STATE) | .00 | .00 | .00 |
| 3127 | FLEXIBLE SPENDING ACCT (STATE) | .00 | .00 | .00 |
| 3128 | AUDIT REIMBURSEMENT | .00 | .00 | .00 |
| 3129 | KSB/KSD TRANSP REIMBURSEMENT | .00 | .00 | .00 |
| | TOTAL OTHER STATE FUNDING | 36,464.00 | 33,060.00 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--------------------------------|--------------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURE REIMBURSEMENTS | | | | |
| 3130 | NBCT REIMBURSEMENT | 18,000.00 | 10,000.00 | 14,000.00 |
| 3132 | AUDIO AND SPEECH CERT | 7,000.00 | 10,000.00 | 8,000.00 |
| | TOTAL EXPENDITURE REIMBURSEMENTS | 25,000.00 | 20,000.00 | 22,000.00 |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | .00 | .00 | .00 |
| | TOTAL RESTRICTED | .00 | .00 | .00 |
| REVENUE IN LIEU OF TAXES/STATE | | | | |
| 3800 | Revenue in Lieu of Taxes/State | 113,609.64 | 113,632.96 | 108,200.00 |
| | TOTAL REVENUE IN LIEU OF TAXES/STATE | 113,609.64 | 113,632.96 | 108,200.00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 | On Behalf Payments | 6,724,059.24 | 7,188,586.81 | .00 |
| | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 6,724,059.24 | 7,188,586.81 | .00 |
| | TOTAL REVENUE FROM STATE SOURCES | 17,755,407.88 | 18,975,059.77 | 12,452,114.00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| UNRESTRICTED DIRECT | | | | |
| 4100 | UNRESTRICTED DIRECT FEDERAL | 43,972.00 | 32,486.00 | 10,000.00 |
| | TOTAL UNRESTRICTED DIRECT | 43,972.00 | 32,486.00 | 10,000.00 |
| UNRESTRICTED THROUGH THE STATE | | | | |
| 4200 | UNRESTRICTED FED THRU STATE | .00 | .00 | .00 |
| | TOTAL UNRESTRICTED THROUGH THE STATE | .00 | .00 | .00 |
| RESTRICTED THROUGH THE STATE | | | | |
| 4500 | RESTRICTED FED THRU STATE | .00 | .00 | .00 |
| | TOTAL RESTRICTED THROUGH THE STATE | .00 | .00 | .00 |
| FEDERAL REIMBURSEMENT | | | | |
| 4810 | MEDICAID REIMBURSEMENT | 38,329.93 | 35,310.25 | 39,000.00 |
| | TOTAL FEDERAL REIMBURSEMENT | 38,329.93 | 35,310.25 | 39,000.00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---------------------------------------|---------------------------|-----------------------|--------------------|------------------|
| TOTAL REVENUE FROM FEDERAL SOURCES | | 82,301.93 | 67,796.25 | 49,000.00 |
| OTHER RECEIPTS | | | | |
| BOND PROCEEDS | | | | |
| 5110 | BOND PRINCIPAL PROCEEDS | .00 | .00 | .00 |
| TOTAL BOND PROCEEDS | | .00 | .00 | .00 |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | .00 | 598,796.94 | .00 |
| 5220 | INDIRECT COSTS TRANSFER | 248,479.50 | 120,471.90 | 110,000.00 |
| TOTAL INTERFUND TRANSFERS | | 248,479.50 | 719,268.84 | 110,000.00 |
| SALE OR COMP FOR LOSS OF ASSETS | | | | |
| 5332 | LOSS COMP - BUILDINGS | 30,489.48 | .00 | .00 |
| 5341 | SALE OF EQUIPMENT ETC | 665.00 | 20.00 | .00 |
| 5342 | LOSS COMP - EQUIPMENT ETC | 14,279.35 | 1,000.00 | .00 |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | | 45,433.83 | 1,020.00 | .00 |
| CAPITAL CONTRIBUTIONS | | | | |
| 5610 | CAPITAL CONTRIBUTIONS | .00 | .00 | .00 |
| TOTAL CAPITAL CONTRIBUTIONS | | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | | 293,913.33 | 720,288.84 | 110,000.00 |
| TOTAL RECEIPTS | | 27,052,632.88 | 28,670,109.61 | 21,688,114.00 |
| TOTAL REVENUES | | 33,397,078.15 | 35,271,288.26 | 27,724,174.59 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---|--------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 0000 RESTRICT TO REV & BAL SHT ONLY | | | | |
| 0200 | EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | | .00 | .00 | .00 |
| 1000 INSTRUCTION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 9,488,663.53 | 10,304,694.15 | 10,575,845.41 |
| 0200 | EMPLOYEE BENEFITS | 764,880.10 | 909,605.95 | 915,203.30 |
| 0280 | ON-BEHALF | 5,239,145.60 | 5,548,508.73 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 94,846.05 | 291,942.42 | 188,025.00 |
| 0400 | PURCHASED PROPERTY SERVICES | 11,724.32 | 17,437.95 | 30,000.00 |
| 0500 | OTHER PURCHASED SERVICES | 1,217.35 | 717.80 | 2,878.00 |
| 0600 | SUPPLIES | 114,906.01 | 173,063.64 | 631,020.00 |
| 0700 | PROPERTY | 151,226.12 | 57,024.71 | 94,900.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 3,569.50 | 5,927.72 | 3,300.00 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 1000 INSTRUCTION | | 15,870,178.58 | 17,308,923.07 | 12,441,171.71 |
| 2100 STUDENT SUPPORT SERVICES | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 727,018.82 | 867,962.76 | 893,034.03 |
| 0200 | EMPLOYEE BENEFITS | 44,860.70 | 51,109.26 | 46,150.00 |
| 0280 | ON-BEHALF | 278,206.07 | 300,587.76 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 46,244.00 | 1,499.00 | 1,300.00 |
| 0500 | OTHER PURCHASED SERVICES | 2,951.69 | 3,658.47 | .00 |
| 0600 | SUPPLIES | 4,343.79 | 11,013.26 | 1,500.00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | | 1,103,625.07 | 1,235,830.51 | 941,984.03 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 586,284.94 | 629,417.48 | 680,932.54 |
| 0200 | EMPLOYEE BENEFITS | 56,890.12 | 46,964.97 | 47,933.00 |
| 0280 | ON-BEHALF | 282,799.87 | 290,585.74 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 5,015.00 | 8,961.18 | 6,730.00 |
| 0400 | PURCHASED PROPERTY SERVICES | 1,423.75 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 16,848.36 | -75.15 | 33,000.00 |
| 0600 | SUPPLIES | 38,071.54 | 35,209.24 | 100,300.00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 6,900.00 | 6,900.00 | .00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | | 994,233.58 | 1,017,963.46 | 868,895.54 |
| 2300 DISTRICT ADMIN SUPPORT | | | | |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---|--------------------------------|-----------------------|--------------------|------------------|
| 0100 | SALARIES PERSONNEL SERVICES | 218,373.56 | 300,354.06 | 271,449.09 |
| 0200 | EMPLOYEE BENEFITS | 60,211.34 | 64,293.45 | 63,388.00 |
| 0280 | ON-BEHALF | 57,472.37 | 84,409.53 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 179,488.04 | 171,766.23 | 204,550.00 |
| 0400 | PURCHASED PROPERTY SERVICES | 25,037.94 | 19,506.73 | 22,100.00 |
| 0500 | OTHER PURCHASED SERVICES | 129,019.95 | 204,780.43 | 203,830.16 |
| 0600 | SUPPLIES | 56,446.91 | 88,139.17 | 33,000.00 |
| 0700 | PROPERTY | 36,866.00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 21,678.65 | 25,614.00 | 80,000.00 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT | | 784,594.76 | 958,863.60 | 878,317.25 |
| 2400 SCHOOL ADMIN SUPPORT | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 1,114,421.57 | 1,233,710.01 | 1,198,237.23 |
| 0200 | EMPLOYEE BENEFITS | 145,447.39 | 152,544.29 | 142,560.00 |
| 0280 | ON-BEHALF | 420,132.26 | 478,845.50 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 863.00 | 878.00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 23,644.86 | 18,148.90 | 12,400.00 |
| 0600 | SUPPLIES | 45,934.51 | 69,688.37 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 1,774.00 | 5,172.00 | .00 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT | | 1,752,217.59 | 1,958,987.07 | 1,353,197.23 |
| 2500 BUSINESS SUPPORT SERVICES | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 454,670.16 | 483,255.97 | 511,968.09 |
| 0200 | EMPLOYEE BENEFITS | -66,331.79 | 6,354.78 | 175,851.00 |
| 0280 | ON-BEHALF | 127,781.73 | 133,805.78 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 13,113.30 | 10,014.58 | 13,781.33 |
| 0400 | PURCHASED PROPERTY SERVICES | 1,500.94 | 14,840.31 | 20,000.00 |
| 0500 | OTHER PURCHASED SERVICES | 108,118.50 | 78,416.23 | 16,700.00 |
| 0600 | SUPPLIES | 69,986.15 | 101,981.87 | 131,670.00 |
| 0700 | PROPERTY | 85,828.00 | 108,246.45 | 93,000.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 20,499.25 | 23,331.89 | .00 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES | | 815,166.24 | 960,247.86 | 962,970.42 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 359,450.54 | 436,514.78 | 460,598.00 |
| 0200 | EMPLOYEE BENEFITS | 131,469.29 | 132,903.98 | 138,924.00 |
| 0280 | ON-BEHALF | 80,328.82 | 100,017.87 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 182,079.08 | 132,720.56 | 160,000.00 |
| 0400 | PURCHASED PROPERTY SERVICES | 1,789,204.84 | 2,053,319.38 | 1,493,500.00 |
| 0500 | OTHER PURCHASED SERVICES | 146,185.23 | 171,566.00 | 203,237.00 |
| 0600 | SUPPLIES | 877,319.16 | 923,012.62 | 845,500.00 |
| 0700 | PROPERTY | 7,270.31 | .00 | 10,000.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | | 3,573,307.27 | 3,950,055.19 | 3,311,759.00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-------------------------------------|-----------------------|--------------------|------------------|
| 2700 STUDENT TRANSPORTATION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 461,812.05 | 513,065.69 | 531,317.97 |
| 0200 EMPLOYEE BENEFITS | 150,056.75 | 151,297.50 | 107,179.00 |
| 0280 ON-BEHALF | 155,310.26 | 190,179.03 | .00 |
| 0300 PURCHASED PROF AND TECH SERV | 6,560.00 | 3,605.00 | 3,400.00 |
| 0400 PURCHASED PROPERTY SERVICES | 17,919.98 | 48,469.49 | 21,525.00 |
| 0500 OTHER PURCHASED SERVICES | 53,700.92 | 72,809.50 | 85,598.00 |
| 0600 SUPPLIES | 113,379.87 | 98,550.34 | 121,000.00 |
| 0700 PROPERTY | 18,674.73 | 186,387.01 | 10,000.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | -1,871.16 | 12,362.57 | 63,000.00 |
| TOTAL 2700 STUDENT TRANSPORTATION | 975,543.40 | 1,276,726.13 | 943,019.97 |
| 3100 FOOD SERVICE OPERATION | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0280 ON-BEHALF | .00 | .00 | .00 |
| TOTAL 3100 FOOD SERVICE OPERATION | .00 | .00 | .00 |
| 3200 DAY CARE OPERATIONS | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0280 ON-BEHALF | .00 | .00 | .00 |
| 0500 OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 SUPPLIES | .00 | .00 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 3200 DAY CARE OPERATIONS | .00 | .00 | .00 |
| 3300 COMMUNITY SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0280 ON-BEHALF | .00 | .00 | .00 |
| TOTAL 3300 COMMUNITY SERVICES | .00 | .00 | .00 |
| 5100 DEBT SERVICE | | | |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 5100 DEBT SERVICE | .00 | .00 | .00 |
| 5200 FUND TRANSFERS | | | |
| 0900 OTHER ITEMS | 727,033.01 | 567,630.78 | 362,370.25 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| GENERAL FUND (1) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------|----------------|-----------------------|--------------------|------------------|
| TOTAL 5200 | FUND TRANSFERS | 727,033.01 | 567,630.78 | 362,370.25 |
| 5300 | CONTINGENCY | | | |
| 0840 | CONTINGENCY | .00 | .00 | 5,660,489.19 |
| TOTAL 5300 | CONTINGENCY | .00 | .00 | 5,660,489.19 |
| TOTAL EXPENDITURES | | 26,595,899.50 | 29,235,227.67 | 27,724,174.59 |
| TOTAL FOR GENERAL FUND (1) | | 6,801,178.65 | 6,036,060.59 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| SPECIAL REVENUE (2) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------------|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| | TOTAL 0999 BEGINNING BALANCE | .00 | .00 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 6,018.36 | 4,943.57 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 6,018.36 | 4,943.57 | .00 |
| STUDENT ACTIVITIES | | | | |
| 1790 | STUDENT ACTIVITY INCOME | .00 | .00 | .00 |
| | TOTAL STUDENT ACTIVITIES | .00 | .00 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 | CONTRIBUTIONS/DONATIONS | 85,861.46 | 29,049.13 | .00 |
| 1990 | MISCELLANEOUS REVENUE | .00 | .00 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 85,861.46 | 29,049.13 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 91,879.82 | 33,992.70 | .00 |
| REVENUE FROM STATE SOURCES | | | | |
| STATE PROGRAM | | | | |
| 3111 | SEEK PROGRAM | .00 | .00 | .00 |
| | TOTAL STATE PROGRAM | .00 | .00 | .00 |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | 1,089,483.59 | 1,370,945.03 | 1,194,941.64 |
| | TOTAL RESTRICTED | 1,089,483.59 | 1,370,945.03 | 1,194,941.64 |
| | TOTAL REVENUE FROM STATE SOURCES | 1,089,483.59 | 1,370,945.03 | 1,194,941.64 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| RESTRICTED THROUGH THE STATE | | | | |
| 4500 | RESTRICTED FED THRU STATE | 4,455,343.07 | 2,145,648.09 | 1,450,630.00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| SPECIAL REVENUE (2) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-------------------------------------|--------------------------------|-----------------------|--------------------|------------------|
| TOTAL RESTRICTED THROUGH THE STATE | | 4,455,343.07 | 2,145,648.09 | 1,450,630.00 |
| THROUGH INTERMEDIATE AGENCIES | | | | |
| 4700 | FEDERAL REV THRU INTERMED SRC | .00 | .00 | .00 |
| TOTAL THROUGH INTERMEDIATE AGENCIES | | .00 | .00 | .00 |
| TOTAL REVENUE FROM FEDERAL SOURCES | | 4,455,343.07 | 2,145,648.09 | 1,450,630.00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 46,398.00 | 46,037.00 | 55,000.00 |
| 5230 | NCLB TRANSFERS FROM FED GRANTS | .00 | .00 | .00 |
| 5231 | NCLB TRANS FROM TEACHER QUALIT | .00 | .00 | .00 |
| 5232 | NCLB TRANS FROM TITLE IV | .00 | .00 | .00 |
| 5233 | NCLB TRANSFER FROM TITLE V | .00 | .00 | .00 |
| 5240 | NCLB TRANS TO FED GRANTS | .00 | .00 | .00 |
| 5244 | NCLB TRANS TO TITLE V | .00 | .00 | .00 |
| 5251 | FF TRANSER FROM ESS | .00 | 22,118.37 | .00 |
| 5252 | FF TRANS FROM PD | .00 | .00 | .00 |
| 5253 | FF TRANS FROM IR | .00 | .00 | .00 |
| 5261 | FF TRANS TO FF OPERATIONAL | .00 | -22,118.37 | .00 |
| TOTAL INTERFUND TRANSFERS | | 46,398.00 | 46,037.00 | 55,000.00 |
| TOTAL OTHER RECEIPTS | | 46,398.00 | 46,037.00 | 55,000.00 |
| TOTAL RECEIPTS | | 5,683,104.48 | 3,596,622.82 | 2,700,571.64 |
| TOTAL REVENUES | | 5,683,104.48 | 3,596,622.82 | 2,700,571.64 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| SPECIAL REVENUE (2) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 1000 INSTRUCTION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 1,904,488.94 | 1,413,029.63 | 1,322,929.88 |
| 0200 | EMPLOYEE BENEFITS | 594,440.97 | 246,029.06 | 283,263.17 |
| 0300 | PURCHASED PROF AND TECH SERV | 198,216.44 | 91,968.75 | 86,300.00 |
| 0400 | PURCHASED PROPERTY SERVICES | 9,299.00 | 2,375.00 | 6,000.00 |
| 0500 | OTHER PURCHASED SERVICES | 49,722.12 | 30,067.53 | 24,736.47 |
| 0600 | SUPPLIES | 601,019.12 | 742,085.59 | 150,312.37 |
| 0700 | PROPERTY | 404,557.04 | 362,453.78 | 178,242.28 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 19,119.11 | 6,067.81 | 9,350.00 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 1000 INSTRUCTION | | 3,780,862.74 | 2,894,077.15 | 2,061,134.17 |
| 2100 STUDENT SUPPORT SERVICES | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 86,284.74 | 78,477.68 | 40,690.00 |
| 0200 | EMPLOYEE BENEFITS | 8,890.80 | 4,198.74 | 2,405.00 |
| 0300 | PURCHASED PROF AND TECH SERV | 18,661.89 | 9,355.00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 1,442.50 | 3,110.18 | .00 |
| 0600 | SUPPLIES | 50,199.35 | 30,346.47 | 7,134.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | | 165,479.28 | 125,488.07 | 50,229.00 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 153,263.70 | 124,574.79 | 133,999.83 |
| 0200 | EMPLOYEE BENEFITS | 55,076.43 | 50,106.00 | 71,622.07 |
| 0300 | PURCHASED PROF AND TECH SERV | 54,840.35 | 45,487.78 | 39,156.10 |
| 0400 | PURCHASED PROPERTY SERVICES | -1,173.75 | .00 | 4,300.00 |
| 0500 | OTHER PURCHASED SERVICES | 5,824.77 | 12,002.15 | 6,000.00 |
| 0600 | SUPPLIES | 23,779.73 | 21,278.81 | 15,370.83 |
| 0700 | PROPERTY | 5,000.00 | .00 | 1,925.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 450.00 | 5,502.76 | 4,484.00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | | 297,061.23 | 258,952.29 | 276,857.83 |
| 2300 DISTRICT ADMIN SUPPORT | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 | EMPLOYEE BENEFITS | .00 | .00 | .00 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT | | .00 | .00 | .00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 | EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 4,718.22 | 83,121.71 | 83,313.00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| SPECIAL REVENUE (2) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---|--------------------------------|-----------------------|--------------------|------------------|
| 0600 | SUPPLIES | .00 | .00 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | | 4,718.22 | 83,121.71 | 83,313.00 |
| 2700 STUDENT TRANSPORTATION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 2,835.05 | 2,494.19 | 7,449.00 |
| 0200 | EMPLOYEE BENEFITS | 967.91 | 602.06 | 1,139.00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | .00 | 100.00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 2,150.08 | 991.10 | 1,700.00 |
| TOTAL 2700 STUDENT TRANSPORTATION | | 5,953.04 | 4,087.35 | 10,388.00 |
| 3200 DAY CARE OPERATIONS | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| TOTAL 3200 DAY CARE OPERATIONS | | .00 | .00 | .00 |
| 3300 COMMUNITY SERVICES | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 121,807.62 | 153,410.62 | 160,978.48 |
| 0200 | EMPLOYEE BENEFITS | 15,879.73 | 12,792.14 | 13,277.91 |
| 0300 | PURCHASED PROF AND TECH SERV | 16,076.20 | 22,504.85 | 15,424.02 |
| 0500 | OTHER PURCHASED SERVICES | 1,171.26 | 1,762.69 | 3,250.00 |
| 0600 | SUPPLIES | 28,512.94 | 41,126.83 | 22,959.23 |
| 0700 | PROPERTY | 792.58 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 168.30 | 1,464.31 | 2,760.00 |
| TOTAL 3300 COMMUNITY SERVICES | | 184,408.63 | 233,061.44 | 218,649.64 |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | 1,270,384.33 | .00 | .00 |
| TOTAL 5200 FUND TRANSFERS | | 1,270,384.33 | .00 | .00 |
| TOTAL EXPENDITURES | | 5,708,867.47 | 3,598,788.01 | 2,700,571.64 |
| TOTAL FOR SPECIAL REVENUE (2) | | -25,762.99 | -2,165.19 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| DISTRICT ACTIVITY FUND ANNUAL | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------------|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| | TOTAL 0999 BEGINNING BALANCE | .00 | .00 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| STUDENT ACTIVITIES | | | | |
| 1790 | STUDENT ACTIVITY INCOME | .00 | 175.00 | .00 |
| | TOTAL STUDENT ACTIVITIES | .00 | 175.00 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 | CONTRIBUTIONS/DONATIONS | 7,406.38 | 2,649.98 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 7,406.38 | 2,649.98 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 7,406.38 | 2,824.98 | .00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 26,855.00 | 26,887.00 | .00 |
| | TOTAL INTERFUND TRANSFERS | 26,855.00 | 26,887.00 | .00 |
| | TOTAL OTHER RECEIPTS | 26,855.00 | 26,887.00 | .00 |
| | TOTAL RECEIPTS | 34,261.38 | 29,711.98 | .00 |
| | TOTAL REVENUES | 34,261.38 | 29,711.98 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| DISTRICT ACTIVITY FUND ANNUAL | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 1000 INSTRUCTION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 3,640.00 | .00 | .00 |
| 0200 | EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 230.27 | .00 | .00 |
| 0600 | SUPPLIES | 27,588.78 | 28,399.45 | .00 |
| 0700 | PROPERTY | 14,658.94 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 1,900.00 | 5,100.00 | .00 |
| TOTAL 1000 INSTRUCTION | | 48,017.99 | 33,499.45 | .00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | .00 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | | .00 | .00 | .00 |
| TOTAL EXPENDITURES | | 48,017.99 | 33,499.45 | .00 |
| TOTAL FOR DISTRICT ACTIVITY FUND ANNU (21) | | -13,756.61 | -3,787.47 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| SCHOOL ACTIVITY FUND (25) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------------|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 27,630.51 | 25,865.09 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 27,630.51 | 25,865.09 | .00 |
| STUDENT ACTIVITIES | | | | |
| 1710 | ADMISSIONS (ACT) | 23,694.83 | 26,912.05 | .00 |
| 1720 | BOOKSTORE SALES (ACT) | 40,238.75 | 41,960.33 | .00 |
| 1740 | FEES (ACT) | 139,069.37 | 114,398.40 | .00 |
| 1750 | DONATIONS (ACT) | 209,594.49 | 284,063.16 | .00 |
| 1790 | STUDENT ACTIVITY INCOME | 155,451.63 | 124,799.40 | .00 |
| | TOTAL STUDENT ACTIVITIES | 568,049.07 | 592,133.34 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 | CONTRIBUTIONS/DONATIONS | 105,987.10 | 104,955.51 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 105,987.10 | 104,955.51 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 701,666.68 | 722,953.94 | .00 |
| | TOTAL RECEIPTS | 701,666.68 | 722,953.94 | .00 |
| | TOTAL REVENUES | 701,666.68 | 722,953.94 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| SCHOOL ACTIVITY FUND (25) | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---|-----------------------|--------------------|------------------|
| EXPENDITURES | | | |
| 1000 INSTRUCTION | | | |
| 0300 PURCHASED PROF AND TECH SERV | 9,923.40 | 16,503.00 | .00 |
| 0600 SUPPLIES | 564,344.54 | 585,252.22 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 16,231.29 | 24,695.12 | .00 |
| TOTAL 1000 INSTRUCTION | 590,499.23 | 626,450.34 | .00 |
| 2100 STUDENT SUPPORT SERVICES | | | |
| 0300 PURCHASED PROF AND TECH SERV | 300.00 | .00 | .00 |
| 0600 SUPPLIES | 8,025.98 | 23,909.47 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | 8,325.98 | 23,909.47 | .00 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | |
| 0600 SUPPLIES | 310.58 | 1,473.58 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 310.58 | 1,473.58 | .00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | |
| 0600 SUPPLIES | 2,881.13 | 4,692.04 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 846.60 | 997.63 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 3,727.73 | 5,689.67 | .00 |
| 2700 STUDENT TRANSPORTATION | | | |
| 0300 PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0600 SUPPLIES | 1,641.98 | 1,574.69 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 14,386.85 | 15,845.42 | .00 |
| TOTAL 2700 STUDENT TRANSPORTATION | 16,028.83 | 17,420.11 | .00 |
| 5200 FUND TRANSFERS | | | |
| 0900 OTHER ITEMS | 26,855.00 | 26,887.00 | .00 |
| TOTAL 5200 FUND TRANSFERS | 26,855.00 | 26,887.00 | .00 |
| TOTAL EXPENDITURES | 645,747.35 | 701,830.17 | .00 |
| TOTAL FOR SCHOOL ACTIVITY FUND (25) | 55,919.33 | 21,123.77 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| CAPITAL OUTLAY FUND (310) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | .00 | 952,208.30 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 INTEREST ON INVESTMENTS | | 87,363.29 | 70,123.96 | 3,000.00 |
| TOTAL EARNINGS ON INVESTMENTS | | 87,363.29 | 70,123.96 | 3,000.00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1980 REFUND OF PRIOR YR EXPENDITURE | | .00 | .00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | .00 | .00 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 87,363.29 | 70,123.96 | 3,000.00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 RESTRICTED STATE REVENUE | | 228,088.00 | 227,562.00 | 229,060.00 |
| TOTAL RESTRICTED | | 228,088.00 | 227,562.00 | 229,060.00 |
| TOTAL REVENUE FROM STATE SOURCES | | 228,088.00 | 227,562.00 | 229,060.00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 FUND TRANSFER | | .00 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | | .00 | .00 | .00 |
| TOTAL RECEIPTS | | 315,451.29 | 297,685.96 | 232,060.00 |
| TOTAL REVENUES | | 315,451.29 | 1,249,894.26 | 232,060.00 |

WORKING BUDGET REPORT FOR FY 2026

| CAPITAL OUTLAY FUND (310) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-----------------------------|-------------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 4100 LAND/SITE ACQUISITIONS | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| | TOTAL 4100 LAND/SITE ACQUISITIONS | .00 | .00 | .00 |
| 4300 ARCHITECTURAL/ENGIN | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| | TOTAL 4300 ARCHITECTURAL/ENGIN | .00 | .00 | .00 |
| 5100 DEBT SERVICE | | | | |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| 0840 | CONTINGENCY | .00 | .00 | 232,060.00 |
| | TOTAL 5100 DEBT SERVICE | .00 | .00 | 232,060.00 |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | .00 | 1,116,725.30 | .00 |
| | TOTAL 5200 FUND TRANSFERS | .00 | 1,116,725.30 | .00 |
| | TOTAL EXPENDITURES | .00 | 1,116,725.30 | 232,060.00 |
| | TOTAL FOR CAPITAL OUTLAY FUND (310) | 315,451.29 | 133,168.96 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| BUILDING FUND (5 CENT LEVY) (3 | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-------------------------------------|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | .00 | 2,134,336.53 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| AD VALOREM TAXES | | | | |
| 1111 GENERAL REAL PROPERTY TAX | | 1,002,352.00 | 1,063,258.00 | 1,137,689.00 |
| 1112 GENERAL PERS PROPERTY TAX | | .00 | .00 | .00 |
| 1113 PSC REAL PROPERTY TAX | | .00 | .00 | .00 |
| 1114 PSC PERS PROPERTY TAX | | .00 | .00 | .00 |
| 1115 DELINQUENT PROPERTY TAX | | .00 | .00 | .00 |
| 1117 MOTOR VEHICLE TAX | | .00 | .00 | .00 |
| TOTAL AD VALOREM TAXES | | 1,002,352.00 | 1,063,258.00 | 1,137,689.00 |
| PENALTIES & INTEREST ON TAXES | | | | |
| 1140 PENALTIES & INTEREST ON TAXES | | .00 | .00 | .00 |
| TOTAL PENALTIES & INTEREST ON TAXES | | .00 | .00 | .00 |
| OTHER TAXES | | | | |
| 1191 OMITTED PROPERTY TAX | | .00 | .00 | .00 |
| TOTAL OTHER TAXES | | .00 | .00 | .00 |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 INTEREST ON INVESTMENTS | | 228,226.63 | 215,349.76 | 5,000.00 |
| TOTAL EARNINGS ON INVESTMENTS | | 228,226.63 | 215,349.76 | 5,000.00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 1,230,578.63 | 1,278,607.76 | 1,142,689.00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 RESTRICTED STATE REVENUE | | 1,315,020.00 | 1,692,514.00 | 1,636,230.00 |
| TOTAL RESTRICTED | | 1,315,020.00 | 1,692,514.00 | 1,636,230.00 |
| TOTAL REVENUE FROM STATE SOURCES | | 1,315,020.00 | 1,692,514.00 | 1,636,230.00 |
| OTHER RECEIPTS | | | | |

WORKING BUDGET REPORT FOR FY 2026

| BUILDING FUND (5 CENT LEVY) (3 | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--------------------------------|---------------------------|-----------------------|--------------------|------------------|
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | .00 | .00 | .00 |
| | TOTAL INTERFUND TRANSFERS | .00 | .00 | .00 |
| | TOTAL OTHER RECEIPTS | .00 | .00 | .00 |
| | TOTAL RECEIPTS | 2,545,598.63 | 2,971,121.76 | 2,778,919.00 |
| | TOTAL REVENUES | 2,545,598.63 | 5,105,458.29 | 2,778,919.00 |

WORKING BUDGET REPORT FOR FY 2026

| BUILDING FUND (5 CENT LEVY) (3 | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--------------------------------|---|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 5100 DEBT SERVICE | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | .00 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| 0840 | CONTINGENCY | .00 | .00 | 521,255.78 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 |
| | TOTAL 5100 DEBT SERVICE | .00 | .00 | 521,255.78 |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | 1,543,719.82 | 4,077,267.23 | 2,257,663.22 |
| | TOTAL 5200 FUND TRANSFERS | 1,543,719.82 | 4,077,267.23 | 2,257,663.22 |
| | TOTAL EXPENDITURES | 1,543,719.82 | 4,077,267.23 | 2,778,919.00 |
| | TOTAL FOR BUILDING FUND (5 CENT LEVY) (320) | 1,001,878.81 | 1,028,191.06 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| CONSTRUCTION FUND (360) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | .00 | .00 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 INTEREST ON INVESTMENTS | | .00 | 178,729.43 | .00 |
| TOTAL EARNINGS ON INVESTMENTS | | .00 | 178,729.43 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 CONTRIBUTIONS/DONATIONS | | .00 | .00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | .00 | .00 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | .00 | 178,729.43 | .00 |
| OTHER RECEIPTS | | | | |
| BOND PROCEEDS | | | | |
| 5110 BOND PRINCIPAL PROCEEDS | | 400,000.00 | 23,130,000.00 | .00 |
| 5120 BOND PREMIUM PROCEEDS | | .00 | 1,269,691.50 | .00 |
| TOTAL BOND PROCEEDS | | 400,000.00 | 24,399,691.50 | .00 |
| INTERFUND TRANSFERS | | | | |
| 5210 FUND TRANSFER | | 1,110,561.98 | 3,707,680.71 | .00 |
| TOTAL INTERFUND TRANSFERS | | 1,110,561.98 | 3,707,680.71 | .00 |
| TOTAL OTHER RECEIPTS | | 1,510,561.98 | 28,107,372.21 | .00 |
| TOTAL RECEIPTS | | 1,510,561.98 | 28,286,101.64 | .00 |
| TOTAL REVENUES | | 1,510,561.98 | 28,286,101.64 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| CONSTRUCTION FUND (360) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---|--------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 4100 LAND/SITE ACQUISITIONS | | | | |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| TOTAL 4100 LAND/SITE ACQUISITIONS | | .00 | .00 | .00 |
| 4200 LAND IMPROVEMENTS | | | | |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| TOTAL 4200 LAND IMPROVEMENTS | | .00 | .00 | .00 |
| 4300 ARCHITECTURAL/ENGIN | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 679,178.69 | 894,275.98 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | 14,401.29 | .00 |
| 0600 | SUPPLIES | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | 50.00 | .00 |
| TOTAL 4300 ARCHITECTURAL/ENGIN | | 679,178.69 | 908,727.27 | .00 |
| 4500 BUILDING ACQISTIONS & CONSTRUCTION | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | .00 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 4500 BUILDING ACQISTIONS & CONSTRUCTION | | .00 | .00 | .00 |
| 4700 BUILDING IMPROVEMENTS | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | 16,850.00 | 148,708.00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | 1,446,950.31 | 1,633,908.72 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | 23,232.79 | .00 |
| 0600 | SUPPLIES | .00 | 487,545.01 | .00 |
| 0700 | PROPERTY | 429,620.00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 7,925.00 | 90,207.00 | .00 |
| TOTAL 4700 BUILDING IMPROVEMENTS | | 1,901,345.31 | 2,383,601.52 | .00 |
| 5100 DEBT SERVICE | | | | |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 5100 DEBT SERVICE | | .00 | .00 | .00 |
| 5200 FUND TRANSFERS | | | | |

WORKING BUDGET REPORT FOR FY 2026

| CONSTRUCTION FUND (360) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-------------------------|-----------------------------------|-----------------------|--------------------|------------------|
| 0900 | OTHER ITEMS | .00 | .00 | .00 |
| | TOTAL 5200 FUND TRANSFERS | .00 | .00 | .00 |
| | TOTAL EXPENDITURES | 2,580,524.00 | 3,292,328.79 | .00 |
| | TOTAL FOR CONSTRUCTION FUND (360) | -1,069,962.02 | 24,993,772.85 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| DEBT SERVICE FUND (400) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--------------------------------|--------------------------------------|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 156,614.17 | -143,425.14 | .00 |
| | TOTAL EARNINGS ON INVESTMENTS | 156,614.17 | -143,425.14 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | 156,614.17 | -143,425.14 | .00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | .00 | .00 | .00 |
| | TOTAL RESTRICTED | .00 | .00 | .00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 | On Behalf Payments | 162,018.34 | 156,837.50 | .00 |
| | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 162,018.34 | 156,837.50 | .00 |
| | TOTAL REVENUE FROM STATE SOURCES | 162,018.34 | 156,837.50 | .00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| UNDEFINED REV TYPE | | | | |
| 4900 | REV FOR/ON BEHALF FED SOURCES | 462,020.17 | 777,664.44 | .00 |
| | TOTAL UNDEFINED REV TYPE | 462,020.17 | 777,664.44 | .00 |
| | TOTAL REVENUE FROM FEDERAL SOURCES | 462,020.17 | 777,664.44 | .00 |
| OTHER RECEIPTS | | | | |
| BOND PROCEEDS | | | | |
| 5110 | BOND PRINCIPAL PROCEEDS | .00 | .00 | .00 |
| 5120 | BOND PREMIUM PROCEEDS | .00 | .00 | .00 |
| | TOTAL BOND PROCEEDS | .00 | .00 | .00 |
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 2,224,354.83 | 1,843,388.60 | 2,565,033.47 |

WORKING BUDGET REPORT FOR FY 2026

| DEBT SERVICE FUND (400) | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---------------------------|-----------------------|--------------------|------------------|
| TOTAL INTERFUND TRANSFERS | 2,224,354.83 | 1,843,388.60 | 2,565,033.47 |
| TOTAL OTHER RECEIPTS | 2,224,354.83 | 1,843,388.60 | 2,565,033.47 |
| TOTAL RECEIPTS | 3,005,007.51 | 2,634,465.40 | 2,565,033.47 |
| TOTAL REVENUES | 3,005,007.51 | 2,634,465.40 | 2,565,033.47 |

WORKING BUDGET REPORT FOR FY 2026

| DEBT SERVICE FUND (400) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-------------------------|-----------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 5100 DEBT SERVICE | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 1,708,653.12 | 1,593,713.76 | 2,565,033.47 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 |
| | TOTAL 5100 DEBT SERVICE | 1,708,653.12 | 1,593,713.76 | 2,565,033.47 |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | .00 | 434,279.94 | .00 |
| | TOTAL 5200 FUND TRANSFERS | .00 | 434,279.94 | .00 |
| | TOTAL EXPENDITURES | 1,708,653.12 | 2,027,993.70 | 2,565,033.47 |
| | TOTAL FOR DEBT SERVICE FUND (400) | 1,296,354.39 | 606,471.70 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| FOOD SERVICE FUND (51) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|---------------------------------|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | 1,217,549.39 | 1,024,269.70 | 1,217,549.39 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 64,599.37 | 42,544.26 | 4,000.00 |
| TOTAL EARNINGS ON INVESTMENTS | | 64,599.37 | 42,544.26 | 4,000.00 |
| FOOD SERVICE | | | | |
| 1611 | REIMBURSABLE SCHOOL LUNCH PROG | .00 | .00 | .00 |
| 1612 | REIMBURSABLE SCH BREAKFAST PRG | .00 | 2,033.50 | .00 |
| 1613 | REIMBURSABLE SPECIAL MILK PROG | .00 | .00 | .00 |
| 1621 | NON-REIMBURSABLE LUNCH PROG | 115,178.81 | 101,355.98 | 92,000.00 |
| 1622 | NON-REIMBURSABLE BREAKFAST PRG | .00 | .00 | .00 |
| 1623 | NON-REIMBURSABLE MILK PROGRAM | .00 | .00 | .00 |
| 1624 | NON-REIMBURSABLE A LA CARTE PRG | .00 | .00 | .00 |
| 1625 | ALA CARTE - BREAKFASET | .00 | .00 | .00 |
| 1626 | ALA CARTE LUNCH | .00 | .00 | .00 |
| 1629 | NON-REIMBURSABLE OTHER FOOD PRG | .00 | .00 | .00 |
| 1630 | SPECIAL FUNCTIONS | 390.00 | .00 | .00 |
| 1631 | CATERING | .00 | .00 | .00 |
| 1632 | EMPLOYEE PURCHASES | .00 | .00 | .00 |
| 1690 | FOOD SERVICE REBATES | .00 | .00 | .00 |
| TOTAL FOOD SERVICE | | 115,568.81 | 103,389.48 | 92,000.00 |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| 1810 | DAY CARE FEES | .00 | .00 | .00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | | .00 | .00 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 | CONTRIBUTIONS/DONATIONS | .00 | 1,006.65 | .00 |
| 1990 | MISCELLANEOUS REVENUE | .00 | .00 | .00 |
| 1994 | RETURNED FOR INSUFFICIENT FUND | .00 | 334.52 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | .00 | 1,341.17 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 180,168.18 | 147,274.91 | 96,000.00 |
| REVENUE FROM STATE SOURCES | | | | |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| FOOD SERVICE FUND (51) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--|-----------------------|--------------------|------------------|
| RESTRICTED | | | | |
| 3200 | RESTRICTED STATE REVENUE | 14,256.80 | 14,044.67 | 42,000.00 |
| | TOTAL RESTRICTED | 14,256.80 | 14,044.67 | 42,000.00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 | On Behalf Payments | 105,786.90 | 127,652.63 | .00 |
| | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 105,786.90 | 127,652.63 | .00 |
| | TOTAL REVENUE FROM STATE SOURCES | 120,043.70 | 141,697.30 | 42,000.00 |
| REVENUE FROM FEDERAL SOURCES | | | | |
| RESTRICTED THROUGH THE STATE | | | | |
| 4500 | RESTRICTED FED THRU STATE | 1,483,370.76 | 1,516,867.53 | 1,512,000.00 |
| | TOTAL RESTRICTED THROUGH THE STATE | 1,483,370.76 | 1,516,867.53 | 1,512,000.00 |
| CHILD NUTRITION PROGRAM DONATED COMMODIT | | | | |
| 4950 | CHILD NUTR PRG DONATED COMMOD | 134,813.00 | 151,523.00 | .00 |
| | TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT | 134,813.00 | 151,523.00 | .00 |
| | TOTAL REVENUE FROM FEDERAL SOURCES | 1,618,183.76 | 1,668,390.53 | 1,512,000.00 |
| OTHER RECEIPTS | | | | |
| SALE OR COMP FOR LOSS OF ASSETS | | | | |
| 5342 | LOSS COMP - EQUIPMENT ETC | .00 | .00 | .00 |
| | TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00 | .00 | .00 |
| | TOTAL OTHER RECEIPTS | .00 | .00 | .00 |
| | TOTAL RECEIPTS | 1,918,395.64 | 1,957,362.74 | 1,650,000.00 |
| | TOTAL REVENUES | 3,135,945.03 | 2,981,632.44 | 2,867,549.39 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| FOOD SERVICE FUND (51) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-----------------------------------|--------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 2700 STUDENT TRANSPORTATION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 2,272.60 | 1,218.55 | .00 |
| 0200 | EMPLOYEE BENEFITS | 743.48 | 297.77 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 115.60 | 342.21 | .00 |
| TOTAL 2700 STUDENT TRANSPORTATION | | 3,131.68 | 1,858.53 | .00 |
| 3100 FOOD SERVICE OPERATION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 493,858.45 | 577,839.01 | 555,000.00 |
| 0200 | EMPLOYEE BENEFITS | 2,798.27 | 181,422.74 | 159,000.00 |
| 0280 | ON-BEHALF | 105,786.90 | 127,652.63 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 1,085.00 | 1,400.00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | 20,094.82 | 17,172.37 | 48,500.00 |
| 0500 | OTHER PURCHASED SERVICES | 3,511.65 | 5,654.44 | .00 |
| 0600 | SUPPLIES | 1,136,423.82 | 1,120,336.01 | 900,000.00 |
| 0700 | PROPERTY | 48,807.78 | 57,017.16 | 100,000.00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 10,367.00 | 17,279.92 | 5,000.00 |
| 0840 | CONTINGENCY | .00 | .00 | 990,049.39 |
| 0900 | OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 3100 FOOD SERVICE OPERATION | | 1,822,733.69 | 2,105,774.28 | 2,757,549.39 |
| 5200 FUND TRANSFERS | | | | |
| 0900 | OTHER ITEMS | 88,657.15 | 120,471.90 | 110,000.00 |
| TOTAL 5200 FUND TRANSFERS | | 88,657.15 | 120,471.90 | 110,000.00 |
| TOTAL EXPENDITURES | | 1,914,522.52 | 2,228,104.71 | 2,867,549.39 |
| TOTAL FOR FOOD SERVICE FUND (51) | | 1,221,422.51 | 753,527.73 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| DAY CARE OPERATIONS (52) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | .00 | .00 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| COMMUNITY SERVICE ACTIVITIES | | | | |
| 1810 DAY CARE FEES | | .00 | .00 | .00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | | .00 | .00 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 CONTRIBUTIONS/DONATIONS | | .00 | .00 | .00 |
| 1990 MISCELLANEOUS REVENUE | | .00 | .00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | .00 | .00 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | .00 | .00 | .00 |
| REVENUE FROM STATE SOURCES | | | | |
| REVENUE FOR ON BEHALF PAYMENTS | | | | |
| 3900 On Behalf Payments | | .00 | .00 | .00 |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS | | .00 | .00 | .00 |
| TOTAL REVENUE FROM STATE SOURCES | | .00 | .00 | .00 |
| TOTAL RECEIPTS | | .00 | .00 | .00 |
| TOTAL REVENUES | | .00 | .00 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| DAY CARE OPERATIONS (52) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|------------------------------------|--------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 3200 DAY CARE OPERATIONS | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 | EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0280 | ON-BEHALF | .00 | .00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | -35.00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 3200 DAY CARE OPERATIONS | | .00 | -35.00 | .00 |
| TOTAL EXPENDITURES | | .00 | -35.00 | .00 |
| TOTAL FOR DAY CARE OPERATIONS (52) | | .00 | 35.00 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| FIDUCIARY FUND - PRIVATE PURPO | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | | | |
| TOTAL 0999 BEGINNING BALANCE | | .00 | .00 | .00 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 INTEREST ON INVESTMENTS | | 6,469.47 | 5,342.58 | .00 |
| TOTAL EARNINGS ON INVESTMENTS | | 6,469.47 | 5,342.58 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1920 CONTRIBUTIONS/DONATIONS | | 48,770.46 | 53,993.49 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | 48,770.46 | 53,993.49 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 55,239.93 | 59,336.07 | .00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 FUND TRANSFER | | .00 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | | .00 | .00 | .00 |
| TOTAL RECEIPTS | | 55,239.93 | 59,336.07 | .00 |
| TOTAL REVENUES | | 55,239.93 | 59,336.07 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| FIDUCIARY FUND - PRIVATE PURPO | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|-------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 3300 COMMUNITY SERVICES | | | | |
| 0600 | SUPPLIES | 33,000.00 | 39,140.00 | .00 |
| 0840 | CONTINGENCY | .00 | .00 | .00 |
| TOTAL 3300 COMMUNITY SERVICES | | 33,000.00 | 39,140.00 | .00 |
| TOTAL EXPENDITURES | | 33,000.00 | 39,140.00 | .00 |
| TOTAL FOR FIDUCIARY FUND - PRIVATE PU (7011) | | 22,239.93 | 20,196.07 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| GOVERNMENTAL ASSETS (8) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------------|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1930 | Gain/Loss on Disposal of Asset | .00 | .00 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00 | .00 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | .00 | .00 | .00 |
| OTHER RECEIPTS | | | | |
| SALE OR COMP FOR LOSS OF ASSETS | | | | |
| 5311 | SALE OF LAND & IMPROVEMENTS | .00 | .00 | .00 |
| 5331 | SALE PROCEEDS/LOSS OF BUILD | .00 | .00 | .00 |
| 5341 | SALE PROCEED/LOSS OF EQUIP | .00 | .00 | .00 |
| | TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00 | .00 | .00 |
| | TOTAL OTHER RECEIPTS | .00 | .00 | .00 |
| | TOTAL RECEIPTS | .00 | .00 | .00 |
| | TOTAL REVENUES | .00 | .00 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

| GOVERNMENTAL ASSETS (8) | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---|-----------------------|--------------------|------------------|
| EXPENDITURES | | | |
| 1000 INSTRUCTION | | | |
| 0700 PROPERTY | 1,514,111.13 | 1,710,840.82 | .00 |
| TOTAL 1000 INSTRUCTION | 1,514,111.13 | 1,710,840.82 | .00 |
| 2100 STUDENT SUPPORT SERVICES | | | |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | .00 | .00 | .00 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | .00 | .00 | .00 |
| 2300 DISTRICT ADMIN SUPPORT | | | |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT | .00 | .00 | .00 |
| 2400 SCHOOL ADMIN SUPPORT | | | |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT | .00 | .00 | .00 |
| 2500 BUSINESS SUPPORT SERVICES | | | |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES | .00 | .00 | .00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | |
| 0700 PROPERTY | 162,038.15 | 162,038.15 | .00 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 162,038.15 | 162,038.15 | .00 |
| 2700 STUDENT TRANSPORTATION | | | |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 2700 STUDENT TRANSPORTATION | .00 | .00 | .00 |
| TOTAL EXPENDITURES | 1,676,149.28 | 1,872,878.97 | .00 |
| TOTAL FOR GOVERNMENTAL ASSETS (8) | -1,676,149.28 | -1,872,878.97 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| FOOD SERVICE ASSETS (81) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|----------------------------------|--|-----------------------|--------------------|------------------|
| REVENUES | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1930 | Gain/Loss on Disposal of Asset | .00 | .00 | .00 |
| | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00 | .00 | .00 |
| | TOTAL REVENUE FROM LOCAL SOURCES | .00 | .00 | .00 |
| | TOTAL RECEIPTS | .00 | .00 | .00 |
| | TOTAL REVENUES | .00 | .00 | .00 |



WORKING BUDGET REPORT FOR FY 2026

| FOOD SERVICE ASSETS (81) | | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|-----------------------------|------------------------------------|-----------------------|--------------------|------------------|
| EXPENDITURES | | | | |
| 3100 FOOD SERVICE OPERATION | | | | |
| 0700 | PROPERTY | 24,846.12 | 19,229.24 | .00 |
| | TOTAL 3100 FOOD SERVICE OPERATION | 24,846.12 | 19,229.24 | .00 |
| | TOTAL EXPENDITURES | 24,846.12 | 19,229.24 | .00 |
| | TOTAL FOR FOOD SERVICE ASSETS (81) | -24,846.12 | -19,229.24 | .00 |

ELIZABETHTOWN INDEPENDENT SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

| | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|---------------------------------|-----------------------|--------------------|------------------|
| SUMMARY PAGE | | | |
| TOTAL OF REVENUES FUND 1 | 33,397,078.15 | 35,271,288.26 | 27,724,174.59 |
| TOTAL OF EXPENDITURES FUND 1 | 26,595,899.50 | 29,235,227.67 | 27,724,174.59 |
| TOTAL FOR FUND 1 | 6,801,178.65 | 6,036,060.59 | .00 |
| TOTAL OF REVENUES FUND 2 | 5,683,104.48 | 3,596,622.82 | 2,700,571.64 |
| TOTAL OF EXPENDITURES FUND 2 | 5,708,867.47 | 3,598,788.01 | 2,700,571.64 |
| TOTAL FOR FUND 2 | -25,762.99 | -2,165.19 | .00 |
| TOTAL OF REVENUES FUND 21 | 34,261.38 | 29,711.98 | .00 |
| TOTAL OF EXPENDITURES FUND 21 | 48,017.99 | 33,499.45 | .00 |
| TOTAL FOR FUND 21 | -13,756.61 | -3,787.47 | .00 |
| TOTAL OF REVENUES FUND 25 | 701,666.68 | 722,953.94 | .00 |
| TOTAL OF EXPENDITURES FUND 25 | 645,747.35 | 701,830.17 | .00 |
| TOTAL FOR FUND 25 | 55,919.33 | 21,123.77 | .00 |
| TOTAL OF REVENUES FUND 310 | 315,451.29 | 1,249,894.26 | 232,060.00 |
| TOTAL OF EXPENDITURES FUND 310 | .00 | 1,116,725.30 | 232,060.00 |
| TOTAL FOR FUND 310 | 315,451.29 | 133,168.96 | .00 |
| TOTAL OF REVENUES FUND 320 | 2,545,598.63 | 5,105,458.29 | 2,778,919.00 |
| TOTAL OF EXPENDITURES FUND 320 | 1,543,719.82 | 4,077,267.23 | 2,778,919.00 |
| TOTAL FOR FUND 320 | 1,001,878.81 | 1,028,191.06 | .00 |
| TOTAL OF REVENUES FUND 360 | 1,510,561.98 | 28,286,101.64 | .00 |
| TOTAL OF EXPENDITURES FUND 360 | 2,580,524.00 | 3,292,328.79 | .00 |
| TOTAL FOR FUND 360 | -1,069,962.02 | 24,993,772.85 | .00 |
| TOTAL OF REVENUES FUND 400 | 3,005,007.51 | 2,634,465.40 | 2,565,033.47 |
| TOTAL OF EXPENDITURES FUND 400 | 1,708,653.12 | 2,027,993.70 | 2,565,033.47 |
| TOTAL FOR FUND 400 | 1,296,354.39 | 606,471.70 | .00 |
| TOTAL OF REVENUES FUND 51 | 3,135,945.03 | 2,981,632.44 | 2,867,549.39 |
| TOTAL OF EXPENDITURES FUND 51 | 1,914,522.52 | 2,228,104.71 | 2,867,549.39 |
| TOTAL FOR FUND 51 | 1,221,422.51 | 753,527.73 | .00 |
| TOTAL OF REVENUES FUND 52 | .00 | .00 | .00 |
| TOTAL OF EXPENDITURES FUND 52 | .00 | -35.00 | .00 |
| TOTAL FOR FUND 52 | .00 | 35.00 | .00 |
| TOTAL OF REVENUES FUND 7011 | 55,239.93 | 59,336.07 | .00 |
| TOTAL OF EXPENDITURES FUND 7011 | 33,000.00 | 39,140.00 | .00 |
| TOTAL FOR FUND 7011 | 22,239.93 | 20,196.07 | .00 |
| TOTAL OF REVENUES FUND 8 | .00 | .00 | .00 |
| TOTAL OF EXPENDITURES FUND 8 | 1,676,149.28 | 1,872,878.97 | .00 |
| TOTAL FOR FUND 8 | -1,676,149.28 | -1,872,878.97 | .00 |
| TOTAL OF REVENUES FUND 81 | .00 | .00 | .00 |
| TOTAL OF EXPENDITURES FUND 81 | 24,846.12 | 19,229.24 | .00 |
| TOTAL FOR FUND 81 | -24,846.12 | -19,229.24 | .00 |

WORKING BUDGET REPORT FOR FY 2026

| | PRIOR FY 2 ACTUALS | LAST FY ACTUALS | BUDGET APPROP |
|--|-----------------------|--------------------|------------------|
|--|-----------------------|--------------------|------------------|

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX

| | | | |
|-----------------------------|---------------|---------------|---------------|
| GRAND TOTAL OF REVENUES | 45,813,105.64 | 48,957,561.99 | 36,303,274.62 |
| GRAND TOTAL OF EXPENDITURES | 36,456,774.65 | 40,991,407.54 | 36,303,274.62 |
| GRAND TOTAL | 9,356,330.99 | 7,966,154.45 | .00 |

WORKING BUDGET REPORT FOR FY 2026
REPORT OPTIONS



| | |
|--|------|
| Fiscal Year for reports | 2026 |
| Include account detail? | N |
| Output file options | P |
| P - Paper/saved reports Only | |
| M - Magnetic Media & Spreadsheet | |
| B - Both Paper & Mag Media/Spreadsheet | |



** END OF REPORT - Generated by Adam Hinton **

APPENDIX A

EXPENSE TYPES:

Within each major function, specific types of expenses are grouped together. These groupings utilize the first two (2) digits of the object. For instance, salary-related object codes always begin with **01** (**0110**, **0120**, **0130**, etc.), so the “**01**” causes these expenses to be combined in the expense type grouping “**0100**.” The following summarizes the types of expenses grouped under the function:

0100 Salaries Personnel Services – salary-related expenses, such as wages, stipends, etc.

0200 Employee Benefits – fringe benefits, such as employee insurance, FICA match, Medicare match, CERS match, and KTRS match, when applicable

0300 Purchased Professional & Technical Services – contractual services, such as legal, consultants, audit, architectural, engineering, etc.

0400 Purchased Property Services – other services, such as repairs/maintenance, rent utilities, etc.

0500 Other Purchased Services – expenses such as travel, telephone, postage, advertising, insurance, printing, etc.

0600 Supplies & Materials – expenses such as general supplies, textbooks, reference materials, software, food, testing materials, etc.

0700 Property – furniture, fixtures, equipment, computers, buses, etc.

0800 Miscellaneous – fieldtrip expenses (other than the driver’s salary), registration, fees, permits, uniforms, etc.

0840 Contingency – used for budgeting purposes only as determined by the Board

0900 Other Uses of Funds – fund transfers and principal and interest payments on bonds