

Russellville Independent School District
Draft Budget
Discussion
2026-2027



The “Draft Budget” is a general overview of receipts and disbursements to determine a starting point for the more detailed tentative and working budgets. We begin with this year’s budget and adjust for any known factors to obtain a beginning number to work with. We currently have no state budget for next year; all estimates are based on current levels.

The following are some talking points the State is looking at and some known expenses that we are evaluating:

- Additional federal funding that has been received over the last few years in response to COVID has ended. Any costs that are deemed necessary to continue will have to be absorbed by the General Fund.
- Big Beautiful Bill Act will bring changes in funding and tax codes.
- This is our last year of the IAL grant, we will reapply this year for an additional year of funding. If we do not receive an additional year, costs will be reevaluated at that time. Any costs deemed necessary to continue will be absorbed by the General Fund.
- Step increase per the current salary schedule will cost around \$77,000 annually.
- Bonding Payments will increase due to the 2025 Bond Series.

- Increasing revenue in the Transportation budget will help with the purchase of new buses. This is something that needs to be put in each year's budget to help rotate outdated buses.
- Our ADA that SEEK is calculated on, for our current year is 904.283. We anticipate ending the year around this same mark.
- As required by law, the PVA re-values real property every four years county-wide. They generally rotate geographically around the county to reappraise all properties based on a schedule. We will base our budget on a 3% increase in the property rates per the PVA's suggestion. The higher the state can force our assessment values the more state SEEK funds are reduced. The part of the SEEK formula that is the basis of equalization requires us to reduce SEEK funds by .0030 cents of our assessment. Therefore, if the state forces the PVA to increase assessments they are reducing their "fair share" of funding. As you know, this increase in assessment is very unpopular with the taxpayers.

Macy Epley

Director of Finance

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Russellville Independent School District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

	General Fund	Special Revenue Fund	Construction Fund	Other Governmental Funds	Total Governmental Funds
<i>For the year ended June 30, 2025</i>					
Revenues					
From local sources:					
Taxes:					
Property	\$ 2,530,496	\$ -	\$ -	\$ 394,970	\$ 2,925,466
Motor vehicle	233,295	-	-	-	233,295
Utilities	582,441	-	-	-	582,441
Other	177,186	-	-	-	177,186
Earnings on investments	290,488	-	20,477	-	310,965
Other local revenue	37,488	54,991	10,432	326,261	429,172
Intergovernmental - state	8,193,360	758,901	-	1,040,417	9,992,678
Direct federal	5,157	1,174,167	-	-	1,179,324
Intergovernmental - federal	42,979	1,860,785	-	-	1,903,764
Total revenues	12,092,890	3,848,844	30,909	1,761,648	17,734,291
Expenditures					
Current:					
Instruction	6,302,853	2,125,015	-	346,486	8,774,354
Support services:					
Student	483,843	168,170	-	-	652,013
Instructional staff	326,146	1,085,807	-	-	1,411,953
District administration	541,189	-	-	-	541,189
School administration	1,163,269	-	-	-	1,163,269
Business	451,129	-	-	-	451,129

The accompanying notes are an integral part of these financial statements.

Russellville Independent School District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

<i>For the year ended June 30, 2025</i>	General Fund	Special Revenue Fund	Construction Fund	Other Governmental Funds	Total Governmental Funds
Plant operations and maintenance	2,673,482	97,510	-	-	2,770,992
Student transportation	805,380	26,859	-	-	832,239
Other	-	326,377	-	-	326,377
Debt service:					
Principal	-	-	-	780,000	780,000
Interest	-	-	-	235,548	235,548
Bond issuance costs	-	-	55,970	-	55,970
Building improvements	-	-	4,091,596	-	4,091,596
Total expenditures	12,747,291	3,829,738	4,147,566	1,362,034	22,086,629
Excess (deficiency) of revenues over expenditures	(654,401)	19,106	(4,116,657)	399,614	(4,352,338)
Other Financing Sources (Uses)					
Bond proceeds - net of discount	-	-	5,298,974	-	5,298,974
Operating transfers in	295,728	38,006	695,354	778,176	1,807,264
Operating transfers out	(109,384)	(51,259)	(377,798)	(1,198,015)	(1,736,456)
Total other financing sources (uses)	186,344	(13,253)	5,616,530	(419,839)	5,369,782
Net change in fund balances	(468,057)	5,853	1,499,873	(20,225)	1,017,444
Fund balances - beginning of year	5,294,912	41,756	1,418,766	190,937	6,946,371
Fund balances - end of year	\$ 4,826,855	\$ 47,609	\$ 2,918,639	\$ 170,712	\$ 7,963,815

The accompanying notes are an integral part of these financial statements.

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	3,634,912.16	3,166,855.28	3,230,192.38
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,266,451.13	3,190,145.00	3,253,947.90
1113	PSC PROPERTY TAX	174,985.89	133,000.00	135,660.00
1115	DELINQUENT PROPERTY TAX	89,058.91	40,000.00	40,800.00
1117	MOTOR VEHICLE TAX	233,295.27	205,000.00	209,100.00
	TOTAL AD VALOREM TAXES	2,763,791.20	3,568,145.00	3,639,507.90
SALES & USE TAXES				
1121	UTILITIES TAX	582,441.00	550,000.00	561,000.00
	TOTAL SALES & USE TAXES	582,441.00	550,000.00	561,000.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	16,182.66	12,000.00	12,240.00
	TOTAL OTHER TAXES	16,182.66	12,000.00	12,240.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	161,003.21	155,000.00	158,100.00
	TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	161,003.21	155,000.00	158,100.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	290,487.82	250,000.00	255,000.00
	TOTAL EARNINGS ON INVESTMENTS	290,487.82	250,000.00	255,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1980	REFUND OF PRIOR YR EXPENDITURE	18,883.84	.00	.00
1990	MISCELLANEOUS REVENUE	18,603.58	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	37,487.42	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,851,393.31	4,535,145.00	4,625,847.90
REVENUE FROM STATE SOURCES				

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
STATE PROGRAM				
3111	SEEK PROGRAM	5,289,360.00	5,434,712.00	5,543,406.24
	TOTAL STATE PROGRAM	5,289,360.00	5,434,712.00	5,543,406.24
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	3,937.00	30,000.00	30,600.00
	TOTAL OTHER STATE FUNDING	3,937.00	30,000.00	30,600.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU \ STATE SOURCE	20,886.82	20,500.00	20,910.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	20,886.82	20,500.00	20,910.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE ON-BEHALF PAYMENTS	2,879,176.53	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	2,879,176.53	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	8,193,360.35	5,485,212.00	5,594,916.24
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED THROUGH THE STATE				
4200	UNRESTRICTED GRANT IN AID	6,000.00	.00	.00
	TOTAL UNRESTRICTED THROUGH THE STATE	6,000.00	.00	.00
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	5,157.00	10,000.00	10,200.00
	TOTAL RESTRICTED DIRECT	5,157.00	10,000.00	10,200.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENT	36,979.28	32,000.00	32,640.00
	TOTAL FEDERAL REIMBURSEMENT	36,979.28	32,000.00	32,640.00
	TOTAL REVENUE FROM FEDERAL SOURCES	48,136.28	42,000.00	42,840.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
5210	FUND TRANSFER	163,660.27	.00	.00
5220	INDIRECT COSTS TRANSFER	132,066.81	106,765.60	108,900.91
	TOTAL INTERFUND TRANSFERS	295,727.08	106,765.60	108,900.91
	TOTAL OTHER RECEIPTS	295,727.08	106,765.60	108,900.91
	TOTAL RECEIPTS	12,388,617.02	10,169,122.60	10,372,505.05
	TOTAL REVENUES	16,023,529.18	13,335,977.88	13,602,697.43

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	3,548,914.64	3,956,584.82	4,035,716.54
0200 EMPLOYEE BENEFITS	266,549.89	317,700.37	324,054.37
0280 ON-BEHALF	1,817,865.02	.00	.00
0300 PURCHASED PROF AND TECH SERV	147,228.86	138,000.00	140,760.00
0400 PURCHASED PROPERTY SERVICES	106,780.34	49,500.00	50,490.00
0500 OTHER PURCHASED SERVICES	79,122.16	90,915.90	92,734.22
0600 SUPPLIES	164,646.96	152,002.34	154,328.39
0700 PROPERTY	152,195.10	7,000.00	7,140.00
0800 DEBT SERVICE AND MISCELLANEOUS	19,550.99	12,350.00	12,597.00
TOTAL 1000 INSTRUCTION	6,302,853.96	4,724,053.43	4,817,820.52
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	281,858.89	294,011.13	299,891.36
0200 EMPLOYEE BENEFITS	21,014.30	20,825.21	21,241.71
0280 ON-BEHALF	163,999.11	.00	.00
0300 PURCHASED PROF AND TECH SERV	10,422.68	15,250.00	15,555.00
0500 OTHER PURCHASED SERVICES	4,636.83	6,750.00	6,885.00
0600 SUPPLIES	1,912.00	3,500.00	3,570.00
TOTAL 2100 STUDENT SUPPORT SERVICES	483,843.81	340,336.34	347,143.07
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	113,184.59	155,791.74	158,907.56
0200 EMPLOYEE BENEFITS	12,005.45	8,320.68	8,487.11
0280 ON-BEHALF	141,404.87	.00	.00
0300 PURCHASED PROF AND TECH SERV	1,728.95	4,130.00	4,212.60
0500 OTHER PURCHASED SERVICES	17,317.29	22,836.00	23,292.72
0600 SUPPLIES	595.80	1,600.00	1,632.00
0700 PROPERTY	39,910.80	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	326,147.75	192,678.42	196,531.99
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	220,464.80	260,678.64	265,892.22
0200 EMPLOYEE BENEFITS	31,198.03	32,958.35	33,617.52
0280 ON-BEHALF	76,903.12	.00	.00
0300 PURCHASED PROF AND TECH SERV	169,430.24	191,192.49	195,016.34
0400 PURCHASED PROPERTY SERVICES	5,150.94	5,126.00	5,228.52
0500 OTHER PURCHASED SERVICES	11,418.05	16,019.47	16,339.86
0600 SUPPLIES	12,987.18	13,766.61	14,041.94
0800 DEBT SERVICE AND MISCELLANEOUS	13,633.75	5,500.00	5,610.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	541,186.11	525,241.56	535,746.40
2400 SCHOOL ADMIN SUPPORT			

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	724,575.48	807,389.79	823,537.59
0200	EMPLOYEE BENEFITS	72,249.39	70,173.55	71,577.03
0280	ON-BEHALF	354,141.57	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,110.00	500.00	510.00
0500	OTHER PURCHASED SERVICES	6,240.86	4,533.00	4,623.66
0600	SUPPLIES	4,953.03	5,589.00	5,700.78
TOTAL 2400 SCHOOL ADMIN SUPPORT		1,163,270.33	888,185.34	905,949.06
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	300,847.24	316,944.20	323,283.08
0200	EMPLOYEE BENEFITS	52,673.85	56,834.34	57,971.03
0280	ON-BEHALF	44,300.77	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,843.43	5,000.00	5,100.00
0500	OTHER PURCHASED SERVICES	44,622.02	15,850.00	16,167.00
0600	SUPPLIES	6,818.13	5,656.00	5,769.12
0800	DEBT SERVICE AND MISCELLANEOUS	25.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		451,130.44	400,284.54	408,290.23
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	613,387.96	628,914.60	641,492.89
0200	EMPLOYEE BENEFITS	156,367.62	162,072.81	165,314.27
0280	ON-BEHALF	33,225.58	.00	.00
0300	PURCHASED PROF AND TECH SERV	51,631.63	43,540.00	44,410.80
0400	PURCHASED PROPERTY SERVICES	789,340.32	636,524.38	649,254.87
0500	OTHER PURCHASED SERVICES	183,050.95	149,180.00	152,163.60
0600	SUPPLIES	497,654.75	510,993.19	521,213.05
0700	PROPERTY	348,822.57	30,000.00	30,600.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	600.00	612.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		2,673,481.38	2,161,824.98	2,205,061.48
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	346,184.15	375,068.26	382,569.62
0200	EMPLOYEE BENEFITS	72,577.85	85,978.06	87,697.63
0280	ON-BEHALF	220,171.29	.00	.00
0300	PURCHASED PROF AND TECH SERV	3,727.11	3,650.00	3,723.00
0400	PURCHASED PROPERTY SERVICES	7,180.27	7,153.82	7,296.90
0500	OTHER PURCHASED SERVICES	84,663.27	105,676.92	107,790.46
0600	SUPPLIES	15,884.75	90,650.00	92,463.00
0700	PROPERTY	.00	330,408.00	337,016.16
0800	DEBT SERVICE AND MISCELLANEOUS	54,987.94	70,750.00	72,165.00
TOTAL 2700 STUDENT TRANSPORTATION		805,376.63	1,069,335.06	1,090,721.77
5200 FUND TRANSFERS				
0900	OTHER ITEMS	109,383.49	18,166.00	18,529.32

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 5200	FUND TRANSFERS	109,383.49	18,166.00	18,529.32
5300	CONTINGENCY			
0840	CONTINGENCY	.00	3,015,872.21	3,076,903.59
TOTAL 5300	CONTINGENCY	.00	3,015,872.21	3,076,903.59
TOTAL	EXPENDITURES	12,856,673.90	13,335,977.88	13,602,697.43
TOTAL FOR GENERAL FUND (1)		3,166,855.28	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	54,995.02	40,627.50	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	54,995.02	40,627.50	.00
	TOTAL REVENUE FROM LOCAL SOURCES	54,995.02	40,627.50	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	758,901.91	625,839.12	.00
	TOTAL RESTRICTED	758,901.91	625,839.12	.00
	TOTAL REVENUE FROM STATE SOURCES	758,901.91	625,839.12	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	1,174,166.71	.00	.00
	TOTAL RESTRICTED DIRECT	1,174,166.71	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	1,860,783.73	1,123,526.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	1,860,783.73	1,123,526.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	3,034,950.44	1,123,526.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	38,005.61	18,166.00	.00
	TOTAL INTERFUND TRANSFERS	38,005.61	18,166.00	.00
	TOTAL OTHER RECEIPTS	38,005.61	18,166.00	.00
	TOTAL RECEIPTS	3,886,852.98	1,808,158.62	.00
	TOTAL REVENUES	3,886,852.98	1,808,158.62	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	900,380.06	655,523.00	.00
0200 EMPLOYEE BENEFITS	230,555.63	142,041.00	.00
0300 PURCHASED PROF AND TECH SERV	387,568.79	59,266.00	.00
0400 PURCHASED PROPERTY SERVICES	4,196.20	5,500.00	.00
0500 OTHER PURCHASED SERVICES	54,287.95	29,801.38	.00
0600 SUPPLIES	524,874.00	159,728.40	.00
0700 PROPERTY	.00	2,500.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	23,154.77	3,350.00	.00
TOTAL 1000 INSTRUCTION	2,125,017.40	1,057,709.78	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	76,485.40	.00	.00
0200 EMPLOYEE BENEFITS	23,975.82	.00	.00
0300 PURCHASED PROF AND TECH SERV	63,095.00	53,095.00	.00
0600 SUPPLIES	4,612.03	6,171.78	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	168,168.25	59,266.78	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	582,702.75	358,531.32	.00
0200 EMPLOYEE BENEFITS	164,124.97	103,051.00	.00
0300 PURCHASED PROF AND TECH SERV	159,316.47	1,500.00	.00
0500 OTHER PURCHASED SERVICES	40,434.76	5,494.02	.00
0600 SUPPLIES	139,229.64	3,000.00	.00
0700 PROPERTY	.00	1,000.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,085,808.59	472,576.34	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	72,000.00	16,000.00	.00
0400 PURCHASED PROPERTY SERVICES	25,510.00	.00	.00
0600 SUPPLIES	.00	4,000.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	97,510.00	20,000.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	22,853.80	.00	.00
0200 EMPLOYEE BENEFITS	4,005.91	.00	.00
0500 OTHER PURCHASED SERVICES	.00	1,000.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	26,859.71	1,000.00	.00
3300 COMMUNITY SERVICES			

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	130,301.96	113,571.20	.00
0200	EMPLOYEE BENEFITS	31,144.22	29,961.11	.00
0300	PURCHASED PROF AND TECH SERV	1,010.00	2,000.00	.00
0500	OTHER PURCHASED SERVICES	7,420.34	6,356.00	.00
0600	SUPPLIES	153,173.82	19,951.81	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,326.72	1,000.00	.00
TOTAL 3300 COMMUNITY SERVICES		326,377.06	172,840.12	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	51,259.20	24,765.60	.00
TOTAL 5200 FUND TRANSFERS		51,259.20	24,765.60	.00
TOTAL EXPENDITURES		3,881,000.21	1,808,158.62	.00
TOTAL FOR SPECIAL REVENUE (2)		5,852.77	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUND-SP REV (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,699.23	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1750	DONATIONS (ACTIVITY FND)	24,779.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	272.50	.00	.00
	TOTAL STUDENT ACTIVITIES	25,051.50	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	25,051.50	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,073.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,073.00	.00	.00
	TOTAL OTHER RECEIPTS	1,073.00	.00	.00
	TOTAL RECEIPTS	26,124.50	.00	.00
	TOTAL REVENUES	27,823.73	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUND-SP REV (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	6,924.94	.00	.00
TOTAL 1000 INSTRUCTION	6,924.94	.00	.00
TOTAL EXPENDITURES	6,924.94	.00	.00
TOTAL FOR DISTRICT ACTIVITY FUND-SP R (21)	20,898.79	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND- SP REV (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	189,237.79	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	41,219.45	.00	.00
1730	CLUB & OTHER DUES	6,606.43	.00	.00
1740	STUDENT FEES	9,314.36	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	244,069.23	.00	.00
	TOTAL STUDENT ACTIVITIES	301,209.47	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	301,209.47	.00	.00
	TOTAL RECEIPTS	301,209.47	.00	.00
	TOTAL REVENUES	490,447.26	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND- SP REV (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	339,561.00	.00	.00
TOTAL 1000 INSTRUCTION	339,561.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	1,073.00	.00	.00
TOTAL 5200 FUND TRANSFERS	1,073.00	.00	.00
TOTAL EXPENDITURES	340,634.00	.00	.00
TOTAL FOR STUDENT ACTIVITY FUND- SP R (25)	149,813.26	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	91,300.00	90,428.00	92,236.56
	TOTAL RESTRICTED	91,300.00	90,428.00	92,236.56
	TOTAL REVENUE FROM STATE SOURCES	91,300.00	90,428.00	92,236.56
	TOTAL RECEIPTS	91,300.00	90,428.00	92,236.56
	TOTAL REVENUES	91,300.00	90,428.00	92,236.56

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0840	CONTINGENCY	.00	90,428.00	92,236.56
TOTAL 5100 DEBT SERVICE		.00	90,428.00	92,236.56
5200 FUND TRANSFERS				
0900	OTHER ITEMS	91,300.00	.00	.00
TOTAL 5200 FUND TRANSFERS		91,300.00	.00	.00
TOTAL EXPENDITURES		91,300.00	90,428.00	92,236.56
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

BUILDING FUND FSPK (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	394,970.00	442,671.00	451,524.42
	TOTAL AD VALOREM TAXES	394,970.00	442,671.00	451,524.42
	TOTAL REVENUE FROM LOCAL SOURCES	394,970.00	442,671.00	451,524.42
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	710,672.00	652,412.00	665,460.24
	TOTAL RESTRICTED	710,672.00	652,412.00	665,460.24
	TOTAL REVENUE FROM STATE SOURCES	710,672.00	652,412.00	665,460.24
	TOTAL RECEIPTS	1,105,642.00	1,095,083.00	1,116,984.66
	TOTAL REVENUES	1,105,642.00	1,095,083.00	1,116,984.66

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

BUILDING FUND FSPK (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0840 CONTINGENCY	.00	96,239.26	98,164.05
TOTAL 5100 DEBT SERVICE	.00	96,239.26	98,164.05
5200 FUND TRANSFERS			
0900 OTHER ITEMS	1,105,642.00	998,843.74	1,018,820.61
TOTAL 5200 FUND TRANSFERS	1,105,642.00	998,843.74	1,018,820.61
TOTAL EXPENDITURES	1,105,642.00	1,095,083.00	1,116,984.66
TOTAL FOR BUILDING FUND FSPK (320)	.00	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	20,476.39	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	20,476.39	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	10,433.12	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	10,433.12	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	30,909.51	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	5,298,974.25	.00	.00
	TOTAL BOND PROCEEDS	5,298,974.25	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	695,354.05	.00	.00
	TOTAL INTERFUND TRANSFERS	695,354.05	.00	.00
	TOTAL OTHER RECEIPTS	5,994,328.30	.00	.00
	TOTAL RECEIPTS	6,025,237.81	.00	.00
	TOTAL REVENUES	6,025,237.81	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	313,206.15	.00	.00
0400	PURCHASED PROPERTY SERVICES	3,489,194.76	.00	.00
0700	PROPERTY	289,195.50	.00	.00
	TOTAL 4700 BUILDING IMPROVEMENTS	4,091,596.41	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	55,970.00	.00	.00
	TOTAL 5100 DEBT SERVICE	55,970.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	377,797.32	.00	.00
	TOTAL 5200 FUND TRANSFERS	377,797.32	.00	.00
	TOTAL EXPENDITURES	4,525,363.73	.00	.00
	TOTAL FOR CONSTRUCTION FUND (360)	1,499,874.08	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE ON-BEHALF PAYMENTS	238,445.25	258,811.33	263,987.56
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	238,445.25	258,811.33	263,987.56
	TOTAL REVENUE FROM STATE SOURCES	238,445.25	258,811.33	263,987.56
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	777,102.88	998,843.74	1,018,820.61
	TOTAL INTERFUND TRANSFERS	777,102.88	998,843.74	1,018,820.61
	TOTAL OTHER RECEIPTS	777,102.88	998,843.74	1,018,820.61
	TOTAL RECEIPTS	1,015,548.13	1,257,655.07	1,282,808.17
	TOTAL REVENUES	1,015,548.13	1,257,655.07	1,282,808.17

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	1,015,548.13	1,257,655.07	1,282,808.17
TOTAL 5100 DEBT SERVICE	1,015,548.13	1,257,655.07	1,282,808.17
TOTAL EXPENDITURES	1,015,548.13	1,257,655.07	1,282,808.17
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	565,236.01	333,736.02	340,410.74
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	16,228.70	15,000.00	15,300.00
	TOTAL EARNINGS ON INVESTMENTS	16,228.70	15,000.00	15,300.00
FOOD SERVICE				
1624	NON-REIMBURSBLE A LA CARTE PRG	33,965.23	35,000.00	35,700.00
	TOTAL FOOD SERVICE	33,965.23	35,000.00	35,700.00
	TOTAL REVENUE FROM LOCAL SOURCES	50,193.93	50,000.00	51,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	6,489.18	6,600.00	6,732.00
	TOTAL RESTRICTED	6,489.18	6,600.00	6,732.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE ON-BEHALF PAYMENTS	166,127.90	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	166,127.90	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	172,617.08	6,600.00	6,732.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	605,115.50	640,000.00	652,800.00
45001	RESTRICTED FEDERAL (BFAST)	271,949.50	295,000.00	300,900.00
45002	Restructed Fed(FFVP)	33,083.02	33,000.00	33,660.00
	TOTAL RESTRICTED THROUGH THE STATE	910,148.02	968,000.00	987,360.00
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	80,198.56	60,000.00	61,200.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL UNDEFINED REV TYPE	80,198.56	60,000.00	61,200.00
TOTAL REVENUE FROM FEDERAL SOURCES	990,346.58	1,028,000.00	1,048,560.00
TOTAL RECEIPTS	1,213,157.59	1,084,600.00	1,106,292.00
TOTAL REVENUES	1,778,393.60	1,418,336.02	1,446,702.74

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	344,836.97	353,700.00	360,774.00
0200	EMPLOYEE BENEFITS	-26,753.28	97,135.00	99,077.70
0280	ON-BEHALF	166,127.90	.00	.00
0300	PURCHASED PROF AND TECH SERV	7,861.00	6,000.00	6,120.00
0400	PURCHASED PROPERTY SERVICES	14,633.38	9,000.00	9,180.00
0500	OTHER PURCHASED SERVICES	9,509.31	12,512.08	12,762.32
0600	SUPPLIES	607,003.89	595,211.37	607,115.59
0700	PROPERTY	116,871.80	30,000.00	30,600.00
0840	CONTINGENCY	.00	232,777.57	230,701.54
TOTAL 3100 FOOD SERVICE OPERATION		1,240,090.97	1,336,336.02	1,356,331.15
5200 FUND TRANSFERS				
0900	OTHER ITEMS	80,807.61	82,000.00	90,371.59
TOTAL 5200 FUND TRANSFERS		80,807.61	82,000.00	90,371.59
TOTAL EXPENDITURES		1,320,898.58	1,418,336.02	1,446,702.74
TOTAL FOR FOOD SERVICE FUND (51)		457,495.02	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

COMMUNITY EDUCATION (54)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,199.58	116.82	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY ED FEES	1,380.00	3,000.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	1,380.00	3,000.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,380.00	3,000.00	.00
	TOTAL RECEIPTS	1,380.00	3,000.00	.00
	TOTAL REVENUES	2,579.58	3,116.82	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

COMMUNITY EDUCATION (54)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	1,485.00	2,400.00	.00
0500	OTHER PURCHASED SERVICES	668.92	400.00	.00
0600	SUPPLIES	308.84	200.00	.00
0840	CONTINGENCY	.00	116.82	.00
TOTAL 1000 INSTRUCTION		2,462.76	3,116.82	.00
TOTAL EXPENDITURES		2,462.76	3,116.82	.00
TOTAL FOR COMMUNITY EDUCATION (54)		116.82	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FIDUCIARY FUND - TRUST FUNDS (7000)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	517,047.15	562,868.09	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	15,518.05	15,300.00	.00
1530	NET INC IN FAIR VAL OF INVESTS	31,043.50	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	46,561.55	15,300.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON DISPOSAL OF ASSET	17,206.39	5,000.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	17,206.39	5,000.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	63,767.94	20,300.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	10,000.00	.00	.00
	TOTAL INTERFUND TRANSFERS	10,000.00	.00	.00
	TOTAL OTHER RECEIPTS	10,000.00	.00	.00
	TOTAL RECEIPTS	73,767.94	20,300.00	.00
	TOTAL REVENUES	590,815.09	583,168.09	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FIDUCIARY FUND - TRUST FUNDS (7000)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3300 COMMUNITY SERVICES				
0600	SUPPLIES	27,000.00	16,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	947.00	3,000.00	.00
0840	CONTINGENCY	.00	564,168.09	.00
TOTAL 3300 COMMUNITY SERVICES		27,947.00	583,168.09	.00
TOTAL EXPENDITURES		27,947.00	583,168.09	.00
TOTAL FOR FIDUCIARY FUND - TRUST FUND (7000)		562,868.09	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	30,921.64	.00	.00
TOTAL 1000 INSTRUCTION	30,921.64	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	5,100.86	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	5,100.86	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	1,424.10	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,424.10	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	3,617.28	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,617.28	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	31,729.64	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	31,729.64	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	33,259.44	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	33,259.44	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	746,237.92	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	746,237.92	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	58,310.60	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	58,310.60	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	1,290.63	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	1,290.63	.00	.00
TOTAL EXPENDITURES	911,892.11	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-911,892.11	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	21,334.40	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	21,334.40	.00	.00
TOTAL EXPENDITURES	21,334.40	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-21,334.40	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	16,023,529.18	13,335,977.88	13,602,697.43
TOTAL OF EXPENDITURES FUND 1	12,856,673.90	13,335,977.88	13,602,697.43
TOTAL FOR FUND 1	3,166,855.28	.00	.00
TOTAL OF REVENUES FUND 2	3,886,852.98	1,808,158.62	.00
TOTAL OF EXPENDITURES FUND 2	3,881,000.21	1,808,158.62	.00
TOTAL FOR FUND 2	5,852.77	.00	.00
TOTAL OF REVENUES FUND 21	27,823.73	.00	.00
TOTAL OF EXPENDITURES FUND 21	6,924.94	.00	.00
TOTAL FOR FUND 21	20,898.79	.00	.00
TOTAL OF REVENUES FUND 25	490,447.26	.00	.00
TOTAL OF EXPENDITURES FUND 25	340,634.00	.00	.00
TOTAL FOR FUND 25	149,813.26	.00	.00
TOTAL OF REVENUES FUND 310	91,300.00	90,428.00	92,236.56
TOTAL OF EXPENDITURES FUND 310	91,300.00	90,428.00	92,236.56
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	1,105,642.00	1,095,083.00	1,116,984.66
TOTAL OF EXPENDITURES FUND 320	1,105,642.00	1,095,083.00	1,116,984.66
TOTAL FOR FUND 320	.00	.00	.00
TOTAL OF REVENUES FUND 360	6,025,237.81	.00	.00
TOTAL OF EXPENDITURES FUND 360	4,525,363.73	.00	.00
TOTAL FOR FUND 360	1,499,874.08	.00	.00
TOTAL OF REVENUES FUND 400	1,015,548.13	1,257,655.07	1,282,808.17
TOTAL OF EXPENDITURES FUND 400	1,015,548.13	1,257,655.07	1,282,808.17
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,778,393.60	1,418,336.02	1,446,702.74
TOTAL OF EXPENDITURES FUND 51	1,320,898.58	1,418,336.02	1,446,702.74
TOTAL FOR FUND 51	457,495.02	.00	.00
TOTAL OF REVENUES FUND 54	2,579.58	3,116.82	.00
TOTAL OF EXPENDITURES FUND 54	2,462.76	3,116.82	.00
TOTAL FOR FUND 54	116.82	.00	.00
TOTAL OF REVENUES FUND 7000	590,815.09	583,168.09	.00
TOTAL OF EXPENDITURES FUND 7000	27,947.00	583,168.09	.00
TOTAL FOR FUND 7000	562,868.09	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	911,892.11	.00	.00
TOTAL FOR FUND 8	-911,892.11	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	21,334.40	.00	.00
TOTAL FOR FUND 81	-21,334.40	.00	.00

RUSSELLVILLE INDEPENDENT SCHOOL SYSTEM



DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	23,406,568.33	17,751,100.34	16,258,621.39
GRAND TOTAL OF EXPENDITURES	19,605,536.39	17,751,100.34	16,258,621.39
GRAND TOTAL	3,801,031.94	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

REPORT OPTIONS

Fiscal Year for reports	2027
Projections	2027

Budget Level	2
Include account detail?	N
Output file options	P

P - Proof Report Only
M - Electronic File & Spreadsheet Only
B - Both Proof Report & Electronic File/Spreadsheet

Budget Amounts Do NOT exist for Fund 2.

** END OF REPORT - Generated by Macy Epley **

KENTUCKY DEPARTMENT OF EDUCATION

SEEK Calculations

District: 523 Russellville Independent - School Year: 2025 - 2026

Date Generated: September 24, 2025 7:22:47 PM

2025 - 2026 Tentative

SEEK INPUTS:				
Assessment	\$	442,671,621	Prior Year End of Year AADA	904,283
Per Pupil Assessment	\$	489,528	Growth	0.000
91-92 State Per Pupil Funding	\$	2,705.00	Prior Year AADA Plus Growth	904,283
Transportation (Unprorated)	\$	690,457	At Risk	689,996
Maximum Tier I Rate		45.0	Prior Year December 1 Child Count	38
Levied Equivalent Rate		91.2	Low (Severe: Weight 2.35)	88
Base Year Levied Equivalent Rate		98.9	Moderate (Moderate: Weight 1.17)	50
Current year Levied Equivalent Rate		91.2	High (Speech: Weight 0.24)	1,565
Current Year Second Month Growth %		0.000	Prior Year Home & Hospital	54
			Limited English Proficiency	
NICKELS CALCULATION:				
FSPK	\$	221,336	Local	
Original Growth	\$	0	State	
Equalized Growth	\$	0	Adjusted State	
Recallable	\$	221,336	Prorated	
Equalized Facility Funding	\$	0	Adjustment	
BRAC	\$	0		
Category Five	\$	0		

SEEK CALCULATION:			Per Pupil	Total
Guaranteed Base *	\$	4,586		4,147,042
At Risk		525		474,648
Home & Hospital		8		7,021
Exceptional Child		1,036		936,736
Transportation		624		564,470
Limited English Proficiency		26		23,774
Calculated Base Funding	\$	6,805		6,153,691
Less 30 Cent Local Effort		1,469		1,328,015
Calculated State Portion	\$	5,336		4,825,676
Base Prorated Adjustment		0		0
Prior Year Adjustment		0		0
Adjusted State Portion	\$	5,336		4,825,676
State Tier I		724		654,713
State Tier I Prorated Adjustment		0		0
Adjusted Tier I	\$	724		654,713
Hold Harmless		0		0
January Growth **		0		0
4% Adjusted Assessment **		0		0
Adjustments **		0		0
Total State SEEK *	\$	6,060		5,480,389
Unallocated Amount				0
Total State Funds	\$			5,480,389
Less Capital Outlay				90,428
Net General Fund SEEK	\$			5,389,961

SEEK STATE CALCULATION:			Total
Guaranteed Base *	\$		4,147,042
At Risk			474,648
Exceptional Child			936,736
Home & Hospital			7,021
Limited English Proficiency			23,774
Hold Harmless			0
Prior Year Adjustment			0
Adjustments **			0
January Growth **			0
4% Adjusted Assessment **			0
Negative Payment			0
Less 30 Cent Local Effort			1,328,015
Less Capital Outlay			90,428
Base Prorated Adjustment			0
SEEK State Amount	\$		4,170,778

* CAPITAL OUTLAY in the amount of \$90,428.00 is included in the total guaranteed base.

** These line items are totaled in the 'Adjustment to Appropriation' column on the SEEK Output spreadsheet.



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