

# Fiscal Year 2026 Budget

	2025	2026
► Revenue	\$8,560,009	\$9,681,475
► Expense	\$6,972,489	\$8,918,514
Net	\$1,587,520	\$762,961

## Fund Balance

48.00%

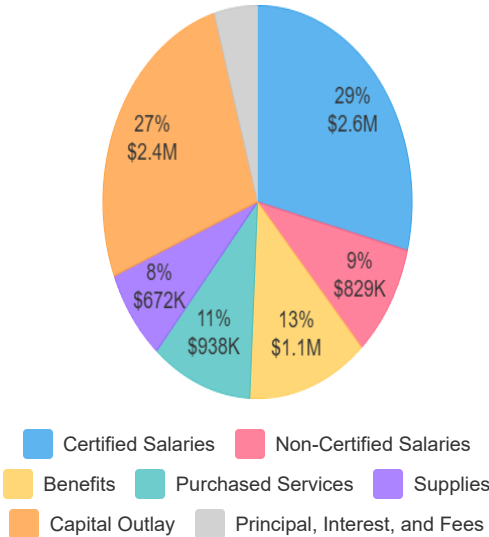
## Revenue

\$9.7M

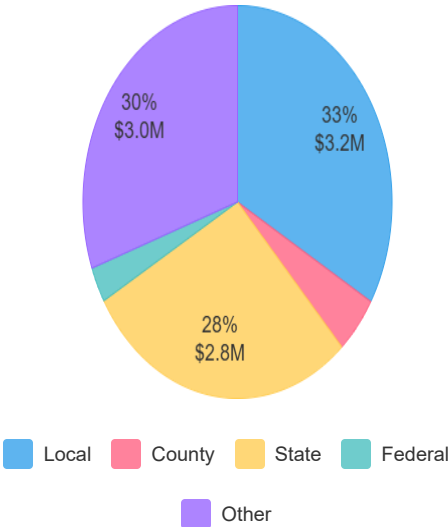
## Expenses

\$8.9M

2026 Expense Distribution



2026 Revenue by Source



	Total	Operating	General	Teacher	Debt	Capital
Tax Levy	\$5.7232	\$0.0000	\$4.7173	\$0.0000	\$0.8859	\$0.1200
Balance June 30 2025	\$3,713,000	\$2,896,000	\$2,896,000	\$0	\$517,000	\$300,000
Estimated Revenue	\$9,681,475	\$6,192,686	\$4,197,889	\$1,994,797	\$455,950	\$3,032,838
Estimated Expenditures	\$8,918,514	\$6,140,860	\$2,548,808	\$3,592,052	\$403,654	\$2,374,000
Revenue - Expenditures	\$762,961	\$51,826	\$1,649,081	-\$1,597,255	\$52,296	\$658,838
Balance Prior to Transfer	\$4,475,961	\$2,947,826	\$4,545,081	-\$1,597,255	\$569,296	\$958,838
Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Restricted Money	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance 2026	\$4,475,961	\$2,947,826	\$4,545,081	-\$1,597,255	\$569,296	\$958,838
Estimated Unrestricted Money	\$4,475,961	\$2,947,826	\$4,545,081	-\$1,597,255	\$569,296	\$958,838
% Unrestricted Fund Balance		48.00%				

Revenue by Source and Fund

Object	General	Teacher	Debt	Capital
Local (5100-5199)	\$2,588,931	\$202,848	\$394,994	\$52,353
County (5200-5299)	\$348,350	\$25,500	\$60,957	\$24,985
State (5300-5399)	\$1,096,202	\$1,648,482	\$0	\$5,500
Federal (5400-5499)	\$164,406	\$117,967	\$0	\$0
Other (5500+)	\$0	\$0	\$0	\$2,950,000
Total	\$4,197,889	\$1,994,797	\$455,951	\$3,032,838

Expense by Object and Fund

Object	General	Teacher	Debt	Capital
Certified Salaries	\$32,250	\$2,551,289	\$0	\$0
Non-Certified Salaries	\$829,099	\$0	\$0	\$0
Benefits	\$351,699	\$766,604	\$0	\$0
Purchased Services	\$663,650	\$274,159	\$0	\$0
Supplies	\$672,110	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$2,374,000
Principal, Interest, and Fees	\$0	\$0	\$403,654	\$0
Total	\$2,548,808	\$3,592,052	\$403,654	\$2,374,000

Expense by Object over Time

Object	2025	2026
Certified Salaries	\$2,644,373	\$2,583,539
Non-Certified Salaries	\$695,573	\$829,099
Benefits	\$1,047,028	\$1,118,302
Purchased Services	\$870,020	\$937,809
Supplies	\$672,810	\$672,110
Capital Outlay	\$90,000	\$2,374,000
Principal, Interest, and Fees	\$952,685	\$403,654
Total	\$6,972,489	\$8,918,514

## Revenue

Account	2025	2026
revenue	\$8,560,009	\$9,681,475
5100 - Local	\$3,214,451	\$3,239,126
5110 - Taxes	\$2,665,993	\$2,795,424
5111 - Taxes Current Ad Valorem	\$1,969,649	\$2,074,546
5112 - Taxes Delinquent Ad Valorem	\$171,274	\$180,395
5113 - School District Trust Fund Proposition C	\$519,897	\$533,810
5114 - Financial Institution Taxes Intangible	\$500	\$2,000
5115 - M M Surtax	\$4,673	\$4,673
5116 - In Lieu of Tax	\$0	\$0
5130 - Transportation	\$0	\$0
5131 - Transportation Fees From Patrons	\$0	\$0
5140 - Earnings on Investments	\$220,138	\$146,349
5141 - Earnings From Temporary Deposits	\$180,400	\$135,400
5143 - Premium on Bonds Sold	\$39,738	\$10,949
5150 - Food Service - ProgramsPupils	\$62,000	\$52,500
5151 - Sales to Pupils - Reimbursable School Meals	\$62,000	\$52,500
5160 - Food Service - ProgramsAdults	\$2,250	\$0
5161 - Sales to Adults for Adult Meals - Non Program Food Sales	\$2,250	\$0
5170 - Enterprise Sources	\$189,070	\$194,853
5165 - Food Service - Non-Program	\$37,000	\$42,783
5172 - Bookstore Sales	\$0	\$0
5171 - Admissions - Student Activities	\$152,070	\$152,070

Account	2025	2026
5180 - Community Services	\$45,000	\$50,000
5181 - Community Services	\$0	\$0
5182 - Preschool Tuition	\$45,000	\$50,000
5190 - Other Revenue From Local Sources	\$30,000	\$0
5191 - Rentals	\$30,000	\$0
5195 - Prior Period Adjustment	\$0	\$0
5198 - Miscellaneous Local Revenue	\$0	\$0
5192 - Gifts	\$0	\$0
5120 - Tuition	\$0	\$0
5121 - Regular Day School Tuition K-12 Received from Individuals	\$0	\$0
5123 - AdultContinuing Education Tuition - Post-Secondary	\$0	\$0
5200 - County	\$418,500	\$459,792
5220 - Tax Collected by County for the LEA	\$355,000	\$360,545
5221 - State Assessed Railroad and Utility Taxes	\$355,000	\$360,545
5230 - Other County Revenue	\$38,000	\$73,747
5231 - Federal Properties	\$0	\$0
5235 - Unknown	\$0	\$0
5237 - Other County Revenue	\$38,000	\$73,747
5234 - Unknown	\$0	\$0
5210 - Court Related - County	\$25,500	\$25,500
5211 - Fines Escheats Overplus Etc	\$25,500	\$25,500
5300 - State	\$2,643,492	\$2,750,184
5310 - Foundation Formula State Aid	\$2,259,349	\$2,222,822
5311 - Basic Formula - State Monies	\$1,810,972	\$1,823,860
5312 - Transportation	\$149,509	\$135,421

Account	2025	2026
5313 - Unknown	\$0	\$0
5314 - Early Childhood 3 4 Year Old Special Education ECSE	\$6,000	\$2,841
5315 - Unknown	\$0	\$0
5316 - Unknown	\$0	\$0
5317 - Career Ladder	\$81,000	\$63,600
5318 - Unknown	\$0	\$0
5319 - Basic Formula - Classroom Trust Fund	\$211,868	\$197,100
5320 - Foundation Formula State Aid	\$178,173	\$336,482
5324 - Educational and Screening Program EntitlementParents As Teachers PAT	\$16,000	\$16,000
5325 - Small Schools Grant	\$162,173	\$320,482
5330 - State Revenue	\$11,500	\$8,516
5331 - Unknown	\$0	\$0
5332 - Career Education	\$10,500	\$7,500
5333 - Food Service	\$1,000	\$1,016
5338 - Missouri Quality Pre- K MOQPK - LEA Grant	\$0	\$0
5334 - Unknown	\$0	\$0
5340 - State Revenue	\$41,470	\$19,887
5342 - Evidence-Based Reading Grant	\$0	\$0
5341 - Teacher Baseline Grant	\$41,470	\$19,887
5350 - State Revenue	\$0	\$0
5351 - Unknown	\$0	\$0
5352 - Unknown	\$0	\$0
5355 - Unknown	\$0	\$0
5359 - Career Education Enhancement Grant	\$0	\$0
5360 - State Revenue	\$0	\$0
5363 - Unknown	\$0	\$0

Account	2025	2026
5364 - Unknown	\$0	\$0
5368 - Unknown	\$0	\$0
5370 - State Revenue	\$0	\$0
5375 - Unknown	\$0	\$0
5377 - Unknown	\$0	\$0
5380 - State Revenue	\$153,000	\$162,477
5381 - High Need Fund - Special Education	\$153,000	\$151,977
5382 - Missouri Preschool Project	\$0	\$0
5384 - School Safety Grant	\$0	\$10,500
5390 - State Revenue	\$0	\$0
5397 - Other State Revenue	\$0	\$0
5400 - Federal	\$308,566	\$282,373
5410 - Federal Unrestricted Direct	\$12,000	\$16,003
5411 - Impact Aid	\$0	\$0
5412 - Medicaid	\$12,000	\$16,003
5420 - Federal-Restricted	\$0	\$13,196
5421 - CRRSA Child Care Preschool Start-up Grant	\$0	\$0
5422 - ARP-Elementary and Secondary Schools Emergency Relief Fund ESSER III	\$0	\$0
5423 - Federal Unrestricted Direct	\$0	\$0
5424 - CARES - Elementary and Secondary School Emergency Relief ESSER Fund	\$0	\$0
5428 - Coronavirus Relief Fund OA CRF	\$0	\$0
5425 - CARES - Governors Emergency Education Relief Fund GEER	\$0	\$0
5427 - Perkins Basic Grant Career Education	\$0	\$0
5429 - Emergency Worker Childcare Grant CCDF	\$0	\$13,196

Account	2025	2026
5430 - Federal-Restricted	\$0	\$0
5437 - IDEA Grants	\$0	\$0
5439 - ARP - IDEA 611 Entitlement Funds	\$0	\$0
5440 - Federal-Restricted	\$190,597	\$144,153
5441 - IDEA Entitlement Funds Part B IDEA	\$84,028	\$74,396
5442 - Early Childhood Special Education ECSE	\$11,569	\$3,129
5445 - National School Lunch Program	\$77,000	\$52,000
5446 - School Breakfast Program	\$18,000	\$14,628
5447 - Special Milk Program	\$0	\$0
5443 - ARP IDEA Early Childhood Special Education ECSE 619	\$0	\$0
5450 - Federal-Restricted	\$42,083	\$40,442
5451 - Title I	\$42,083	\$40,442
5452 - Title IC	\$0	\$0
5455 - Unknown	\$0	\$0
5456 - Unknown	\$0	\$0
5457 - Unknown	\$0	\$0
5460 - Other Federal - Restricted	\$22,753	\$24,017
5460 - Unknown	\$0	\$0
5461 - Title IVA Student Support and Academic Enrichment	\$14,000	\$9,758
5462 - Title III	\$0	\$0
5465 - Title IIA	\$8,753	\$14,259
5466 - Unknown	\$0	\$0
5469 - CRRSA - Childcare Development Fund Grants	\$0	\$0
5490 - Other Federal - Restricted	\$41,133	\$44,562

Account	2025	2026
5492 - Title VB Rural Education Achievement Program REAP	\$41,133	\$44,562
5497 - Other Federal Revenue	\$0	\$0
5800 - From Other LEAs	\$0	\$0
5830 - Tuition From Other LEAs	\$0	\$0
5830 - Unknown	\$0	\$0
5600 - Non-Current	\$1,975,000	\$2,950,000
5690 - Other Non-Current Revenue	\$1,975,000	\$2,950,000
5691 - Temporary Direct Deposit Revenues	\$0	\$0
5692 - Refunding Bonds	\$1,975,000	\$2,950,000
5610 - Sale of Bonds	\$0	\$0
5611 - Sale of Bonds	\$0	\$0
5630 - Insurance	\$0	\$0
5631 - Net Insurance Recovery	\$0	\$0
5640 - Sale of School Buses	\$0	\$0
5641 - Sale of School Buses	\$0	\$0



## Expenses

Account	2025	2026
expense	\$6,972,489	\$8,918,514
1000 - Instruction	\$3,187,479	\$3,256,205
1100 - Regular Programs	\$1,969,289	\$1,953,511
1111 - Elementary	\$1,037,238	\$999,865
1151 - High School	\$898,881	\$919,976
1191 - Summer School	\$31,670	\$28,170
1195 - Virtual Instruction	\$1,500	\$5,500
1200 - Special Programs	\$401,970	\$490,855
1211 - Gifted and Talented	\$0	\$0
1221 - Special Education and Related Services	\$295,981	\$378,278
1251 - Supplemental Instruction	\$102,990	\$109,577
1281 - Early Childhood Special Education	\$3,000	\$3,000
1224 - Proportionate Share Services	\$0	\$0
1300 - Career Education Programs	\$242,505	\$253,359
1311 - Agricultural Education	\$103,588	\$110,782
1321 - Business Education	\$69,841	\$72,462
1361 - Skilled Technical Sciences Education	\$69,076	\$70,115
1400 - Student Activities	\$324,528	\$322,821
1421 - School-Sponsored Athletics	\$176,568	\$174,861
1411 - Student Activities	\$147,960	\$147,960
1900 - Payments to Other Districts	\$249,186	\$235,659
1911 - Tuition to Other Districts Within the State	\$0	\$0
1913 - Tuition to Private Agencies	\$3,500	\$2,000
1921 - Area Career Center Fees	\$41,686	\$36,659

Account	2025	2026
1933 - Tuition for Special Education Services to Private Agencies	\$204,000	\$197,000
2000 - Support	\$2,832,325	\$3,058,655
2100 - Support Services - Pupils	\$392,076	\$397,168
2121 - System Support for Guidance Services	\$162,742	\$163,808
2131 - Health Services Area Direction	\$145,334	\$147,360
2162 - Occupational Therapy-Related Service	\$40,000	\$45,000
2172 - Physical Therapy-Related Services	\$4,000	\$6,000
2152 - Speech Pathology and Audiology Services	\$40,000	\$35,000
2191 - Other Support Services - Students	\$0	\$0
2200 - Support Services - Instructional Staff	\$115,209	\$114,008
2213 - Instructional Staff Training Services	\$16,253	\$12,453
2214 - Professional Development	\$26,000	\$26,000
2221 - Educational Media Services Area Direction	\$72,956	\$75,555
2219 - Other Improvement of Instruction Services	\$0	\$0
2300 - Support Services - General Administration	\$476,899	\$542,745
2311 - Board of Education Services	\$40,400	\$38,900
2321 - Office of the Superintendent Services	\$186,910	\$198,782
2329 - Other Executive Administration Services	\$86,760	\$96,384
2331 - Administrative Technology Services	\$162,829	\$208,679
2400 - Support Services - Building Level Administration	\$398,976	\$411,072
2411 - Office of the Principal Services	\$398,976	\$411,072

Account	2025	2026
2491 - Other Support Services - School Administration	\$0	\$0
2500 - Business Support Services	\$1,277,549	\$1,415,825
2523 - Receiving and Disbursing Funds Services	\$144,556	\$152,987
2525 - Financial Accounting Services	\$24,000	\$35,000
2542 - Care and Upkeep of Building Services	\$526,982	\$589,666
2543 - Care and Upkeep of Grounds Services	\$43,000	\$52,000
2551 - Contracted Transportation Services for Students	\$220,725	\$211,389
2553 - Contracted Transportation Services for Students with Disabilities	\$94,000	\$138,000
2558 - Non-Allowable Transportation Expenses	\$0	\$0
2559 - Early Childhood Special Education Transportation	\$0	\$0
2562 - Food Preparation and Dispensing Services	\$224,286	\$236,783
2600 - Support Services - Central Office	\$0	\$0
2623 - Evaluation Services	\$0	\$0
3300 - Civic Services	\$0	\$0
3311 - Civic Services	\$0	\$0
3500 - Early Childhood Program	\$110,028	\$114,272
3511 - Early Childhood Program	\$16,604	\$24,047
3512 - Early Childhood Instruction	\$93,424	\$90,225
3800 - Custody and Care of Children Services	\$61,188	\$63,165
3811 - Custody and Care of Children Services	\$61,188	\$63,165
3900 - Other Community Services	\$400	\$400

Account	2025	2026
3911 - Other Community Services	\$0	\$0
3912 - Parental Involvement	\$400	\$400
3000 - NonInstruction	\$952,685	\$2,603,654
5100 - Principal	\$817,959	\$225,000
5111 - Principal - Bonded Indebtedness	\$817,959	\$225,000
5131 - Principal - Lease Purchase Agreement	\$0	\$0
5200 - Interest	\$131,726	\$175,654
5211 - Interest - Bonded Indebtedness	\$131,726	\$175,654
5231 - Interest - Lease Purchase Agreements	\$0	\$0
5300 - Other Debt Related Fees	\$3,000	\$3,000
5311 - Fees - Bonded Indebtedness	\$3,000	\$3,000
4000 - Facilities Acquisition and Construction Services	\$0	\$2,200,000
4031 - Architecture Engineering and Legal Services	\$0	\$2,200,000