

# 2026-2027 PROPOSED BUDGET

5/4/26

|  |  | <u>Actual</u><br><u>2023-24</u> | <u>Actual</u><br><u>2024-25</u> | <u>Budget</u><br><u>2025-26</u> | <u>Proposed</u><br><u>2026-27</u> |
|--|--|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| <b>SUMMARY OF EXPENDITURES BY FUNCTION</b> |  |                                 |                                 |                                 |                                   |
| 1100                                       | REGULAR PROGRAMS                           | 25,034,152                      | 26,098,252                      | 28,245,683                      | 27,528,700                        |
| 1200                                       | SPECIAL PROGRAMS                           | 10,451,432                      | 10,960,357                      | 13,108,831                      | 13,395,548                        |
| 1300                                       | VOCATIONAL EDUCATION PROGRAMS              | 2,726,828                       | 2,722,276                       | 3,054,732                       | 3,086,641                         |
| 1400                                       | OTHER INSTRUCTIONAL PROGRAMS               | 546,523                         | 784,908                         | 768,791                         | 1,008,325                         |
| 1500/1800                                  | NONPUBLIC/PRE-KINDERGARTEN PROGRAMS        | 290,905                         | 263,192                         | 300,114                         | 293,888                           |
|  | <b>TOTAL -- 1000's INSTRUCTION</b>         | <b>39,049,840</b>               | <b>40,828,985</b>               | <b>45,478,151</b>               | <b>45,313,101</b>                 |
|  |  | -                               |                                 |                                 |                                   |
| 2100                                       | PUPIL PERSONNEL                            | 3,777,993                       | 3,840,597                       | 4,822,162                       | 4,989,107                         |
| 2200                                       | INSTRUCTIONAL STAFF SUPPORT SVCS           | 1,560,153                       | 1,615,178                       | 1,977,797                       | 1,512,059                         |
| 2300                                       | ADMINISTRATION                             | 3,535,096                       | 3,560,035                       | 3,755,350                       | 3,694,037                         |
| 2400                                       | PUPIL HEALTH                               | 737,767                         | 766,254                         | 778,836                         | 793,285                           |
| 2500                                       | BUSINESS                                   | 1,087,856                       | 1,064,155                       | 1,044,401                       | 1,154,023                         |
| 2600                                       | PLANT SERVICES                             | 5,418,712                       | 5,610,229                       | 5,812,836                       | 6,308,710                         |
| 2700                                       | TRANSPORTATION                             | 4,545,110                       | 4,918,333                       | 5,165,020                       | 5,350,795                         |
| 2800                                       | CENTRAL                                    | 1,502,865                       | 1,417,394                       | 1,891,510                       | 1,917,636                         |
| 2900                                       | OTHER SUPPORT SERVICES                     | 32,687                          | 32,908                          | 33,000                          | 33,600                            |
|  | <b>TOTAL -- 2000's SUPPORT</b>             | <b>22,198,239</b>               | <b>22,825,083</b>               | <b>25,280,912</b>               | <b>25,753,252</b>                 |
| 3200                                       | STUDENT ACTIVITIES                         | 1,184,414                       | 1,186,218                       | 1,409,187                       | 1,327,916                         |
| 3300                                       | COMMUNITY SERVICES                         | 217,357                         | 241,396                         | 73,170                          | 255,400                           |
|  | <b>TOTAL -- 3000's NONINSTRUCTIONAL</b>    | <b>1,401,771</b>                | <b>1,427,614</b>                | <b>1,482,357</b>                | <b>1,583,316</b>                  |
| 5100                                       | DEBT SERVICE                               | 72,516                          | 76,050                          | 76,050                          | 76,050                            |
| 5200                                       | FUND TRANSFERS                             | 17,819,223                      | 9,949,267                       | 3,292,143                       | 3,712,726                         |
| 5900                                       | BUDGETARY RESERVE                          | -                               | -                               | 250,000                         | 450,000                           |
|  | <b>TOTAL -- 5000's OTHER FIN USES</b>      | <b>17,891,739</b>               | <b>10,025,317</b>               | <b>3,618,193</b>                | <b>4,238,776</b>                  |
|  | <b>GRAND TOTALS BY FUNCTION</b>            | <b>80,541,588</b>               | <b>75,107,000</b>               | <b>75,859,613</b>               | <b>76,888,446</b>                 |
|  | <b>REVENUES</b>                            | 80,800,033                      | 78,264,578                      | 74,390,664                      | 76,335,284                        |
|  | <b>EXPENDITURES</b>                        | 80,541,588                      | 75,107,000                      | 75,859,613                      | 76,888,446                        |
|  | <b>VARIANCE</b>                            | <b>258,445</b>                  | <b>3,157,578</b>                | <b>(1,468,950)</b>              | <b>(553,162)</b>                  |
|  | <b>TOTAL EXPENDITURE \$ CHANGE FROM PY</b> | 6,110,912                       | (5,434,588)                     | 752,613                         | 1,028,833                         |
|  | <b>% OF CHANGE FROM PY</b>                 | 8.2%                            | -6.7%                           | 1.0%                            | 1.4%                              |

# SOLANCO SCHOOL DISTRICT 2026-2027 PROPOSED BUDGET

5/4/26

|  |                                   | <u>Actual</u><br><u>2023-24</u> | <u>Actual</u><br><u>2024-25</u> | <u>Budget</u><br><u>2025-26</u> | <u>Proposed</u><br><u>2026-27</u> |
|--|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| <b>SUMMARY OF EXPENDITURES BY OBJECT</b> |                                   |                                 |                                 |                                 |                                   |
| 100                                      | SALARIES                          | 25,372,589                      | 26,349,827                      | 28,837,092                      | 29,527,876                        |
| 200                                      | EMPLOYEE BENEFITS                 | 16,510,429                      | 16,574,510                      | 19,287,142                      | 18,703,667                        |
| 300                                      | PROFESSIONAL & TECHNICAL SERVICES | 5,579,328                       | 5,816,761                       | 7,180,300                       | 7,026,950                         |
| 400                                      | PURCHASED PROPERTY SERVICES       | 1,010,096                       | 980,648                         | 1,104,044                       | 1,080,075                         |
| 500                                      | OTHER PURCHASED SERVICES          | 9,549,008                       | 9,761,468                       | 10,388,601                      | 10,812,752                        |
| 600                                      | SUPPLIES                          | 4,346,592                       | 5,298,444                       | 4,714,672                       | 4,944,090                         |
| 700                                      | PROPERTY                          | 103,193                         | 80,912                          | 486,899                         | 279,925                           |
| 800                                      | OTHER OBJECTS                     | 186,425                         | 226,978                         | 247,917                         | 279,582                           |
| 900                                      | OTHER USES OF FUNDS               | 17,883,928                      | 10,017,452                      | 3,612,946                       | 4,233,529                         |
| <b>GRAND TOTALS BY OBJECT</b>            |                                   | <b>80,541,588</b>               | <b>75,107,000</b>               | <b>75,859,613</b>               | <b>76,888,446</b>                 |

## Share of Total Expenditures

|  |                                   | <u>Actual</u><br><u>2023-24</u> | <u>Actual</u><br><u>2024-25</u> | <u>Budget</u><br><u>2025-26</u> | <u>Proposed</u><br><u>2026-27</u> |
|--|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| <b>SUMMARY OF EXPENDITURES BY OBJECT</b> |                                   |                                 |                                 |                                 |                                   |
| 100                                      | SALARIES                          | 31.50%                          | 35.08%                          | 38.01%                          | 38.40%                            |
| 200                                      | EMPLOYEE BENEFITS                 | 20.50%                          | 22.07%                          | 25.42%                          | 24.33%                            |
| 300                                      | PROFESSIONAL & TECHNICAL SERVICES | 6.93%                           | 7.74%                           | 9.47%                           | 9.14%                             |
| 400                                      | PURCHASED PROPERTY SERVICES       | 1.25%                           | 1.31%                           | 1.46%                           | 1.40%                             |
| 500                                      | OTHER PURCHASED SERVICES          | 11.86%                          | 13.00%                          | 13.69%                          | 14.06%                            |
| 600                                      | SUPPLIES                          | 5.40%                           | 7.05%                           | 6.21%                           | 6.43%                             |
| 700                                      | PROPERTY                          | 0.13%                           | 0.11%                           | 0.64%                           | 0.36%                             |
| 800                                      | OTHER OBJECTS                     | 0.23%                           | 0.30%                           | 0.33%                           | 0.36%                             |
| 900                                      | OTHER USES OF FUNDS               | 22.20%                          | 13.34%                          | 4.76%                           | 5.51%                             |
| <b>GRAND TOTALS BY OBJECT</b>            |                                   | <b>100.00%</b>                  | <b>100.00%</b>                  | <b>100.00%</b>                  | <b>100.00%</b>                    |

