June 17, 2025

Shepherd Public Schools

Proposed Amendment to Budget

2025/2026

	Mills To Be Levied		
	General Fund	2017 Debt Series A Refunding Bond	2017 Debt Series B Refunding Bond
PRE and Qualified Agricultural	None	7.00 Mills	N/A
Industrial Personal	None	7.00 Mills	N/A
Commercial Personal	6 Mills	7.00 Mills	N/A
Other Non-PRE	18 Mills	7.00 Mills	N/A
			Series B paid off

Board will Approve:
June 17, 2025 - 2025-2026 Original Budget

Shepherd Public Schools
General Fund
Proposed Budget
2025/2026

		Final Actual 2023/2024	Final Amendment Budget 2024/2025	Proposed Original 2025/2026	
Revenues					
	Local Sources	1,857,687	1,994,812	1,971,935	Insurance Claims decrease of $138K
	Non-Educational Entity or Political Subdivision	573,160	783,992	486,657	Tribal Grants adjusted for 24-25 Expenses and Grant Awards
	State Sources	20,156,941	21,584,827	20,523,409	State Aid - Student Count 1736, $10K Foundation, $628K categorical 147a(4) eliminated, SpEd Funding Formula Change.
	Federal Sources	1,917,924	1,160,225	700,572	Carryover Amounts fully utilized in 24-25, back to normal federal programs, ESSER III, 11T gone.
	Incoming Transfers And Other Transactions	1,179,666	1,420,545	1,221,370	RESD Voc Ed decrease by $104K and Spec Ed Reimbursement increase by $31K
	Total Revenues	25,685,378	26,944,401	24,903,943	
Expenditures					
	Instruction				
110	Basic Programs	10,765,488	11,736,205	11,413,120	Steps but no % raises, Insurance costs up, ORS Rates lower, Categoricals completed, DCC.
120	Added Needs	3,012,987	2,932,912	2,726,206	ORS Rates lower, some state categoricals not renewed.
	Total Instruction	13,778,475	14,669,117	14,139,326	
	Support Services				
210	Pupil Services	2,315,449	3,083,756	2,254,932	SBHC Grant completed $600K in 24-25, ORS Rates
220	Instructional Staff	1,123,103	1,465,859	1,239,749	ESSER III gone, Categoricals (35J) completed, ORS Rates
230	General Administration	403,321	451,381	505,474	No real changes....UAAL amounts higher
240	School Administration	1,662,820	1,815,874	1,844,657	No real changes....UAAL amounts higher
250	Business Services	384,054	572,188	464,394	New Copier Maint Contract, UAAL higher, District Insurance costs higher.
260	Operations and Maintenance	2,235,049	2,515,982	2,277,336	Repairs at Odyssey completed, Re-Keying project completed.
270	Pupil Transportation	1,486,568	1,234,645	1,291,357	Added one new bus, higher UAAL, lower ORS rates, Athletic Trips.
280	Central	675,202	744,794	768,431	Increased UAAL amounts
290	Athletics	485,911	569,254	612,571	Added Wrestling Mat $12K, Health Ins adjustment, UAAL lower.
299	Other Support Services	0	34,919	0	ESSER III gone
	Total Support Services	10,771,477	12,488,652	11,258,901	
300	Community Services	7,709	8,545	6,878	Costs for Maple Syrup Festival work.
370	Non-Public School Pupils	0	0	0	
445	Flow Thru - Future Educator Stipend	0	9,600	0	
452	Site Acquisition	244,494	50,000	40,000	Parking lots, Concession concrete & eaves
456	Facilities Acquisition	162,991	227,752	225,000	Tremco, LED Aux Gym, Flooring
445	Flow Thru - Future Educator Stipend	0	0	0	
611	Fund Modifications	0	0	0	
511	Debt Service	0	0	0	
	Total Expenditures	24,965,146	27,453,666	25,670,105	
	Excess Of Revenues Over (Under) Expenditures	720,232	-509,265	-766,162	
	Other financing sources (uses)				
	Transfers in	25,000	25,000	25,000	From Food Service Fund
	Proceeds from Sale of capital assets	38,058	5,000	5,000	
	Net Change in Fund Balance	783,290	-479,265	-736,162	
	Fund Equity - Beginning	4,970,782	5,754,072	5,274,807	
	Prior Period Adjustment	0			
	Fund Equity - Ending	5,754,072	5,274,807	4,538,645	
		23.05%	19.21%	17.68%	

Shepherd Public Schools

Food Service Fund
Proposed Budget
2025/2026

	Actual 2023/2024	Final Amended Budget 2024/2025	Proposed Original Budget 2025/2026	
Revenues				
Local Sources	91,296	104,760	103,050	Based on current Catering and Ala-Cart Receipts.
State Sources	295,354	383,875	299,250	State 30d and Ret Section 147 UAAL Categorical Revenue.
Federal Sources	873,204	760,000	750,000	Increased Federal Reimb Revenue - Based on 24-25 revenue.
Total Revenues	1,259,854	1,248,635	1,152,300	
Expenditures				
Support Services				
Central	326	500	1,000	
Food Service Activities	1,299,455	1,161,851	1,188,555	Staffing changes, UAAL increased, Food Costs higher, Continuing with spend dov
Total Expenditures	1,299,781	1,162,351	1,189,555	
Excess Of Revenues Over (Under) Expenditures	-39,927	86,284	-37,255	
Other financing sources (uses)				
Transfers in	0	0	0	
Transfers out	25,000	25,000	25,000	Food Service to Gen Fund
Net change in fund balance	-64,927	61,284	-62,255	
Fund Equity - Beginning	557,959	493,032	554,316	
Fund Equity - Ending	493,032	554,316	492,061	Excessive Fund Balance resolved.

Shepherd Public Schools
Student/School Activity Fund
Proposed Budget
2025/2026

	Actual 2023/2024	Final Amended Budget 2024/2025	Proposed Original Budget 2025/2026	
Revenues				
Local Sources	510,203	410,113	410,000	Receipts as of June 6, 2025
Total Revenues	510,203	410,113	410,000	
Expenditures				
Support Services				
Student/School Activities	444,520	436,362	436,000	Current spending as of June 6 2025
Total Expenditures	444,520	436,362	436,000	
Excess Of Revenues Over (Under) Expenditures	65,683	-26,249	-26,000	
Fund Equity - Beginning	436,310	501,993	475,744	
Fund Equity - Ending	501,993	475,744	449,744	