ADAMS SCHOOL

BUDGET FOR ADAMS SCHOOL
JULY 01, 2025 - JUNE 30, 2026

Original Budget
6/16/2025

Adams School

Truth-in-taxation

The property tax millage rates proposed to be levied to support the proposed budgets are as follows:

				Expected Revenues
General Fund	18.0000	mills	$	452,853.94

The above ad valorem tax millage will be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property.

General Fund	6.0000	mills	$	-

The above ad valorem tax millage will be levied on Commercial Personal Property.

BUDGET FOR THE GENERAL FUND
ADAMS SCHOOL
JULY 01, 2025 - JUNE 30, 2026
Original Budget
SUMMARY INFORMATION

	2023-2024 FINAL AUDITED ACTUAL	2023-24 FINAL AUDITED ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 FINAL BUDGET	2025-2026 Original BUDGET	2025-2026 BUDGET CHANGE
TOTAL REVENUES	$ 696,584	$ 648,140	$ 676,787	$ 656,411	$ 633,743	$ 22,668
TOTAL EXPENDITURES	$ 513,121	$ 477,733	$ 536,282	$ 515,011	$ 534,043	$ 19,032
EXCESS REVENUES/(EXPENDITURES)	$ 183,463	$ 170,407	$ 140,505	$ 141,400	$ 99,700	$ 3,636
PRIOR YEAR FUND BALANCE	$ 2,175,300	$ 2,358,763	$ 2,358,763	$ 2,358,763	$ 2,500,163	
FUND BALANCE ENDING	$ 2,358,763	$ 2,529,170	$ 2,499,268	$ 2,500,163	$ 2,599,863	
FUND BALANCE PERCENTAGE	460%	529%	466%	485%	487%	

BUDGET FOR THE GENERAL FUND

ADAMS SCHOOL

JULY 01, 2025 - JUNE 30, 2026

Original Budget

DETAILED REVENUE INFORMATION

	2023-2024 FINAL AUDITED ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 FINAL BUDGET	2025-2026 Original CHANGE	2025-2026 BUDGET CHANGE
REVENUE FROM LOCAL SOURCES					
Property Tax Levy	$ 461,976	$ 459,458	$ 452,854	$ 452,854	$ -
Earnings on investments and deposits	$ 88,593	$ 71,579	$ 65,743	$ 65,743	$ -
Other Local Revenues	$ 437	$ 407	$ 2,469	$ 353	$ (2,116)
Incoming Transfers	$ -	$ -	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 551,006**	**$ 531,444**	**$ 521,066**	**$ 518,950**	**$ (2,116)**
STATE REVENUES					
Hold Harmless	$ 2,403	$ 2,712	$ 2,384	$ 2,384	$ -
Increasing Enrollment	$ -	$ -	$ -	$ -	$ -
Membership Pupil	$ 5,641	$ 5,641	$ 5,253	$ 5,253	$ -
ORS Forfeiture Credit	$ 46	$ -	$ 59	$ 59	$ -
Section 31A - At Risk	$ 16,414	$ 16,414	$ 11,093	$ 11,093	$ -
Section 35A - Early Literacy	$ 1,029	$ 1,029	$ 841	$ 841	$ -
MPSERs Cost Offset-147a	$ 3,500	$ 3,500	$ 2,335	$ -	$ (2,335)
147a(2) MPSER Normal Cost Off	$ 12,488	$ 9,720	$ 26,666	$ 24,532	$ (2,133)
MPSERs Cost Offset-147c	$ 40,560	$ 40,560	$ 21,557	$ 21,557	$ -
MPSERS One-Time - 147c(2)	$ -	$ -	$ 4,900	$ -	$ (4,900)
MPSERS Reform - 147e	$ 215	$ 174	$ 107	$ 107	$ -
29(7) Enrollment Stabilization	$ 2,026	$ 2,018	$ 8,634	$ 8,634	$ -
97d - 2022 Critical Incid Map	$ 3,253	$ -	$ -	$ -	$ -
31aa Mental health grant	$ 729	$ 18,257	$ 3,922	$ -	$ (3,922)
22l - District Transportation Co	$ 1,953	$ 1,953	$ 2,411	$ 2,000	$ (411)
27l Educator Comp Program	$ 1,701	$ -	$ -	$ -	$ -
23g Kids Back on Track/Pupil	$ 2,187	$ 2,187	$ -	$ -	$ -
School Safety - Per Pupil	$ 2,770	$ -	$ 5,675	$ -	$ (5,675)
Security Risk Assessment	$ -	$ -	$ -	$ -	$ -
Section 51C - Spec. Ed. Headlee	$ 2,400	$ 3,434	$ 3,437	$ 3,177	$ (260)
Headlee Obligation for Data Collection	$ 966	$ 1,007	$ 904	$ 29	$ (874)
Prior Period Tax Reimbursement	$ 3,511	$ 3,511	$ 3,511	$ 3,511	$ -
Esser Equalization Payment	$ -	$ -	$ -	$ -	$ -
TOTAL STATE REVENUES	**$ 103,792**	**$ 112,116**	**$ 103,687**	**$ 83,176**	**$ (20,511)**
FEDERAL REVENUES					
TITLE II	$ 60	$ 60	$ 759	$ 759	$ -
REAP	$ 26,108	$ 19,958	$ 27,236	$ 27,197	$ (39)
11t ESSER III Equalization Payment	$ 694	$ -	$ -	$ -	$ -
Child Care Relief Funds	$ -	$ -	$ -	$ -	$ -
Trails	$ 3,000	$ -	$ -	$ -	$ -
103(2) District COVID Costs	$ -	$ -	$ -	$ -	$ -
Corona Virus Relief Funds	$ -	$ -	$ -	$ -	$ -
MIConnect Grant	$ -	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ 29,862**	**$ 20,018**	**$ 27,995**	**$ 27,956**	**$ (39)**
INCOMING TRANSFERS					
Transfers from other governmental units	$ 11,922	$ 13,209	$ 3,662	$ 3,660	$ (2)
TOTAL INCOMING TRANSFERS	**$ 11,922**	**$ 13,209**	**$ 3,662**	**$ 3,660**	**$ (2)**
PRIOR PERIOD ADJUSTMENTS					
Prior Period Adjustment - material	$ -	$ -	$ -	$ -	$ -
	$ -	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 696,584**	**$ 676,787**	**$ 656,411**	**$ 633,743**	**$ (22,668)**

BUDGET FOR THE GENERAL FUND
ADAMS SCHOOL
JULY 01, 2025 - JUNE 30, 2026
Original Budget
DETAILED EXPENDITURE INFORMATION

	2023-2024 FINAL AUDITED ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 FINAL BUDGET	2025-2026 Original BUDGET	2025-2026 BUDGET CHANGE
FUNCTIONAL LEVEL AND TITLE					
100 INSTRUCTION					
111 Elementary	$ 368,353	$ 387,166	$ 379,200	$ 395,247	$ 16,047
118 Preschool	$ -	$ -	$ -	$ -	$ -
119 Summer School	$ 694	$ -	$ -	$ -	$ -
122 Special Education	$ 9,939	$ 11,586	$ -	$ -	$ -
125 Compensatory Education	$ 45,738	$ 39,588	$ 39,929	$ 39,890	$ (39)
200 SUPPORTING SERVICES					
GENERAL ADMINISTRATION					
218 *Teacher Consultant*	$ -	$ -	$ -	$ -	$ -
221 *Improvement of Instruction*	$ 60	$ 60	$ -	$ -	$ -
222 Educational Media Services	$ -	$ -	$ -	$ -	$ -
225 Instruction Related Technology	$ -	$ -	$ -	$ -	$ -
229 Other Instructional Staff Services	$ -	$ -	$ -	$ -	$ -
231 Board of Education	$ 26,251	$ 27,499	$ 28,750	$ 28,333	$ (417)
SCHOOL ADMINISTRATION					
BUSINESS ADMINISTRATION					
252 Fiscal Services	$ 9,500	$ 10,500	$ 10,500	$ 10,500	$ -
259 Other Business Services	$ 5,986	$ 7,100	$ 7,150	$ 7,200	$ 50
MAINTENANCE AND OPERATIONS					
261 Operations/Maintenance	$ 35,387	$ 42,902	$ 40,333	$ 41,424	$ 1,091
OTHER SUPPORT SERVICES					
271 Transportation	$ 10,371	$ 8,680	$ 7,500	$ 9,500	$ 2,000
284 Data Processing	$ 300	$ 500	$ 950	$ 950	$ -
299 Food Service	$ 540	$ 700	$ 700	$ 1,000	$ 300
FACILITY IMPROVEMENTS					
452 Equipment	$ -	$ -	$ -	$ -	$ -
456 Building	$ -	$ -	$ -	$ -	$ -
PRIOR PERIOD ADJUSTMENTS					
492 Prior Period Adjustments	$ -	$ -	$ -	$ -	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 513,115**	**$ 536,282**	**$ 515,011**	**$ 534,043**	**$ 19,032**

BUDGET FOR THE GENERAL FUND

ADAMS SCHOOL

JULY 01, 2025 - JUNE 30, 2026

Original Budget

DETAILED EXPENDITURE INFORMATION

	2023-2024 FINAL AUDITED ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 FINAL BUDGET	2025-2026 Original BUDGET	2025-2026 BUDGET CHANGE
PROGRAM BUDGET					
State and Local Funded Programs					
Elementary	$ 362,670	$ 368,910	$ 375,277	$ 395,247	$ (19,969)
Preschool	$ -	$ -	$ -	$ -	$ -
Special Education	$ 9,939	$ 11,586	$ -	$ -	$ -
At Risk	$ 16,414	$ 16,414	$ 11,093	$ 11,093	$ -
School Safety - Per Pupil	$ 2,770	$ -	$ 5,675	$ -	$ 5,675
Mental Health - Per Pupil	$ 729	$ 18,257	$ 3,922	$ -	$ 3,922
Security Risk Assessment	$ 3,253	$ -	$ -	$ -	$ -
Educator Comp Program	$ 1,701	$ -	$ -	$ -	$ -
Early Literacy	$ 1,029	$ 1,029	$ 841	$ 841	$ (0)
Board of Education	$ 26,251	$ 27,499	$ 28,750	$ 28,333	$ 417
23g Kids Back on Track/Pupil	$ 2,187	$ 2,187	$ -	$ -	$ -
Other Business Services	$ 15,486	$ 17,600	$ 17,650	$ 17,700	$ (50)
Food Service	$ 540	$ 700	$ 700	$ 1,000	$ (300)
Maintenance and Operations	$ 32,617	$ 42,902	$ 34,657	$ 41,424	$ (6,766)
Transportation	$ 10,371	$ 8,680	$ 7,500	$ 9,500	$ (2,000)
Computer System Dept	$ 300	$ 500	$ 950	$ 950	$ -
Equipment	$ -	$ -	$ -	$ -	$ -
11r(4) Esser Equalization Payment	$ -	$ -	$ -	$ -	$ -
Federally Funded Programs					$ -
Title IIA	$ 60	$ 60	$ 759	$ 759	$ -
REAP	$ 26,108	$ 19,958	$ 27,236	$ 27,197	$ 39
11t ESSER III Equalization Payment	$ 694	$ -	$ -	$ -	$ -
Childcare Relief Funds	$ -	$ -	$ -	$ -	$ -
Prior Period Adjustments					$ -
State Aid	$ -	$ -	$ -	$ -	$ -
					$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 513,115**	**$ 536,282**	**$ 515,011**	**$ 534,043**	**$ (19,032)**

(Note: Presented on a program level; functional code budget page is the official budget document)