ADAMS SCHOOL

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

Final Budget
6/8/2026

BUDGET FOR THE GENERAL FUND

ADAMS SCHOOL

JULY 01, 2025 - JUNE 30, 2026

Final Budget

SUMMARY INFORMATION

	2023-2024 FINAL AUDITED ACTUAL	2024-25 FINAL AUDITED ACTUAL	2025-2026 ORIGINAL BUDGET	2025-2026 FINAL BUDGET	2025-2026 BUDGET CHANGE
TOTAL REVENUES	$ 696,584	$ 675,328	$ 633,743	$ 645,099	$ (11,356)
TOTAL EXPENDITURES	$ 513,121	$ 500,874	$ 534,043	$ 612,174	$ 78,131
EXCESS REVENUES/(EXPENDITURES)	$ 183,463	$ 174,454	$ 99,700	$ 32,925	$ (89,487)
PRIOR YEAR FUND BALANCE	$ 2,175,300	$ 2,358,763	$ 2,533,217	$ 2,632,917	
FUND BALANCE ENDING	$ 2,358,763	$ 2,533,217	$ 2,632,917	$ 2,665,842	
FUND BALANCE PERCENTAGE	460%	506%	493%	435%	

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

	2023-2024 FINAL AUDITED ACTUAL	2024-25 FINAL AUDITED ACTUAL	2025-2026 ORIGINAL BUDGET	2025-2026 FINAL BUDGET	2025-2026 BUDGET CHANGE
REVENUE FROM LOCAL SOURCES					
Property Tax Levy	$ 461,976	$ 452,793	$ 452,854	$ 436,017	$ (16,837)
Earnings on investments and deposits	$ 88,593	$ 81,843	$ 65,743	$ 59,000	$ (6,743)
Other Local Revenues	$ 437	$ 3,408	$ 353	$ 1,136	$ 783
Incoming Transfers	$ -	$ -	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 551,006**	**$ 538,044**	**$ 518,950**	**$ 496,152**	**$ (22,798)**
STATE REVENUES					
Hold Harmless	$ 2,403	$ 2,383	$ 2,384	$ 1,947	$ (437)
Increasing Enrollment	$ -	$ -	$ -	$ -	$ -
Membership Pupil	$ 5,641	$ 5,253	$ 5,253	$ -	$ (5,253)
ORS Forfeiture Credit	$ 46	$ 59	$ 59	$ 52	$ (7)
Section 31A - At Risk	$ 16,414	$ 11,092	$ 11,093	$ 8,219	$ (2,874)
Section 35A - Early Literacy	$ 1,029	$ 841	$ 841	$ -	$ (841)
MPSERs Cost Offset-147a	$ 3,500	$ 2,335	$ -	$ 3,754	$ 3,754
147a(2) MPSER Normal Cost Off	$ 12,488	$ 28,681	$ 24,532	$ 10,720	$ (13,812)
MPSERs Cost Offset-147c	$ 40,560	$ 21,557	$ 21,557	$ 32,156	$ 10,599
MPSERS One-Time - 147c(2)	$ -	$ 4,900	$ -	$ -	$ -
MPSERS One-Time - 147g	$ -	$ (274)	$ -	$ 274	$ 274
MPSERS Reform - 147e	$ 215	$ 152	$ 107	$ 480	$ 373
29(7) Enrollment Stabilization	$ 2,026	$ 8,787	$ 8,634	$ 10,920	$ 2,286
97d - 2022 Critical Incid Map	$ 3,253	$ -	$ -	$ -	$ -
31aa Mental health grant	$ 729	$ 8,433	$ -	$ 3,493	$ 3,493
35m Literacy Grant	$ -	$ -	$ -	$ 28,267	$ 28,267
22l - District Transportation Co	$ 1,953	$ 2,411	$ 2,000	$ 1,464	$ (536)
27l(2) Educator Comp Program	$ 1,701	$ -	$ -	$ 4,474	$ 4,474
27l(4) MPSERS Reimbrusement	$ -	$ -	$ -	$ 4,377	$ 4,377
23g Kids Back on Track/Pupil	$ 2,187	$ -	$ -	$ -	$ -
School Safety - Per Pupil	$ 2,770	$ 1,165	$ -	$ -	$ -
Security Risk Assessment	$ -	$ -	$ -	$ -	$ -
Section 51C - Spec. Ed. Headlee	$ 2,400	$ 3,437	$ 3,177	$ (3,177)	$ (6,354)
Headlee Obligation for Data Collection	$ 966	$ 903	$ 29	$ 811	$ 782
Prior Period Tax Reimbursement	$ 3,511	$ 3,511	$ 3,511	$ 3,511	$ -
Esser Equalization Payment	$ -	$ -	$ -	$ -	$ -
TOTAL STATE REVENUES	**$ 103,792**	**$ 105,354**	**$ 83,176**	**$ 111,741**	**$ 28,564**
FEDERAL REVENUES					
TITLE II	$ 60	$ 759	$ 759	$ -	$ (759)
REAP	$ 26,108	$ 27,236	$ 27,197	$ 26,292	$ (905)
11t ESSER III Equalization Payment	$ 694	$ -	$ -	$ -	$ -
Child Care Relief Funds	$ -	$ -	$ -	$ -	$ -
Trails	$ 3,000	$ -	$ -	$ -	$ -
Filter First	$ -	$ -	$ -	$ 7,380	$ 7,380
Corona Virus Relief Funds	$ -	$ -	$ -	$ -	$ -
MIConnect Grant	$ -	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ 29,862**	**$ 27,995**	**$ 27,956**	**$ 33,672**	**$ 5,716**
INCOMING TRANSFERS					
Transfers from other governmental units	$ 11,922	$ 3,660	$ 3,660	$ 3,534	$ (126)
TOTAL INCOMING TRANSFERS	**$ 11,922**	**$ 3,662**	**$ 3,660**	**$ 3,534**	**$ (126)**
PRIOR PERIOD ADJUSTMENTS					
Prior Period Adjustment - material	$ -	$ -	$ -	$ -	$ -
	$ -	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 696,584**	**$ 675,328**	**$ 633,743**	**$ 645,099**	**$ 11,356**

BUDGET FOR THE GENERAL FUND

ADAMS SCHOOL

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DETAILED EXPENDITURE INFORMATION

FUNCTIONAL LEVEL AND TITLE	2023-2024 FINAL AUDITED ACTUAL	2024-25 FINAL AUDITED ACTUAL	2025-2026 ORIGINAL BUDGET	2025-2026 FINAL BUDGET	2025-2026 BUDGET CHANGE
100 INSTRUCTION					
111 Elementary	$ 366,652	$ 378,690	$ 395,247	$ 431,134	$ 35,887
118 Preschool	$ -	$ -	$ -	$ -	$ -
119 Summer School	$ 694	$ -	$ -	$ -	$ -
122 Special Education	$ 9,939	$ -	$ -	$ -	$ -
125 Compensatory Education	$ 45,738	$ 39,929	$ 39,890	$ 62,778	$ 22,888
200 SUPPORTING SERVICES					
GENERAL ADMINISTRA 2358763					
218 *Teacher Consultant*	$ -	$ -	$ -	$ -	$ -
221 *Improvement of Instruction*	$ 60	$ -	$ -	$ -	$ -
222 Educational Media Services	$ -	$ -	$ -	$ -	$ -
225 Instruction Related Technology	$ -	$ -	$ -	$ -	$ -
229 Other Instructional Staff Services	$ -	$ -	$ -	$ -	$ -
231 Board of Education	$ 26,251	$ 28,529	$ 28,333	$ 30,308	$ 1,975
SCHOOL ADMINISTRATION					
BUSINESS ADMINISTRATION					
252 Fiscal Services	$ 9,500	$ 10,500	$ 10,500	$ 12,810	$ 2,310
259 Other Business Services	$ 5,986	$ 7,041	$ 7,200	$ 7,041	$ (159)
MAINTENANCE AND OPERATIONS					
261 Operations/Maintenance	$ 45,757	$ 34,607	$ 50,924	$ 54,555	$ 3,631
OTHER SUPPORT SERVICES					
271 Transportation	$ 300	$ 901	$ 950	$ 1,000	$ 50
284 Data Processing	$ 540	$ 677	$ 1,000	$ 1,200	$ 200
299 Food Service	$ -	$ -	$ -	$ -	$ -
FACILITY IMPROVEMENTS					
452 Equipment	$ -	$ -	$ -	$ -	$ -
456 Building	$ -	$ -	$ -	$ -	$ -
PRIOR PERIOD ADJUSTMENTS					
492 Prior Period Adjustments	$ -	$ -	$ -	$ -	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 513,121**	**$ 500,874**	**$ 534,043**	**$ 612,174**	**$ 78,131**