

SMACS

2026-27 Board Approved Budget

420 & Local Revenues

Enrollment
Pre-k = 40*
K-5 = 274
ADA% 94.5%
Refined ADA 278

		2026-2027 Budget	Revenues/Expense per Student Enrollment
Revenues:			
5700	Local and Intermediate Sources	105,470 \$	334.83
5800	State Program Revenues	3,758,503 \$	11,931.76
5900	Federal Program Revenues	47,780 \$	151.68
	Total Revenues	3,911,753	12,418
Expenditures:			
11	Instruction	2,012,495 \$	6,388.87
12	Library Services	8,662 \$	27.50
13	Staff Development	28,240 \$	89.65
21	Instructional Leadership	123,020 \$	390.54
23	School Leadership	258,487 \$	820.59
31	Guidance & Counseling	164,160 \$	521.14
33	Health Services	36,838 \$	116.95
35	Food Services	2,850 \$	9.05
36	Extra Curricular	90,883 \$	288.52
41	General Administration	307,390 \$	975.84
51	Plant Maintenance and Operations	551,280 \$	1,750.10
52	Security Service	10,875 \$	34.52
53	Data Processing Services	255,160 \$	810.03
61	Community Services	39,530 \$	125.49
71	Debt Service	72,230 \$	229.30
81	Fundraising	24,670 \$	78.32
	Total Expenditures	3,986,770	12,656
	Change in Net Assets	(75,017)	(238)

Nutrition Services (Fund 240)

		2026-2027 Budget	Revenues/Expense per Student Enrollment
Revenues:			
5700	Local and Intermediate Sources	3,030.00 \$	9.62
5800	State Program Revenues	1,130 \$	3.59
5900	Federal Program Revenues	429,133 \$	1,362.33
	Total Revenues	433,293	1,376
Expenditures:			
35	Food Service	340,590 \$	1,081.24
51	Plant Maint. & Operations	50,637 \$	160.75
71	Debt Services	3,490 \$	11.08
	Total Expenditures	394,717	1,253
	Change in Net Assets	38,576	122