

BUDGET PUBLICATION, 2026-2027  
Required Published Budget Summary Format

| Clayton School District                     |                      |                        |                     |
|---------------------------------------------|----------------------|------------------------|---------------------|
| GENERAL FUND                                | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
| Beginning Fund Balance                      | 1,274,759.66         | 1,329,219.11           | 1,291,695.32        |
| Ending Fund Balance                         | 1,329,219.11         | 1,291,695.32           | 1,425,266.32        |
| REVENUES & OTHER FINANCING SOURCES          |                      |                        |                     |
| Transfers-In (Source 100)                   | 0.00                 | 0.00                   | 0.00                |
| Local Sources (Source 200)                  | 2,087,023.04         | 2,124,369.49           | 2,262,614.00        |
| Inter-district Payments (Source 300 + 400)  | 519,958.33           | 529,556.09             | 470,000.00          |
| Intermediate Sources (Source 500)           | 6,284.29             | 8,623.80               | 8,026.00            |
| State Sources (Source 600)                  | 3,075,942.46         | 2,929,752.75           | 2,743,148.00        |
| Federal Sources (Source 700)                | 128,225.19           | 104,016.03             | 91,414.00           |
| All Other Sources (Source 800 + 900)        | 41,494.95            | 36,291.02              | 35,000.00           |
| TOTAL REVENUES & OTHER FINANCING SOURCES    | 5,858,928.26         | 5,732,609.18           | 5,610,202.00        |
| EXPENDITURES & OTHER FINANCING USES         |                      |                        |                     |
| Instruction (Function 100 000)              | 3,036,688.97         | 2,923,291.11           | 2,426,987.00        |
| Support Services (Function 200 000)         | 1,947,330.39         | 1,904,717.44           | 2,045,180.00        |
| Non-Program Transactions (Function 400 000) | 820,449.45           | 942,124.42             | 1,004,464.00        |
| TOTAL EXPENDITURES & OTHER FINANCING USES   | 5,804,468.81         | 5,770,132.97           | 5,476,631.00        |

| SPECIAL PROJECTS FUND               | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|-------------------------------------|----------------------|------------------------|---------------------|
| Beginning Fund Balance              | 0.00                 | 0.00                   | 0.00                |
| Ending Fund Balance                 | 0.00                 | 0.00                   | 0.00                |
| REVENUES & OTHER FINANCING SOURCES  | 473,846.73           | 542,069.80             | 558,699.00          |
| EXPENDITURES & OTHER FINANCING USES | 473,846.73           | 542,069.80             | 558,699.00          |

| DEBT SERVICE FUND                   | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|-------------------------------------|----------------------|------------------------|---------------------|
| Beginning Fund Balance              | 1.19                 | 1.19                   | 1.19                |
| Ending Fund Balance                 | 1.19                 | 1.19                   | 1.19                |
| REVENUES & OTHER FINANCING SOURCES  | 11,851.00            | 11,851.00              | 11,851.00           |
| EXPENDITURES & OTHER FINANCING USES | 11,851.00            | 11,851.00              | 11,851.00           |

| CAPITAL PROJECTS FUND               | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|-------------------------------------|----------------------|------------------------|---------------------|
| Beginning Fund Balance              | 25,398.59            | 25,457.08              | 787.54              |
| Ending Fund Balance                 | 25,457.08            | 787.54                 | 847.54              |
| REVENUES & OTHER FINANCING SOURCES  | 58.49                | 37.40                  | 60.00               |
| EXPENDITURES & OTHER FINANCING USES | 0.00                 | 24,706.94              | 0.00                |

| FOOD SERVICE FUND                   | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|-------------------------------------|----------------------|------------------------|---------------------|
| Beginning Fund Balance              | 98,721.66            | 52,163.88              | 16,582.18           |
| Ending Fund Balance                 | 52,163.88            | 16,582.18              | 5,851.18            |
| REVENUES & OTHER FINANCING SOURCES  | 248,534.14           | 233,099.65             | 261,400.00          |
| EXPENDITURES & OTHER FINANCING USES | 295,091.92           | 268,681.35             | 272,131.00          |

| COMMUNITY SERVICE FUND              | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|-------------------------------------|----------------------|------------------------|---------------------|
| Beginning Fund Balance              | 3,042.87             | (2,432.08)             | 16,668.52           |
| Ending Fund Balance                 | (2,432.08)           | 16,668.52              | 34,204.52           |
| REVENUES & OTHER FINANCING SOURCES  | 227,714.70           | 254,203.86             | 242,500.00          |
| EXPENDITURES & OTHER FINANCING USES | 233,189.65           | 235,103.26             | 224,964.00          |

| PACKAGE & COOPERATIVE PROGRAM FUND  | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|-------------------------------------|----------------------|------------------------|---------------------|
| Beginning Fund Balance              | 0.00                 | 0.00                   | 0.00                |
| Ending Fund Balance                 | 0.00                 | 0.00                   | 0.00                |
| REVENUES & OTHER FINANCING SOURCES  | 0.00                 | 0.00                   | 0.00                |
| EXPENDITURES & OTHER FINANCING USES | 0.00                 | 0.00                   | 0.00                |

Total Expenditures and Other Financing Uses

| ALL FUNDS                                                          | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|--------------------------------------------------------------------|----------------------|------------------------|---------------------|
| GROSS TOTAL EXPENDITURES -- ALL FUNDS                              | 6,818,448.11         | 6,852,545.32           | 6,544,276.00        |
| Interfund Transfers (Source 100) - ALL FUNDS                       | 303,252.00           | 290,279.00             | 377,916.00          |
| Refinancing Expenditures (FUND 30)                                 | 0.00                 | 0.00                   | 0.00                |
| NET TOTAL EXPENDITURES -- ALL FUNDS                                | 6,515,196.11         | 6,562,266.32           | 6,166,360.00        |
| PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR |                      | 0.72%                  | -6.03%              |

PROPOSED PROPERTY TAX LEVY

| FUND                                              | Audited<br>2024-2025 | Unaudited<br>2025-2026 | Budget<br>2026-2027 |
|---------------------------------------------------|----------------------|------------------------|---------------------|
| General Fund                                      | 1,993,294.00         | 2,065,722.00           | 2,203,614.00        |
| Referendum Debt Service Fund                      | 0.00                 | 0.00                   | 0.00                |
| Non-Referendum Debt Service Fund                  | 0.00                 | 0.00                   | 0.00                |
| Capital Expansion Fund                            | 0.00                 | 0.00                   | 0.00                |
| Community Service Fund                            | 115,000.00           | 130,000.00             | 135,000.00          |
| TOTAL SCHOOL LEVY                                 | 2,108,294.00         | 2,195,722.00           | 2,338,614.00        |
| PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR |                      | 4.15%                  | 6.51%               |

The below listed new or discontinued programs have a financial impact on the proposed 2026-2027 budget:

| DISCONTINUED PROGRAMS | FINANCIAL IMPACT |
|-----------------------|------------------|
|                       |                  |
|                       |                  |
| NEW PROGRAMS          | FINANCIAL IMPACT |
|                       |                  |