

*Big Spring Independent School District*

## **Budget 2026-2027**

*Board of Trustees Meeting*

AUGUST 27, 2026

Revenue / Appropriation / Balance Report By Fund  
Using NY Approved

| <u>Fund</u>   | <u>Description</u>    | <u>Estimated<br/>Revenues</u> | <u>Appropriations</u> | <u>Fund<br/>Balances</u> | <u>Projected Change<br/>in Fund Balance</u> |
|---------------|-----------------------|-------------------------------|-----------------------|--------------------------|---------------------------------------------|
| 189/7         | COCURRICULAR ACTIVITY | 146,200.00                    | 1,921,379.00          | 0.00                     | -1,775,179.00                               |
| 198/7         | ACTIVITY FUNDS        | 252,000.00                    | 252,000.00            | 0.00                     | 0.00                                        |
| 199/7         | GENERAL FUND          | 37,138,896.00                 | 39,272,819.00         | 0.00                     | -2,133,923.00                               |
| 240/7         | FOOD SERVICE          | 2,507,547.00                  | 2,407,537.00          | 0.00                     | 100,010.00                                  |
| 599/7         | DEBT SERVICE          | 3,275,987.00                  | 3,157,150.00          | 0.00                     | 118,837.00                                  |
| <b>Totals</b> |                       | <b>43,320,630.00</b>          | <b>47,010,885.00</b>  | <b>0.00</b>              | <b>-3,690,255.00</b>                        |

Expenditure Report By Function / Major Object  
Using NY Approved

| Func         | Description           | Payroll<br>Costs<br>6100 | Contracted<br>Services<br>6200 | Supplies &<br>Materials<br>6300 | Other Oper<br>Expenses<br>6400 | Debt<br>Service<br>6500 | Capital<br>Outlay<br>6600 | Other<br>Uses<br>8900 | Total     |
|--------------|-----------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------|-----------------------|-----------|
| 189/7        | COCURRICULAR ACTIVITY |                          |                                |                                 |                                |                         |                           |                       |           |
| 36           |                       | 994,549                  | 159,925                        | 180,085                         | 421,018                        |                         | 0                         | 0                     | 1,755,577 |
| 51           | PLANT                 | 20,900                   | 133,496                        | 0                               | 0                              |                         | 0                         | 0                     | 154,396   |
| 52           | SECURITY &            | 0                        | 10,500                         | 0                               | 0                              |                         | 0                         | 0                     | 10,500    |
| 71           | DEBT SERVICE          | 0                        | 0                              | 0                               | 0                              | 906                     |                           | 0                     | 906       |
| Totals 189/7 |                       | 1,015,449                | 303,921                        | 180,085                         | 421,018                        | 906                     | 0                         | 0                     | 1,921,379 |

Expenditure Report By Function / Major Object  
Using NY Approved

|              |                | Payroll<br>Costs<br>6100 | Contracted<br>Services<br>6200 | Supplies &<br>Materials<br>6300 | Other Oper<br>Expenses<br>6400 | Debt<br>Service<br>6500 | Capital<br>Outlay<br>6600 | Other<br>Uses<br>8900 |       |         |
|--------------|----------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------|-----------------------|-------|---------|
| Func         | Description    | 6100                     | 6200                           | 6300                            | 6400                           | 6500                    | 6600                      | 8900                  | Total |         |
| 198/7        | ACTIVITY FUNDS |                          |                                |                                 |                                |                         |                           |                       |       |         |
| 11           | INSTRUCTION    |                          | 0                              | 0                               | 50,000                         | 115,000                 | 0                         | 0                     | 0     | 165,000 |
| 36           |                |                          | 0                              | 0                               | 0                              | 67,000                  | 0                         | 0                     | 0     | 67,000  |
| 41           | GENERAL        |                          | 0                              | 0                               | 0                              | 5,000                   | 0                         | 0                     | 0     | 5,000   |
| 51           | PLANT          |                          | 0                              | 0                               | 0                              | 15,000                  | 0                         | 0                     | 0     | 15,000  |
|              |                |                          |                                |                                 |                                |                         |                           |                       |       |         |
| Totals 198/7 |                |                          | 0                              | 0                               | 50,000                         | 202,000                 | 0                         | 0                     | 0     | 252,000 |

Expenditure Report By Function / Major Object  
Using NY Approved

| Func                      | Description      | Payroll<br>Costs<br>6100 | Contracted<br>Services<br>6200 | Supplies &<br>Materials<br>6300 | Other Oper<br>Expenses<br>6400 | Debt<br>Service<br>6500 | Capital<br>Outlay<br>6600 | Other<br>Uses<br>8900 | Total             |
|---------------------------|------------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------|-----------------------|-------------------|
| <b>199/7 GENERAL FUND</b> |                  |                          |                                |                                 |                                |                         |                           |                       |                   |
| 11                        | INSTRUCTION      | 20,941,175               | 945,600                        | 514,589                         | 76,850                         |                         | 0                         | 0                     | 22,478,214        |
| 12                        | INSTR. RESOURCES | 378,907                  | 13,887                         | 28,550                          | 0                              |                         | 0                         | 0                     | 421,344           |
| 13                        | CURRICULUM &     | 61,899                   | 45,200                         | 21,487                          | 81,136                         |                         | 0                         | 0                     | 209,722           |
| 21                        | INSTRUCTIONAL    | 455,112                  | 4,074                          | 16,050                          | 5,070                          |                         | 0                         | 0                     | 480,306           |
| 23                        | SCHOOL           | 2,464,288                | 0                              | 32,950                          | 18,500                         |                         | 0                         | 0                     | 2,515,738         |
| 31                        | GUIDANCE,        | 1,052,682                | 16,500                         | 25,550                          | 4,241                          |                         | 0                         | 0                     | 1,098,973         |
| 32                        | SOCIAL WORK      | 64,717                   | 0                              | 1,185                           | 1,235                          |                         | 0                         | 0                     | 67,137            |
| 33                        | HEALTH SERVICES  | 348,154                  | 16,500                         | 10,500                          | 3,960                          |                         | 0                         | 0                     | 379,114           |
| 34                        | STUDENT (PUPIL)  | 878,203                  | 133,150                        | 282,110                         | -60,050                        |                         | 0                         | 0                     | 1,233,413         |
| 41                        | GENERAL          | 939,512                  | 189,731                        | 27,865                          | 146,200                        |                         | 0                         | 0                     | 1,303,308         |
| 51                        | PLANT            | 3,837,529                | 1,606,488                      | 669,230                         | 837,100                        |                         | 0                         | 45,000                | 6,995,347         |
| 52                        | SECURITY &       | 267,629                  | 2,455                          | 9,985                           | 3,045                          |                         | 0                         | 0                     | 283,114           |
| 53                        | DATA PROCESSING  | 699,749                  | 83,000                         | 492,495                         | 5,395                          |                         | 0                         | 0                     | 1,280,639         |
| 71                        | DEBT SERVICE     | 0                        | 0                              | 0                               | 0                              | 181,450                 |                           | 0                     | 181,450           |
| 93                        | PAYMENTS FOR     | 0                        | 0                              | 0                               | 40,000                         |                         | 0                         | 0                     | 40,000            |
| 99                        | OTHER            | 0                        | 305,000                        | 0                               | 0                              |                         | 0                         | 0                     | 305,000           |
| <b>Totals 199/7</b>       |                  | <b>32,389,556</b>        | <b>3,361,585</b>               | <b>2,132,546</b>                | <b>1,162,682</b>               | <b>181,450</b>          | <b>45,000</b>             | <b>0</b>              | <b>39,272,819</b> |

Expenditure Report By Function / Major Object  
Using NY Approved

| Func         | Description   | Payroll<br>Costs<br>6100 | Contracted<br>Services<br>6200 | Supplies &<br>Materials<br>6300 | Other Oper<br>Expenses<br>6400 | Debt<br>Service<br>6500 | Capital<br>Outlay<br>6600 | Other<br>Uses<br>8900 | Total     |
|--------------|---------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------|-----------------------|-----------|
| 240/7        | FOOD SERVICE  |                          |                                |                                 |                                |                         |                           |                       |           |
| 35           | FOOD SERVICES | 112,590                  | 1,925,000                      | 321,947                         | 3,000                          | 0                       | 45,000                    | 0                     | 2,407,537 |
| Totals 240/7 |               | 112,590                  | 1,925,000                      | 321,947                         | 3,000                          | 0                       | 45,000                    | 0                     | 2,407,537 |

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| Func         | Description  | Payroll<br>Costs<br>6100 | Contracted<br>Services<br>6200 | Supplies &<br>Materials<br>6300 | Other Oper<br>Expenses<br>6400 | Debt<br>Service<br>6500 | Capital<br>Outlay<br>6600 | Other<br>Uses<br>8900 | Total      |           |
|--------------|--------------|--------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------------|---------------------------|-----------------------|------------|-----------|
| 599/7        | DEBT SERVICE |                          |                                |                                 |                                |                         |                           |                       |            |           |
| 71           | DEBT SERVICE |                          | 0                              | 0                               | 0                              | 0                       | 3,157,150                 | 0                     | 0          | 3,157,150 |
| Totals 599/7 |              | 0                        | 0                              | 0                               | 0                              | 3,157,150               | 0                         | 0                     | 3,157,150  |           |
| Final Totals |              | 33,517,595               | 5,590,506                      | 2,684,578                       | 1,788,700                      | 3,339,506               | 90,000                    | 0                     | 47,010,885 |           |

End of Report