Berkshire Local School District
2026/2027 Budget Hearing

Fund Name	001 General	003 03 Permanent Improvement	002 Bond Levy	018 018 Public School Support	019 019 Misc Grants	020 020 Latchkey	029 29 Educational Foundation	034 Classroom Facilities	035 35 Termination Fund	300 300 Student Athletics	401 Auxiliary Passthrough	451 451 Data Communications	499 499 School Safety Grant	507 507 CARES ACT	510 510 Coronavirus Relief Fund
Fund Balance - Beginning of Year	2,001,509.73	0.00	393,705.09	10,000.00	15,000.00	0.00	200,000.00	985,000.00	229,259.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Revenues:															
Property and Other Local:															
Property Taxes (Real & Personal)	9,373,622.00	0.00	1,197,858.00	0.00	0.00	0.00			0.00	0.00			0.00		
Homestead, Rollback & 10,000 Exempt, TVLR	1,254,067.00	0.00	30,714.00	0.00	0.00	0.00			0.00	0.00			0.00		
H.B. 186 Reimb. TY25CY26 may reduce RE Ta	0.00	0.00													
School Foundation	6,103,363.00														
Local Income Tax	4,147,527.00														
Other Revenues	1,952,986.00	0.00	0.00	15,000.00	0.00	20,000.00	50,000.00	169,854.00	75,000.00	95,000.00	20,000.00	5,400.00	20,000.00	0.00	0.00
Total Revenues	22,831,565.00	0.00	1,228,572.00	15,000.00	0.00	20,000.00	50,000.00	169,854.00	75,000.00	95,000.00	20,000.00	5,400.00	20,000.00	0.00	0.00
Total Expenditures	24,124,698.00	0.00	1,216,106.28	25,000.00	1,000.00	0.00	50,000.00	250,000.00	100,000.00	105,000.00	20,000.00	5,400.00	20,000.00	0.00	0.00
Total other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other Financing Uses	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year	708,376.73	0.00	406,170.81	0.00	14,000.00	20,000.00	200,000.00	904,854.00	204,259.00	0.00	0.00	0.00	0.00	0.00	0.00
Less Encumbrances	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	558,376.73	0.00	406,170.81	0.00	14,000.00	20,000.00	200,000.00	904,854.00	204,259.00	0.00	0.00	0.00	0.00	0.00	0.00
Submitted ending balance	708,376.73		406,170.63												
Difference	0.00		0.18												
Calculated from Schedule B	10,627,689.00	0.00	1,228,572.00												
Submitted Tax Budget	10,627,689.00	0.00	1,228,571.83										1,630,900.00		
H. B. 186 TY25CY26 projected	(1,173,273.00)	0.00	0.17												

Taxes are Calculated as Follows:

HS/RB = 98% of Real plus 98% Real New Construction times 11.80%

Real Taxes = 98% of Real plus 98% Real New Construction less HS/RB Amount

MFG Homes Revenue	Net Distribution TY25CY25
General Fund	76,038.10
Permanent Improvement	0.00
Bond Levy	10,490.78

Berkshire Local School District
2026/2027 Budget Hearing

Fund Name	516 516 IDEA Part B	572 572 Title I	584 584 Drug Free Schools	590 590 Title II-A	599 599 Title II-D	070 Capital Projects	006 Food Service	009 Uniform Supply	014 Rotary 14	022 Pop Fund 22	024 Self Insurance	023 Device Insurance 023	200 Student Activity	007 Scholarships 7
Fund Balance - Beginning of Year	0.00	0.00	0.00	0.00	0.00	300,000.00	500,000.00	0.00	1,500.00	1,500.00	0.00	0.00	20,000.00	25,000.00
Revenues:														
Property and Other Local:														
Property Taxes (Real & Personal)														
Homestead, Rollback & 10,000 Exempt, TVLR														
H.B. 186 Reimb. TY25CY26 may reduce RE Tax														
School Foundation														
Local Income Tax														
Other Revenues	300,000.00	200,000.00	15,000.00	40,000.00	0.00		330,000.00	5,000.00	11,500.00	1,000.00	400,000.00	18,000.00	65,000.00	5,000.00
Total Revenues	300,000.00	200,000.00	15,000.00	40,000.00	0.00	0.00	330,000.00	5,000.00	11,500.00	1,000.00	400,000.00	18,000.00	65,000.00	5,000.00
Total Expenditures	300,000.00	200,000.00	15,000.00	40,000.00	0.00	300,000.00	475,000.00	5,000.00	13,000.00	2,000.00	400,000.00	18,000.00	65,000.00	15,000.00
Total other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance at End of Year	0.00	0.00	0.00	0.00	0.00	0.00	355,000.00	0.00	0.00	500.00	0.00	0.00	20,000.00	15,000.00
Less Encumbrances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unencumbered Balance	0.00	0.00	0.00	0.00	0.00	0.00	355,000.00	0.00	0.00	500.00	0.00	0.00	20,000.00	15,000.00
Submitted ending balance														
Difference														
Calculated from Schedule B														
Submitted Tax Budget														
H. B. 186 TY25CY26 projected														
Form GCA-009														
			0.47	(312,782.64)										