

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/10/2026**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michael Whisman

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future expenditures or revenue reductions
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future expenditures or revenue reductions

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	498,857	
0820 Restricted Fund Balance	384,107	
0830 Committed Fund Balance	8,250,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,225,804	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,475,804</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,521,157	
7000 Revenue from State Sources	233,255	
8000 Revenue from Federal Sources	2,076,474	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$26,830,886</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,306,690</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	298,631
6600 Food Service Revenue	973
6700 Revenues from LEA Activities	358,082
6920 Contributions and Donations from Private Sources	500,000
6940 Tuition from Patrons	23,357,883
6990 Refunds and Other Miscellaneous Revenue	5,588
REVENUE FROM LOCAL SOURCES	\$24,521,157
REVENUE FROM STATE SOURCES	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	131,782
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,755
7505 Ready to Learn Block Grant	37,460
7600 Revenue for Milk, Lunch and Breakfast Programs	19,258
REVENUE FROM STATE SOURCES	\$233,255
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	250,444
8514 Title I - Improving the Academic Achievement of the Disadvantaged	975,905
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	51,421
8517 Title IV - 21st Century Schools	74,369
8531 Subsidies for Milk, Lunch, and Breakfast Programs	689,335
8533 Value of Donated Commodities	35,000
REVENUE FROM FEDERAL SOURCES	\$2,076,474
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,830,886

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		7,596,750
1200 Special Programs - Elementary / Secondary		7,326,348
1400 Other Instructional Programs - Elementary / Secondary		183,894
Total Instruction		\$15,106,992
2000 Support Services		
2100 Support Services - Students		1,977,159
2200 Support Services - Instructional Staff		904,706
2300 Support Services - Administration		3,809,565
2400 Support Services - Pupil Health		241,344
2500 Support Services - Business		211,866
2600 Operation and Maintenance of Plant Services		3,264,621
Total Support Services		\$10,409,261
3000 Operation of Non-Instructional Services		
3100 Food Services		1,198,411
3200 Student Activities		107,997
Total Operation of Non-Instructional Services		\$1,306,408
Total Estimated Expenditures and Other Financing Uses		\$26,822,661

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,923,340
200 Personnel Services - Employee Benefits	1,956,255
300 Purchased Professional and Technical Services	153,380
400 Purchased Property Services	978
500 Other Purchased Services	1,980
600 Supplies	354,669
700 Property	90,368
800 Other Objects	115,780
Total Regular Programs - Elementary / Secondary	\$7,596,750
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,994,930
200 Personnel Services - Employee Benefits	750,204
300 Purchased Professional and Technical Services	3,580,966
500 Other Purchased Services	907,800
600 Supplies	17,118
800 Other Objects	75,330
Total Special Programs - Elementary / Secondary	\$7,326,348
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	127,147
200 Personnel Services - Employee Benefits	44,244
600 Supplies	12,503
Total Other Instructional Programs - Elementary / Secondary	\$183,894
Total Instruction	\$15,106,992
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,425,690
200 Personnel Services - Employee Benefits	516,594
300 Purchased Professional and Technical Services	34,875
Total Support Services - Students	\$1,977,159
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	457,772
200 Personnel Services - Employee Benefits	253,453
300 Purchased Professional and Technical Services	158,998
600 Supplies	33,425
800 Other Objects	1,058
Total Support Services - Instructional Staff	\$904,706
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,027,493
200 Personnel Services - Employee Benefits	896,311
300 Purchased Professional and Technical Services	107,587
400 Purchased Property Services	40,920
500 Other Purchased Services	334,377

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<u>Description</u>	<u>Amount</u>
600 Supplies	306,989
700 Property	69,397
800 Other Objects	26,491
Total Support Services - Administration	\$3,809,565
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	241,344
Total Support Services - Pupil Health	\$241,344
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	211,866
Total Support Services - Business	\$211,866
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	147,666
200 Personnel Services - Employee Benefits	101,915
300 Purchased Professional and Technical Services	171,445
400 Purchased Property Services	2,256,893
500 Other Purchased Services	177,902
600 Supplies	273,602
700 Property	133,042
800 Other Objects	2,156
Total Operation and Maintenance of Plant Services	\$3,264,621
Total Support Services	\$10,409,261
3000 <u>Operation of Non-Instructional Services</u>	
3100 <u>Food Services</u>	
100 Personnel Services - Salaries	371,513
200 Personnel Services - Employee Benefits	196,199
500 Other Purchased Services	585,940
600 Supplies	44,759
Total Food Services	\$1,198,411
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	6,397
500 Other Purchased Services	39,095
600 Supplies	11,977
800 Other Objects	50,528
Total Student Activities	\$107,997
Total Operation of Non-Instructional Services	\$1,306,408
TOTAL EXPENDITURES	\$26,822,661

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<u>Cash and Short-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	12,714,650	12,722,873
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,714,650	\$12,722,873
<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,714,650	\$12,722,873

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	17,973,604	17,267,726
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	197,000	197,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,170,604	\$17,464,726
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$18,170,604	\$17,464,726

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	2,047,950	2,047,950
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,047,950	\$2,047,950
TOTAL INDEBTEDNESS	\$20,218,554	\$19,512,676

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Account Description	Amounts
0810 Nonspendable Fund Balance	498,857
0820 Restricted Fund Balance	384,107
0830 Committed Fund Balance	8,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,234,029
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,484,029
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,366,993