

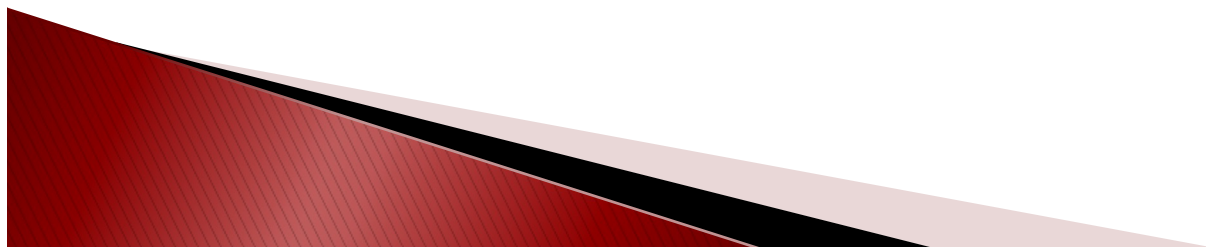
WESTSIDE COMMUNITY SCHOOLS



**Public Hearing:
2026–2027 Budget
September 8, 2026**

2026–27 Budgeted Expenditures

General Fund	\$ 111,113,378
Employee Benefit Fund	30,000
Activities Fund	2,000,000
School Nutrition Fund	8,495,835
Bond Fund	11,795,489
Special Building Fund	51,248,796
Student Fee Fund	<u>300,000</u>
TOTAL	\$184,983,498



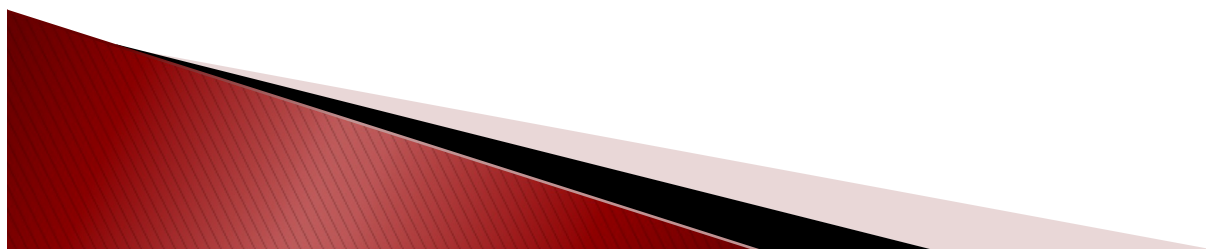
FY26 to FY27 – Budget Comparison

Fund	FY26 Budget	FY27 Budget
General	\$106.54M	\$111.11M
Employee Benefit	\$0.05M	\$0.03M
Activities	\$2.00M	\$2.00M
School Nutrition	\$8.77M	\$8.50M
Bond	\$14.05M	\$11.80M
Special Building	\$85.59M	\$51.25M
Student Fee	\$0.30M	\$0.30M
Total	\$217.31M	\$184.98M



General Fund Expense Budget

	FY26 Budget	FY27 Budget	% Increase
Non-Special Education	\$88,454,527	\$91,918,914	3.9%
Special Education	\$18,083,126	\$19,194,463	6.2%
Total Expense	\$106,537,653	\$111,113,378	4.3%



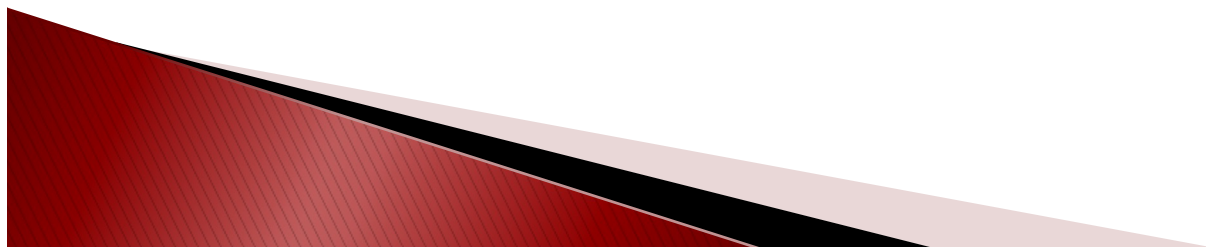
General Fund Expense Budget

	FY26	FY27
Certified Budget Authority	\$81.8M	\$85.5M
Access to Prior Authority	\$1.6M	\$1.7M
General Fund Lid Exclusions	\$23.1M	\$24.0M
Total Budget Authority	\$106.5M	\$111.1M
General Fund Budget	\$106.5M	\$111.1M
Unused Budget Authority	\$0.0M	\$0.0M



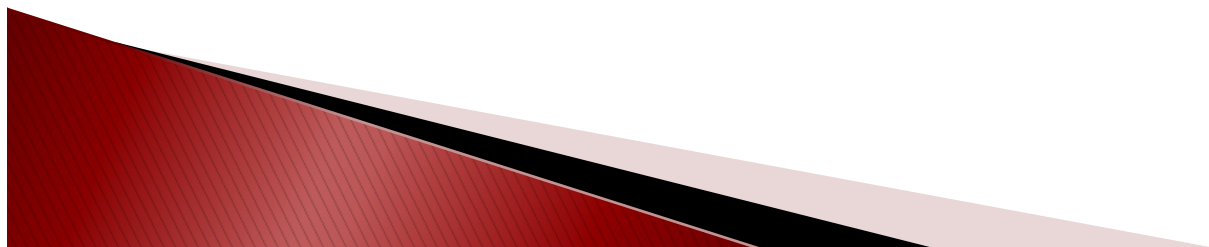
General Fund Revenue Budget

	FY26 Budget	FY27 Budget	% Increase
Non-Levy Revenue & Carryover	\$92,184,294	\$94,593,266	2.6%
Levy Revenue	\$40,987,772	\$41,339,145	0.9%
Total Revenue	\$133,172,066	\$135,932,411	2.1%



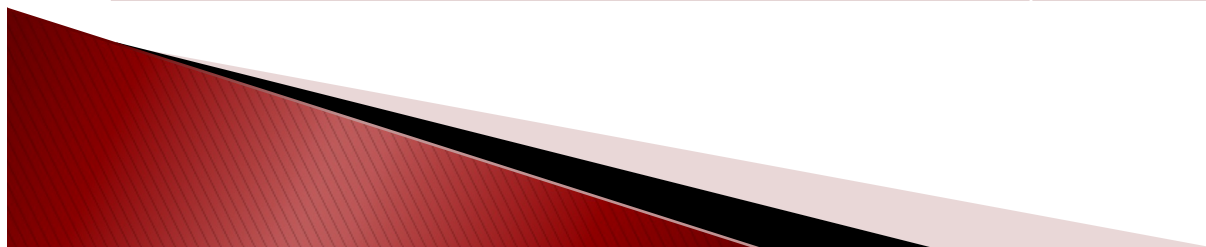
General Fund Budget

	FY26 Budget	FY27 Budget
General Fund Resources	\$133.2M	\$135.9M
General Fund Disbursements	\$106.5M	\$111.1M
Necessary Cash Reserve	\$26.6M	\$24.8M
Maximum Allowable Reserve	\$26.6M	\$27.8M



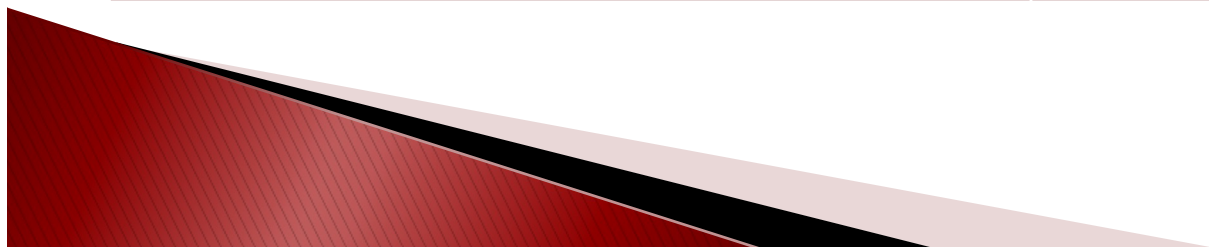
Special Building Fund Budget

	FY26	FY27
Non-Levy Revenue & Carryover	\$82.4M	\$47.4M
Levy Revenue	\$3.2M	\$3.8M
Total Resources	\$85.6M	\$51.2M
Total Disbursements	\$85.6M	\$51.2M
Necessary Cash Reserve	N/A	N/A



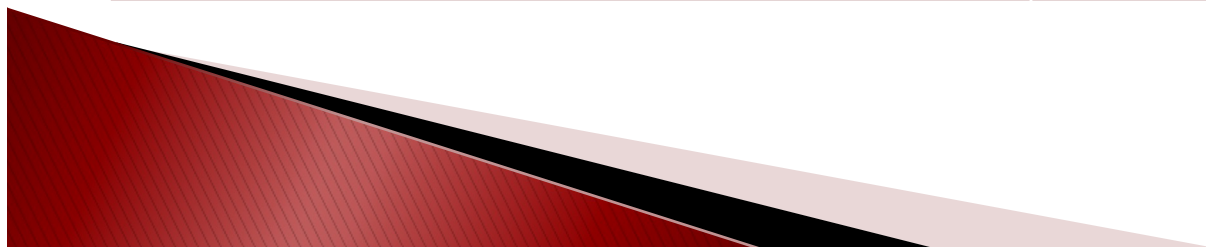
Property Tax Request Authority

	FY26	FY27
Total Authority	\$62.2M	\$71.1M
General Fund Request	\$41.4M	\$41.8M
Special Building Fund Request	\$3.3M	\$3.9M
Total Request	\$44.7M	\$45.6M
Unused Tax Request Authority	\$17.5M	\$25.4M



Bond Fund Budget

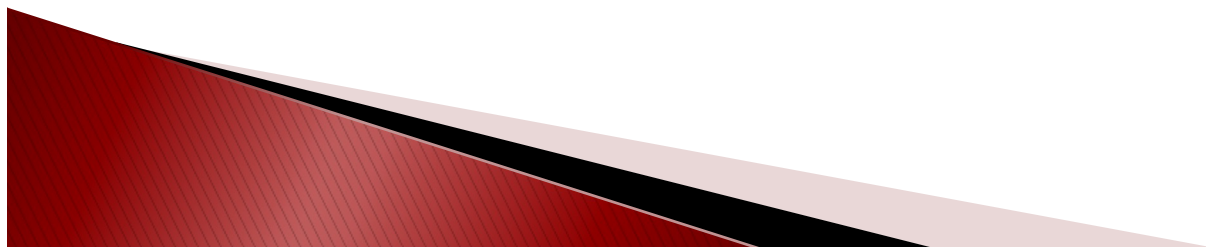
	FY26	FY27
Non-Levy Revenue & Carryover	\$13.8M	\$13.4M
Levy Revenue	\$11.3M	\$11.6M
Total Resources	\$25.1M	\$25.0M
Total Disbursements	\$14.1M	\$11.8M
Necessary Cash Reserve	\$11.1M	\$13.2M



FY27 Levy Rates

(Valuation growth of 2.67%)

Fund	FY26 Rate	FY26 Yield	FY27 Rate	FY27 Yield
General	0.7928	\$41,401,789	0.7788	\$41,756,712
Special Building	0.0625	\$3,266,529	0.0719	\$3,854,108
Bond	0.2190	\$11,437,030	0.2190	\$11,742,405
Total	1.0743	\$56,105,348	1.0697	\$57,353,224



Questions?

