

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/27/2026**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sharon Rendeiro

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unexpected expenditures.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	250,000
0850 Unassigned Fund Balance	3,293,860
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,543,860</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,073,813
7000 Revenue from State Sources	5,894,563
8000 Revenue from Federal Sources	1,024,011
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,992,387</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,536,247</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	250,000
6940 Tuition from Patrons	25,823,813
REVENUE FROM LOCAL SOURCES	\$26,073,813
REVENUE FROM STATE SOURCES	
7220 Vocational Education	1,916,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7360 Safe Schools	70,000
7509 Supplemental Equipment Grants	50,000
7810 State Share of Social Security and Medicare Taxes	712,273
7820 State Share of Retirement Contributions	3,121,290
REVENUE FROM STATE SOURCES	\$5,894,563
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	500,000
8521 Vocational Education - Operating Expenditures	524,011
REVENUE FROM FEDERAL SOURCES	\$1,024,011
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,992,387

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,487,757
1200 Special Programs - Elementary / Secondary	5,142,419
1300 Vocational Education	7,262,237
1400 Other Instructional Programs - Elementary / Secondary	292,516
1600 Adult Education Programs	236,216
Total Instruction	\$22,421,145
2000 Support Services	
2100 Support Services - Students	2,425,490
2200 Support Services - Instructional Staff	1,646,362
2300 Support Services - Administration	2,348,276
2400 Support Services - Pupil Health	203,283
2500 Support Services - Business	927,581
2600 Operation and Maintenance of Plant Services	4,459,075
2800 Support Services - Central	1,496,727
Total Support Services	\$13,506,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	218,612
Total Operation of Non-Instructional Services	\$218,612
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	114,696
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$139,696
Total Estimated Expenditures and Other Financing Uses	\$36,536,247

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,875,610
200 Personnel Services - Employee Benefits	3,473,547
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	12,400
500 Other Purchased Services	1,000
600 Supplies	97,725
800 Other Objects	475
Total Regular Programs - Elementary / Secondary	\$9,487,757
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,163,711
200 Personnel Services - Employee Benefits	1,933,338
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	150
500 Other Purchased Services	27,020
600 Supplies	5,200
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$5,142,419
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	3,941,758
200 Personnel Services - Employee Benefits	2,397,335
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	104,850
500 Other Purchased Services	22,000
600 Supplies	599,319
700 Property	158,000
800 Other Objects	11,975
Total Vocational Education	\$7,262,237
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	185,269
200 Personnel Services - Employee Benefits	27,727
300 Purchased Professional and Technical Services	24,700
400 Purchased Property Services	7,657
600 Supplies	47,163
Total Other Instructional Programs - Elementary / Secondary	\$292,516
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	140,141
200 Personnel Services - Employee Benefits	58,775
500 Other Purchased Services	5,500
600 Supplies	31,800
Total Adult Education Programs	\$236,216
Total Instruction	\$22,421,145
2000 Support Services	

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Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	1,323,464
200 Personnel Services - Employee Benefits	873,847
300 Purchased Professional and Technical Services	138,300
400 Purchased Property Services	3,000
500 Other Purchased Services	16,900
600 Supplies	66,929
800 Other Objects	3,050
Total Support Services - Students	\$2,425,490
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	897,381
200 Personnel Services - Employee Benefits	583,424
300 Purchased Professional and Technical Services	80,597
400 Purchased Property Services	4,450
500 Other Purchased Services	21,142
600 Supplies	56,323
800 Other Objects	3,045
Total Support Services - Instructional Staff	\$1,646,362
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,310,817
200 Personnel Services - Employee Benefits	796,803
300 Purchased Professional and Technical Services	86,975
400 Purchased Property Services	8,000
500 Other Purchased Services	46,131
600 Supplies	81,400
800 Other Objects	18,150
Total Support Services - Administration	\$2,348,276
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	101,077
200 Personnel Services - Employee Benefits	57,106
300 Purchased Professional and Technical Services	40,600
600 Supplies	4,500
Total Support Services - Pupil Health	\$203,283
2500 Support Services - Business	
100 Personnel Services - Salaries	498,828
200 Personnel Services - Employee Benefits	345,878
300 Purchased Professional and Technical Services	11,700
400 Purchased Property Services	39,175
500 Other Purchased Services	20,025
600 Supplies	9,350
800 Other Objects	2,625
Total Support Services - Business	\$927,581
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,299,882
200 Personnel Services - Employee Benefits	787,397

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Description	Amount
300 Purchased Professional and Technical Services	493,928
400 Purchased Property Services	793,172
500 Other Purchased Services	363,046
600 Supplies	579,850
700 Property	135,000
800 Other Objects	6,800
Total Operation and Maintenance of Plant Services	\$4,459,075
2800 Support Services - Central	
100 Personnel Services - Salaries	428,812
200 Personnel Services - Employee Benefits	306,767
300 Purchased Professional and Technical Services	45,577
400 Purchased Property Services	16,000
500 Other Purchased Services	82,506
600 Supplies	600,265
700 Property	8,000
800 Other Objects	8,800
Total Support Services - Central	\$1,496,727
Total Support Services	\$13,506,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	36,900
200 Personnel Services - Employee Benefits	15,587
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	76,900
600 Supplies	70,200
800 Other Objects	16,025
Total Student Activities	\$218,612
Total Operation of Non-Instructional Services	\$218,612
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,915
900 Other Uses of Funds	103,781
Total Debt Service / Other Expenditures and Financing Uses	\$114,696
5900 Budgetary Reserve	
800 Other Objects	25,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$139,696
TOTAL EXPENDITURES	\$36,536,247

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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	9,250,000	8,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	640,000	647,797
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,200,000	5,513,218
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	218,425
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,715,000	\$15,529,440

<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		
Capital Reserve Fund - \$ 690, \$1850		
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		

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<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$15,715,000	\$15,529,440

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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	114,696	114,696
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$114,696	\$114,696
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		

Long-Term Indebtedness	06/30/2026 Estimate	06/30/2027 Projection
Capital Reserve Fund - \$ 690, \$1850		
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 Capital Reserve Fund - \$ 690, \$1850		
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	2,250	4,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,778	26,778
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$29,028	\$31,278

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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		
Other Enterprise Funds		
0510 Bonds Payable	870,000	910,000
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	\$870,000	\$910,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		
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		

2026-2027 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>	
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)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$1,013,724	\$1,055,974	

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<u>Short-Term Payables</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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	\$1,500,000	\$1,500,000
TOTAL INDEBTEDNESS	\$2,513,724	\$2,555,974

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,000