

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2026



President of the Board - Original Signature Required

6/24/2026

Date



Secretary of the Board - Original Signature Required

6/24/2026

Date



Chief School Administrator - Original Signature Required

6-24-26

Date

Maureen K Golden

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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.	A fund balance is maintained to ensure positive cash flow, take on additional expenditures in future years, and have funds available for unexpected future purchases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Joint Operating Committee will assign various projects/expenditures throughout the years. This money is set aside in advance from within the total fund balance so funds can be used at the desired and appropriate time.

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	336,859
0850 Unassigned Fund Balance	1,845,517
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,182,376</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,355,236
7000 Revenue from State Sources	2,482,500
8000 Revenue from Federal Sources	330,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,167,736</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,350,112</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	126,626
6940 Tuition from Patrons	8,502,286
6980 Revenue from Community Services Activities	593,800
6990 Refunds and Other Miscellaneous Revenue	132,524
REVENUE FROM LOCAL SOURCES	\$9,355,236
REVENUE FROM STATE SOURCES	
7220 Vocational Education	1,339,500
7810 State Share of Social Security and Medicare Taxes	213,000
7820 State Share of Retirement Contributions	930,000
REVENUE FROM STATE SOURCES	\$2,482,500
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	330,000
REVENUE FROM FEDERAL SOURCES	\$330,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,167,736

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 Special Programs - Elementary / Secondary	552,222
1300 Vocational Education	6,400,682
1400 Other Instructional Programs - Elementary / Secondary	18,000
Total Instruction	\$6,970,904
2000 Support Services	
2100 Support Services - Students	284,986
2200 Support Services - Instructional Staff	934,618
2300 Support Services - Administration	1,186,722
2400 Support Services - Pupil Health	74,780
2500 Support Services - Business	347,248
2600 Operation and Maintenance of Plant Services	1,267,778
2800 Support Services - Central	19,450
Total Support Services	\$4,115,582
3000 Operation of Non-Instructional Services	
3300 Community Services	593,800
Total Operation of Non-Instructional Services	\$593,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,387,450
Total Other Expenditures and Financing Uses	\$1,387,450
Total Estimated Expenditures and Other Financing Uses	\$13,067,736

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	331,915
200 Personnel Services - Employee Benefits	212,302
600 Supplies	7,605
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$552,222
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	3,442,113
200 Personnel Services - Employee Benefits	2,355,599
400 Purchased Property Services	48,100
500 Other Purchased Services	51,000
600 Supplies	493,650
700 Property	5,000
800 Other Objects	5,220
Total Vocational Education	\$6,400,682
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,000
600 Supplies	6,000
Total Other Instructional Programs - Elementary / Secondary	\$18,000
Total Instruction	\$6,970,904
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	149,631
200 Personnel Services - Employee Benefits	126,430
600 Supplies	5,925
800 Other Objects	3,000
Total Support Services - Students	\$284,986
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	307,472
200 Personnel Services - Employee Benefits	255,836
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	131,050
500 Other Purchased Services	15,000
600 Supplies	81,600
700 Property	135,000
800 Other Objects	2,660
Total Support Services - Instructional Staff	\$934,618
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	583,960
200 Personnel Services - Employee Benefits	371,012
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	156,950

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,800
800 Other Objects	24,000
Total Support Services - Administration	\$1,186,722
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	44,583
200 Personnel Services - Employee Benefits	29,597
600 Supplies	500
800 Other Objects	100
Total Support Services - Pupil Health	\$74,780
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	187,163
200 Personnel Services - Employee Benefits	148,760
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,000
600 Supplies	2,825
800 Other Objects	5,500
Total Support Services - Business	\$347,248
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	430,541
200 Personnel Services - Employee Benefits	260,467
400 Purchased Property Services	186,400
500 Other Purchased Services	57,150
600 Supplies	330,520
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$1,267,778
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	11,450
600 Supplies	1,500
Total Support Services - Central	\$19,450
Total Support Services	\$4,115,582
3000 <u>Operation of Non-Instructional Services</u>	
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	354,421
200 Personnel Services - Employee Benefits	205,579
400 Purchased Property Services	2,300
600 Supplies	9,250
800 Other Objects	22,250
Total Community Services	\$593,800
Total Operation of Non-Instructional Services	\$593,800
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	72,450

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Description	Amount
900 Other Uses of Funds	1,315,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,387,450
Total Other Expenditures and Financing Uses	\$1,387,450
TOTAL EXPENDITURES	\$13,067,736

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Cash and Short-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
General Fund	2,950,000	2,050,000
Public Purpose (Expendable) Trust Fund	206,277	199,725
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	328,526	122,342
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	46,878	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,531,681	\$2,422,067

Long-Term Investments

	06/30/2026 Estimate	06/30/2027 Projection
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	\$3,531,681	\$2,422,067

<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		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
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		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		

<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		
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		

<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			

<u>Short-Term Payables</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	2,710,000	1,370,000
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	\$2,710,000	\$1,370,000
TOTAL INDEBTEDNESS	\$2,710,000	\$1,370,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	210,805
0850 Unassigned Fund Balance	1,071,571
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,282,376
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,282,376