

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,800,000
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,800,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,364,493
7000 Revenue from State Sources	96,162
8000 Revenue from Federal Sources	205,054
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$7,665,709</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$9,465,709</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	60,000
6600 Food Service Revenue	20,000
6700 Revenues from LEA Activities	8,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	7,191,643
6920 Contributions and Donations from Private Sources	24,050
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,364,493</b>
<b>REVENUE FROM STATE SOURCES</b>	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,400
7360 Safe Schools	70,000
7505 Ready to Learn Block Grant	4,350
7600 Revenue for Milk, Lunch and Breakfast Programs	16,412
<b>REVENUE FROM STATE SOURCES</b>	<b>\$96,162</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	70,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	40,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	8,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,000
8517 Title IV - 21st Century Schools	10,000
8531 Subsidies for Milk, Lunch, and Breakfast Programs	76,054
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$205,054</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>7,665,709</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	3,033,280
1200 Special Programs - Elementary / Secondary	1,379,001
<b>Total Instruction</b>	<b>\$4,412,281</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	303,183
2200 Support Services - Instructional Staff	75,750
2300 Support Services - Administration	1,286,440
2400 Support Services - Pupil Health	225,462
2500 Support Services - Business	146,302
2600 Operation and Maintenance of Plant Services	282,986
2700 Student Transportation Services	26,250
<b>Total Support Services</b>	<b>\$2,346,373</b>
<b>3000 Operation of Non-Instructional Services</b>	
3100 Food Services	179,447
3200 Student Activities	27,470
<b>Total Operation of Non-Instructional Services</b>	<b>\$206,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	19,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$19,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	681,138
<b>Total Other Expenditures and Financing Uses</b>	<b>\$681,138</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$7,665,709</b>

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,814,273
200 Personnel Services - Employee Benefits	1,092,822
300 Purchased Professional and Technical Services	850
600 Supplies	125,335
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$3,033,280</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	630,945
200 Personnel Services - Employee Benefits	342,306
300 Purchased Professional and Technical Services	390,000
600 Supplies	15,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,379,001</b>
<b>Total Instruction</b>	<b>\$4,412,281</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	132,755
200 Personnel Services - Employee Benefits	58,928
300 Purchased Professional and Technical Services	111,500
<b>Total Support Services - Students</b>	<b>\$303,183</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
300 Purchased Professional and Technical Services	75,750
<b>Total Support Services - Instructional Staff</b>	<b>\$75,750</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	714,199
200 Personnel Services - Employee Benefits	517,241
300 Purchased Professional and Technical Services	55,000
<b>Total Support Services - Administration</b>	<b>\$1,286,440</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	67,000
200 Personnel Services - Employee Benefits	55,912
300 Purchased Professional and Technical Services	100,000
600 Supplies	2,550
<b>Total Support Services - Pupil Health</b>	<b>\$225,462</b>
<b>2500 <u>Support Services - Business</u></b>	
300 Purchased Professional and Technical Services	115,352
400 Purchased Property Services	24,150
600 Supplies	6,800
<b>Total Support Services - Business</b>	<b>\$146,302</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
300 Purchased Professional and Technical Services	13,650
400 Purchased Property Services	269,136

<u>Description</u>	<u>Amount</u>
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$282,986</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	26,250
<b>Total Student Transportation Services</b>	<b>\$26,250</b>
<b>Total Support Services</b>	<b>\$2,346,373</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3100 <u>Food Services</u></b>	
100 Personnel Services - Salaries	32,635
200 Personnel Services - Employee Benefits	15,312
600 Supplies	129,500
800 Other Objects	2,000
<b>Total Food Services</b>	<b>\$179,447</b>
<b>3200 <u>Student Activities</u></b>	
800 Other Objects	27,470
<b>Total Student Activities</b>	<b>\$27,470</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$206,917</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	19,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$19,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$19,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	681,138
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$681,138</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$681,138</b>
<b>TOTAL EXPENDITURES</b>	<b>\$7,665,709</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	500,000	500,000
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	223,629	271,629
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$723,629</b>	<b>\$771,629</b>
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**Long-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	2,742,437	3,300,000
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		

<b>Total Long-Term Investments</b>	<b>\$2,742,437</b>	<b>\$3,300,000</b>
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,466,066</b>	<b>\$4,071,629</b>
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**Long-Term Indebtedness**

**06/30/2026 Estimate**

**06/30/2027 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	606,948	637,411
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$606,948</b>	<b>\$637,411</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Long-Term Indebtedness**

**06/30/2026 Estimate**

**06/30/2027 Projection**

**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**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**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**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$606,948</b>	<b>\$637,411</b>

**Short-Term Payables**

**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
- 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$606,948</b>	<b>\$637,411</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,800,000
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,800,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,800,000</b>
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