

TENTATIVE TO WORKING BUDGET CHANGES

GENERAL FUND EXPENSES

- Pulled all staff for FY25 to calculate salary and fringes (This is done as close as possible to beginning of school year so that we can have the most accurate dollar amounts.)
- Budgeted for on-behalf payments at 14 million based on prior actuals (started this practice in FY22)
- Adjust utilities (gas, electric, water, pest, garbage, fuel etc.) based on actual trends that were spent in prior year if necessary
- Adjusted contingency to 7.74% at 4.297 million
- Adjusted TLC lease in budget to \$348,624
- Other non-personnel items were adjusted due to accurate numbers coming in over the summer
- Added money to the budget for strategic plan expenses at 400K
- Added money for raises for FY26 under contingency (savings) at 1.234 million
- Increased summer program 2026 from 350K to 500K with title funding an additional 200K
- Added 400K for construction project #8210 (ESSER waiver with the federal government). Had to take contingency and other budget items that were in this project that didn't have a contract at the time of submitting the waiver in July 2024. These dollar amounts can't be included in the waiver. This money can be released once the project is over and closed out if money is left over.
- Added Biggs transportation expenses at approximately 182K & staffing expenses at 261K due to KERA grant funding allocation is not increasing but expense cost are increasing
- Added FY24 bus encumbrance PO at \$300,424 to FY25 budget - buses didn't come in during FY24 – this bus money increased the FY24 ending balance by \$300,424

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GENERAL FUND REVENUE

- Added tax revenue to reflect keeping tax rate at 92.5 that was approved by the board on 8/29/24 at 20.727 million with a collection rate at 97%
- Adjusted SEEK to 95% projected revenue at 11.4 million
- Adjusted/increased motor vehicle revenue based on trends
- Adjusted in lieu of taxes (pilot agreements) based on trends
- Adjusted interest on investments based on trends
- Adjusted various other revenue streams based on trends
- Adjusted Medicaid reimbursements based on trends
- Adjusted indirect cost revenue based on current FY25 fund 2 allowable grants
- Budgeted for on-behalf payments at 14 million based on prior actuals (started this practice in FY22)
- Adjusted beginning balance to 15.347 million

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FUND 2 (GRANTS)

- Added accurate salary & fringes to budgets that were turned in
- Added non-personnel items to budgets that were turned in

As of 9/4/24 (the board deadline), most grants budgets are finalized and entered into MUNIS. Some grants use old money left over in prior years, once that money is used up, the current budget will be figured.

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FUND 25 (REDBOOK)

- Took revenue ending balances from FY24 and moved to FY25 beginning balance.

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FUND 320 (BUILDING FUND)

- No new changes

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FUND 360 (CONSTRUCTION FUND)

- No new changes

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FUND 400 (DEBT SERVICE FUND)

- No new changes

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FUND 51 (NUTRITION SERVICES FUND)

- Added accurate salary & fringes to budgets
- Added non-personnel items to budgets

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FUND 52 (DAYCARE FUND)

- Added accurate salary & fringes to budgets
- Added non-personnel items to budgets