

## TENTATIVE TO WORKING BUDGET CHANGES

### GENERAL FUND EXPENSES

- Pulled all staff for FY26 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 12 million based on prior actuals (started this practice in FY22). Decreased from 14 million in FY25. The last few years those calculations amounts decreased.
- Adjust utilities (gas, electric, water, pest, garbage, fuel etc.) based on actual trends that were spent in prior year if necessary.
- Adjusted contingency to 7.41% at 3.978 million.
- Adjusted TLC lease in budget to \$362,150.
- Adjusted SRO contract price to reflect other funding paying part of the contract besides general fund (safe schools and SRO funding).
- Other non-personnel items were adjusted due to accurate numbers coming in over the summer.
- Took 400K out of the budget for strategic plan expenses – didn't use this over the last few years.
- Took out money for raises for FY27 under contingency (savings) at 1.2 million.
- Kept summer program 2027 at 500K with title funding an additional 200K
- Construction project #8210 (ESSER waiver with the federal government). For FY26, if additional change orders come in which can't be included in the ESSER waiver, the building fund can cover these expenses.
- Added Biggs transportation expenses at approximately 176K & staffing expenses at 384K due to KERA grant funding allocation is not increasing but expense cost are increasing.
- Added one more I/A staff position along with 50K non-personnel needs to the general fund special education budget due to the IDEA-B budget not having enough money to support the program. This is new for FY26.
- Chapman daycare transfer 240K out of general fund to help support the program.

- Adjusted sick leave payout due to numerous people projected to retire in FY26.
- Added big ticket items to the budget such as the Upbeat contract, Apptegy communications system, additional attorney fees for Title IX, comprehensive study on salary schedule, superintendent search at 145K.

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### GENERAL FUND REVENUE

- Added tax revenue to reflect adding 4 % tax revenue at 19.351 million with a collection rate at 97%.
- Adjusted SEEK to 95% projected revenue at 13.839 million based on FY25 SEEK final with increase of SEEK per pupil from FY25 to FY26.
- Added revenue stream at 138K for MOA with KDE on Regional Principal Leader (district gets reimbursed but employee is paid through our payroll).
- Increased motor vehicle revenue based on trends.
- Increased in lieu of taxes (pilot agreements) based on trends.
- Decreased interest on investments based on trends.
- Adjusted various other revenue streams based on trends.
- Decreased Medicaid reimbursements based on trends.
- Adjusted indirect cost revenue based on current FY26 fund 2 allowable grants.
- Budgeted for on-behalf payments at 12 million based on prior actuals (started this practice in FY22).
- Adjusted beginning balance to 12.106 million.
- Added CFR (capital funds request) at 359K for buses and property insurance.

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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 9/2/25 (the board deadline), all grant budgets are finalized and entered into MUNIS except Title III which the allocation just came out from KDE. 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 FY25 and moved to FY26 beginning balance.

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### FUND 310 (CAPITAL OUTLAY FUND)

- No new changes.

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### FUND 320 (BUILDING FUND)

- Adjusted budget to reflect CFR (capital funds request).

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FUND 360 (CONSTRUCTION FUND)

- No new changes.

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FUND 400 (DEBT SERVICE FUND)

- Adjusted budget to reflect CFR (capital funds request).

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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.