

DAYTON INDEPENDENT SCHOOLS 2025-2026 WORKING BUDGET NOTES

CARRYOVER BALANCE (7/1/2025)

\$ 1,879,155

Revenues:

Carryforward balance below estimate, due to SEEK adjustment (ADA loss) and KDE not releasing clawback funds for property growth.

Tax Revenue increased based on assessments and adopted rate

SEEK – Decrease in estimated due to decreased ADA

Increase in IRB Revenue due to city collections (more than anticipated)

Total On-Behalfs

\$2,489,319

TOTAL WORKING BUDGET REVENUES FOR GENERAL FUND (PAGES 1-3)

\$ 11,974,264

Expenditures:

Salaries increased with step, rank, and raises approved by board. All personnel updated.

Updated SBDM budgets

Updated Utilities, Insurance based on previous year expenses and estimates

Budget for Contingencies **(9.6%)**

\$ 1,000,291

Total On-Behalfs

\$2,489,319

TOTAL WORKING BUDGET EXPENDITURES FOR GENERAL FUND: (PAGES 4-25)

\$ 11,974,264

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FUND 2 GRANTS (PAGES 26-49):

Grant allocations updated based on provided allocations.

FUND 25 – SCHOOL ACTIVITY FUND (PAGES 50-56):

Per GASB 84 included in Working Budget

FUND 310 – CAPITAL OUTLAY (PAGES 57-58):

Total of \$71,700 obligated for repairs (Based on ADA)

\$81,701 escrowed at end of FY25

FUND 320 - BUILDING FUND (PAGES 59-60):

\$1,466,969 transferred to Debt Service Fund for Bond Payments

\$181,752 available to spend

\$360,800 escrowed at end of FY25

FUND 400 – DEBT SERVICE FUND (PAGES 63-64):

Total Bond Payments of \$1,466,969 transferred from building fund

FUND 51 – FOOD SERVICE FUND (PAGES 65-69):

Carryover balance of \$76,951

Updated budget for increase in salaries, food cost, supplies, and additional staff.

FUND 52 – DAYCARE FUND (PAGES 70-71):

Increase in tuition included

Updated Salaries/Expenses