

TENTATIVE TO WORKING BUDGET CHANGES

GENERAL FUND EXPENSES

- Pulled all staff for FY27 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. Looks like it is swinging back up – might need to adjust at year-end.
- Adjust utilities (gas, electric, water, pest, garbage, fuel etc.) based on actual trends that were spent in prior year if necessary.
- Adjusted contingency to 4% at 2.055 million.
- Adjusted TLC lease in budget to \$376,986.
- 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 250K out of the budget for strategic plan expenses – didn't use this over the last few years. Needed it to balance the FY27 budget.
- Took out money for raises for FY27 under contingency (savings) at 1.2 million.
- Summer program 2027 at 276K with title funding an additional 200K
- Adjusted superintendent's emergency budget down to 100K.
- Added general fund support dollars for Bigg's preschool to balance staffing and non-personnel needs in addition to KERA preschool & IDEA-B preschool funding.
- Added general fund support dollars for special education – all locations to balance staffing and non-personnel needs in addition to IDEA-B funding.
- Chapman daycare transfer 196K out of general fund to help support the program.
- Adjusted sick leave payout to 200K in FY27.
- Added big ticket items to the budget if necessary.

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GENERAL FUND REVENUE

- Added tax revenue to reflect adding 4 % tax revenue at 20.496 million with a collection rate at 98%.
- Adjusted SEEK to 100% projected revenue at 14.169 million based on projection.
- Added revenue stream at 136K for MOA with KDE on Regional Principal Leader (district gets reimbursed but employee is paid through our payroll).
- Decreased 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.
- Increased Medicaid reimbursements based on trends.
- Adjusted indirect cost revenue based on current FY27 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 8.551 million.
- Added CFR (capital funds request) at 595K for buses, property insurance & HMS emergency main water line replacement project.

9/14/26 adjusted CFR down to \$553,829 due to HMS water line replacement project came in lower than anticipated (120K to \$79,356).

- 9/14/26 Adjusted salary & fringes on new hires from estimated salary to correct salary. Adjusted salaries to reflect rank changes.
- 9/14/26 Adjusted SBDM carryover based on what board approved late August 2026.

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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 9/1/26 (the board deadline), all grant 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 used.

9/14/26 – had to adjust Partner for Change budgets to reflect MOU approved by board late August 2026.

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FUND 25 (REDBOOK)

- Took revenue ending balances from FY26 and moved to FY27 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).

9/14/26 adjusted budget to reflect new CFR amount of \$553,829.

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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).

9/14/26 adjusted budget to reflect new CFR amount of \$553,829.

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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.