Browning School District #9 Financial Update

as of 11/10/26

Stockman Bank- (current cash)
Payroll Account (Cash Account):
$9, 877,629.00 (11/4/26)
$20,837,290.00 (9/18/25)
$590,00.00 (9/30/24)
$5,687,909.00 (9/30/23)

Money Market Account (interest bearing savings account):
$6,975,359.00 (11/5/26)
$2,227,556.00 (9/18/25)
**approx. $4000.00/mo. (2.2% interest rate)

Break Down of Funds in the Bank Accounts:

$6,877,679.00 (unexpended revenue from FY26)
Federal Title Programs
Misc. Grants
Carryover Impact Aid Revenue (ELEM & HS)
IDEA
Medicaid Reimbursements
Misc. Revenue (rental, facility use, etc.)

Current Monthly Expenses-
Monthly Payroll Expenses:
$1,500,000.00 (August & September, 2026)
Monthly Claims:
$1,000,000.00
Approximate Monthly Expenses:
$2,500,000.00

Bond Payments Remaining-
ELEM #1- 0 year remaining (26-27 SY)**Final Payment Made this Year
ELEM #2- 6 years remaining (32-33 SY)
HS- 0 years remaining (26-27 SY))**Final Payment Made this Year

LPL Investment Account: (invested 2021)

Original Investment Amount-
$15,000,000.00 (FY21)
$13,500,000.00 (FY26)

Interest Earned Since 2021:
approximately-$1,003,217.00

Recommendations for Next Steps:
1.) Keep **$6,000,000.00** in Stockman Bank Payroll Account
2.) Move from $2,975,359.00 to Money Market Savings Account to bring the balance to **$4,000,000.00**
**keeps approximately 6 million on hand for payroll and claims for approx. 3 mo. of operating expenses
3.) Move approximately $6,882,988.00 from banking accounts for other items:
a.) Invest 26-27 set aside (15%) with LPL Investments- $2,491,019.00
b.) Purchase 4-module home units to fill empty lots at the Teacher Trailer Court(approximately $500,000)
c.) Evolv Metal Detectors ($86,033.00/year 1)
d.) OPIOID Grant District Match-approximately $70,000 in-kind match for Licensed Addictions Counselor (6-12)
e.) Other Ideas-?

Priority Needs of the District: *(not listed in order of priority)*

1.) Updated 20-Year Master Plan (2027-2047) AND ELEM and HS Bonds Spring 2027
2.) Retaining Teachers & Staff, Recruiting Teachers & Staff (salary, benefits, etc.).
3.) High Quality Training for Teachers & Staff (on-going)
a.) Trauma Invested Practices
b.) Strengths-based Suicide Prevention
c.) Science of Reading & Proficiency Based Learning
4.) Curriculum Purchases & Training (evidence-based, reviewed & aligned to current state standards) (on-going)
5.) Staff Housing
6.) Infrastructure (water & sewer through district as needed)
7.) Facilities (major & minor maintenance)
8.) Wellness Programs for Students & Staff
9.) Safe & Secure Schools

*Accomplished FY26 *Next Steps FY27 *Items #3 & 4 are on-going every year