FY27 Budget and October Expenditure Review

November 10 Board packet | Prepared November 4, 2026 | Qualified review

Summary: M&O, Classroom Site and unrestricted capital ERP budget totals match the July 14 adopted FY27 budget. Other funds have material differences. This is not a fully reconciled all-funds budget-balance report.

Adopted budget compared with ERP

Fund / category	Adopted FY27	ERP budget	July-Oct. spent
001 M&O	5,016,295.00	5,016,295.00	1,559,332.88
010 Classroom Site	717,053.00	717,053.00	213,116.63
020 Instr. Improvement	65,000.00	127,907.00	0.00
100-130 Title I	164,736.00	195,769.25	30,270.40
140-150 Title II	20,742.00	44,029.10	0.00
220 IDEA Part B	120,279.00	171,280.00	14,052.64
510 Food Service	175,000.00	0.00	50,663.29
610 Unrestricted Capital	266,568.00	266,568.00	200,043.85

Amounts in dollars. Selected funds only; not an all-funds total. Fund 221 is separate in ERP and is not assumed to belong to the adopted Fund 220 line. Differences may reflect revisions, grant changes, carryover or budget loading and require reconciliation.

Year elapsed: 33.42%. Spending against matching adopted budgets: M&O 31.09%; Classroom Site 29.72%; unrestricted capital 75.04%. Capital spending can be uneven; these are not forecasts.

Encumbrances: report separately from October spending

The November 4 ERP report shows **$4,041,795.95** in commitments: $1,723,656.15 purchasing and $2,318,139.80 payroll. Payroll detail includes unposted scheduled dates through July 9, 2027, plus $74,322 with dates on or before October 31, 2026 that require review. Future payment dates do not establish when commitments were created or changed.

Label: ERP outstanding commitments reported November 4; historical October 31 payroll position not certified. Pre-encumbrances and transfer account types are excluded. Report balances do not establish cash available.

Remaining reconciliation

Reconcile other-fund ERP budgets to adopted amounts and authorized revisions; review older unposted payroll entries. If a historical October 31 commitment balance is required, obtain payroll commitment history or a saved month-end snapshot. No financial records were changed.

Sources: FY27 adopted expenditure budget, adoption July 14, 2026, cover and pages 3, 4 and 6; iVisions JosephCity 26-27 DISTRICT reports run November 4 with July 1-October 31 expenditure cutoff, including inactive accounts. Complete-account budget report (7) and encumbrance detail (9). Tyler help states actual budget is pulled regardless of date. Individual payroll detail retained internally.