



To: KRESA Board of Education
From: Meredith Lewis, Assistant Superintendent for Human Resources
Date: April 21, 2026
Re: Recommendation to Approve Disbursement of Section 27l Funds

This memo recommends the disbursement of State School Aid Act Section 27l funds as a one-time gross payment of \$100 to each eligible KRESA employee, excluding administrators.

Section 27l provides one-time state funding intended to support employee compensation. KRESA received a total of \$69,876 under Section 27l for the agency. These funds will be distributed evenly among eligible employees in accordance with state requirements. Administrators are not eligible for this payment.

Each eligible employee will receive a one-time gross payment of \$100, subject to applicable employee payroll taxes and required MPSERS/retirement contributions. KRESA will absorb all employer payroll taxes and MPSERS costs associated with this payment.

Approval of this recommendation will allow KRESA to proceed with the timely distribution of Section 27l funds to eligible employees.