

698769.48

622,202.67

76,566.81

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- * **Before you begin entering your monthly data, zero out the column to remove the f**
 - * **Each month, after January, review and update the current apportionment and reve**
 - * **Use the PY lines under the Federal grants for late grant claims on the prior year all**
 - * **Cash districts should delete the apportionment adjustment backout line**
 - * **Review expenditures monthly, using actual monthly expenditures to predict final e**
 - * **Don't forget to consider adjusting expenditure for large purchases, or unbudgeted**
 - * **Make this spreadsheet your own. If you add rows, make sure to copy the appropria**
-

formulas. Leaving a formula in a cell will recalculate the numbers each time the Current Estimate column is updated to reflect your expected final amounts.

location

expenditures. Update the amount in the Current Estimate column. The formula will calculate the difference between the Current Estimate and the Budget Appropriation (expenditures) for each item, when comparing expenditures to budget appropriation (expenditures) for each item. Use the formulas for projecting future amounts.

ent column number changes.

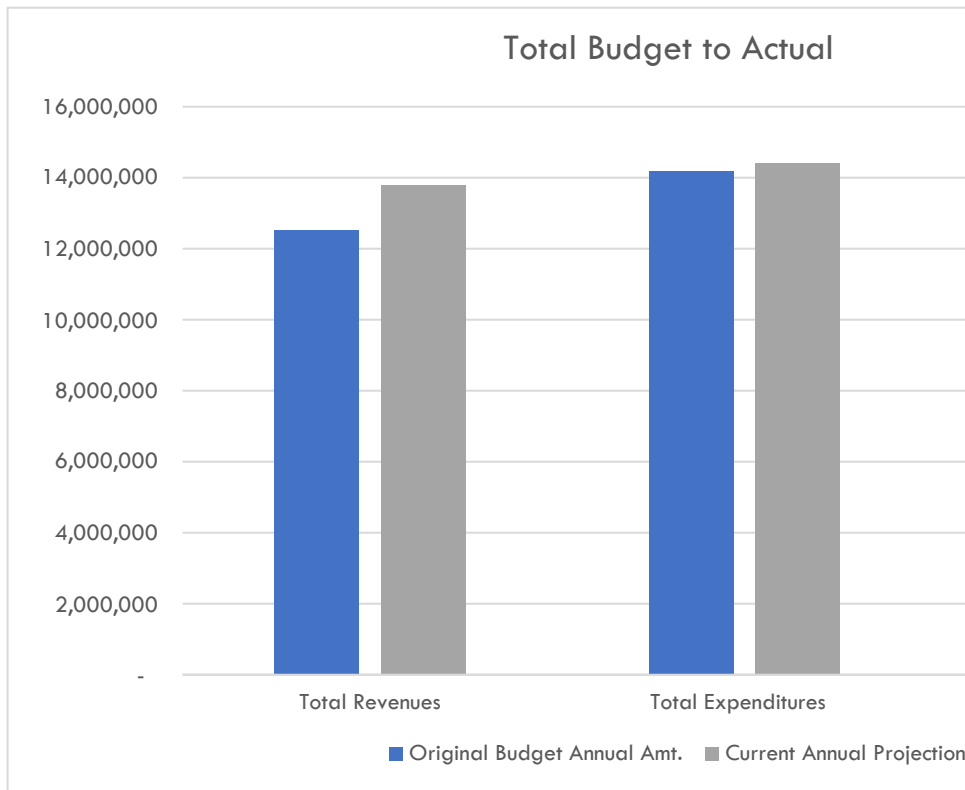
automatically fill in the remaining month's expenditure estimates.

ssible budget extension requirements.

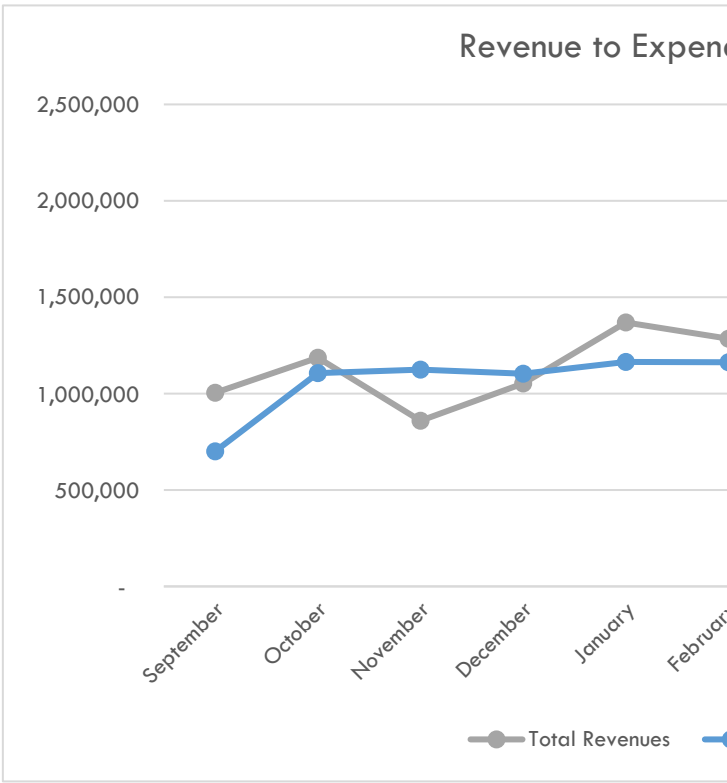
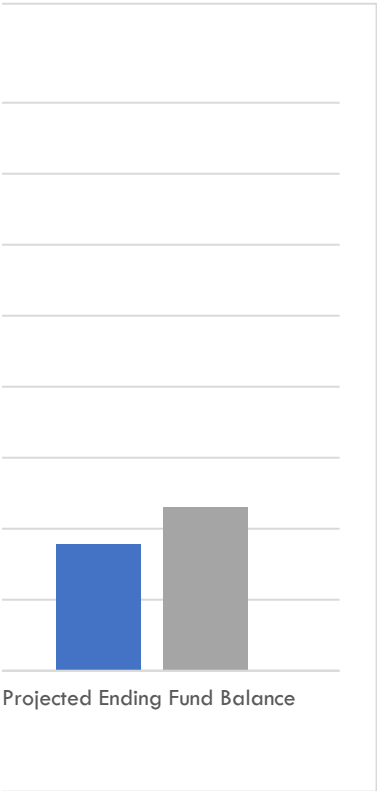
Mary M. Knight School District

SY 2025-2026

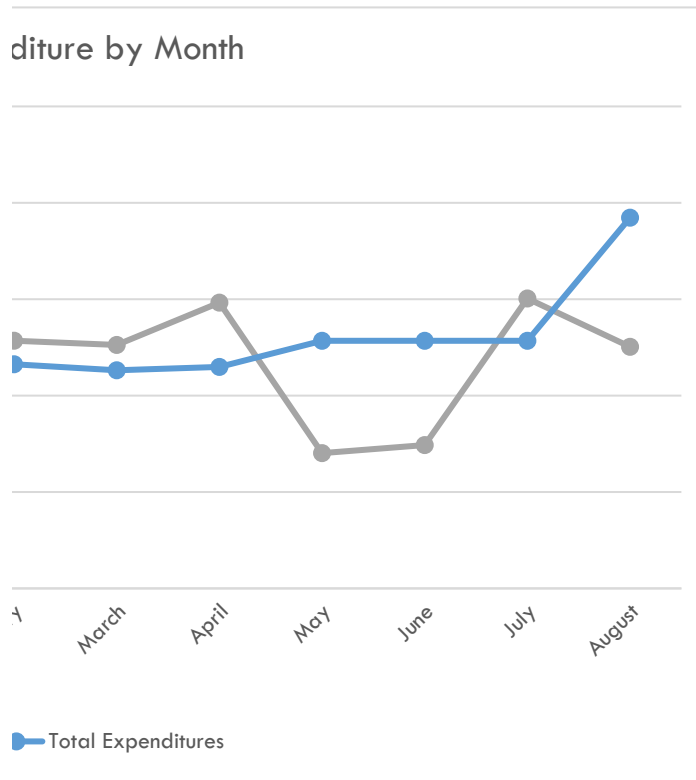
	Original Budget	Current	September
	Annual Amt.	Annual Projection	Actual
ENROLLMENT	530	599	560
Total Revenues	12,515,494	13,779,256	1,004,452
Total Expenditures	14,171,349	14,417,916	700,598
Beginning Fund Balance	7,209,004	7,253,547	
Projected Ending Fund Balance	3,553,149	4,614,887	7,557,401



October	November	December	January	February
Actual	Actual	Actual	Actual	Actual
619	621	598	586	612
1,186,131	859,351	1,052,632	1,369,080	1,284,751
1,106,333	1,124,405	1,103,313	1,164,342	1,162,639
7,637,198	7,372,145	7,321,464	7,526,202	7,648,313



March	April	May	June
Actual	Actual	Estimate	Estimate
628	616	625	-
1,262,821	1,482,323	701,735	743,523
1,131,408	1,148,860	1,284,368	1,284,368
7,779,727	6,113,189	5,530,556	4,989,711



July	August	Check Total
Estimate	Estimate	
-	-	
1,503,837	1,253,141	
1,284,368	1,922,914	
5,209,181	4,539,407	

Sample Assumptions- Districts should update/add/delete as needed

- * All formulas are based on the current column- Current revenues are taken from the annual e
- * Are there any differences between this spreadsheet and the Budget status report?
Why?
- * Break out prior year grant claims in separate line items to track more accurately
- * Expenditures are projected out based on the average actual expenditures so far this year
- * Additional large expenditures are noted separately on the spreadsheet
- * The original budget included a transfer from General Fund to Capital Projects for ESSER rel
This analysis does not include the transfers
- * Revenue 1100- taxes is calculated using the collection percentatges in row 61- these are av
- * Food Service Revenue in the current column is based on the monthly average revenue mult
- * LEA revenue was updated according to the increased assessed values
- * Grants noted in red were budgeted for, but the district has not received funding yet.
- * National Boards revenue comes through in July apportionment
- * Revenue for Local Deposits- all funds collected at the district or directly to the County- not in

Other payment dates:

Revenue Account	Description	Mo
3100	Local Deductible Revenue: 1400	June/
3100	Local Deductible Revenue: 5400	June/
3100	Local Deductible Revenue: 5500	A
3100	Fire District Payments	J
4121	Home Hospital	Au
4121	Special Education – Safety Net	Au
4126, 4156 & 4159	Institutions – Summer	50% July
415803	National Board Certification	J
4198XX	State Child Nutrition	Based c
4499	Transportation Depreciation	Au

Payment Schedule – Local Effort Assistance – Revenue 33

The 2025 LEA allocation paid September through December equals 28 percent of the 2025 allocation. The 2026 LEA allocation paid January through August equals 72 percent of the 2026 year allocation.

September through December 2025 Allocation

Month	Payment Percentage
September	0%
October	32.14%

October	56.14%
November	60.72%
December	7.14%
Total	100.00%

January through August 2026 Allocation

Month	Payment Percentage
January	0%
February	0%
March	0%
April	41.67%
May	31.94%
June	2.78%
July	0%
August	23.61%
Total	100.00%

Planned Adjustments to 2025-26 State Apportionment

The school year begins in September 2025. From September through December for most payments will be based on Form F-203 data. Exceptions: Revenues 4126, 4156, and 4157 are based on OSPI allocations; Revenues 4155, 4165, and 4174 will begin upon program approved.

Account 4199 is based on prior year allocation, adjusted for the increase in appropriations. This account will be adjusted during the year as the actual data become available.

assumptions as needed

allotment +/- prior year adjustments from the apportionment report

related projects

average percentages in our region, they are not district specific, you may need to update those amounts multiplied by 10 months

included on apportionment

month
7/August
7/August
4/April
7/July
8/August
8/August
7/July & 50% Aug
7/July
on claims
8/August

300

2025 calendar year
the 2026 calendar

Payments

lost programs,
59 will be based on

ion. The F-203 data

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	IPD	Certificated Salary Increases
	2.40%	5.00%

Expenditures	Current year Expenditures	With IPD Increase
Certificated	2,555,061.48	2,682,814.55
Classified	1,267,625.93	1,331,007.22
Benefits	1,399,065.78	1,469,019.07
MSOC	1,940,067.50	2,037,070.88
Additional Expenditures		
Total Expenditures	7,161,820.69	7,519,911.72

2025-26

Projected Begining Fund Balance	\$ 4,614,886.81	
Projected Revenues	\$ 13,808,415.70	
Projected Expenditures	\$ (7,519,911.72)	
Other Obligations		
Projected Ending Fund Balance	\$ 10,903,390.79	
Ending Fund balance Policy	601,592.94	<i>% of Expenditures</i>

Cuts Needed	(10,301,797.85)
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These projections can be used as the starting point in determining estimated cuts. Assumptions are based on the yellow highlighted cells for projected changes in
 You will need to update the formulas in each cell to represent accurate informa

2026-2027 Budget Projections

Classified Salary Increases Inflation

5.00%

5.00%

Salary Increases are directly related to your CBA

Revenues	Current Year
State	12,272,621.07
Federal	372,970.45
Other	1,133,664.27
Total	13,779,255.79

make sure to add all expenditures

if you have large expenditures broken out, they are not included in the formula

8%

is needed for next year's budget

on expenditures and revenues

ation from your current year fund balance projection tab

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26-27 Projections	Notes
12,567,163.98	<i>added IPD for state allocations</i>
107,587.45	
1,133,664.27	Update if your Levy amount will increase
13,808,415.70	

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Insert the grant payment reports on this tab to show prior year grant payments
You cannot rely on the adjustment column on apportionment for that amount
The adjustment column does not include any grants in EGMS