

Banning Lewis Academy

FY26 Proposed Budget

Enrollments		1,694	1,650	(44)	-3%	
PPR		\$10,974	\$11,226	252	2%	2.3% inflation rate from Governor's budget
GENERAL FUND		FY25	FY26	FY25 - FY26		
		Forecast	Budget	Variance	vB%	Note
REVENUES						
Local Revenues (MLO + Fundraiser + Interest)		2,519,048	2,107,472	(411,576)	-16%	FY25 MLO equalizer not expected in FY26
Other Revenue (PPR + State)		18,908,423	18,842,033	(66,390)	0%	44 less students offset by 2.3% increase in PPR
Federal Revenue (ESSER/IDEA)		218,432	218,432	-	0%	IDEA only in FY25 and FY26
Grant Revenue (Cap Construction)		673,142	673,142	-	0%	
TOTAL		22,319,046	21,841,079	(477,966)	-2%	
EXPENDITURES						
Teacher Salaries		6,722,775	6,582,266	(140,509)	-2%	4% salary increase less bonuses
Elementary School Salaries		2,707,653	2,638,599	(69,054)	-3%	
Middle School Salaries		1,756,676	1,459,143	(297,533)	-17%	
High School School Salaries		998,496	1,500,271	501,776	50%	
Substitutes		564,334	553,553	(10,782)	-2%	
Bonus		306,595	-	(306,595)	-100%	
Stipends - Coaching		272,700	272,700	-	0%	flat to PY
Stipends - Other (split)		116,322	158,000	41,679	36%	
Teacher Benefits		1,482,580	1,425,248	(57,332)	-4%	
Support Salaries		2,108,579	1,885,451	(223,128)	-11%	
Admin/Principals/Bus Mgr Salaries		1,081,972	984,577	(97,395)	-9%	
Facilities, Custodial, Crossing Guard Salaries		498,440	452,255	(46,185)	-9%	
Clerical and Support Staff Salaries		415,617	448,619	33,002	8%	
Support Bonus		112,550	-	(112,550)	-100%	
Support Benefits		505,442	480,034	(25,408)	-5%	
District Fee Expense		588,894	524,700	(64,194)	-11%	Reduced along with per pupil revenue
District Admin Costs		474,930	475,764	834	0%	
Business/Fiscal Services Expenses (EAF)		220,703	33,342	(187,360)	-85%	
Other Services		32,371	33,342	971	3%	
EAF - Accrued Expenses		188,331	-	(188,331)	-100%	
Instructional Supplies		1,236,613	1,025,226	(211,387)	-17%	Timing of Tech purchases
Instructional - Travel, Registration and Entrance (+ Sports)		272,022	272,022	-	0%	
Athletic Entrance Fees		51,809	51,809	-	0%	
Athletic Travel		220,213	220,213	-	0%	
Other		-	-	-		
Instructional Staff Training Expenses		180,998	219,376	38,378	21%	
Health Svs Expenses (SPED, Instructional Coaching, Counselors)		2,532,074	2,995,117	463,043	18%	
SPED Salaries (Teacher, Assistant, Occupational, Speech, SW)		1,022,177	1,360,483	338,306	33%	
Instructional Coach Salaries		200,330	210,765	10,435	5%	
Nurse Salaries		-	-	-		
Counselor, Dean of Students, Registrar Salaries		571,766	618,734	46,968	8%	
Health Svs Benefits		414,079	557,567	143,488	35%	
Bonus/Stipend		101,154	25,000	(76,154)	-75%	
Purchased Psychology Services		222,569	222,569	-	0%	
Health Aide - Supplies		51,169	51,083	(86)	0%	
Legal Services Expenses		6,210	6,396	186	3%	
Audit Services Expenses (and 1/2 of MGMT Fee)		789,236	782,921	(6,315)	-1%	
Audit		16,320	16,810	490	3%	
Management Fee		772,916	766,112	(6,805)	-1%	
Operating Building Services Expenses (Maintenance + Rent)		2,378,755	2,391,595	12,840	1%	
Maintenance		630,966	643,903	12,937	2%	
Rent/Facility Lease		1,117,854	1,117,757	(97)	0%	
Capital Construction Rent (State Intercept)		629,935	629,935	-	0%	

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GENERAL FUND	FY25 Forecast	FY26 Budget	FY25 - FY26 Variance	vB%	Note
Risk Management Services Expenses	115,163	118,618	3,455	3%	
School Admin Expenses	624,738	633,650	8,912	1%	
IT Services	293,174	301,970	8,795	3%	
Other (Marketing/Misc)	331,564	331,681	117	0%	
Security Services Expenses	202,742	208,824	6,082	3%	
Staff Services Expenses	56,439	58,132	1,693	3%	
Support Services Expenses (and 1/2 of MGMT Fee)	815,083	974,527	159,444	20%	
Misc Board Expenses	14,176	208,416	194,240	1370%	\$200k Discretionary Board Expenses - EAF
Discretionary Board Funds - Employee Administration Fee	-	-	-		
Other	27,991	-	(27,991)	-100%	
Management Fee	772,916	766,112	(6,805)	-1%	
General Integrated Edu - Purchased Pro & Tech Services	543,364	593,364	50,000	9%	
Assessments - Special Education	2,038	2,038	-	0%	
Assessments - Other	52,373	52,373	-	0%	
Pikes Peak	488,953	513,953	25,000	5%	+\$9k Decathlon, \$25k Concurrent Enrollment
Other	-	25,000	25,000		
Fund Transfers	-	-	-		
TABOR Reserve	152,255	(5,126)	(157,381)	-103%	
TOTAL	22,060,763	21,732,530	(328,233)	-1%	
CHANGE IN FUND BALANCE (Operating Expenses)	258,283	108,549	(149,733)	-58%	
Capital Improvement Revenue	-	-	-		
Capital Improvements	1,252,999	500,000	(752,999)	-60%	
CHANGE IN FUND BALANCE (including capital expenses)	(994,716)	(391,451)	603,265	-61%	
<i>Memo: Total MGMT Fees</i>	<i>1,545,832</i>	<i>1,532,223</i>	<i>(13,609)</i>	<i>-1%</i>	
End of Year General Fund Balance	12,984,310	13,092,860			
Unrestricted Cash Balance Begin	11,520,463	10,525,747			
Unrestricted Cash Balance End	10,525,747	10,134,296			
Fund 43 Balance	500,000	1,000,000			
Tabor Reserve	657,255	652,130			