

Kingdom East FY27 DRAFT Budget

	Description	FY27 DRAFT	FY26 DRAFT	FY25 Actuals	FY25 Approved Budget	\$ Increase / Decrease FY26 to FY27	% Increase / Decrease FY26 to FY27	Comments
1								
2								
3	Pre-K Regular Ed Direct Instruction	\$ 438,245	\$ 568,815	\$ 518,693	\$ 503,256	\$ (130,569)	-22.95%	Includes Pre-K PD
4								
5	K-8 Direct Instruction	\$ 12,068,002	\$ 11,425,533	\$ 10,356,249	\$ 10,335,871	\$ 642,469	5.62%	Includes K-8 PD and English Language Learner Program
6	9-12 Direct Instruction	\$ 14,828,749	\$ 13,160,613	\$ 12,324,229	\$ 13,619,123	\$ 1,668,136	12.68%	We are projecting more 12th grade students graduating than new 9th graders enrolling.
7								
8	Pre-K Special Education Direct Instruction	\$ 347,724	\$ 199,396	\$ 199,370	\$ 205,667	\$ 148,328	74.39%	
9								
10	K-8 Special Education	\$ 6,786,704	\$ 5,579,392	\$ 5,755,382	\$ 5,363,002	\$ 1,207,312	21.64%	We have (8) K-8 students in alternative placements.
11	9-12 Special Education	\$ 2,705,329	\$ 2,487,590	\$ 1,561,231	\$ 2,519,655	\$ 217,739	8.75%	We have (10) 9-12 students in alternative placements. We have (2) students waiting for placement.
12								
13	Co-Curricular Activities - Athletics	\$ 283,550	\$ 200,621	\$ 257,230	\$ 252,121	\$ 82,929	41.34%	Athletics Transportation (\$900) is accounted for under Transportation Services - Reg. Ed.
14								
15	Co-Curricular Activities - Not Athletics	\$ 407,398	\$ 444,138	\$ 425,416	\$ 630,600	\$ (36,739)	-8.27%	Includes Experiential Learning Staff (3.0 FTE) & Budget; Early Release Days to support students, families & staff. Co-Curricular Transportation (\$13,000) is accounted for under Transportation Services - Reg. Ed.
16								
17	Attendance, Social Work, Health & Guidance Services - Regular Ed.(K-8)	\$ 1,304,508	\$ 1,570,842	\$ 1,394,572	\$ 1,368,291	\$ (266,334)	-16.95%	
18	Health - Special Education (K-8)	\$ 283,554	\$ 260,530	\$ 170,116	\$ 250,125	\$ 23,025	8.84%	
19								
20	Educational Media Services	\$ 1,803,812	\$ 1,613,940	\$ 1,786,803	\$ 1,687,971	\$ 189,873	11.76%	Software in use (were grant funded, now local) - iReady, SSIS, PowerSchool; New Firewall for Cyber Security
21								
22	Psychological Services - Reg. Ed.	\$ 188,050	\$ 75,952	\$ 116,339	\$ 164,520	\$ 112,098	147.59%	

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23								
24	Psychological Services - Special Education (K-8)	\$ 580,792	\$ 403,764	\$ 514,963	\$ 240,880	\$ 177,027	43.84%	Increased demand for service. Contracted service and 1.0 fte Psychologist.
25	Psychological Services - Special Education (9-12)	\$ 65,354	\$ 63,450	\$ -	\$ 61,600	\$ 1,904	3.00%	
26	Speech Language Pathology, Audiology, Occupational & Physical Therapy Services							
27								
28	SLP / Audiology Services - Regular Ed. (Pre-K)	\$ 22,408	\$ 18,254	\$ 177,256	\$ 17,647	\$ 4,154	22.76%	
29	SLP / Audiology Services - Regular Ed. (K-8)	\$ 11,106	\$ 16,797	\$ 14,394	\$ 10,128	\$ (5,691)	-33.88%	
30	SLP / Audiology Services - Special Ed. (Pre-K)	\$ 131,962	\$ 79,813	\$ 6,318	\$ 6,461	\$ 52,149	65.34%	19 students receiving services
31	SLP / Audiology Services - Special Ed. (K-8)	\$ 427,403	\$ 496,155	\$ 520,369	\$ 403,189	\$ (68,752)	-13.86%	88 students receiving services.
32	SLP / Audiology Services - Special Ed. (9-12)	\$ 30,912	\$ 25,870	\$ -	\$ 25,116	\$ 5,042	19.49%	12 students receiving services
33								
34	Occupational / Physical Therapy Services - Regular Ed.	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	#DIV/0!	
35								
36	Occupational / Physical Therapy Services - Special Ed. (Pre-K)	\$ 105,346	\$ 65,353	\$ 47,178	\$ 48,880	\$ 39,993	61.19%	16 students receiving services
37	Occupational / Physical Therapy Services - Special Ed. (K-8)	\$ 496,607	\$ 482,166	\$ 386,880	\$ 386,956	\$ 14,441	3.00%	102 Students receiving services
38	Occupational / Physical Therapy Services - Special Ed. (9-12)	\$ 7,199	\$ 12,000	\$ 10,428	\$ 2,555	\$ (4,801)	100.00%	1 students receiving services
39								
40								
41	Board of Education	\$ 123,802	\$ 120,900	\$ 103,415	\$ 120,537	\$ 2,902	2.40%	Includes all advertising costs and cost of budget flyers as well as annual report. Advertising costs have been high due to difficulty filling open positions.
42								

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	School Administration & Administrative							Includes \$3,000 for Scholarships for KESD Senior High School Students
43	Assistant Services - Regular Ed.	\$ 3,073,627	\$ 2,985,736	\$ 2,906,598	\$ 2,558,935	\$ 87,891	2.94%	
44								
	School Administration & Administrative							Includes SPED legal services. (4.0 FTE's moved from row 10 due to licensure)
45	Assistant Services - Special Ed.	\$ 1,109,159	\$ 869,057	\$ 796,742	\$ 548,386	\$ 240,102	27.63%	
46								
47	Fiscal Services							
48								
49	Treasurer	\$ 61,918	\$ 60,819	\$ 306,372	\$ 56,783	\$ 1,099	1.81%	FY25 Actuals show Tax Anticipation Borrowing Interest cost.
50								
51	Business Office	\$ 1,144,042	\$ 1,076,974	\$ 998,051	\$ 1,074,271	\$ 67,068	6.23%	
52								
53	Facilities	\$ 3,001,579	\$ 2,847,671	\$ 2,791,441	\$ 2,644,279	\$ 153,908	5.40%	
54								
55	Transportation Services							
56								
57	Transportation Services - Regular Ed	\$ 1,261,855	\$ 1,246,224	\$ 1,198,245	\$ 1,242,939	\$ 15,631	1.25%	
								13 students receiving transportation services . Due to lack of options to transport students, we are paying thousands montly to transport students.
58	Transportation Services - Special Ed	\$ 627,462	\$ 426,441	\$ 402,394	\$ 233,176	\$ 201,021	47.14%	
59								
60	Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
61								
	Non-Direct Instructional Professional Development & Central Services							Professional Development includes administration and support staff. This includes the Staff Recruitment & Retention Program .
62		\$ 210,000	\$ 231,350	\$ 188,287	\$ 260,000	\$ (21,350)	-9.23%	
63								
	Fund Transfers	\$ 1,366,000	\$ 1,233,000	\$ 723,535	\$ 738,535	\$ 133,000	10.79%	Early Childhood Program (\$440,000), KEAP (Kingdom East Afterschool Program - \$296,000), Food Service (\$10,000), Summer Camp (\$620,000)

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66	Prior Year Expenses	\$ -	\$ -	\$ 25,677	\$ -	\$ -	#DIV/0!	
67								
68	FY27 KESD DRAFT Budget Total	\$ 55,305,158	\$ 50,349,157	\$ 46,984,175	\$ 47,581,455	\$ 4,956,001	9.84%	

DRAFT #1 Level Services Budget