

Permanent Appropriations FY27

September 28, 2026

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Temporary Appropriations

- ▶ Ohio Law requires appropriations to be board approved and in place prior to the expenditure of any money
- ▶ In order to be compliant, WCHCS adopts temporary appropriations before the end of June, for the following fiscal year beginning July 1
- ▶ These are, for most funds, a simple calculation of a percentage of the prior year expenditures (i.e. 75 % of the prior year) or the same amount of the prior year

Permanent Appropriations

- ▶ After July, work on permanent appropriations begins
- ▶ Start with a review of all funds
- ▶ By law, we cannot appropriate more funds than we anticipate to receive plus carryover balances
 - ▶ We estimate/budget revenue sources first then add in carryover balances
 - ▶ When appropriation amounts are tallied, we ensure that they do not exceed estimated receipts plus carryover balances
- ▶ In all cases, we are conservative on estimating receipts and expenses

Permanent Appropriations

- ▶ Review forecast projections
 - ▶ Reminder that the forecast is general fund only
- ▶ Review Capital Plan and cost out by fund
- ▶ Review staffing levels, benefit changes
- ▶ Monitor legislation
- ▶ Work with Superintendent, administration, and department managers to align the budget with district goals

FY27 Permanent Appropriations Overview

- ▶ All Funds = \$42.8 Million
- ▶ General Fund = \$28.3 Million
- ▶ Grant Funds = \$2.7 Million
- ▶ All Other Funds = \$11.8 Million

FY27 Permanent Appropriations Breakdown

- ▶ All Funds = \$42.8 Million
 - ▶ Salaries = \$17.4 Million
 - ▶ Benefits = \$6.3 Million
 - ▶ Purchased Services = \$9.9 Million
 - ▶ Supplies = \$2.5 Million
 - ▶ Capital Outlay = \$4.6 Million
 - ▶ Other = \$2.1 Million

Decrease in Federal Funding

- ▶ All COVID relief funds have been expended
- ▶ Grants that are now expired:
 - ▶ Stronger Connections Grant
 - ▶ Comprehensive Literacy State Development Grants
 - ▶ Each Child Reads Grant
 - ▶ Each Child on Track
- ▶ Title V-B Rural and Low Income
 - ▶ We have received this grant for many, many years but no longer qualify as of FY26
- ▶ Other Federal Funding decreases as it is tied to enrollment

FY27 Capital Plan

► Flooring

- The need for carpet replacement has been extended due to the annual cleaning
- Polished concrete in cafeteria at CH
- Epoxy flooring in band booster concession building

► Roofing and Building Envelope

- Roof replacements will begin to cycle through over the next several years. The goal is to prevent emergency replacement as well as to spread the cash flow and work over a period of time.
- Architect has been evaluating to determine replacement plan for instructional buildings. Fund 034 has been appropriated in FY 27 to allow for this work to begin in the near future.
- Windows replacement will be completed soon
 - Reminder of estimated budget will be spent on masonry repairs
 - May need a new resolution to modify the purpose of the remaining dollars

FY27 Capital Plan - Continued

- ▶ Custodial Maintenance Equipment
 - ▶ Small allotment each year for equipment – needs are assessed by Director of Maintenance in consultation with custodial and maintenance staff
- ▶ Transportation Vehicles
 - ▶ No school transportation or maintenance vehicles are scheduled for FY27

FY27 Capital Plan - Continued

▶ Athletics

▶ Small allotment each year for:

- ▶ Fencing replacement

- ▶ Irrigation repairs

- ▶ Indoor Bleacher Repairs

- ▶ Tennis Court and Track Repairs

▶ Softball in-field improvements

▶ Tennis court resurfacing (maintenance cycle)

FY27 Capital Plan - Continued

- ▶ Mechanicals
 - ▶ Small allotment each year for plumbing, electrical, circulation pumps, MAU compressors, motor repair, etc.
 - ▶ Domestic Hot Water
- ▶ Historic Auditorium
 - ▶ OFCC Grant (Round 5) - \$500,000
 - ▶ Plaster replacement and paint - auditorium proper
- ▶ Musical Instrument budget - \$10,000

FY27 Capital Plan - Continued

- ▶ Asphalt

- ▶ Annual allotments or cycling of seal coating, asphalt replacement, and concrete repair/replacement
- ▶ BA bus lane set for replacement summer 2027

- ▶ Furniture

- ▶ Annual allotment for furniture replacements
- ▶ As needed, but rolls into following year for when mass furniture replacements take place
- ▶ Staff chairs will begin replacement cycle

FY27 Capital Plan - Continued

- ▶ Food Service Equipment
 - ▶ Annual allotment for miscellaneous repairs
 - ▶ Replacement as needed, equipment is quickly deteriorating and repair costs are exceeding equipment value at this point in time
 - ▶ MS dishwasher and disposal will be replaced
 - ▶ CH double-sided cooler
 - ▶ Wheeled coolers for preschool

FY27 Capital Plan Funding

- ▶ 034 Half- Mill Maintenance
 - ▶ Roofing - Instructional
 - ▶ Can only be used for new buildings
 - ▶ No Athletics, Central Office, or Historic MS
 - ▶ Projected out to FY28 (end of collection of Half-Mill)
- ▶ 003 Permanent Improvement
 - ▶ Special cost central for capital plan related transfers from general fund
 - ▶ Most other capital plan items, Auditorium, musical instruments, OSFC deficit funds, construction related legal, architect, and contingency for OSFC payback
- ▶ General
 - ▶ Everything else that doesn't fit in 034 or 003 will consider transfers from general fund to 003

Questions

