2027 Board Budget Report - Cash Basis
July 1, 2026 to October 9, 2026

GL Category	GL Sub Category	GL Account Num Description	Approved Budget FY2027	Actual FY2027 YTD	Budget vs Actual FY2027 YTD	Variance FY2027 YTD	Final FY2026 Budget	FY2026 Actuals (Unaudited)	Budget vs Actual FY2026	% of Budget FY2026	$ Budget Change FY2027 vs FY2026	% Budget Change FY2027 vs FY2026
Operating												
	MSBA Expenses											
		52100 - Payroll	$ 16,809,389	$ 4,106,771	$ 12,702,618	24.4%	$ 15,195,655	$ 12,545,246	$ 2,650,409	82.6%	$ 1,613,734	10.6%
		52200 - Employee Benefits & Related Expenses	2,294,153	134,257	2,159,896	5.9%	1,510,850	1,963,479	(452,628)	130.0%	783,303	51.8%
		52212 - OPEB Trust Contribution	25,000		25,000	0.0%	25,000	25,000	-	100.0%	-	0.0%
		52250 - Travel & Reimbursement	165,789	13,146	152,643	7.9%	130,374	67,062	63,312	51.4%	35,415	27.2%
		52300 - Office Expenses & Training	728,290	187,570	540,720	25.8%	818,372	130,360	688,012	15.9%	(90,082)	-11.0%
		52350 - Payroll & Operational Services	80,000	17,946	62,054	22.4%	107,500	48,910	58,590	45.5%	(27,500)	-25.6%
		52400 - Leased Space	1,320,707	361,478	959,229	27.4%	353,462	103,924	249,538	29.4%	967,245	273.6%
		52499 - Utilities	20,000	2,796	17,204	14.0%	50,000	10,525	39,475	21.0%	(30,000)	-60.0%
		52600 - Office Equipment & Furniture	98,800	-	98,800	0.0%	241,500	116,540	124,960	48.3%	(142,700)	-59.1%
		52650 - Leased Office Equipment	10,000	511	9,489	5.1%	16,000	6,975	9,025	43.6%	(6,000)	-37.5%
		52700 - Information Technology	110,000	72,256	37,744	65.7%	130,000	47,915	82,085	36.9%	(20,000)	-15.4%
		52710 - Software/Licenses	931,700	28,873	902,827	3.1%	865,300	1,366,211	(500,911)	157.9%	66,400	7.7%
		59000 - Other Expenses	100,000	-	100,000	0.0%	345,502		345,502	0.0%	(245,502)	-71.1%
		Total	**22,693,828**	**4,925,604**	**17,768,224**	**21.7%**	**19,789,516**	**16,432,146**	**3,357,369**	**83.0%**	**2,904,313**	**14.7%**
	Capital Pipeline Support											
		52599 - Other Professional Services	2,361,000	102,351	2,258,649	4.3%	1,692,843	885,357	807,486	52.3%	668,157	39.5%
		52800 - Project Related Consulting	8,960,000	567,527	8,392,473	6.3%	6,126,495	4,800,920	1,325,575	78.4%	2,833,505	46.3%
		52805 - School Survey	-		-	0.0%	787,692	686,714	100,978	87.2%	(787,692)	-100.0%
		52806 - Project Related Other - Post Occupancy Survey	339,000		339,000	0.0%	337,005	63,000	274,005	18.7%	1,995	0.6%
		52899 - Project Related Architectural Services	770,000	54,575	715,425	7.1%	888,960	447,311	441,649	50.3%	(118,960)	-13.4%
		54099 - Cost of Issuance	940,000	-	940,000	0.0%	1,412,919	867,366	545,553	61.4%	(472,919)	-33.5%
		Total	**13,370,000**	**724,453**	**12,645,547**	**5.4%**	**11,245,914**	**7,750,669**	**3,495,245**	**68.9%**	**2,124,086**	**18.9%**
		Total Operating	**36,063,828**	**5,650,057**	**30,413,771**	**15.7%**	**31,035,430**	**24,182,815**	**6,852,614**	**77.9%**	**5,028,399**	**16.2%**
Grant Program												
	Grant Program											
		51000 - Grant Payments										
		CORE	776,614,125	186,348,235	590,265,890	24.0%	801,701,966	741,045,474	60,656,492	92.4%	(25,087,841)	-3.1%
		ARP	100,000,000	10,673,039	89,326,961	10.7%	58,217,173	28,712,924	29,504,249	49.3%	41,782,827	71.8%
		Total	**876,614,125**	**197,021,274**	**679,592,851**	**22.5%**	**859,919,139**	**769,758,398**	**90,160,741**	**89.5%**	**16,694,986**	**1.9%**
Total Operating & Grant Program			**912,677,953.24**	**$ 202,671,331**	**$ 710,006,622**	**22.2%**	**$ 890,954,569**	**$ 793,941,213**	**$ 97,013,355**	**89.1%**	**$ 21,723,385**	**2.4%**