

Kimberly School District #414  
**REGULAR BOARD MEETING FY26**

THURSDAY DECEMBER 18, 2025

**AGENDA # 12B4 FY26 DECEMBER REVISE**

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The budget adopted in June is based on estimated revenues. Salary-Based Apportionment for the school year is determined by the ADA through the first Friday in November, while discretionary funding is calculated using the best 28 weeks of ADA. The December revision typically provides a more accurate projection of the annual budget. The proposed FY26 December budget revision reflects the district's updated salary-based apportionment and a more precise estimate of discretionary funding.