

# **General Fund Budget Projections FY 2026**

**February 10, 2025**

# Enrollment

<b>ELEMENTARY</b>	<b>Spring 2024</b>	<b>Fall 2024</b>	<b>Spring 2025</b>	<b>Change from last spring</b>
Ruder	541	487	489	(52)
Glacier Gateway	473	460	456	(17)
Junior High	540	547	529	(11)

<b>High School</b>	<b>Spring 2024</b>	<b>Fall 2024</b>	<b>Spring 2025</b>	<b>Change from last spring</b>
9	185	183	174	(11)
10	185	179	172	(13)
11	164	177	173	9
12	140	154	153	13
<b>TOTAL</b>	<b>674</b>	<b>693</b>	<b>672</b>	

# ANB-preliminary

<b>ELEMENTARY</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>		<b>3-year average</b>	
	1,622	1,620	1,542	(78)	<b>1,595</b>	<b>(25)</b>

<b>High School</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	
	708	705	707	2

# Budget Authority – FY 26

<b>ELEMENTARY</b>	<b>Permissive Budget</b>			<b>Max Budget</b>	<b>Voted levy authority</b>
<b>2025</b>	\$ 12,144,577			\$ 12,575,245	
<b>2026 – HB15 Inflation 3% cap</b>	\$ 12,277,323	<b>\$ 132,746</b>	<b>1.09%</b>	\$ 12,732,573	<b>\$ 455,250</b>
<b>2026 – HB15 inflation and HB 252 STARS Act</b>	\$ 12,745,128	<b>\$ 600,551</b>	<b>4.95%</b>	\$ 13,200,376	<b>\$ 455,248</b>
<b>Additional Expense FY 2026</b>	<b>\$ 586,274</b>	<b>4.82%</b>	<b>Budget Deficit</b>	<b>\$ 453,528</b>	<b>Inflation only</b>
			Budget Balance	\$ 14,277	HB 15 / HB 252 STARS

## Elementary District

FY  
26

- Enrollment down 78 students.
- Current year ANB down 78 but use 3-year average – only down 25.
- 3 % Inflation factor coupled with the decrease to ANB provides an additional \$ 132,746 yielding a Projected budget deficit of \$ 453,528.
- If (3% inflation only) is all the funding the legislative session yields, the Board of Trustees could authorize a Over Base Levy Election for \$455,250 or 7.81 mills in lieu of budget cuts.
- STARS Act Funding would provide an increase of \$600,551, which would cover our projected expenses.

# Budget Authority – FY 26

High School	Permissive Budget			Max Budget	Voted levy authority
<b>2025</b>	\$ 6,482,177			\$ 6,495,024	
<b>2026 – HB15 Inflation 3% cap</b>	\$ 6,648,304	<b>\$ 166,127</b>	<b>2.56%</b>	\$ 6,700,836	<b>\$ 52,532</b>
<b>2026 – HB15 inflation and HB 252 STARS Act</b>	\$ 6,839,120	<b>\$ 356,943</b>	<b>5.51%</b>	\$ 6,891,651	<b>\$ 52,532</b>
<b>Additional Expense FY 2026</b>	<b>\$ 229,979</b>	<b>3.54 %</b>	<b>Budget Deficit</b>	<b>\$ 63,852</b>	<b>Inflation only</b>
			Budget Balance	\$ 126,963	HB 15 / HB 252 STARS

# High School District

# FY 26

- Enrollment is consistent.
- Current year ANB up 2.
- 3 % Inflation factor coupled consistent ANB provides an additional \$ 166,127 yielding a Projected budget deficit of \$ 63,852.
- As the result of passing an over base levy election last year, the current year Over Base Levy authority is \$52,532.