

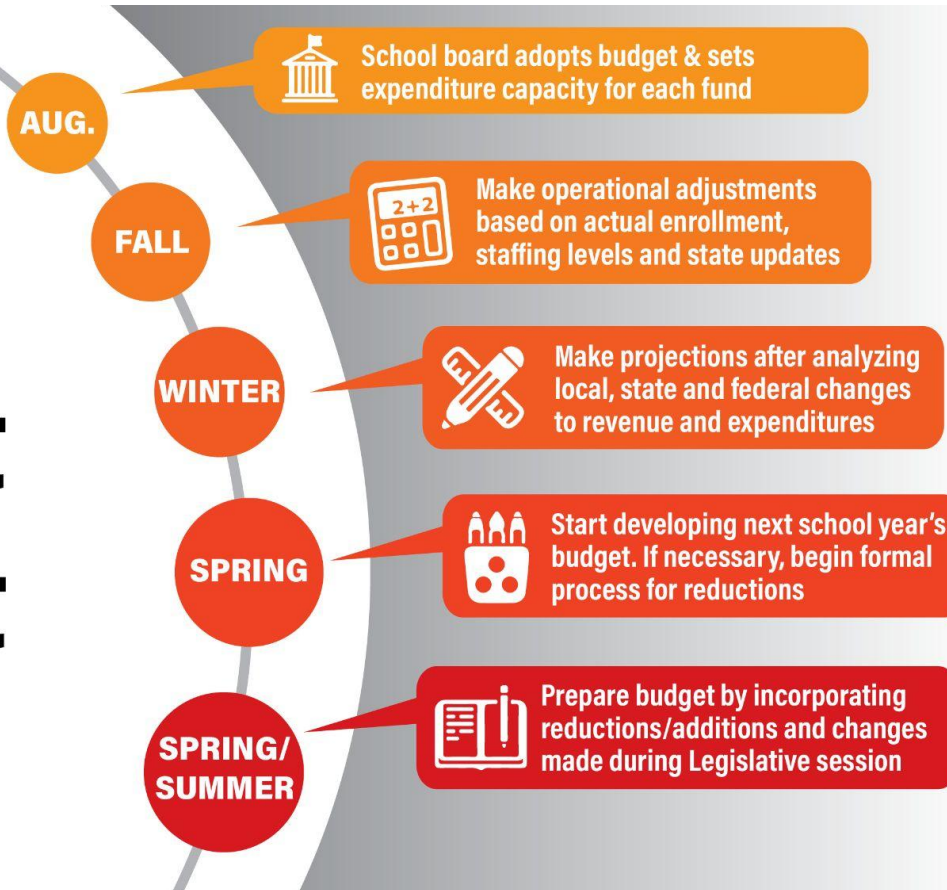
2025-26 Budget Hearing and Adoption

August 19, 2025



Every student is empowered to learn in a safe, inclusive setting and is prepared for the future of their choice!

The school district budget cycle



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General Fund

1. Enrollment Forecast
2. Multi-Year Summary
3. Fund Balance Trend
4. Forecast Assumptions



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General Fund — Enrollment Forecast

Annual Average FTE for Funding	Budget 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Elementary (K-5)	2,009	1,977	1,948	1,922
Middle (6-8)	1,072	1,083	1,064	1,056
High (9-12)	1,352	1,355	1,381	1,412
Alternative Learning (ALE)	232	228	227	227
Running Start/Open Doors	105	105	105	105
Transition to Kindergarten	37	37	37	37
Total	4,807	4,785	4,762	4,759

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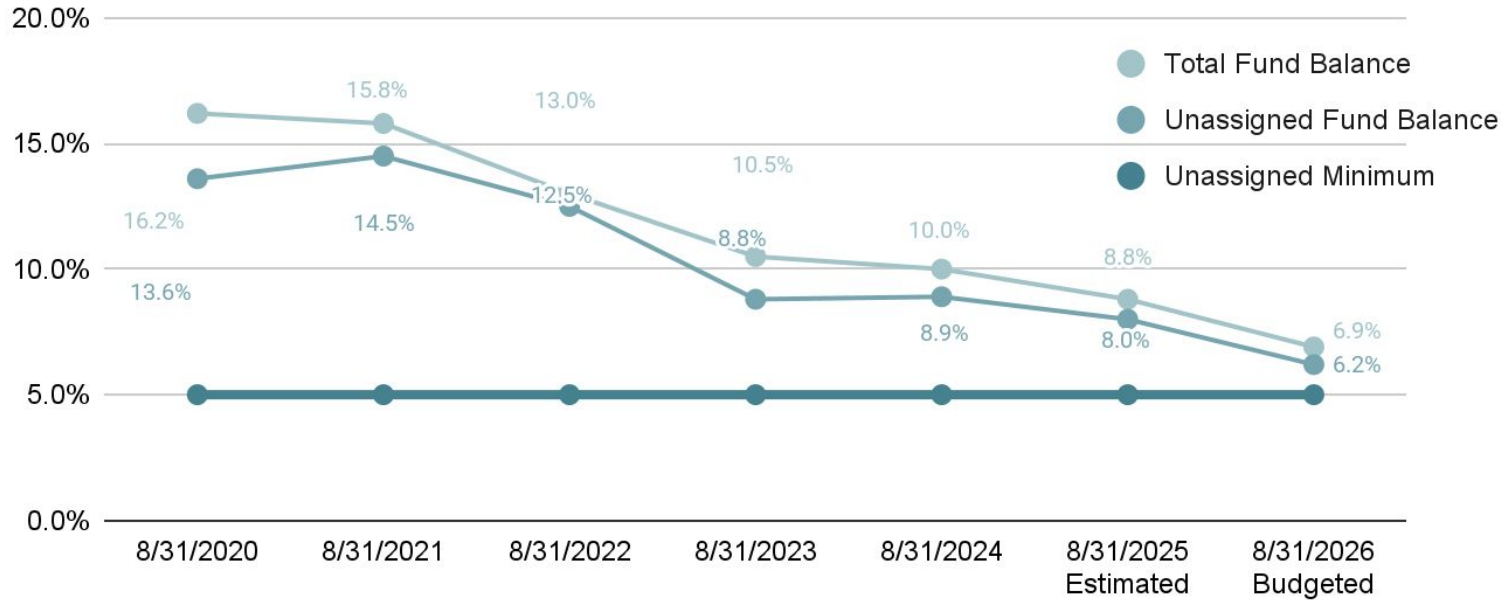
General Fund — Multi-Year Forecast

General Fund	Budget 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	7,900,000	6,508,580	5,683,953	5,739,833
+ Revenues	98,096,117	100,574,968	103,206,714	105,694,529
- Expenditures	(99,487,537)	(101,399,595)	(103,150,834)	(105,467,506)
<i>Revenues over (under) expenditures</i>	<i>(1,391,420)</i>	<i>(824,627)</i>	<i>55,880</i>	<i>227,023</i>
Ending Fund Balance	6,508,580	5,683,953	5,739,833	5,966,856
<i>Restricted, Committed, Assigned</i>	<i>650,000</i>	<i>400,000</i>	<i>400,000</i>	<i>400,000</i>
<i>Unassigned</i>	<i>5,858,580</i>	<i>5,283,953</i>	<i>5,339,833</i>	<i>5,566,856</i>
<i>Unassigned % of Est. Revenues</i>	<i>6.2%</i>	<i>5.5%</i>	<i>5.4%</i>	<i>5.5%</i>

- Forecast assumes reductions to maintain 5.0% unassigned fund balance

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General Fund — Fund Balance Trend



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General Fund — Forecast Assumptions

- Budget and multi-year forecasts are a plan and assumptions change
 - Spending and other variables increase/decrease with enrollment and changing needs
 - Future year forecasts are less reliable and are therefore updated at least yearly
- Anticipate need for reductions in 2026-27 and beyond due to:
 - Continued underfunding of basic education costs
 - Possible enrollment decline and/or federal revenue reductions
 - Salary and benefit commitments and required MSOC increases
 - Deferred maintenance and technology device replacements
- What could help mitigate reductions in future years:
 - Savings beyond what is already reflected in the 2025-26 budget
 - Increased funding from the state legislature in 2026
 - Influx of Capital Projects resources

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Other Funds



Associated Student Body (ASB)
Debt Service
Capital Projects
Transportation Vehicle

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Associated Student Body Fund — Forecast

Associated Student Body Fund	Budget 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	602,099	530,035	464,636	410,211
+ Revenues	738,600	753,372	768,439	783,806
- Expenditures	(810,664)	(818,771)	(822,864)	(824,923)
<i>Revenues over (under) expenditures</i>	<i>(72,064)</i>	<i>(65,399)</i>	<i>(54,425)</i>	<i>(41,117)</i>
Ending Fund Balance	530,035	464,636	410,211	369,094
<i>Restricted for Fund Purposes</i>	<i>530,035</i>	<i>464,636</i>	<i>410,211</i>	<i>369,094</i>
<i>Unassigned</i>	-	-	-	-

- Forecast reflects spending a portion of fund balance each year

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Debt Service Fund — Forecast

Debt Service Fund	Budget 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	5,140,000	5,456,952	5,828,733	3,644,139
+ Revenues	11,595,421	11,907,000	9,611,000	7,615,000
- Expenditures	(11,278,469)	(11,535,219)	(11,795,594)	(7,420,894)
<i>Revenues over (under) expenditures</i>	<i>316,952</i>	<i>371,781</i>	<i>(2,184,594)</i>	<i>194,106</i>
Ending Fund Balance	5,456,952	5,828,733	3,644,139	3,838,245
<i>Restricted for Debt Service</i>	<i>5,456,952</i>	<i>5,828,733</i>	<i>3,644,139</i>	<i>3,838,245</i>
<i>Unassigned</i>	-	-	-	-

- Projected 9/1/2025 beginning balance decreased \$66,000 from draft
- Bond principal payments (2018 issue) decrease starting in 2028

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Capital Projects Fund — Revised

Capital Projects Fund	DRAFT Budget 2025-26	FINAL Budget 2025-26	Difference
Beginning Fund Balance	3,470,700	3,551,775	81,075
+ Revenues	105,000	237,578	132,578
- Expenditures	(3,231,400)	(3,381,214)	(149,814)
<i>Revenues over (under) expenditures</i>	<i>(3,126,400)</i>	<i>(3,143,636)</i>	<i>(17,236)</i>
Ending Fund Balance	344,300	408,139	63,839
<i>Restricted and Committed</i>	-	-	-
<i>Assigned to Fund Purposes</i>	344,300	408,139	63,839
<i>Unassigned</i>	-	-	-

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Capital Projects Fund — Forecast

Capital Projects Fund	Budget 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	3,551,775	408,139	8,000	8,000
+ Revenues	237,578	80,000	75,000	75,000
- Expenditures	(3,381,214)	(480,139)	(75,000)	(75,000)
<i>Revenues over (under) expenditures</i>	<i>(3,143,636)</i>	<i>(400,139)</i>	-	-
Ending Fund Balance	408,139	8,000	8,000	8,000
<i>Assigned to Fund Purposes</i>	<i>408,139</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>
<i>Unassigned</i>	-	-	-	-

- Most remaining state match and levy funds will be spent 2025-26
- Holding funds for an emergency need (roof or boiler)

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Transportation Vehicle Fund — Forecast

Transportation Vehicle Fund	Budget 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	837,000	797,000	802,000	580,000
+ Revenues	860,000	805,000	533,000	540,000
- Expenditures	(900,000)	(800,000)	(755,000)	(643,000)
<i>Revenues over (under) expenditures</i>	<i>(40,000)</i>	<i>5,000</i>	<i>(222,000)</i>	<i>(103,000)</i>
Ending Fund Balance	797,000	802,000	580,000	477,000
<i>Restricted for Fund Purposes</i>	<i>797,000</i>	<i>802,000</i>	<i>580,000</i>	<i>477,000</i>
<i>Unassigned</i>	-	-	-	-

- As new buses are purchased, forecasted depreciation will increase

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Thank You!



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