



2025-2026 Budget

Long-Range Reserve Planning

December 10th, 2025

Presented by:

Joshua Janese

Assistant Superintendent for
Administrative Services



Objective



To strategically utilize the district's fiscal resources to support student educational outcomes for the 2026-2027 school year and beyond in a fiscally responsive manner.





Long-Term Goals

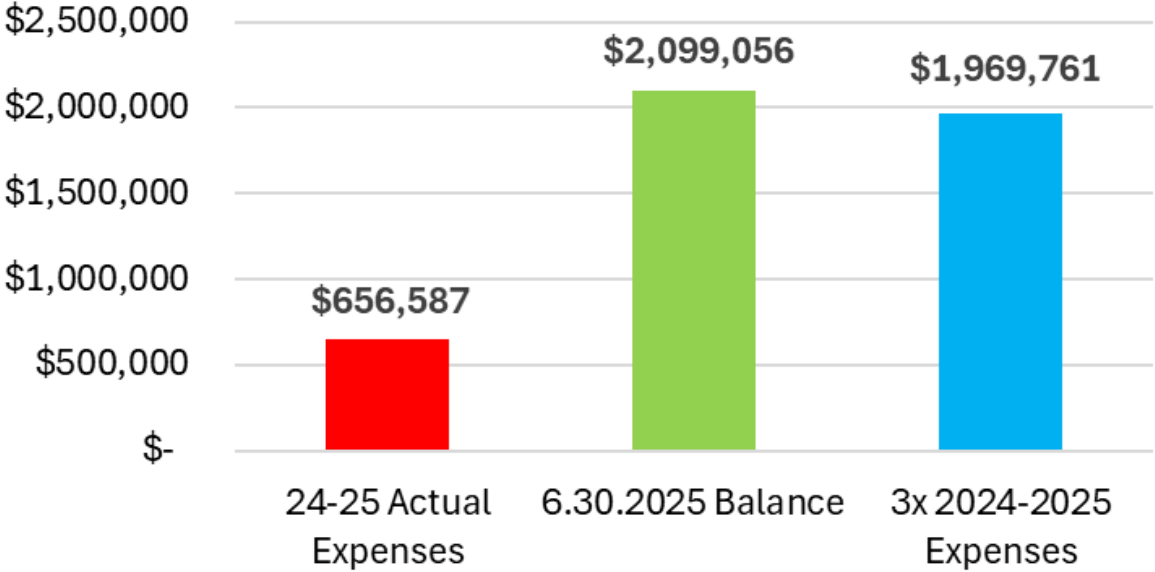
- Continue to fund expense-based reserves up to an aspirational target of three times annual expenditures or as capped by state law.
- Safeguard ancillary reserves for special purposes.
- Utilize capital reserves strategically to:
 - Reduce long-term maintenance costs
 - Limit instructional disruption caused by untimely construction or emergency repairs
 - Enhance the educational experience for students and staff
 - Maximize state aid opportunities



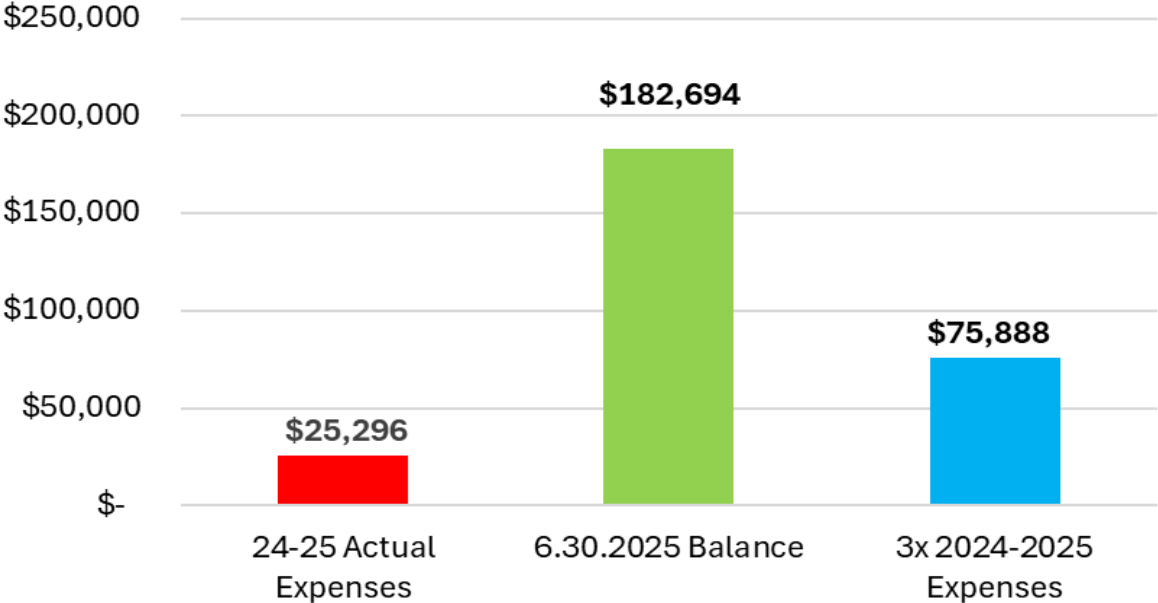
Reserve Balances Expense-Based



Worker's Compensation Reserve



Unemployment Insurance Reserve



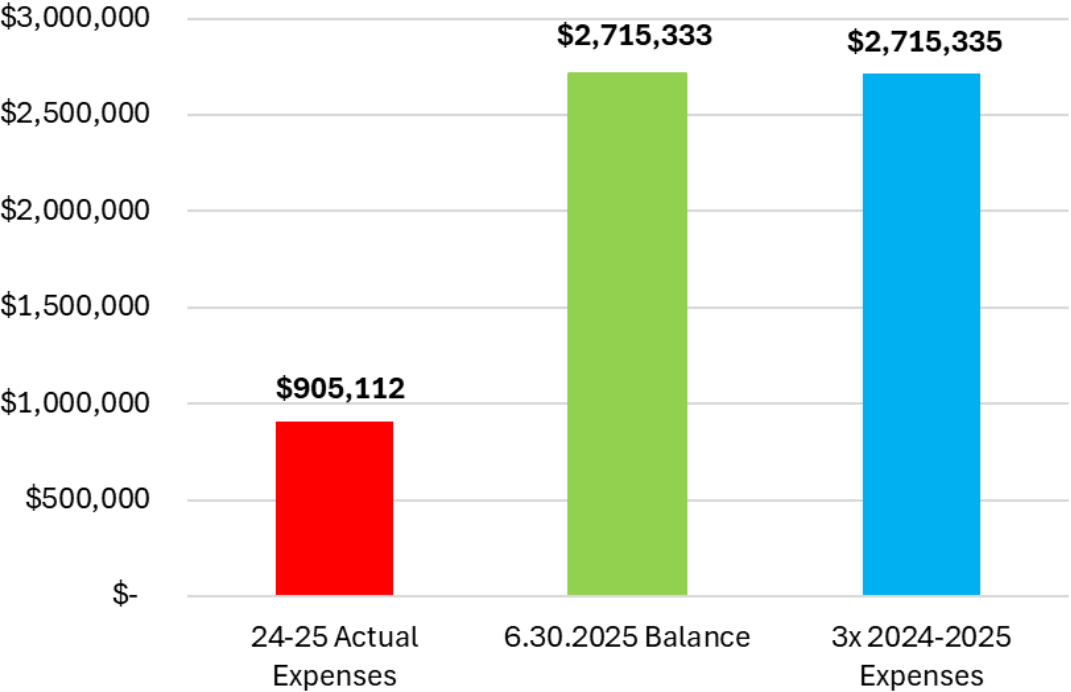
*Expense based reserves can only be used for their intended purpose and up to the expense actually incurred by the district.

**Ideally, up to 1/2 of a year's expenses should be withdrawn at any given time to stretch out the value of the reserve's budgetary safeguard.

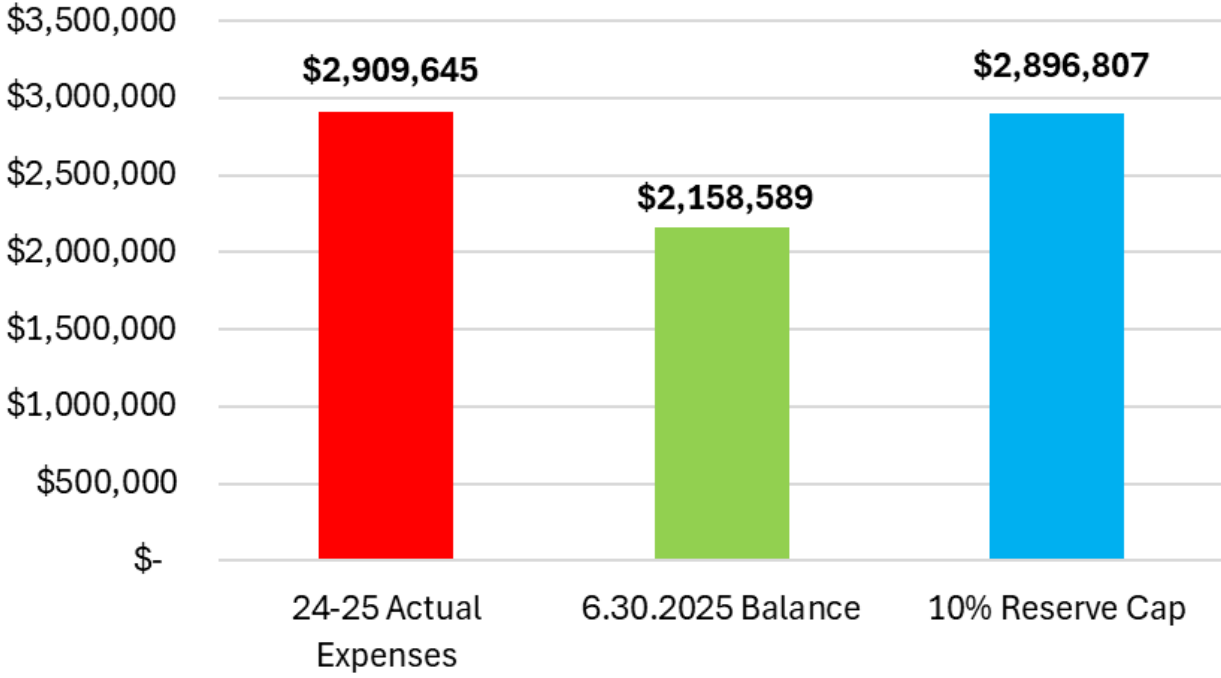
Reserve Balances Expense-Based



Employee's Retirement System (ERS) Reserve



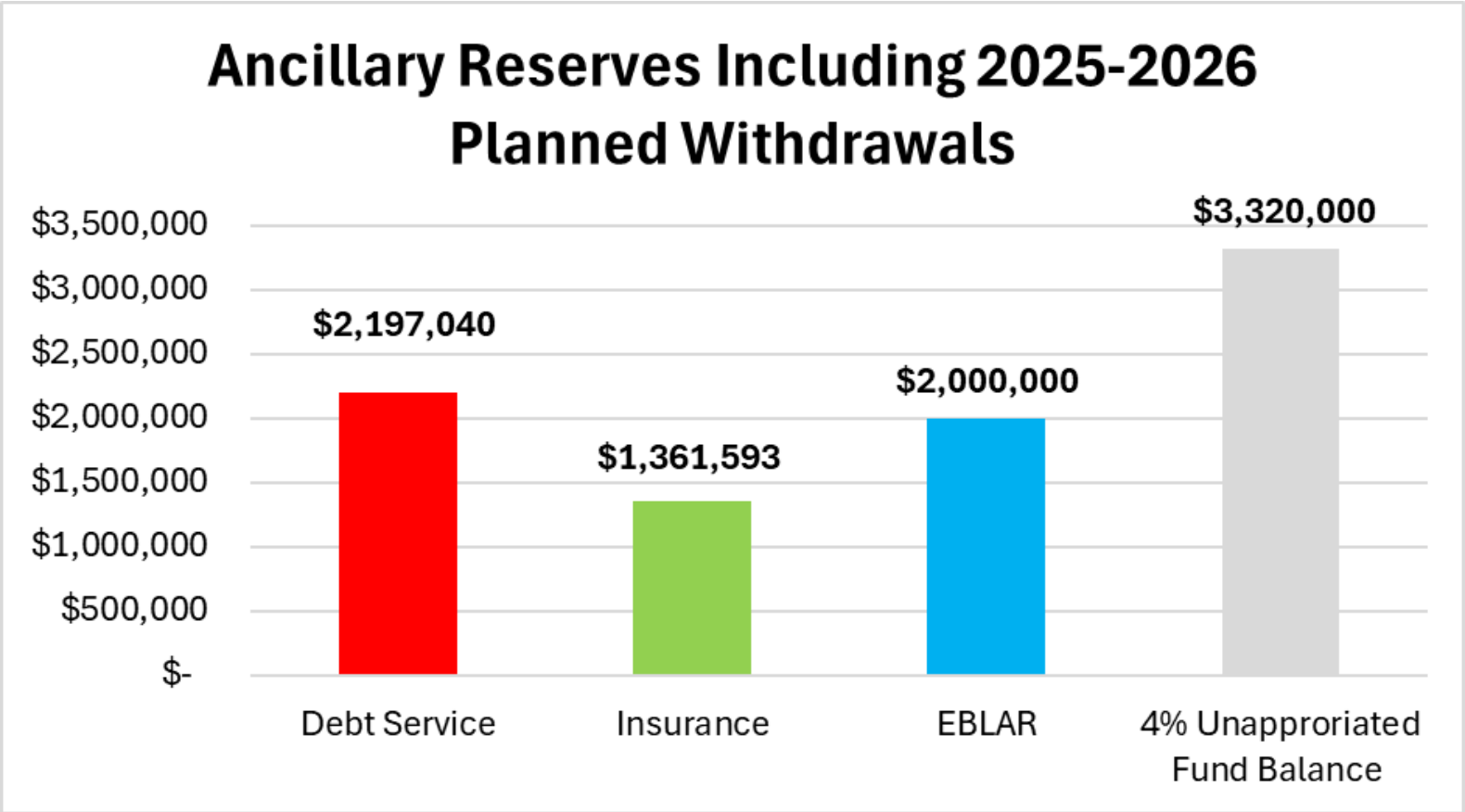
Teacher's Retirement System (TRS) Reserve



*Expense-based reserves can only be used for their intended purpose and up to the expense incurred by the district.

**Ideally, up to 1/2 of a year's expenses should be withdrawn at any given time to stretch out the value of the reserve's budgetary safeguard.

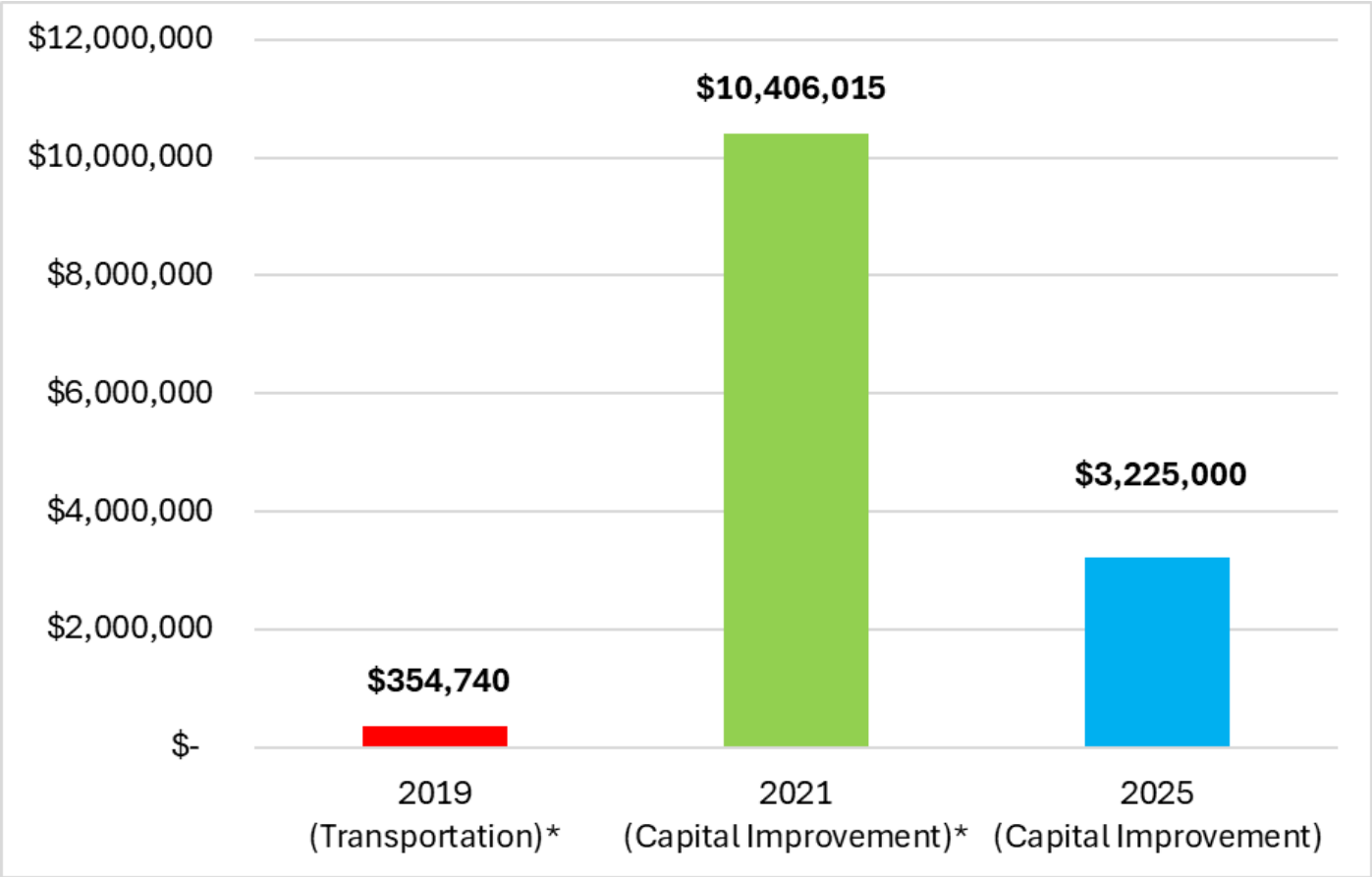
Reserve Balances Other



*Ancillary reserves have specific purposes to be eligible for utilization.

**Spending from these reserves is one-time in nature.

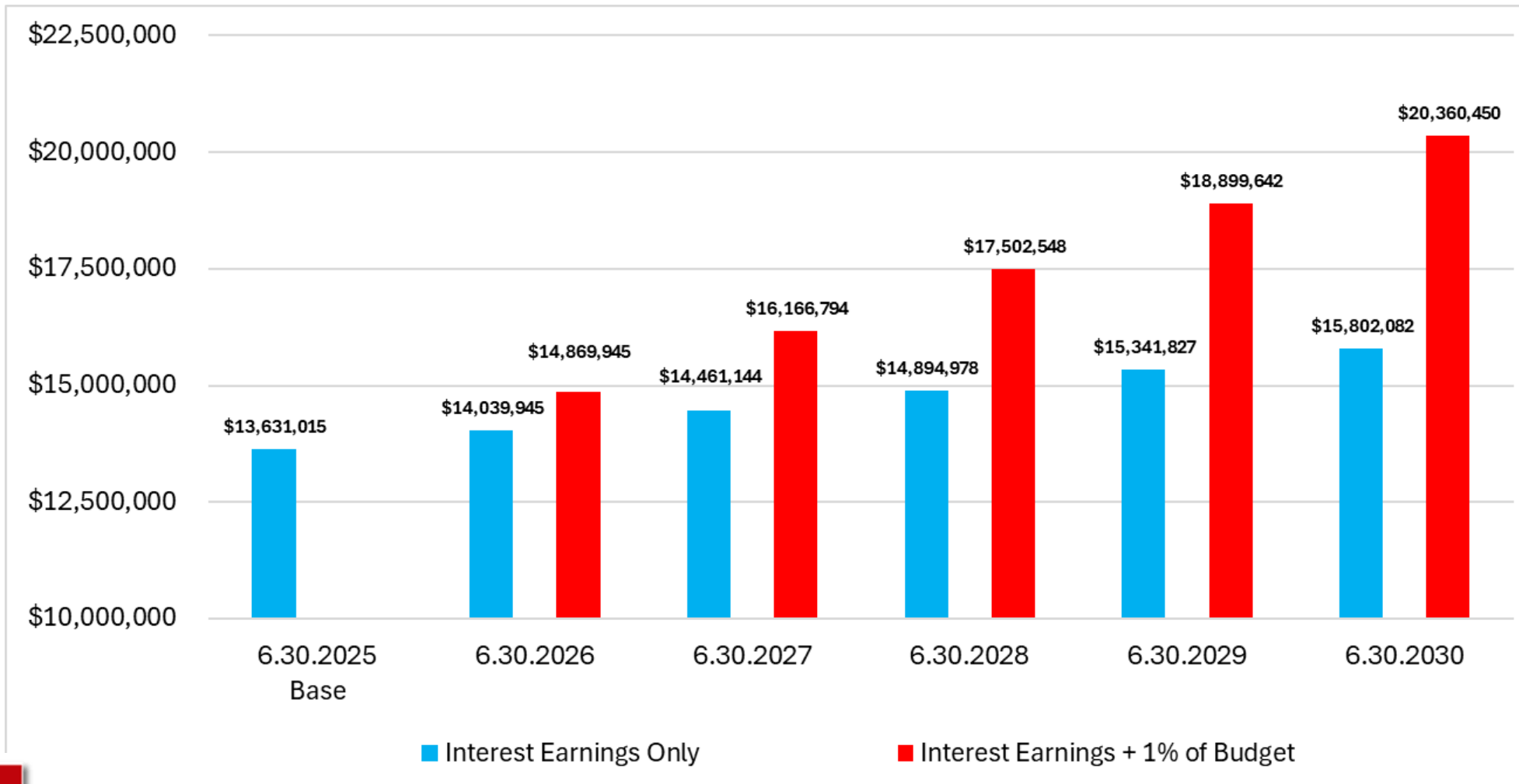
Reserve Balances Capital Reserves



*Represents a reserve that has reached its maximum funding level.

**Capital reserves may only be used for their designated purpose and require voter approval for access.

Forecasted Capital Reserves Balance



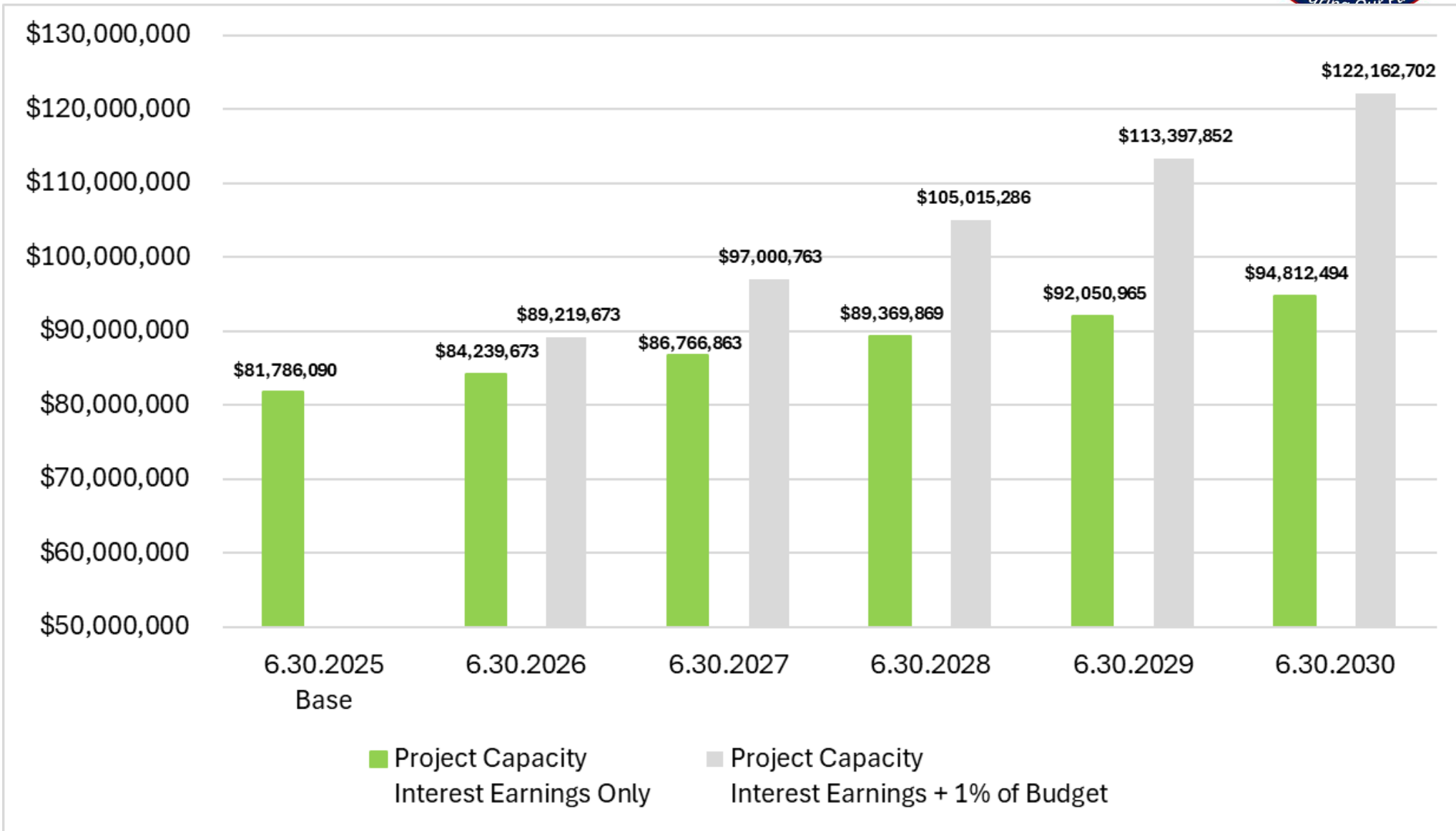
*Maintaining capital reserves demonstrates a commitment to sound fiscal management.

Projected Long-Term Maximum Capital Project Value



*Using capital project funds for facility maintenance allows the district to receive additional state aid; not doing so results in lost funding opportunities.

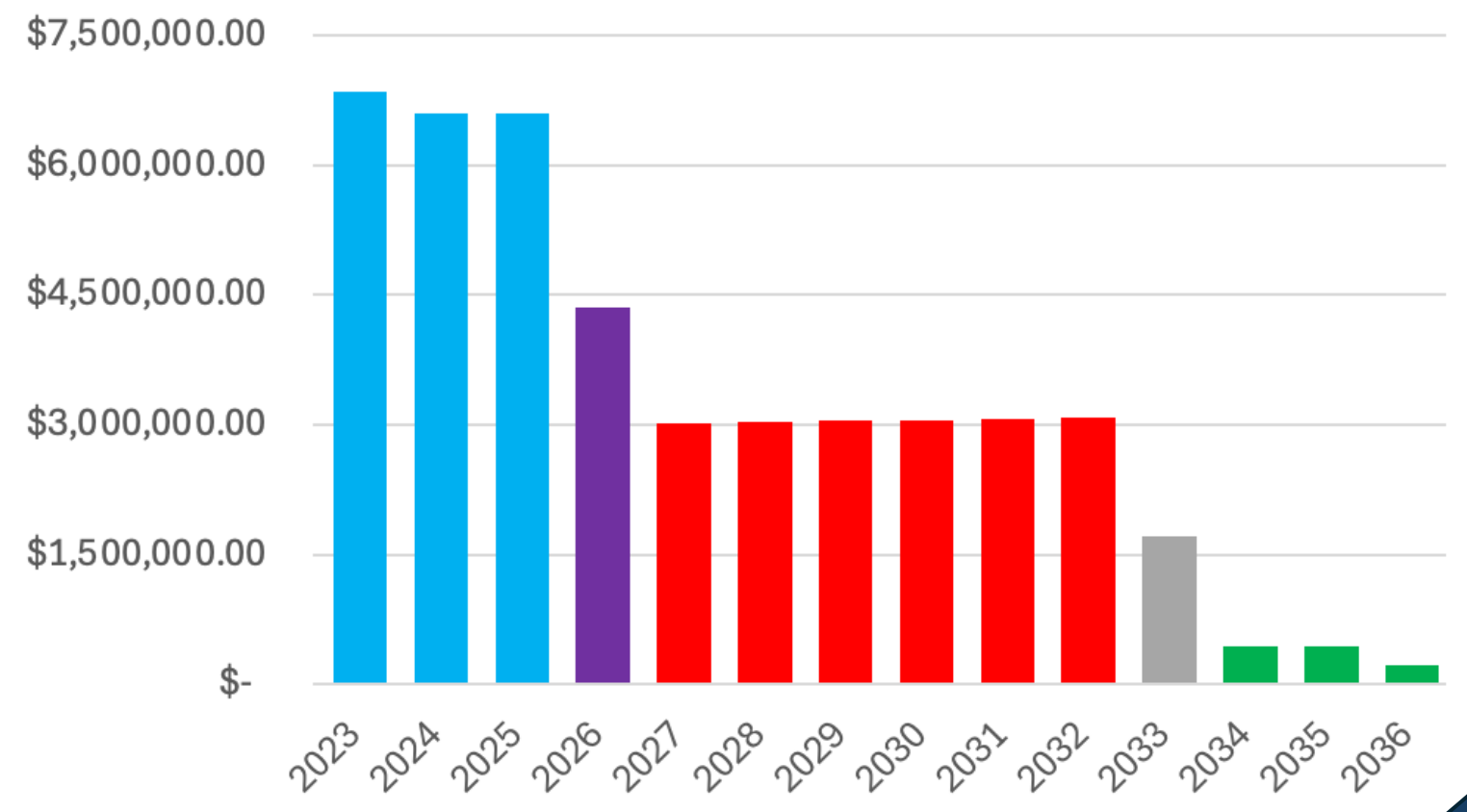
**Large, one-time capital projects increase the district's risk of facing major, foreseeable repair expenses in the future.



Planned Capital Project Debt Fall Off



School Year Ending	Capital Project Debt Payment	Anticipated Building State Aid
2023	\$6,847,240	\$6,207,100
2024	\$6,603,879	\$5,857,851
2025	\$6,603,079	\$6,135,714
2026	\$4,355,629	\$3,609,779
2027	\$3,013,229	\$2,562,447
2028	\$3,027,229	\$2,542,872
2029	\$3,044,529	\$2,557,404
2030	\$3,050,129	\$2,562,108
2031	\$3,064,029	\$2,573,784
2032	\$3,076,029	\$2,583,864
2033	\$1,718,279	\$1,443,354
2034	\$443,279	\$372,354
2035	\$443,279	\$372,354
2036	\$221,639	\$186,177



*When debt is paid off, state *Building Aid* typically is reduced proportionally as well.



Any Questions?

