
**2026-2027
TENTATIVE
DISTRICT BUDGET**



BUDGETING FRAMEWORK

Zero-Based Budgeting Approach

The budget was developed using a zero-based approach to align spending with current needs and priorities

Rigorous Internal Review

All departments reviewed programs, services, and staffing to determine necessity and sustainability

Structural Budget Challenges

The process reinforced that current budget pressures are structural, not the result of inefficiency or waste



COST DRIVERS

These costs are growing faster than available revenues



**RISING EMPLOYEE
HEALTH BENEFITS**



**INCREASED
TRANSPORTATION
COSTS**



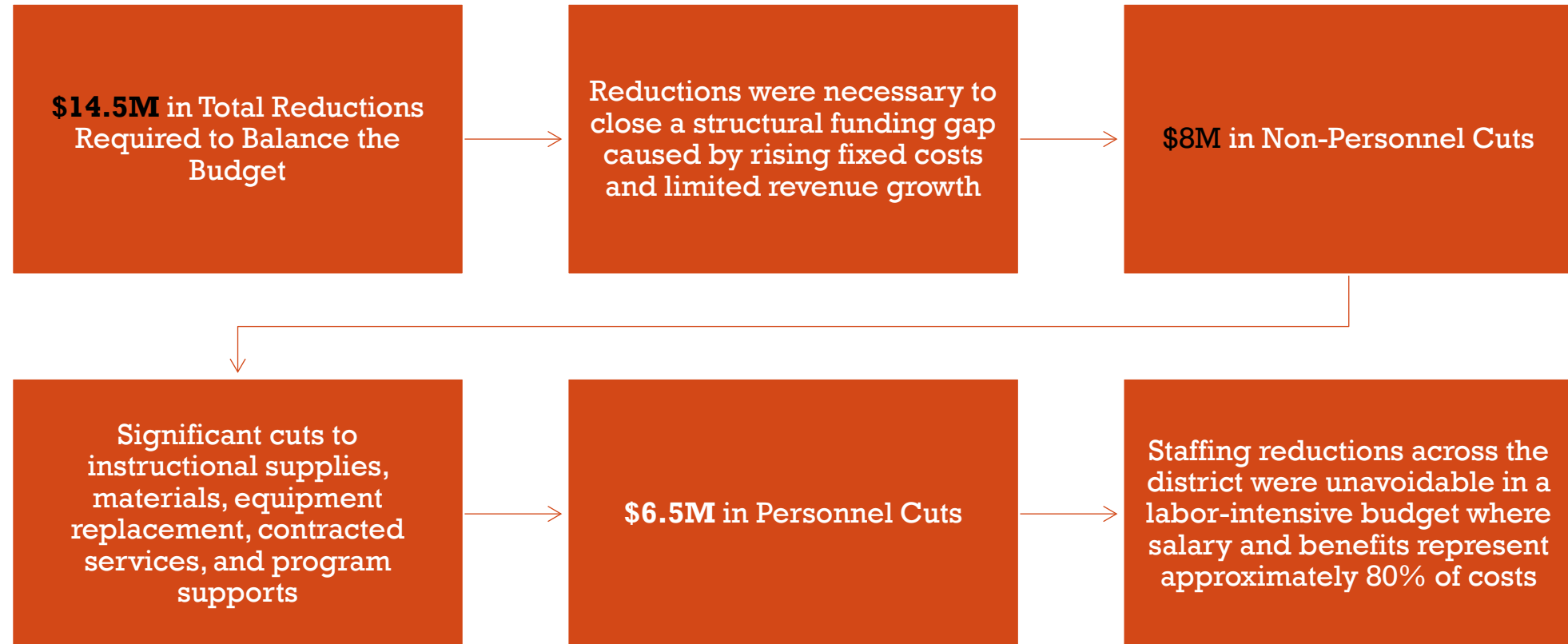
**SPECIAL EDUCATION
COST GROWTH**



**CONTRACTUAL
SALARY INCREASES**



BALANCING THE BUDGET



GENERAL FUND APPROPRIATIONS

	2025-26	2026-27	\$ Inc/(Dec)	% Inc/Dec
Instruction	102,213,729	99,506,805	(2,706,924)	-2.65%
Support Services	66,418,812	67,751,375	1,332,563	2.01%
Tuition	8,937,353	8,144,640	(792,713)	-8.87%
Administration	17,304,479	16,816,358	(488,121)	-2.82%
Employee Benefits	54,067,324	61,423,410	7,356,086	13.61%
Capital Outlay	<u>9,086,283</u>	<u>5,945,860</u>	<u>(3,140,423)</u>	-34.56%
	258,027,980	259,588,448	1,560,468	0.60%



GENERAL FUND APPROPRIATIONS

	2025-26	2026-27	\$ Inc/(Dec)	% Inc/Dec
Salaries	129,792,193	130,433,840	641,647	0.5%
Benefits	54,067,324	61,423,410	7,356,086	13.6%
Other	65,445,613	61,727,553	(3,718,060)	-5.7%
Contribution to Preschool	1,798,350	898,645	(899,705)	-50.0%
Capital Reserve - Payment of Debt	4,000,000	2,000,000	(2,000,000)	-50.0%
Capital Reserve Projects	2,924,500	3,105,000	180,500	6.2%
	258,027,980	259,588,448	1,560,468	0.6%



CAPITAL RESERVE PROJECTS

**FUNDED
THROUGH
CAPITAL
RESERVE
NOT
GENERAL
FUNDS
\$3.1M**

WEST LOWER LEVEL WEIGHT/TEAM ROOM RENOVATIONS - \$1.5M

TELECOR SYSTEM UPGRADES AT BECK AND ROSA - \$935,000

CABLING FOR DATA ACCESS, PHONES, CARD ACCESS AT BECK - \$475,000

KILMER REAR PATHWAY RESURFACING - \$65,000

CARUSI CARPET REPLACEMENT - \$75,000

CONCRETE PLAYGROUND PAD AT KNIGHT - \$25,000

GATE REPLACEMENT AT MARLKRESS FACILITY - \$30,000

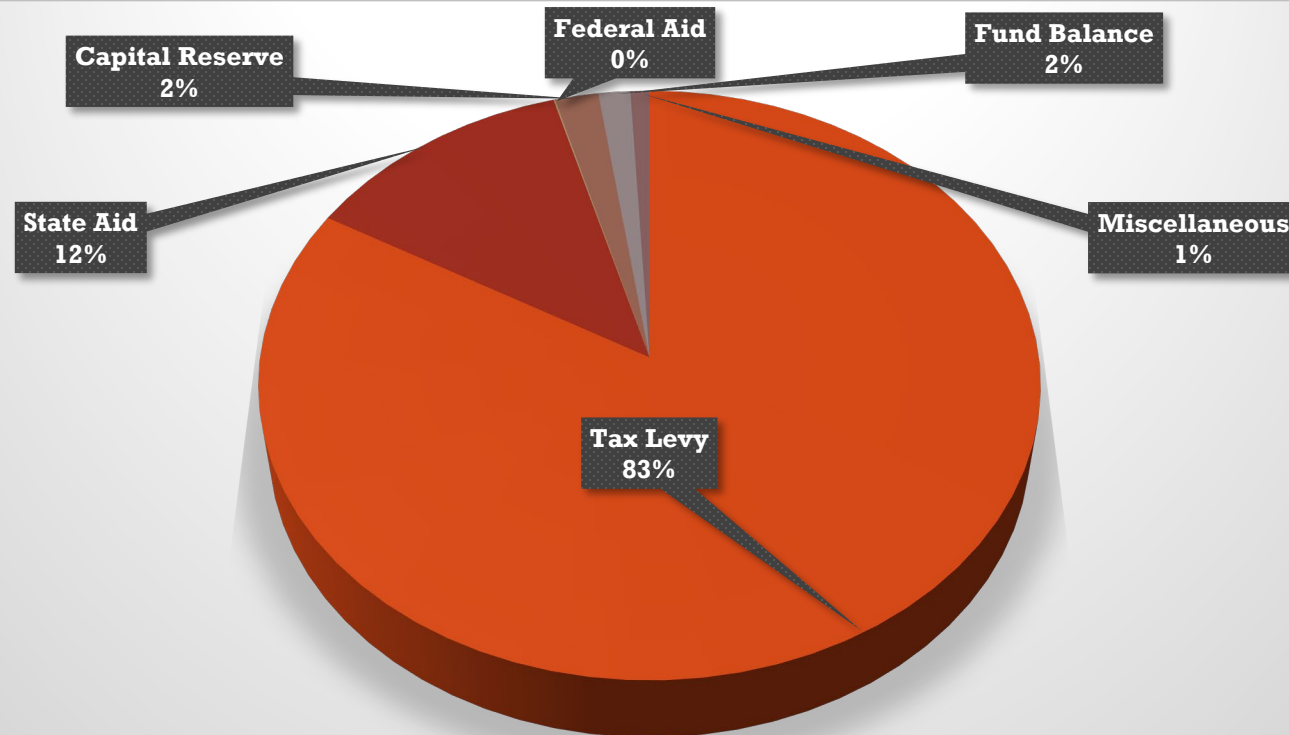


GENERAL FUND REVENUE SUMMARY

	Actual	Revised	Proposed		
	2024-25	Budget	Budget		
<u>Revenue Category</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>Variance</u>	<u>%</u>
TOTAL TAXES	196,200,891	201,491,240	216,322,308	14,831,068	7.4%
TOTAL MISC REVENUES	3,860,319	3,001,999	2,231,462	(770,537)	-25.7%
STATE AID:					
Equalization Aid	15,207,240	-	5,413,149	5,413,149	100.0%
Transportation Aid	2,884,053	5,926,519	4,830,406	(1,096,113)	-18.5%
Special Education Aid	10,147,314	19,431,379	15,154,725	(4,276,654)	-22.0%
Security Aid	1,238,638	3,235,030	2,336,860	(898,170)	-27.8%
Stabilized School Aid	3,105,082	-	-	-	0.0%
Extraordinary/Other Aid	4,496,698	3,000,000	4,250,000	1,250,000	41.7%
TOTAL STATE AID	37,079,025	31,592,928	31,985,140	392,212	1.1%
Federal Aid	191,789	57,963	194,538	136,575	235.6%
Fund Balance	2,303,052	13,055,491	3,750,000	(9,305,491)	-71.3%
Capital Reserve	7,014,022	6,923,500	5,105,000	(1,818,500)	-26.3%
Reserve for Encumbrances		1,904,859	-	(1,904,859)	-100.0%
TOTAL GENERAL FUND BUDGET	246,649,098	258,027,980	259,588,448	1,560,468	0.6%



GENERAL FUND REVENUE



DEBT SERVICE FUND

<u>Expenditures</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/Dec</u>
Prinicipal Payment	18,000,000	20,000,000	17,500,000	(2,500,000)	-12.5%
Interest Payment	<u>9,802,500</u>	<u>9,232,500</u>	<u>8,670,000</u>	<u>(562,500)</u>	<u>-6.1%</u>
Total	27,802,500	29,232,500	26,170,000	(3,062,500)	-10.5%
<u>Revenues</u>					
Fund Balance	4,000,000	4,000,000	2,000,000	(2,000,000)	-50.0%
Debt Service Aid	8,577,777	9,018,965	8,074,108	(944,857)	-10.5%
Tax Levy	<u>15,224,723</u>	<u>16,213,535</u>	<u>16,095,892</u>	<u>(117,643)</u>	<u>-0.7%</u>
Total	27,802,500	29,232,500	26,170,000	(3,062,500)	-10.5%



TAX LEVY IMPACT

General Fund	Levy Amount	\$ Inc/Dec	% Inc/Dec
2% Increase on Prior Year Levy	4,029,825	115.26	2.00%
Health Benefits Waiver	7,409,104	211.91	3.68%
Banked Cap	3,392,139	97.02	1.68%
Total General Fund	14,831,068	424.19	7.36%
Debt Service Fund	-117,643	-3.36	-0.73%
Total Tax Levy Impact	14,713,425	420.82	6.76%
Tax Impact - Average Assessed Home of \$227,000			





**Submission of
Tentative Budget
to DOE for
Technical Review**



**Public Hearing
and Adoption of
Final Budget on
April 28, 2026**

QUESTIONS

