



Board Meeting Date: 1/12/2026

Title: Revised Budget – Fiscal Year 2026

Type: Action

Presenter(s): Mert Woodard – Director, Finance & Operations

Description: The fiscal year 2026 budget was developed using the most reliable information available at the time of adoption in June 2025. As more reliable information and data become available, the District adjusts its budget reflect the actual operations. Legislative changes, expected enrollment versus actual enrollment, projected staffing vs actual staffing, fluctuations to supply and material costs, and the timing of expenditures made against federal awards are just a few of the countless budgetary variables that can change during a school year.

The District administration has reviewed current year-to-date activity in detail and recommends the following budget revisions:

	Preliminary Budget		Revised Budget	
	Revenue & Other Financing Sources	Expenditures & Other Financing Uses	Revenue & Other Financing Sources	Expenditures & Other Financing Uses
General Fund	\$ 167,614,828	\$ 165,031,168	\$ 172,075,090	\$ 167,576,674
Food Service Fund	5,265,078	5,058,082	5,265,078	5,058,082
Community Service Fund	13,772,932	13,299,050	13,772,932	13,299,050
Building Construction Fund	2,836,805	8,208,672	2,836,805	8,208,672
Debt Service Fund	18,113,179	17,636,304	18,113,179	17,636,304
Internal Service Fund	910,000	910,000	910,000	910,000
Total	\$ 208,512,822	\$ 210,143,276	\$ 212,973,084	\$ 212,688,782

Recommendation: Adopt the District administration's recommended budget revisions for fiscal year 2026.

Desired Outcomes from the Board: Compliance with District Policy 701.

Attachments:

1. Revised Budget – Fiscal Year 2026
2. Revised Budget – Fund Balance Report – Fiscal Year 2026