



March 23, 2026

To: Dr. Josh Swanson
From: Business Office
Re: Budget Assumptions

The Business office requests approval of the FY26-27 Budget Assumptions as presented. Just one change has been made since these assumptions were brought to the board in January as a first reading. The Consumer Price Index (CPI) number has been finalized which drives the State Basic General Education Aid formula. The CPI will generate an increase of 2.69% to this revenue calculation which generates an additional \$250,000 over our previous estimates and a total of an additional \$2,300,000 over current year revenue.

We are recommending the enrollment projection of 9,357 remain the same, following the Demographic and Enrollment Study as presented by Teamworks International at the March board workshop. We feel this number is reasonable, yet conservative, in order to set our revenue projections and staffing targets.

No additional changes have been made to the budget assumptions. We would recommend the board approve the assumptions as presented, which will allow the business office to move forward with building the FY26-27 adopted budget.