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26-27 Budget update

1 message

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2026–27 District Budget Summary

The 2026–27 school year budget was developed based on an estimated **Average Daily Attendance (ADA) of 645 students**. Current enrollment and attendance trends at the end of the 1 six weeks has current enrollment at **624 students**, resulting in an estimated **reduction in state funding of $215,325**.

In addition to the ADA-related funding reduction, the District has several expenses that were not included in the original budget but discussed with the school board:

Item	Potential Additional Cost
Final Baseball Light Bill	$23,285
Final Agricultural Shop Bill	Up to $200,000
Additional Attorney Fees	Up to $75,000
ADA Funding Reduction	$215,325
Potential Total Budget Impact	**Up to $513,610**

Based on current information, the District could experience a **potential budget shortfall of approximately $513,000** during the 2026–27 school year.

The District anticipates that some of these costs may be reduced through budget adjustments, savings in other areas, and the finalization of outstanding expenses. However, there is no assurance that the District will be able to fully absorb the entire impact within the existing operating budget.

Budget Position

The District's current budget has **less available margin or "cushion" within budgeted expenditures than in prior years**. As a result, there is limited capacity to absorb significant unbudgeted expenses without affecting other areas of the budget.

Recommendation

At this time, administration recommends that **no additional expenditures be added to the District's overall budget unless the Board is willing to authorize the use of fund balance to cover the additional cost**. We will continue to monitor budget factors moving forward and keep the board updated.

This approach will allow the District to maintain greater flexibility as the year progresses and provide an opportunity to determine the final impact of enrollment, revenue, and outstanding expenditures before committing additional funds.