



March 2025

To: Dr. Carlondrea Hines

From: The Business Office

Re: FY2025-26 Budget Assumptions

Below you will find information regarding budget assumptions for the 2025-26 fiscal year (FY2026). We appreciate the collaboration with the Finance Advisory Committee and the school board in preparing these assumptions.

Budget Assumptions

1. Fund Balance Minimum
 - a. 8% with long-term strategy to grow to 12% - 16%
 - b. Utilize Fund Balance to fill gaps for lost federal/state funding
2. Per Pupil Funding Formula
 - a. 2.74% increase to \$7,481
3. Student Enrollment Projection
 - a. 4,326 K-12th grade; 302 Kindergarten
 - b. Persist in efforts to attract & retain students
4. Local Fees
 - a. Add a technology fee
 - b. Increase Community Ed Premium Space Rental Fees
 - c. No other changes
 - d. Encourage district-wide booster club
5. District Cost Drivers
 - a. Understand, reduce or stabilize cost drivers
 - b. Focus on retention of direct student facing positions
 - c. Focus on clear return on investment for budget changes

Next Steps

Following School Board approval, the Business Office will build the FY2026 budget using these assumptions.