

FISCAL YEAR 2025-2026 GENERAL FUND BUDGET ADJUSTMENT

February 10, 2026

	General Fund <u>(not incl. LTFM &amp; Capital)</u>	Community Edcation
<b>Beginning Fund Balance</b>	<b>\$ 15,978,604</b>	<b>\$ 2,687,558</b>
<b>REVENUE</b>		
FY 26 Board approved preliminary budget	\$ 134,499,811	\$ 7,702,132
General Education reduction due to underenrollment of 62 students	\$ (1,051,120)	
Decrease in Special Education Aid Projected	\$ (569,644)	
Other - MDE grants	\$ 308,395	\$ 28,816
<b>SUBTOTAL - changes including budget revisions</b>	<b>\$ (1,312,369)</b>	<b>\$ 28,816</b>
<b>REVISED REVENUE</b>	<b>\$ 133,187,442</b>	<b>\$ 7,730,948</b>
<b>EXPENDITURES</b>		
FY 26 Board approved preliminary budget	\$ 136,420,633	\$ 8,134,164
Increase in Salary and Benefits (per final staffing and est. settlements)	\$ 220,640	
PFML Estimated Costs	\$ 250,000	
Estimated family emergency & addl instructional support costs	\$ 67,800	
Other		24320
<b>SUBTOTAL - changes including budget revisions</b>	<b>\$ 538,440</b>	<b>\$ 24,320</b>
<b>REVISED EXPENDITURES</b>	<b>\$ 136,959,073</b>	<b>\$ 7,726,452</b>
<b>DIFFERENCE - Revenue over (under) expense</b>	<b>\$ (3,771,631)</b>	<b>\$ 4,496</b>
<b>Revised Projected Unassigned Fund Balance 6/30/26</b>	<b>\$ 12,206,973</b>	<b>\$ 2,692,054</b>