



**Believe, Belong, Build and Become.**

# **2026-27 Proposed Budget**

**June 11, 2026**

Tyler Dehne, Director of Finance

# Timeline

- **January - February**
  - Board approves FY26 revised budget
  - Board receives report on FY27 budget assumptions and Parameter Options
- **March**
  - Superintendent presents initial budget recommendations to the Board
- **April - May**
  - Staff and community presentations and feedback opportunities
  - Board report on feedback and board work session
- **June 11** - FY27 Adopted Budget presented
- **June 25** - FY27 Adopted Budget approved

# FY27 Revenue Assumptions

Assumptions used in the FY27 revenue budget

- 6,897 K-12 enrollment
- 2.69% increase to General Education formula - \$202 per pupil
- \$1.88 million decrease in Compensatory
- \$1.2 million increase in English Language aid
- \$1.5 million increase in Special Education aid
- General tax levy increased \$1.37 million

Total effect on the revenue budget for FY27 = **+\$2.5 million**

# FY27 Expenditure Assumptions

- 2.3% increase to cells on staff salary schedules
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc

# Budget Adjustments

Area	Budget Impact
District Office Changes	-\$581,000
School Support Changes	+\$726,000
Direct Student Contact Changes	-\$2,200,100
Maximizing Restricted Funds	-\$2,165,000
<b>Total Budget Impact</b>	<b>-\$4,220,100</b>

[Complete List in PDF Format](#)

# Supporting our Priorities: External Grants

## Grow Your Own (GYO) Initiatives

### Adult Programs:

- **Adult I:** \$598,794 (FY24-FY28)
- **Adult II:** \$386,116 (FY25-FY29)
- **Adult III:** \$486,250 (FY26-FY30)
- **Adult IV:** \$558,224 (FY27-FY31)

### Student Programs:

- **Student I:** \$441,708 (FY23-FY27)
- **Student II:** \$472,780 (FY24-FY28)
- **Student III:** \$486,250 (FY27-FY31)

## Other Grants

- **MDE CERP Grant:** \$44,403 (FY27)
- **MDE Direct Admissions:** \$10,000 (FY26-FY30)
- **MDE EMT Grant:** \$46,576 (FY27)
- **MDE IECLE Grant:** \$66,211 (FY26-FY27)
- **Stronger Connections:** \$410,212 (FY24-FY27 Q1)

# FY27 Proposed Adopted Budget

## All Funds

FUND	PROJECTED FUND BALANCE 6/30/26	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/27
GENERAL	\$ 51,989,357	\$ 164,450,000	\$ 176,800,000	\$ 39,639,357
FOOD SERVICE	4,146,652	7,100,000	7,900,000	3,346,652
COMMUNITY SERVICE	5,049,876	8,215,000	8,360,000	4,904,876
DEBT SERVICE	4,443,952	13,400,000	13,385,000	4,458,952
INTERNAL SERVICE FUND	20,643,390	35,750,000	34,550,000	21,843,390
<b>TOTAL ALL FUNDS</b>	<b>\$ 86,273,226</b>	<b>\$ 228,915,000</b>	<b>\$ 240,995,000</b>	<b>\$ 74,193,226</b>

# What restrictions are there?

**General Fund Capital:** Annual allocation that can only be used for approved personnel and equipment per state statute.

**Title Funds:** Federal money designated for specific purposes, such as needs associated with high poverty rates.

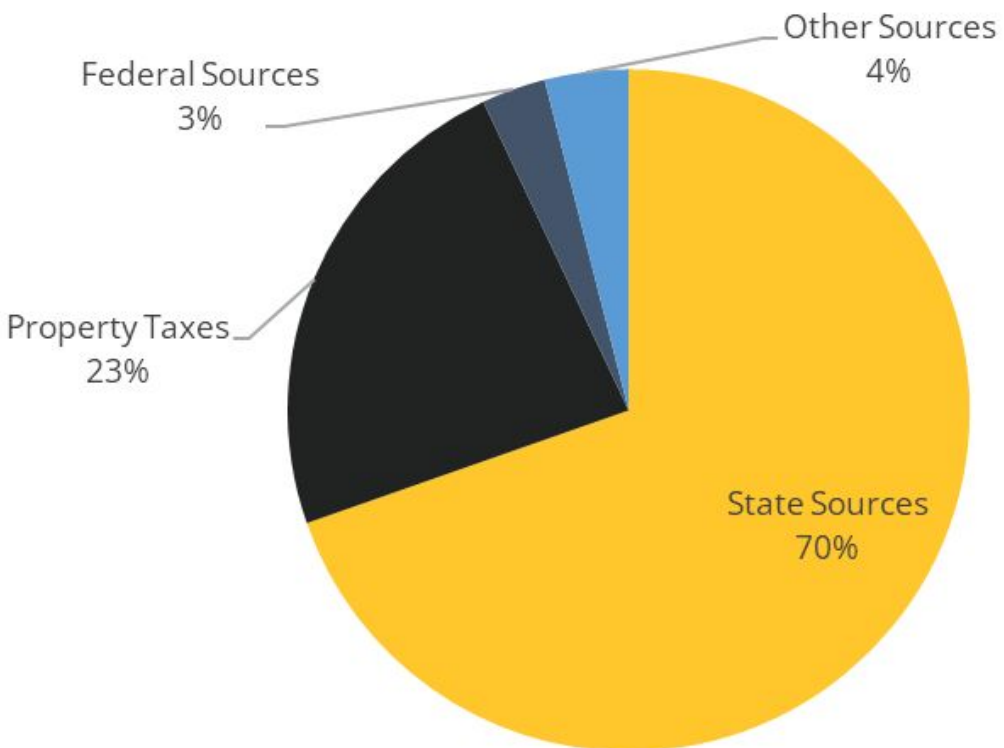
**Technology Levy:** Specifically for technology, personnel and equipment.

**Food & Nutrition Services - Community Education - Debt Service**

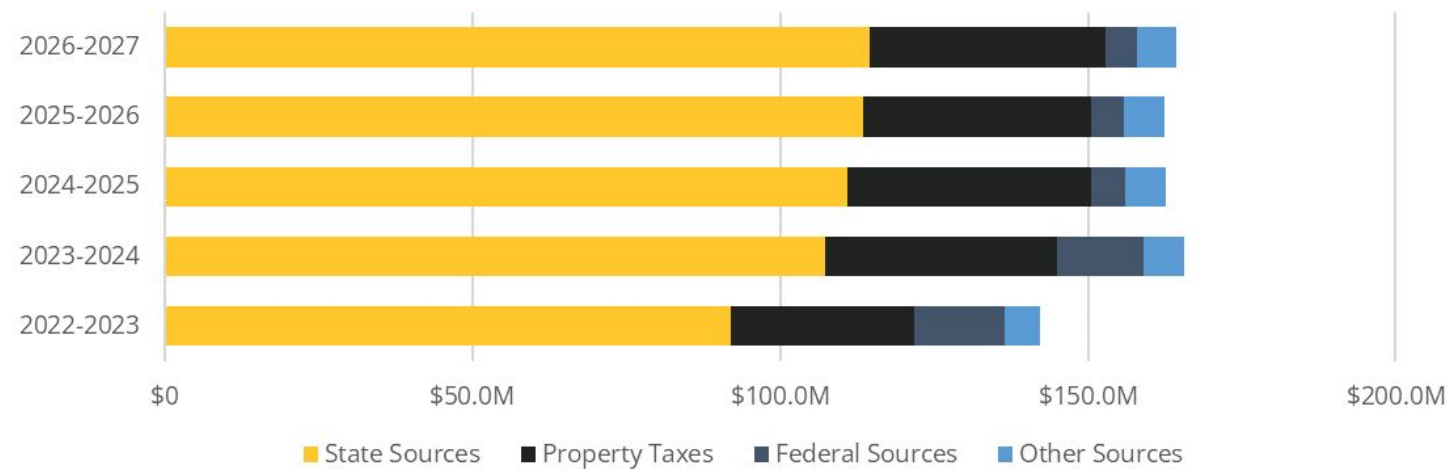
# General Fund Revenues

## \$164,450,000

### Revenue by Source

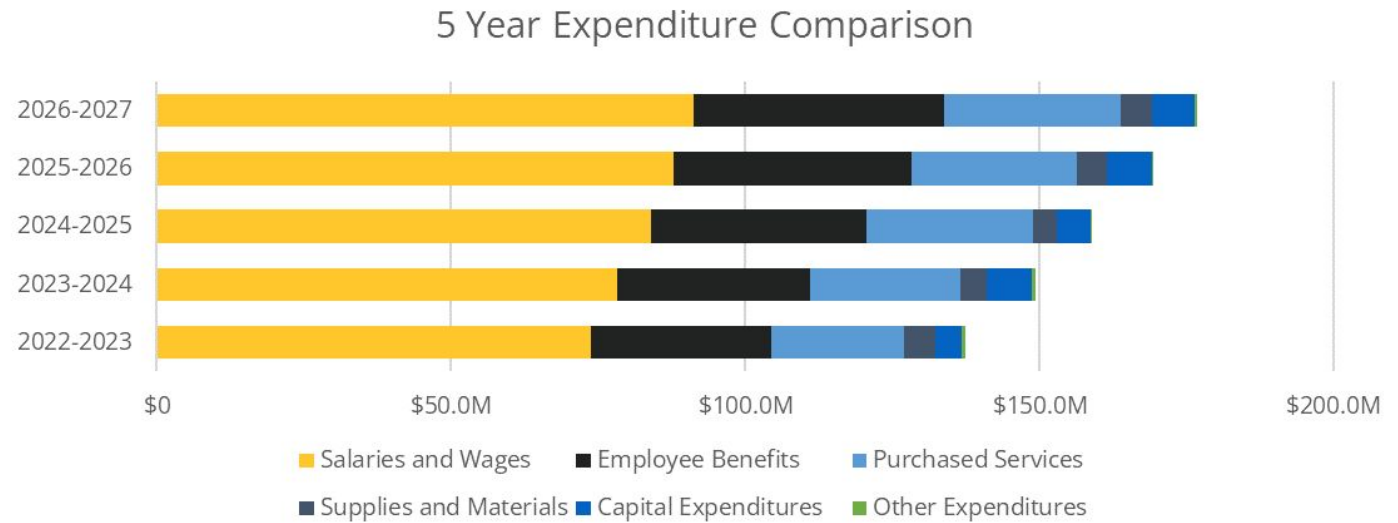
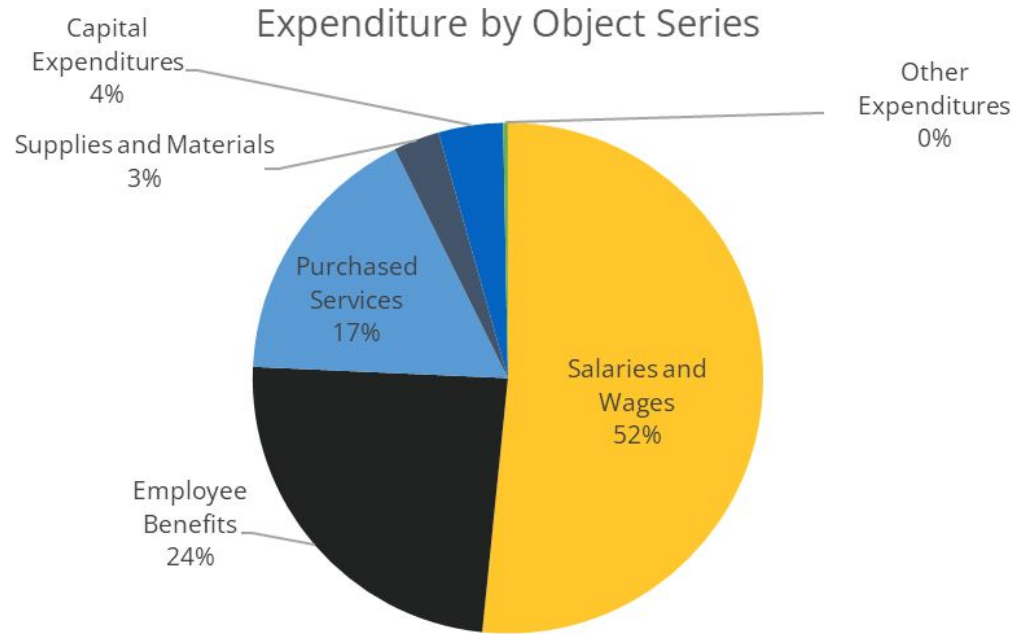


### 5 Year Revenue Comparison



# General Fund Expenditures

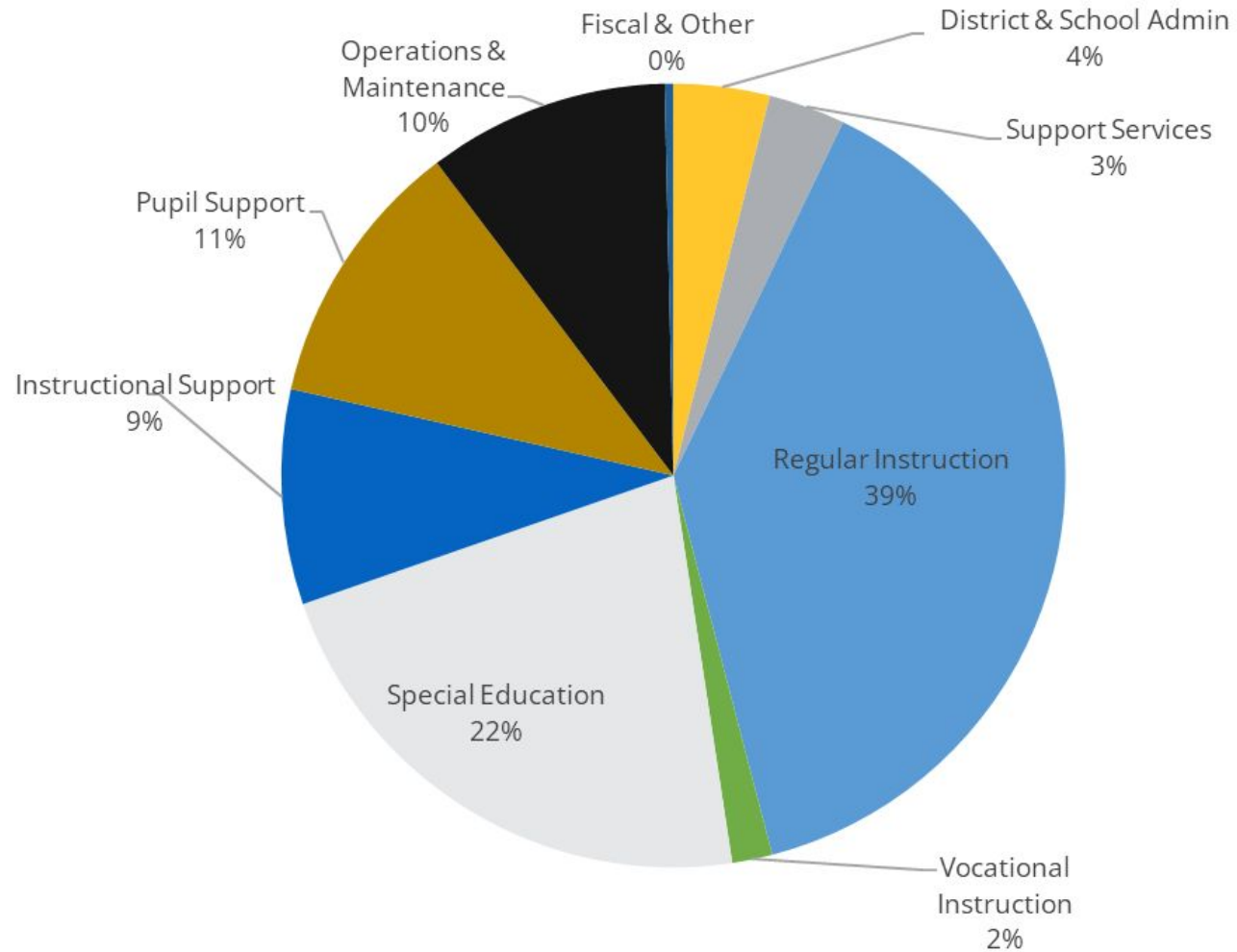
## \$176,800,000



# General Fund Expenditures

## \$176,800,000

### Expenditure by Program Series



# People: By Bargaining Group General Fund

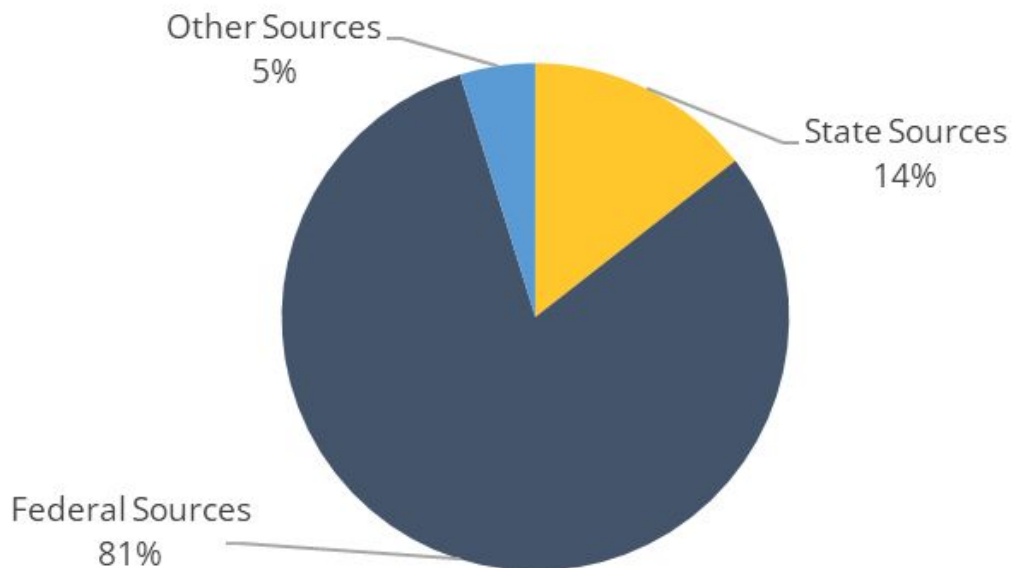
*Projected salary and benefits FY27*

General Fund Bargaining Group	FTE (Full-Time Equivalent)	Salary	Benefits	Total Salary + Benefits	% of Total
Clerical	44.90	\$ 2,804,395	\$ 1,271,858	\$ 4,076,253	3.23%
Confidential	5.00	\$ 472,000	\$ 223,430	\$ 695,430	0.55%
Cultural Liaison	15.60	\$ 823,038	\$ 421,589	\$ 1,244,627	0.99%
Custodial	72.50	\$ 4,105,581	\$ 1,880,903	\$ 5,986,484	4.74%
District Wide	12.65	\$ 1,955,256	\$ 673,228	\$ 2,628,484	2.08%
Educational Asst	160.75	\$ 5,463,317	\$ 3,630,706	\$ 9,094,023	7.21%
Info Tech Specialists	14.00	\$ 1,155,300	\$ 515,779	\$ 1,671,079	1.32%
Operations	4.00	\$ 349,860	\$ 142,730	\$ 492,590	0.39%
Principals	18.00	\$ 2,994,801	\$ 1,158,749	\$ 4,153,550	3.29%
Superintendent	1.00	\$ 236,750	\$ 67,978	\$ 304,728	0.24%
Teachers	656.49	\$ 59,073,009	\$ 27,979,158	\$ 87,052,167	69.00%
Unaffiliated	71.34	\$ 5,180,602	\$ 2,236,141	\$ 7,416,743	5.88%
VPK / CE	13.00	\$ 938,260	\$ 409,753	\$ 1,348,013	1.07%
<b>Grand Total</b>	<b>1,089.23</b>	<b>\$ 85,552,169</b>	<b>\$ 40,612,003</b>	<b>\$ 126,164,172</b>	<b>100%</b>

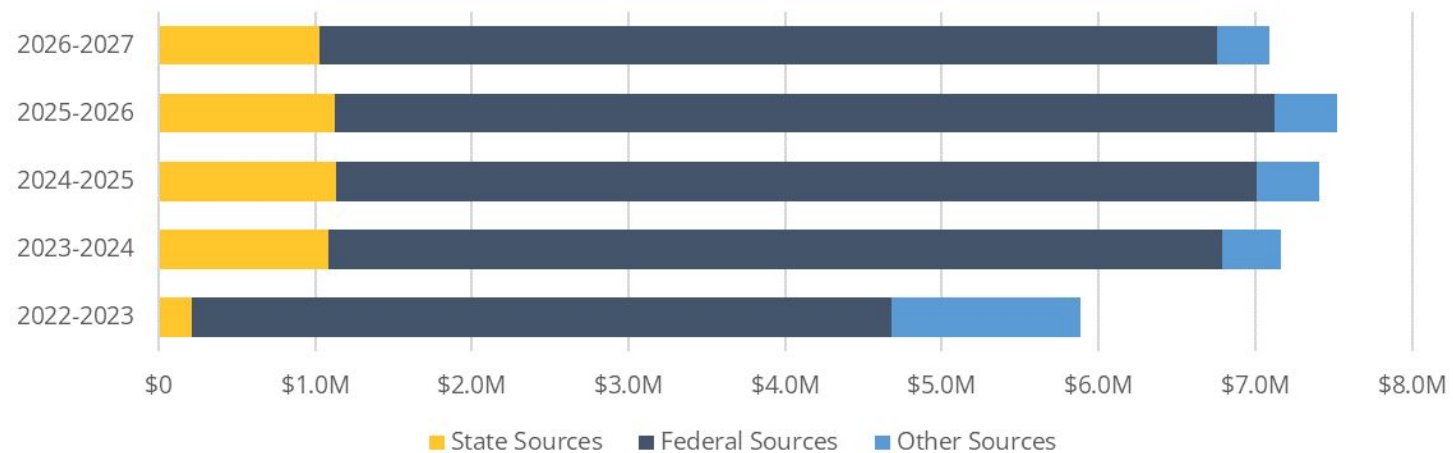
# Nutrition Services Fund Revenues

## \$7,100,000

Revenue by Source



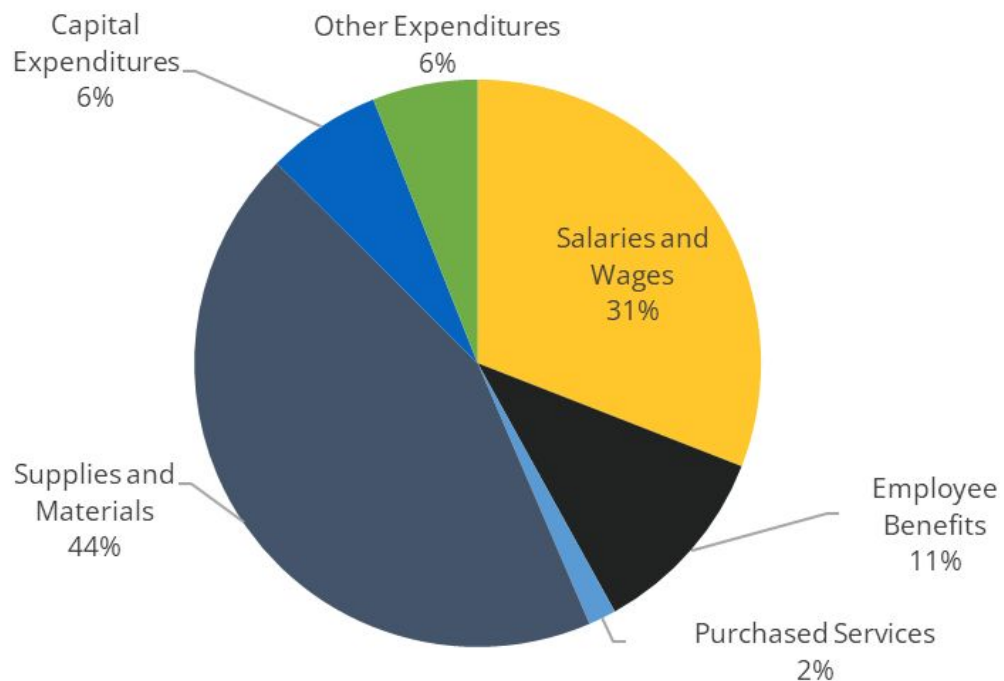
5 Year Revenue Comparison



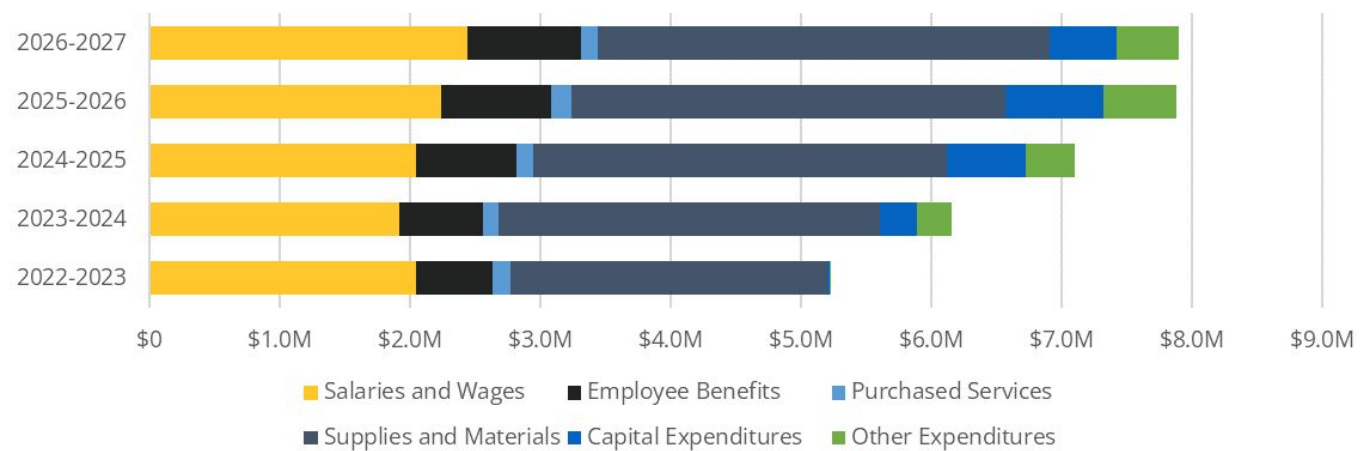
# Nutrition Services Fund Expenditures

## \$7,900,000

Expenditures by Object Series



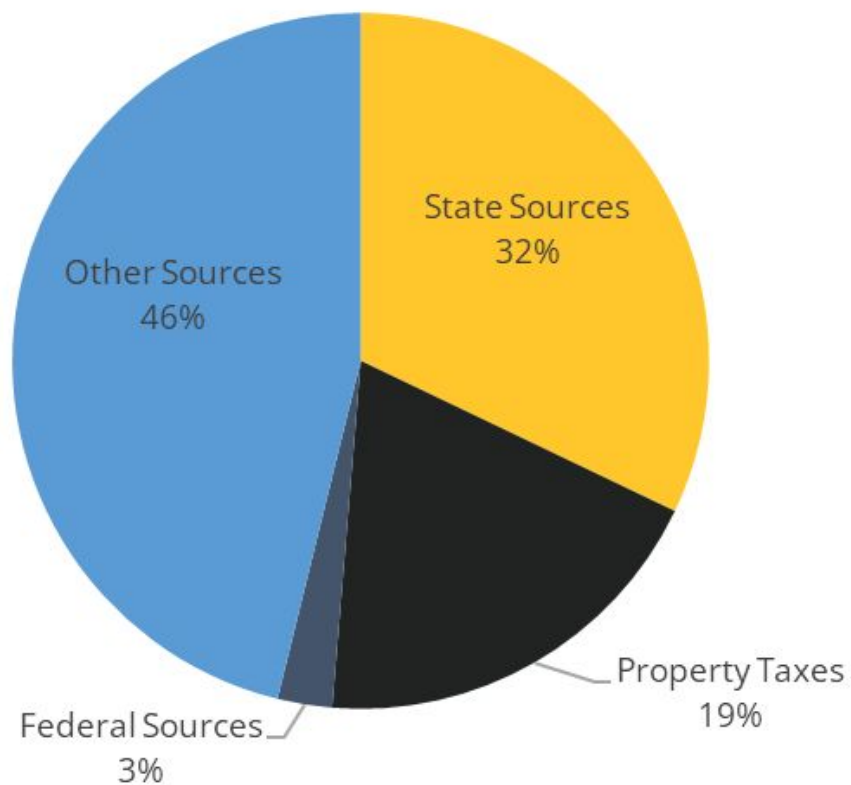
5 Year Expenditure Comparison



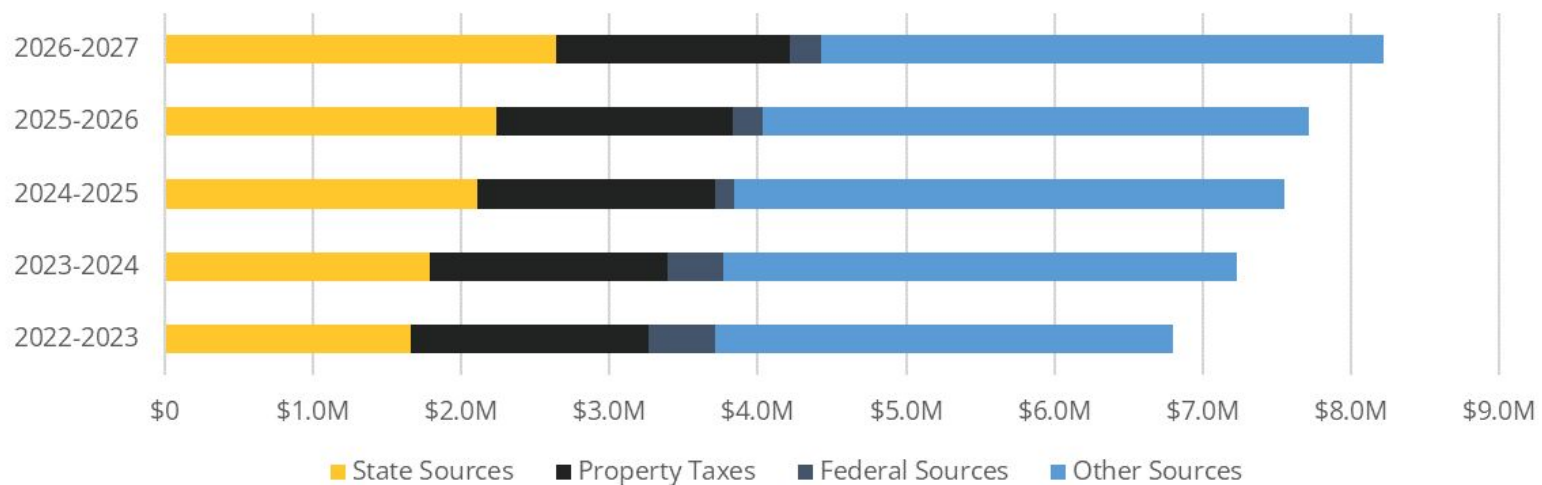
# Community Services Fund Revenues

## \$8,215,000

Revenue by Source



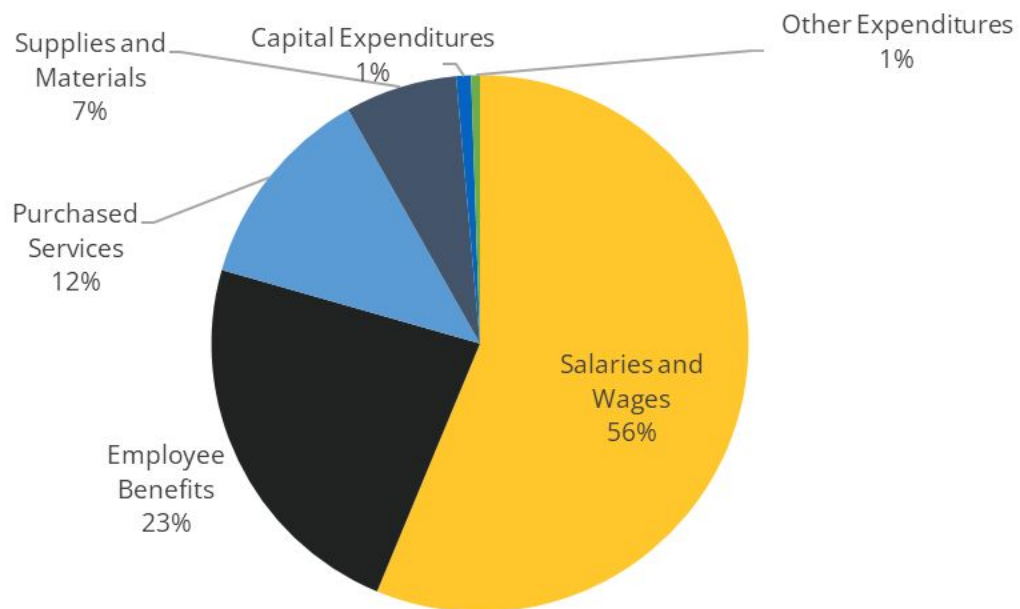
5 Year Revenue Comparison



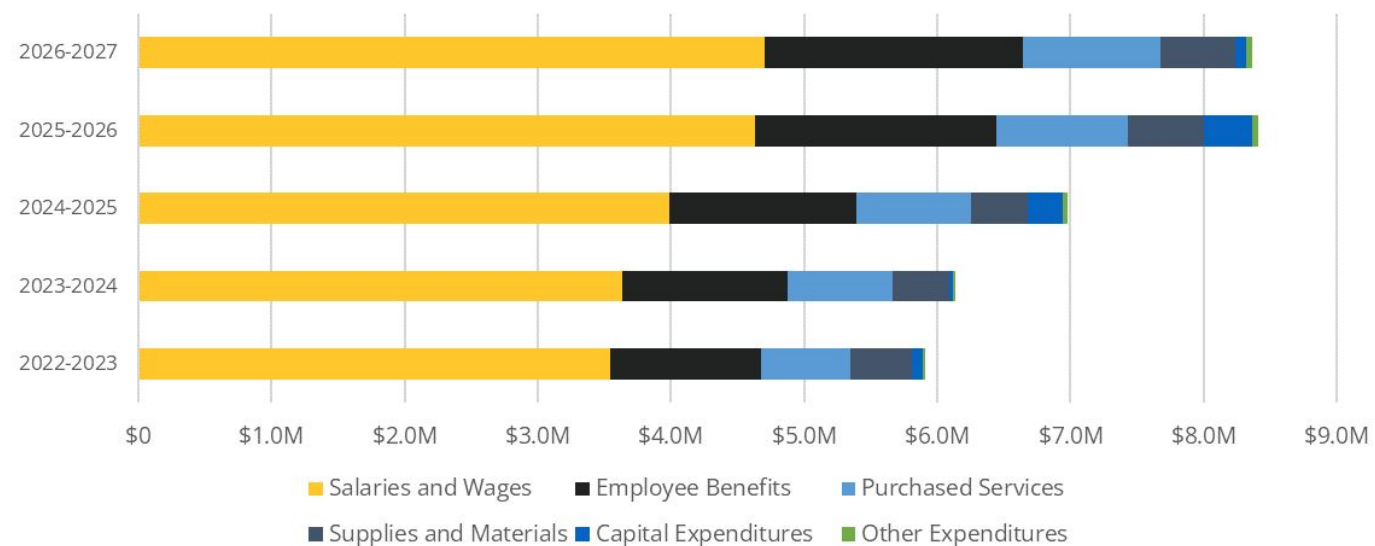
# Community Services Fund Expenditures

## \$8,360,000

Expenditures by Object Series



5 Year Expenditure Comparison

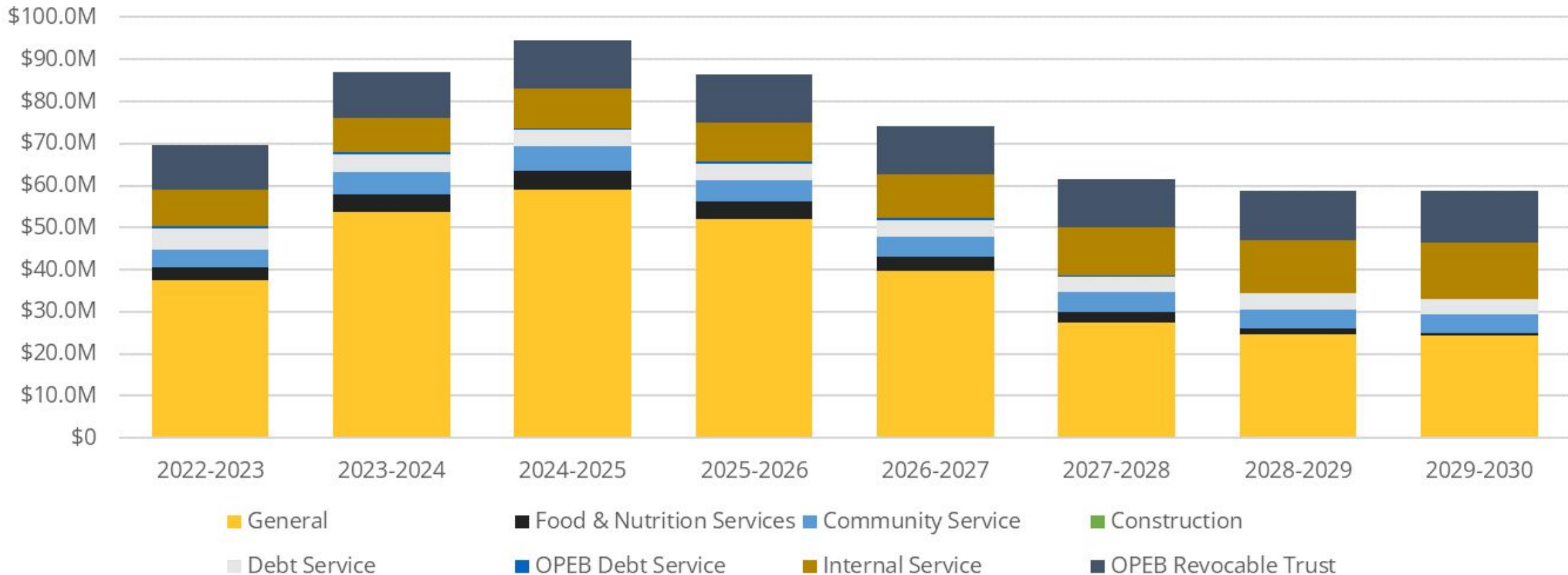


# Fund Balance History

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	\$ 37,483,214	\$ 53,791,906	\$ 59,044,289	\$ 51,989,357	\$ 39,639,357	\$ 27,506,280	\$ 24,532,172	\$ 24,258,183
Food & Nutrition Services	3,174,493	4,182,475	4,495,810	4,146,652	3,346,652	2,473,652	1,589,652	699,652
Community Service	4,085,287	5,176,817	5,748,590	5,049,876	4,904,876	4,700,876	4,532,876	4,391,876
Construction	-	-	-	-	-	-	-	-
Debt Service	5,165,070	4,366,961	3,976,283	3,986,283	4,006,283	3,561,283	3,321,283	3,141,283
OPEB Debt Service	322,041	372,206	432,669	457,669	452,669	457,669	457,669	260,489
Internal Service	8,733,749	8,151,140	9,458,660	9,383,660	10,383,660	11,403,660	12,444,060	13,505,268
OPEB Revocable Trust	10,664,708	10,973,728	11,259,731	11,259,731	11,459,731	11,559,731	11,834,731	12,159,731
<b>Total</b>	<b>\$ 69,628,563</b>	<b>\$ 87,015,233</b>	<b>\$ 94,416,030</b>	<b>\$ 86,273,226</b>	<b>\$ 74,193,226</b>	<b>\$ 61,663,149</b>	<b>\$ 58,712,441</b>	<b>\$ 58,416,480</b>

# Fund Balance History

Total Fund Balance



# General Fund Current Reality

	Actual Results 2024-25	Adopted Budget 2025-26	Revised Budget 2025-26	Adopted Budget 2026-27
<b>Total Beginning Fund Balance</b>	\$ 53,791,906	\$ 56,311,345	\$ 59,044,289	\$ 51,989,357
<b>Revenues</b>	163,655,781	158,590,425	162,370,288	164,450,000
<b>Expenditures</b>	158,403,398	169,547,066	169,425,220	176,800,000
<b>Variance (Revenues - Expenditures)</b>	5,252,382	(10,956,641)	(7,054,932)	(12,350,000)
<b>Total Ending Fund Balance</b>	<u>\$ 59,044,289</u>	<u>\$ 45,354,704</u>	<u>\$ 51,989,357</u>	<u>\$ 39,639,357</u>
<b>Breakdown of Fund Balance Categories</b>				
<b>Nonspendable</b>	\$ 291,247	\$ 300,000	\$ 250,000	\$ 200,000
<b>Restricted</b>	15,207,377	12,765,031	12,811,713	9,035,218
<b>Committed</b>	1,605,982	1,550,000	1,439,638	1,379,948
<b>Assigned</b>	250,000	500,000	500,000	500,000
<b>Unassigned</b>	41,689,683	30,239,673	36,988,006	28,524,191
<b>Total Ending Fund Balance</b>	<u>\$ 59,044,289</u>	<u>\$ 45,354,704</u>	<u>\$ 51,989,357</u>	<u>\$ 39,639,357</u>
<b>Unassigned Fund Balance %</b>	26.32%	17.84%	21.83%	16.13%

# Other Documents

- [Adopted Budget by Budget Unit](#)
- [Staffing Detail by Site and Budget Unit](#)

**Thank you**