

D.C. EVEREST AREA SCHOOL DISTRICT Draft Budget 25-26

Presented by: Dr. Kelley Strike August 20, 2025

Year End Highlights: 2024-2025

• Fund 46 Transfer - \$2,329,958.93

Savings:			
Fund 10 Wage	\$716,996		
Fund 10 Benefits	\$650,015		
Fund 27 Transfer	\$451,263	*largely due to sal/fr savings	
4K Payments	\$103,067		
Transportation	\$157,527		
Curriculum/Assessment	\$146,602		
Additional Interest Revenue	\$231,031		
Subtotal	\$2,456,502		
Other:	-\$126,543.86		
Notable Deficits in Budget:			
Capital Projects 833 - pipes	\$413,344		
Open Enrollment - Rev/Exp	\$300,000		

^{*24-25} audit is not finalized so minor adjustments could be made

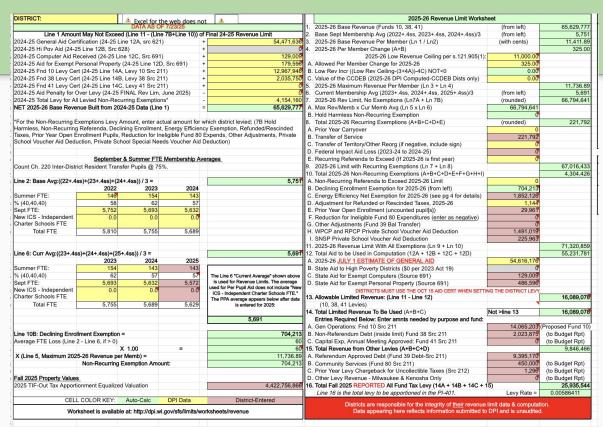
2025-2027 State Biennial Budget Highlights

- 25-26 is the First Year of State Budget
 - School District Revenue Limits:
 - The revenue limit adjustment will be \$325 per pupil in FY26 & FY27.
 - The low revenue ceiling will remain at \$11,000 for FY26 & FY27.
 - No changes to current law for Equalization Aid
 - Special Education Categorical Aid
 - The appropriation is estimated to to reimburse local education agencies (LEAs) for eligible special education expenditures at 42 percent in FY26 and to 45 percent in FY27. (sum certain)
 - High Cost Special Education Aid
 - The appropriation is estimated to to reimburse local education agencies (LEAs) for eligible special education expenditures at 50 percent in FY26 and to 90 percent in FY27.
 - School Based Mental Health Services
 - Provide \$40,000,000 GPR in FY26 and \$10,000,000 GPR in FY27.

Rev Limit Worksheet/Aid

25-26:

- Estimated increased revenue of \$1.5 million in revenue limit authority
- With no increases to aid, the increase falls to tax levy



DCE Projected Tax Levy (as of 8.18.25)

			Estimated
		2024-2025	2025-2026
Fund Number	Fund	Levy	Levy
Fund 10 (Src 211 & 212)	General Fund	\$ 12,972,900	\$ 14,066,499
Fund 38	Debt Service Fund	\$ 2,035,750	\$ 2,023,875
Fund 39	Referendum Debt Service	\$ 10,476,894	\$ 9,395,170
Fund 80	Community Service Fund	\$ 450,000	\$ 450,000
	Total	\$ 25,935,544	\$ 25,935,544
	Mill Rate	\$6.73	\$5.86

Preliminary Budget - Operational Budget (Fund 10/27)

PRELIMINARY BUDGET 25-26		
	Revised Budget 24-25	Preliminary Budget 25-26
GENERAL FUND (FUND 10)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$81,643,945	\$81,881,974
TOTAL EXPENDITURES & OTHER FINANCING USES	\$84,301,612	\$81,881,974
GENERAL FUND (FUND 27)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$14,157,451	\$15,026,323
TOTAL EXPENDITURES & OTHER FINANCING USES	\$14,157,451	\$15,026,323

Other Funds

PRELIMINARY BUDGET 25-26		
	Revised Budget 24-25	Preliminary Budget 25-26
GENERAL FUND (FUND 50)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$3,735,406	\$3,829,611
TOTAL EXPENDITURES & OTHER FINANCING USES	\$4,702,450	\$3,985,382
GENERAL FUND (FUND 80)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$2,793,291	\$3,240,880
TOTAL EXPENDITURES & OTHER FINANCING USES	\$2,794,222	\$3,240,880

Next Steps and Timelines

- Update revenue when final revenue limit is determined (Oct 15th)
 - August 15th Equalized Values Posted by DOR, Finalized October 1 for School Districts
 - 3rd Friday Count (late Sep)
 - o October 15th Final Equalized Aid Released
- Continue Refine budget
- Present a balanced budget: Annual Meeting/Budget Hearing on October 22, 2025



Thank you!
Any Questions?