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# 2026-27 Preliminary Budget Update

Presented to the School Board  
Marie Schrul  
Chief Financial Officer  
June 2, 2026

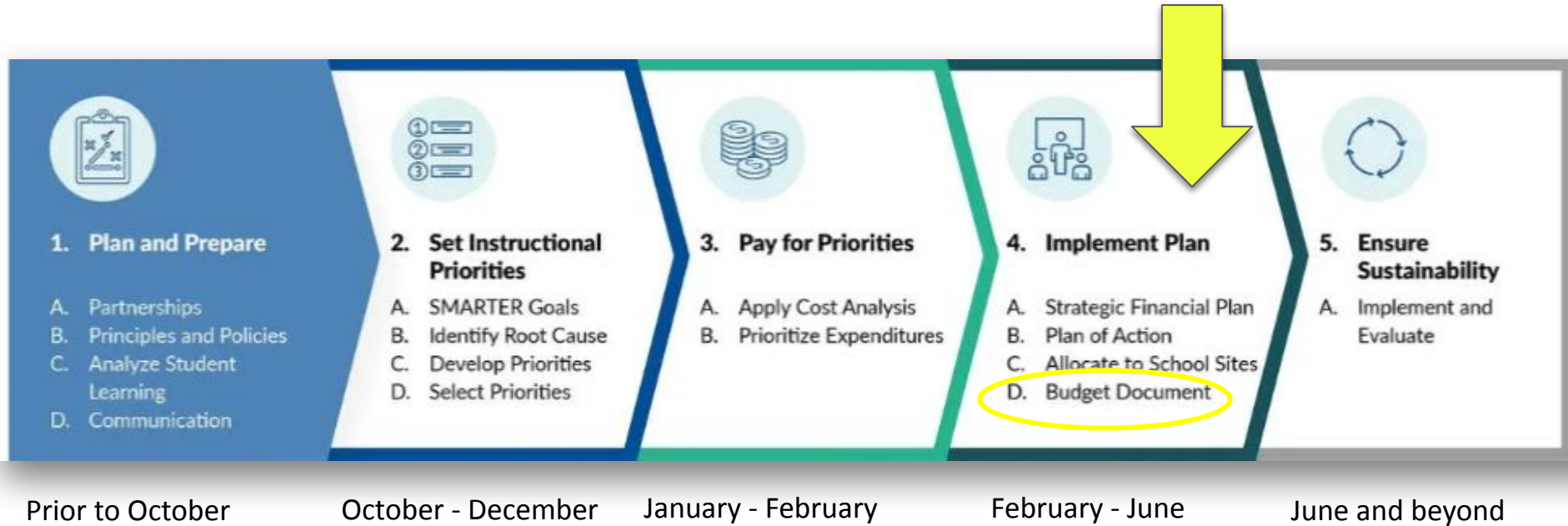
# 2026-27 Preliminary Budget Influencing Factors

- Priority-Based Budgeting framework – aligning resources to strategic plan priorities
- Enrollment changes
- Inflation
- Fiscal year-end projected vs. actual revenue, expenditures and fund balance
- Contractual settlements
- Legislative changes can impact revenue and/or expenditures
- Funding that is one-time only, or expires after a given time period



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# Priority-Based Budgeting (PBB) Framework



# 2026-27 Preliminary General Fund Budget

	2025-26 Revised Budget	2026-27 Preliminary Budget
Revenue	\$155,726,534	\$156,808,628
Less: Expenditures	<u>155,726,534</u>	<u>156,808,628</u>
Surplus/ <b>Shortfall</b>	\$0	\$0
Use of Restricted fund balance		N/A



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# 2026-27 Preliminary General Fund Revenue

Revenue Category	2025-26 Revised Budget	2026-27 Preliminary Budget	Difference
Property Taxes/Levy	\$46,547,831	\$45,408,009	-\$1,139,822
State Aids & Credits	101,794,894	104,922,573	3,127,679
Federal – Grants & Title Programs	2,633,112	2,488,546	-144,566
Other	4,750,697	3,989,500	-761,197
<b>Total General Fund Revenue</b>	<b>\$155,726,534</b>	<b>\$156,808,628</b>	<b>\$1,082,094</b>

preliminary data as of 5/28/26



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# 2026-27 Preliminary General Fund Expenditures

Expenditure Category	2025-26 Revised Budget	2026-27 Inflation & Other Adj	2026-27 Priority-Based Budgeting Adj	2026-27 Preliminary Budget	Difference
Salaries	\$76,399,900	\$2,450,734	-\$3,709,229	\$75,141,395	-\$1,258,505
Benefits	37,722,500	2,237,383	-181,219	39,778,664	2,056,164
Purchased Services	28,565,910	1,337,877	-763,678	29,140,109	574,199
Supplies, Materials & Other	13,038,224	-338,815	49,051	12,748,460	-289,764
<b>Total Expenditures</b>	<b>\$155,726,534</b>	<b>\$5,687,179</b>	<b>-\$4,605,075</b>	<b>\$156,808,628</b>	<b>\$1,082,094</b>

preliminary data as of 5/28/26



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# 2026-27 Revenue & Expenditure Summary – All Funds

Fund	7/1/26 Projected Fund Balance*	2026-27 Preliminary Revenue	2026-27 Preliminary Expenditures	Net Change in Fund Balance	6/30/27 Projected Fund Balance
<b>General Fund</b>	\$6,109,903	\$156,808,628	\$156,808,628	\$0	\$6,109,903
<b>Food Service*</b>	4,393,697	8,024,360	8,306,975	-282,615	4,111,082
<b>Community Service*</b>	740,751	10,242,396	10,184,764	57,632	798,383
<b>Building Construction</b>	53,294,465	1,000,000	36,122,507	-35,122,507	18,171,958
<b>Debt Service</b>	4,320,375	20,611,971	19,733,367	878,604	5,198,979
<b>Custodial</b>	52,637	7,000	7,000	0	52,637
<b>Total All Funds</b>	<b>\$68,911,828</b>	<b>\$196,694,355</b>	<b>\$231,163,241</b>	<b>-\$34,468,886</b>	<b>\$34,442,942</b>

preliminary data as of 5/28/26

use of fund balance is from Restricted fund balance sources only

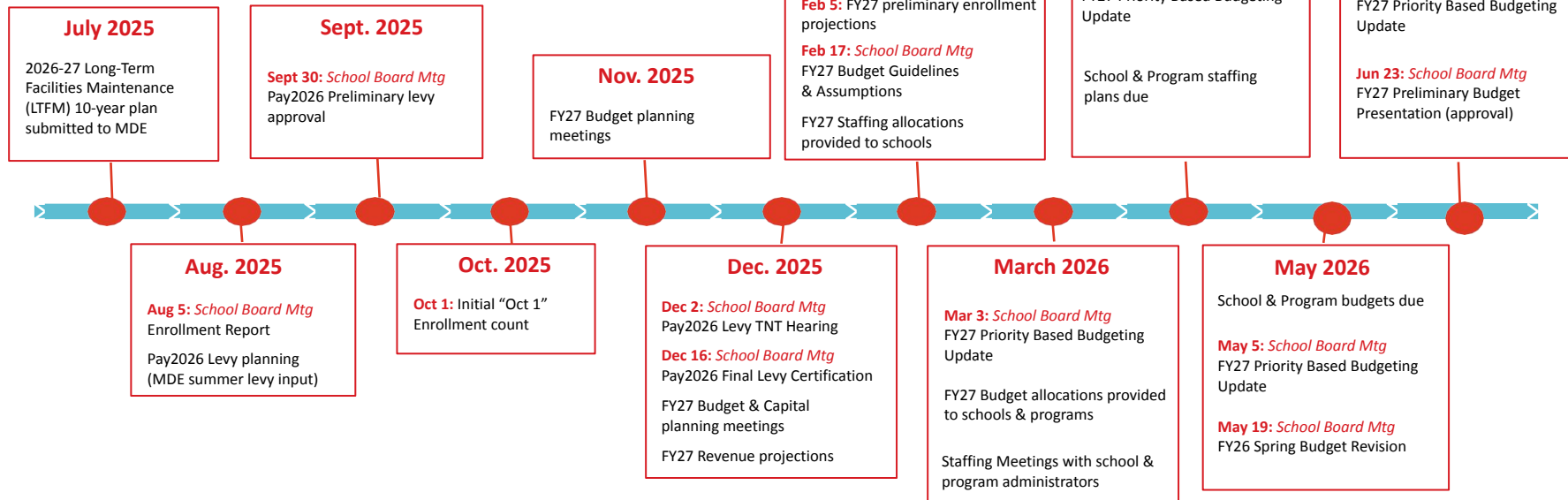
the Food Service & Community Service funds reflect preliminary estimates and are subject to change



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# 2026-27 Budget Timeline





# Questions