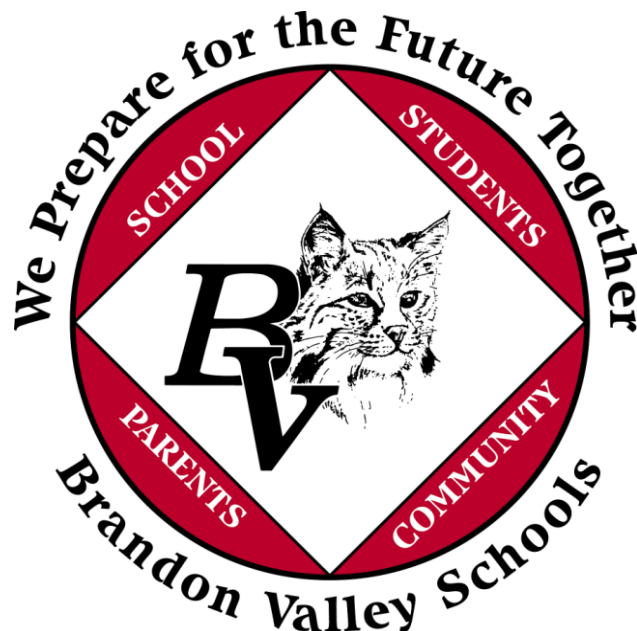


2025-26 Budget Presentation

FUND	REVENUES	EXPENDITURES	SURPLUS/ (DEFICIT)
General	42,968,000	43,048,000	(80,000)
Capital Outlay	10,265,000	8,910,000	1,355,000
Special Education	11,277,000	11,085,000	192,000
Bond Redemption	3,440,000	3,440,000	0
Child Nutrition	3,978,000	4,073,000	(95,000)
TOTAL	71,928,000	70,556,000	1,372,000



2025-26 General Fund Budget

State Aid Formula

Calculation of Instructional FTE Staff Factor (15:1 ratio)

State Aid Fall Enrollment Count divided by 15:

$$5,225 / 15 = 348.33 + 1.92 \text{ LEP} = 350.25 \text{ FTE}$$

Need based on Instructional Staff Salary/Benefits

Target Instructional Staff Salary	\$ 62,821
Target Instructional Staff Benefits (Salary x 29%)	<u>\$ 18,218</u>
TOTAL STAFF SALARY/BENEFITS	\$ 81,039
Multiply by FTE Staff Factor calculated above	<u>x 350.25</u>
STAFF SALARY/BENEFITS NEED	\$28,384,000

Overhead Costs Calculation

Staff Salary/Benefits Need \$28,384,000 x 38.78% \$11,007,326

Calculation of State Aid

Staff Salary/Benefits Need	\$28,384,000
Overhead Costs Need	<u>11,007,326</u>
TOTAL NEED	\$39,391,326
Less, Local Effort	(13,170,930)
Less, Other Revenue Equalization	<u>(1,755,222)</u>
2025-26 STATE AID	\$24,465,174

2025-26 General Fund Budget

Instructional Budget

\$26,841,600 (62.4%)

Support Services Budget

\$14,736,000 (34.2%)

Activities

\$1,214,400 (2.8%)

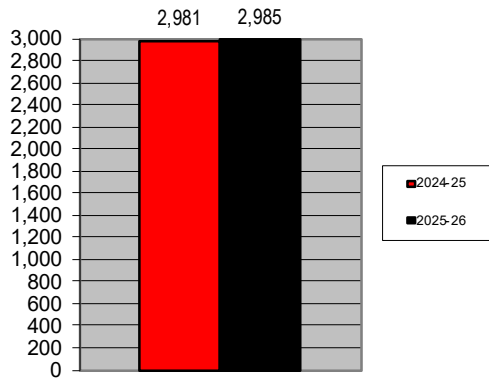
Early Retirement

\$256,000 (0.6%)

2025-26

Enrollment Projections

ELEMENTARY



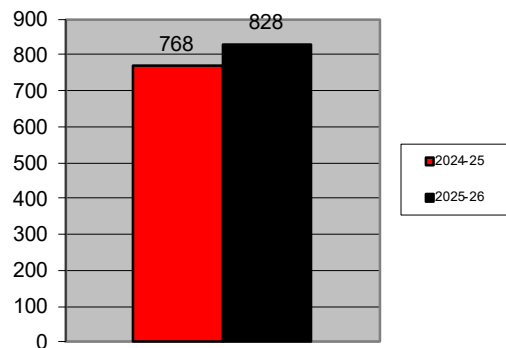
ELEMENTARY

Year	ADM
2024-25	2,981
2025-26	2,985

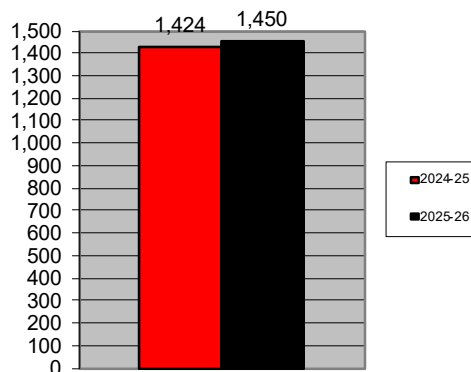
MIDDLE SCHOOL

Year	ADM
2024-25	768
2025-26	828

MIDDLE SCHOOL



HIGH SCHOOL



HIGH SCHOOL

Year	ADM
2024-25	1,424
2025-26	1,450

2024-25 TOTAL 5,173 - 41 (ECH) = 5,132

2025-26 TOTAL 5,263 - 40 (ECH) = 5,223

2025-26 General Fund Expenditures

	2025-26	2024-25	Difference	%
Instructional	26,841,600	25,830,400	1,011,200	3.9%
Support Services	14,736,000	13,825,400	910,600	6.6%
Early Retirement	256,000	131,500	124,500	94.7%
Co-Curricular	1,214,400	1,127,700	86,700	7.7%
TOTAL	43,048,000	40,915,000	2,133,000	5.2%

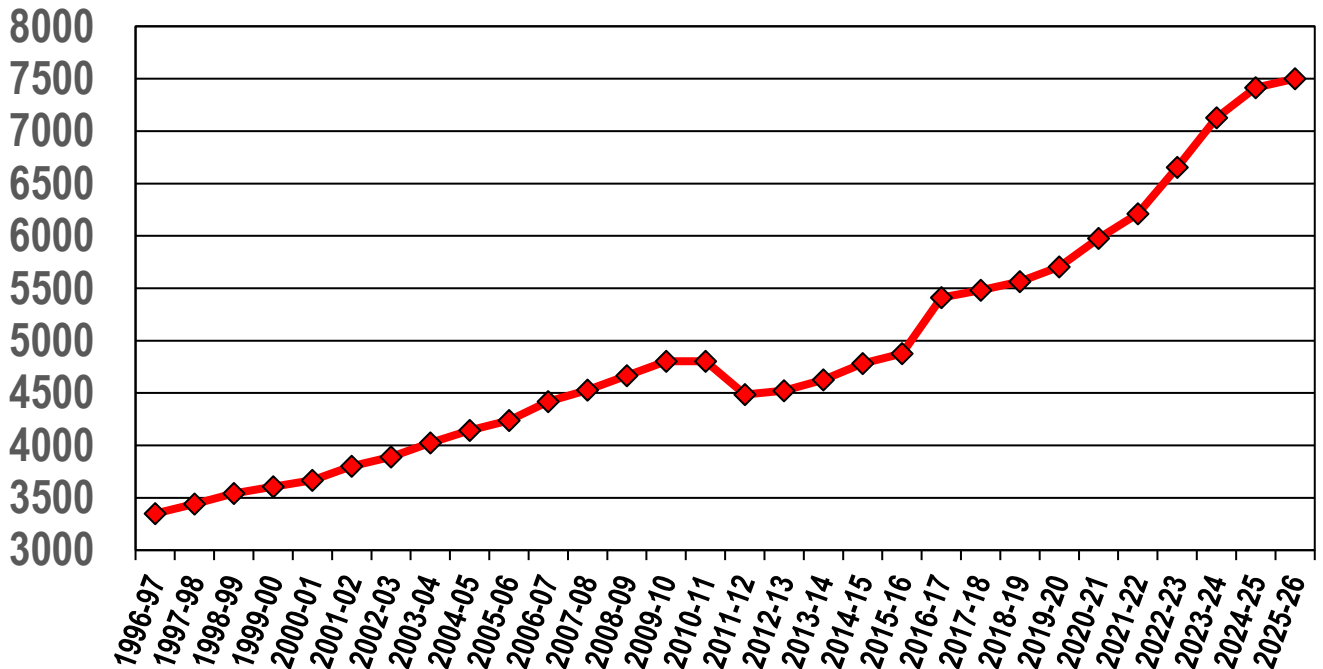
Salary Increase – (2.5% Across the Board)	\$ 850,000
Benefits	157,000
Additional Staff	800,000
Retirement Staff Savings	(115,000)
Property Insurance	20,000
Utilities	150,000
Early Retirement Payments	125,000
Purchased Services, Supplies, Materials	<u>146,000</u>
TOTAL INCREASE	\$ 2,133,000

Number of Certified Employees (FTEs)

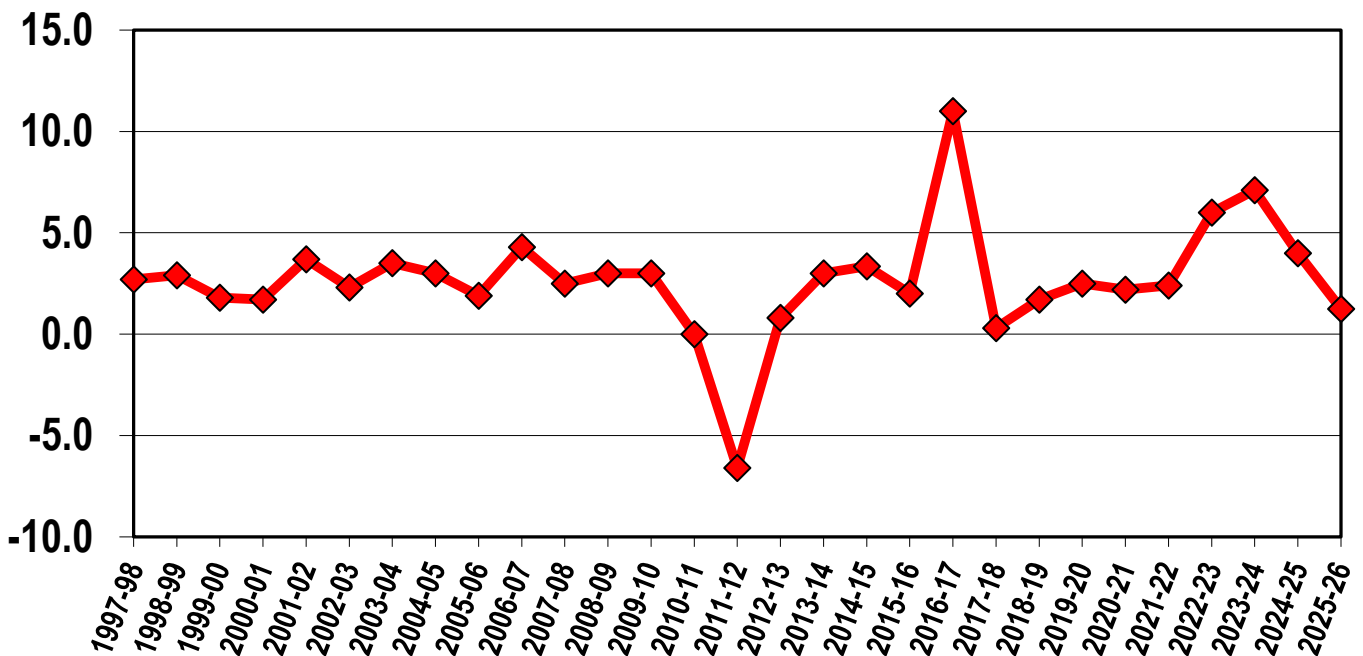
	<u># of F.T.E.'s</u>	<u>ADM</u>
1991-92	126.3	2,140
1992-93	128.7	2,149
1993-94	133.3	2,186
1994-95	141.8	2,208
1995-96	141.8	2,215
1996-97	145.7	2,265
1997-98	149.7	2,310
1998-99	153.2	2,406
1999-00	161.7	2,487
2000-01	162.2	2,510
2001-02	165.2	2,532
2002-03	166.8	2,584
2003-04	173.0	2,649
2004-05	179.5	2,722
2005-06	184.0	2,795
2006-07	191.1	2,920
2007-08	200.5	3,031
2008-09	205.0	3,095
2009-10	216.5	3,227
2010-11	223.0	3,335
2011-12	222.0	3,373
2012-13	231.0	3,488
2013-14	242.0	3,585
2014-15	253.0	3,640
2015-16	260.0	3,778
2016-17	266.0	3,932
2017-18	270.0	4,057
2018-19	277.0	4,251
2019-20	289.0	4,427
2020-21	295.0	4,682
2021-22	310.0	4,867
2022-23	321.0	4,982
2023-24	333.0	5,017
2024-25	334.5	5,080
2025-26	341.0	5,225

Per Pupil Allocations

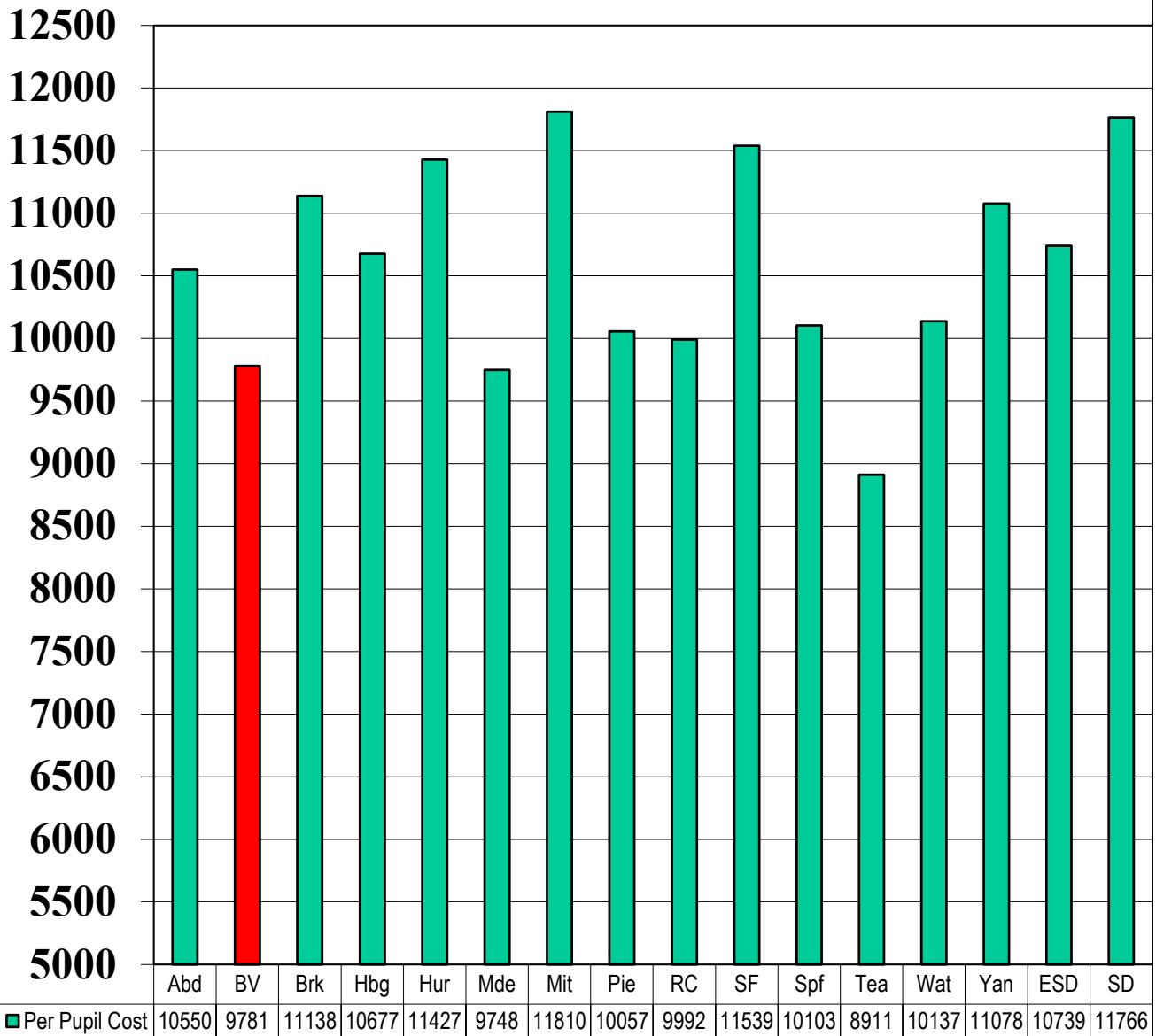
Dollars



% Increase

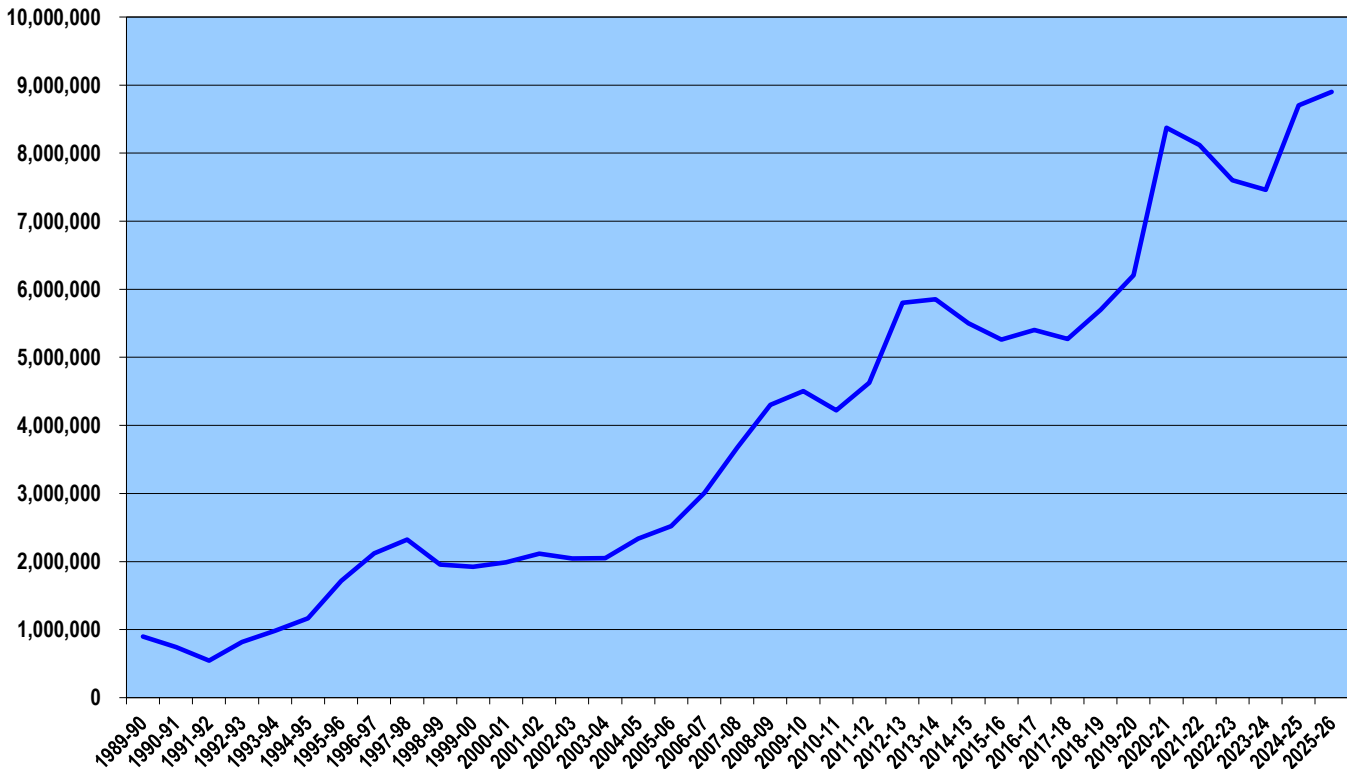


Educational Funds Per Pupil Cost ("Large Schools") 2023-24 State Statistical Profile

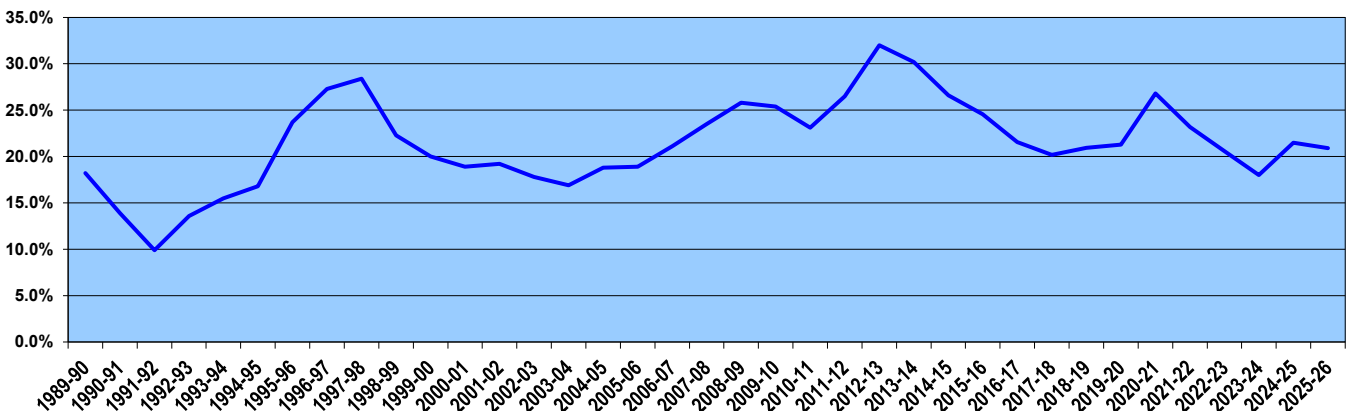


General Fund Balance History

General Fund Balances 1989-2026



Fund Balance % of Expenditures 1989-2026

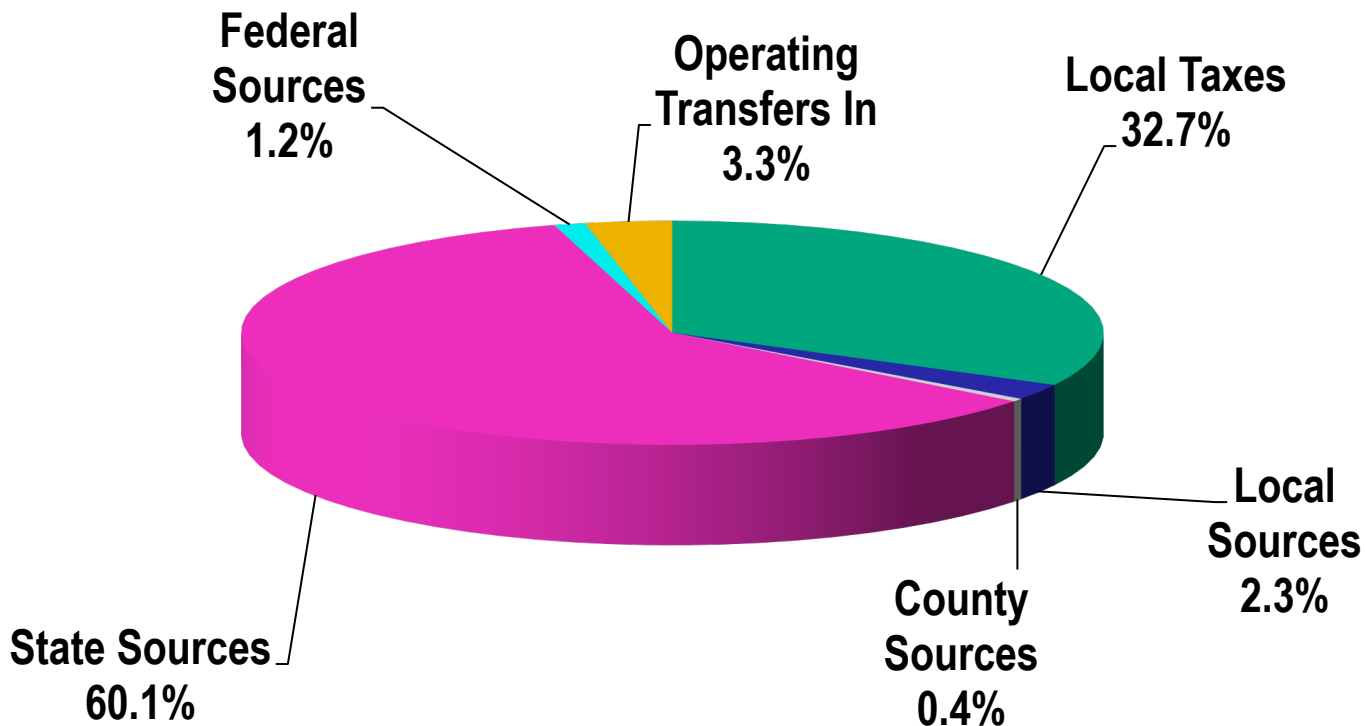


2025-26 General Fund Revenue

\$42,968,000

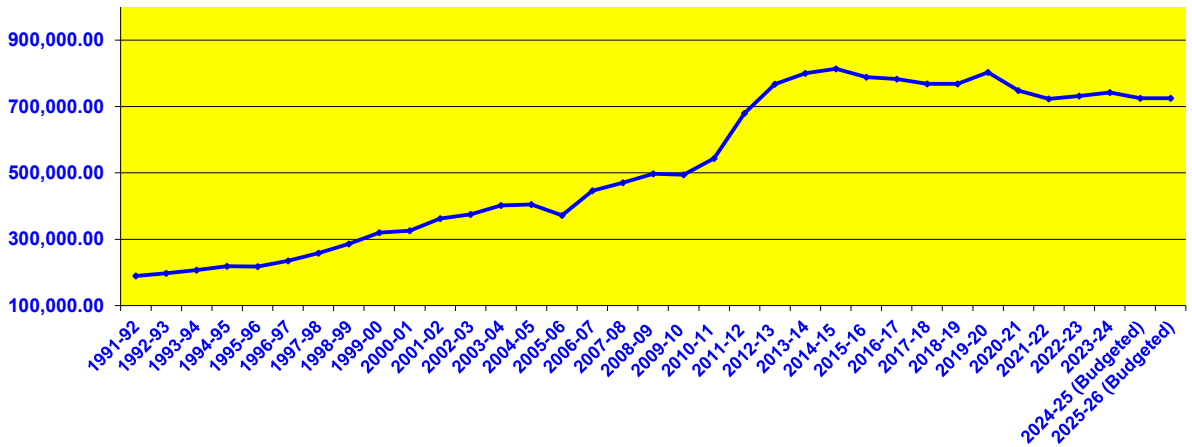
Where the Money Comes From

- Local Taxes \$ 14,050,000
- Local Sources \$ 1,005,000
- County Apportionment \$ 185,000
- State Sources \$ 25,825,000
- Federal Sources \$ 503,000
- Operating Transfers In \$ 1,400,000

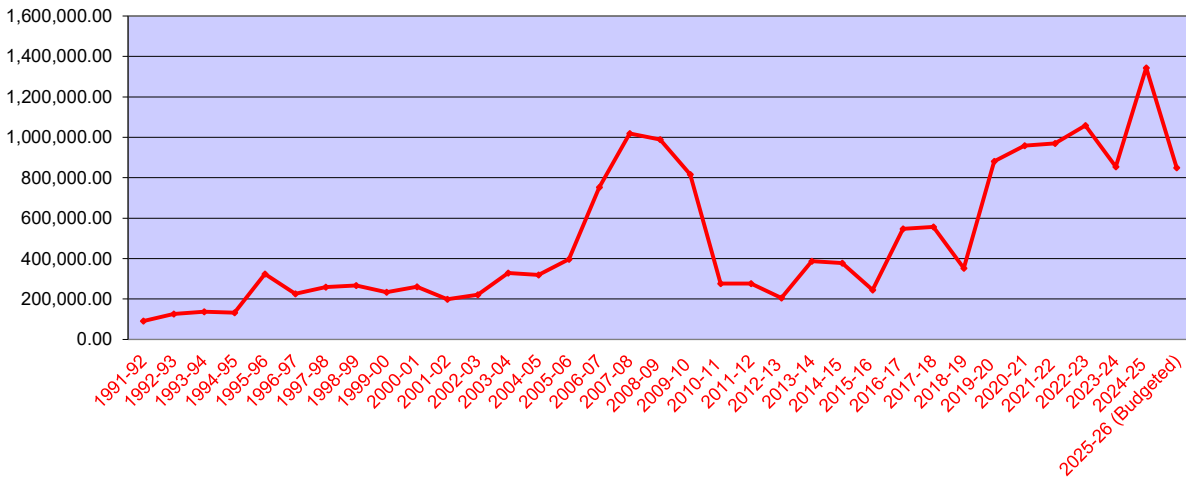


“Other Revenues” History

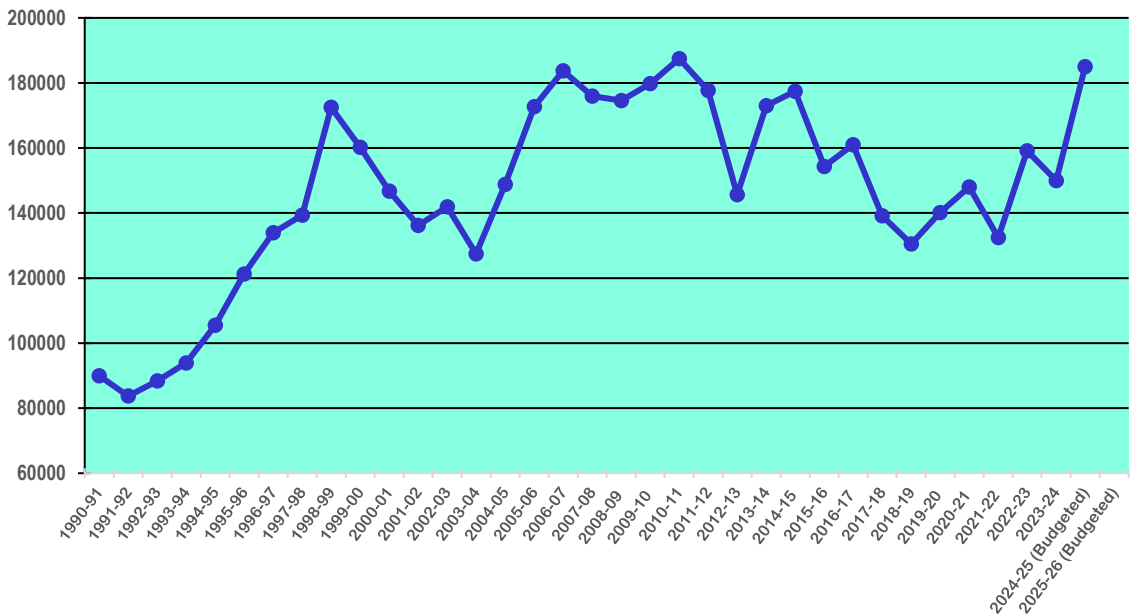
GROSS
RECEIPTS



BANK
FRANCHISE
TAX

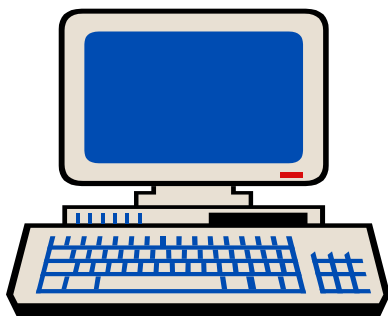


COUNTY
APPORTIONMENT



2025-26 Capital Outlay - \$8,910,000

Operating Transfer to
General Fund
(15.7%) \$1,400,000



Classroom
Furnishings/
Equipment
(1.1%) \$100,500



Co-Curricular
(0.5%) \$41,000



Technology
(27.0%) \$2,402,000

Facility
Improvements
(14.4%) \$1,284,500



Transportation
(6.0%) \$536,000

Maintenance Equipment
(1.0%) \$90,000

Debt Payment
(26.4%)
\$2,351,000



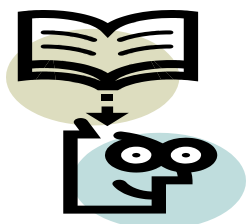
Band/Orchestra/Vocal
(1.4%) \$120,000



Printing Services
(1.1%) \$100,000



Library/Texts
(5.4%) \$485,000



2025-26 Capital Outlay

Debt Service

Debt Service Payments
\$2,351,000

BV Intermediate School
\$537,000
\$3,830,000 Balance @
6/30/26 (8/1/2033)

Burkman Valley
Elementary School/
MS Addition
\$1,814,000
\$30,265,000 Balance @
6/30/26 (8/1/2044)

2025-26 Special Education Budget

Instructional	\$ 7,986,100
Director	421,900
Transportation	602,000
Educational Co-op	1,775,000
Out of District Placements	<u>300,000</u>
	\$11,085,000

2024-25 Budget	<u>10,977,000</u>
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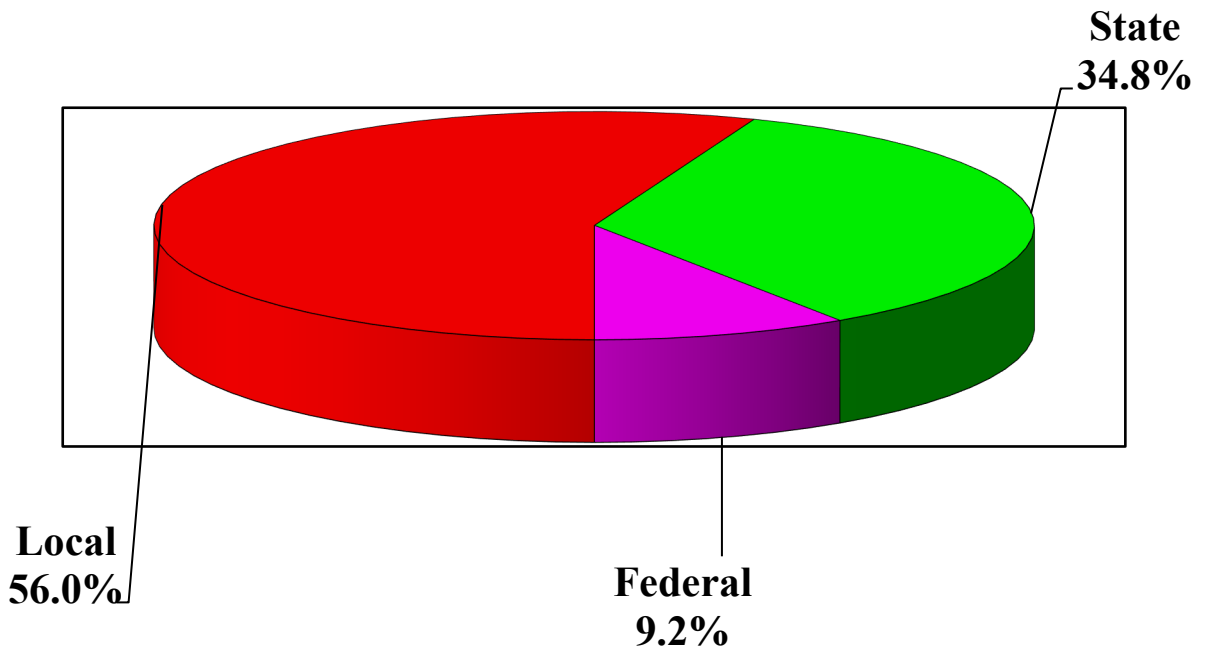
Increase	\$ 108,000 (1.00%)
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2025-26 Special Education

REVENUE

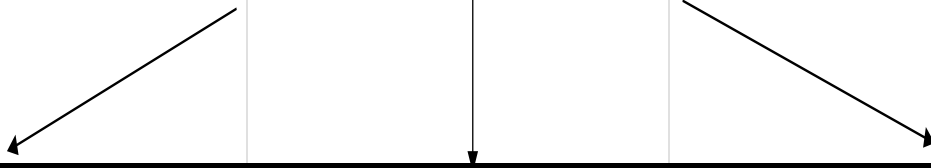
Local Sources	\$ 6,316,000
State Sources	3,920,000
Federal Sources	1,041,000

TOTAL **\$ 11,277,000**



2025-26 Bond Redemption

\$3,440,000
General Obligation
Bond Payments



\$423,000

BV Intermediate School

\$3,150,000

Balance @ 6/30/26
(8/1/2033)

\$1,044,000

Inspiration

Elementary

\$13,755,000

Balance @ 6/30/26
(8/1/2039)

\$1,973,000

Assam Elementary &
HS Addition/Activities Ctr

\$2,900,000

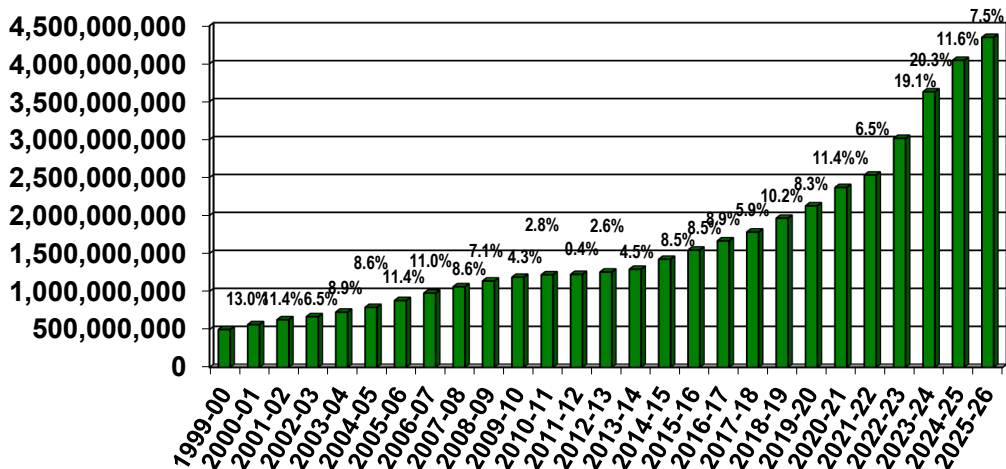
Balance @ 6/30/26
(12/15/2027)

2025-26 Property Valuations

	2025-26	2024-25	Increase
AG LAND	135,650,000	136,333,800	(683,800)
OWNER OCCUPIED	3,200,000,000	3,013,271,500	186,728,500
OTHER (Commercial)	951,000,000	833,765,200	117,234,800
UTILITIES	61,000,000	61,032,118	(32,118)
TOTAL	4,347,650,000	4,044,402,618	303,247,382
		% Increase	7.50%

District Valuation

1999-00	\$498,301,691
2000-01	\$563,144,801
2001-02	\$627,309,734
2002-03	\$667,851,518
2003-04	\$727,553,636
2004-05	\$790,047,800
2005-06	\$880,306,176
2006-07	\$977,303,441
2007-08	\$1,061,601,396
2008-09	\$1,137,347,460
2009-10	\$1,186,131,080
2010-11	\$1,218,887,102
2011-12	\$1,224,128,258
2012-13	\$1,255,569,594
2013-14	\$1,311,480,167
2014-15	\$1,423,036,061
2015-16	\$1,544,277,400
2016-17	\$1,681,907,405
2017-18	\$1,781,416,029
2018-19	\$1,963,081,016
2019-20	\$2,126,681,464
2020-21	\$2,368,341,809
2021-22	\$2,531,838,765
2022-23	\$3,016,566,101
2023-24	\$3,629,618,128
2024-25	\$4,044,402,618
2025-26	\$4,347,650,000



Mill Levies

	2026	2025
General Fund-Ag	1.13	1.20
General Fund-Owner Occupied	2.52	2.68
General Fund-Commercial	5.21	5.54
Capital Outlay Fund	2.35	2.38
Special Education Fund	1.46	1.49
Bond Redemption Fund	0.80	0.83
TOTAL AG LEVY	5.74	5.90
TOTAL OWNER OCC. LEVY	7.13	7.38
TOTAL COMMERCIAL LEVY	9.82	10.24

Metro Area Schools Taxes

2023-24

TAXABLE VALUATIONS	BV	HBG	TEA	SF
AG	\$ 132,368,600	\$ 76,736,985	\$ 22,890,979	\$ 15,348,649
Owner Occupied	2,719,788,500	3,567,279,179	853,264,348	10,879,973,097
Other/Utilities	785,722,028	1,486,600,693	425,266,683	7,323,848,918
TOTAL	\$ 3,637,879,128	\$ 5,130,616,857	\$ 1,301,422,010	\$ 18,219,170,664
TOTAL MILL LEVIES PER THOUSAND				
AG	\$6.21	\$9.92	\$8.51	\$5.76
Owner Occupied	\$7.84	\$11.80	\$10.14	\$7.63
Other	\$11.00	\$15.44	\$13.30	\$11.24
AVG TEACHER COMP	\$85,368	\$72,893	\$69,836	\$81,120
TOTAL G.O. BOND DEBT	\$24,810,008	\$203,615,000	\$70,050,000	\$195,435,000
TOTAL C.O. CERTIFICATE DEBT	\$4,675,000	\$6,045,000	\$14,525,000	\$65,315,000

Mill Levies (per thousand)

