

Budget Presentation #1

Revenue - Tax Cap

Non-Instructional Budget

February 10, 2026



Welcome - Budget Development Overview



The overall budget is presented in three integrated components

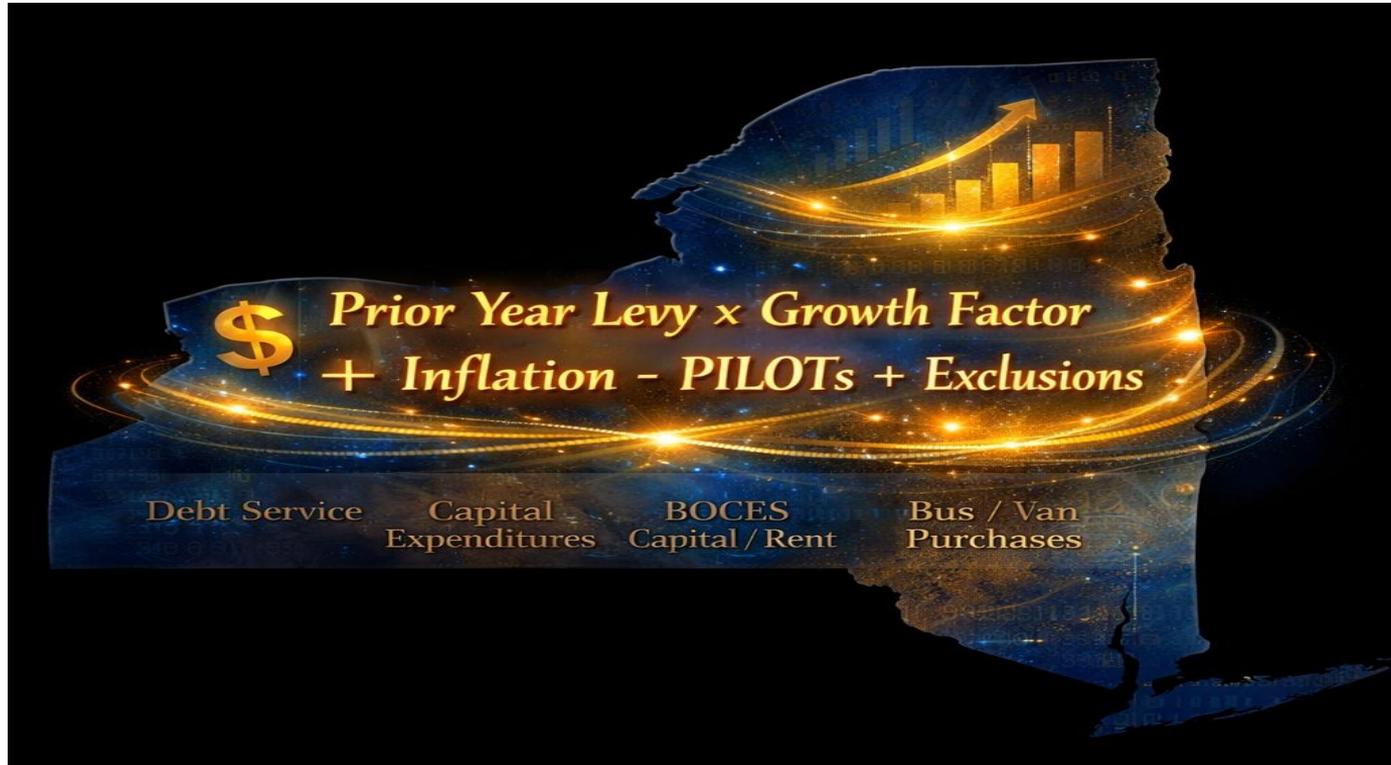
- Non-Instructional & Revenue (Tax Cap)
- Instructional & Revenue (PILOT's)
- Undistributed & Revenue (All Components)

Planning for needs and expenditures must occur simultaneously with revenue planning to ensure a balanced and sustainable budget.

School Business Administrators Goal:

Maximize Controllable **Revenue** and **Minimize** Controllable **Expenses** to offset Uncontrollable Costs.

Maximize Revenue - Tax Cap - Threshold for Voter Approval



Long Term Effects of Tax Cap/Levy Decisions

Wonder:

How does staying at or below a 2% or less tax increase for several years affect what the District can raise in a given year compared to using the allowable tax cap?

Investigate: “I think this calls for a spreadsheet”

Synthesize:



Express: The district would need to exceed the allowable tax cap to generate the same revenue

Reflect: Reflect on how saving today will impact tomorrow.

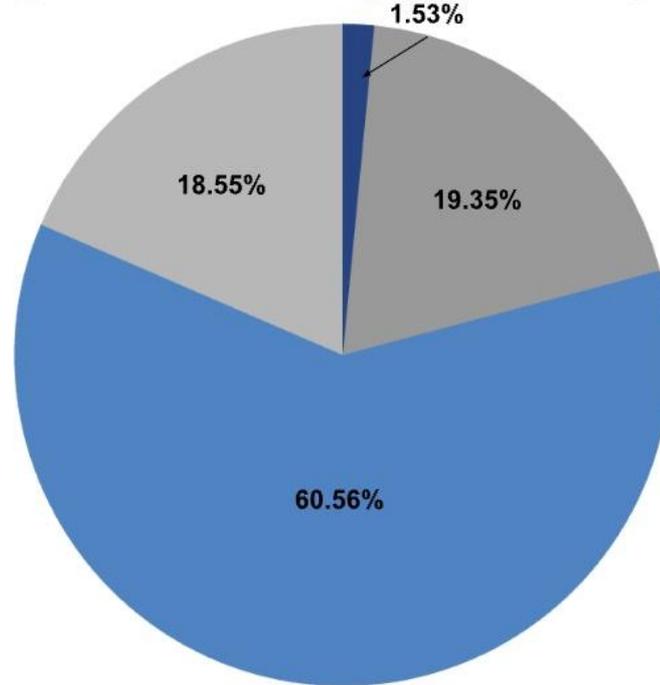
Non-Instructional Budget Summary

Not all costs are known or finalized at this time

Category	Adopted Budget 2025-26	Proposed Budget 2026-27	Dollar Change	Percent Change
General Support	\$66,675	\$72,170	\$5,495	8.2%
Administrative Services	\$913,507	\$910,279	(\$3,228)	0.35%
Central Services	\$2,507,672	\$2,849,265	\$341,593	13.62%
Transportation Services	\$887,424	\$872,770	(\$14,654)	1.65%
Total	\$4,375,278	\$4,704,484	\$329,206	7.52%

Non-Instructional Category Distribution

● General Support ● Administrative Services ● Central Services ● Transportation Services



Budgetary Highlights:

Central Services (Operations & Maintenance)

- Continue with Equipment Replacement Cycle (Gymnasium Backboard, Ventrac Enclosure/Snow broom, Elementary school walk in cooler parts and new steamer)
- Electric and Natural gas Increases
- Facility and Building Upgrades
 - Transition from existing Bus Garage to Building & Grounds Facility
 - Include outdoor lighting
 - Security fence
 - Dumpster pad
 - Elementary School (Library Carpet, Outdoor PA Speakers)
 - High School (Basement Hallway Carpet Replacement, HVAC Replacements)
- Daily Operational Needs

Transportation Services

- Van Replacement

Proposition

- Prior to full EV mandate, looking to procure **2** bus purchases
 - Microbird 16 passenger wheelchair lift gas bus to replace existing 2013 Wheelchair lift gas bus.
 - 60 passenger Gas bus to replace 2017 Diesel Bus



Future Planning:

The district will utilize the results of the building condition survey along with immediate needs to guide future planning:

- Transportation Facility
- Future Capital Outlay Projects
- Future Larger Capital Projects



Future Budget Meetings

- March 10, 2026 - Instructional Budget Presentation
 - High School Laker Hub, 7 pm
- April 14, 2026 - Undistributed Budget and Anticipated Revenues Presentation
 - High School Laker Hub, 7 pm
- May 5, 2026 - Public Hearing on proposed Budget and Meet the Candidates
 - High School Laker Hub, , 7 pm
- May 19, 2026 - Annual Meeting and Budget Vote
 - Elementary School Gymnasium, 11 am - 8:00 pm