

Report 1:

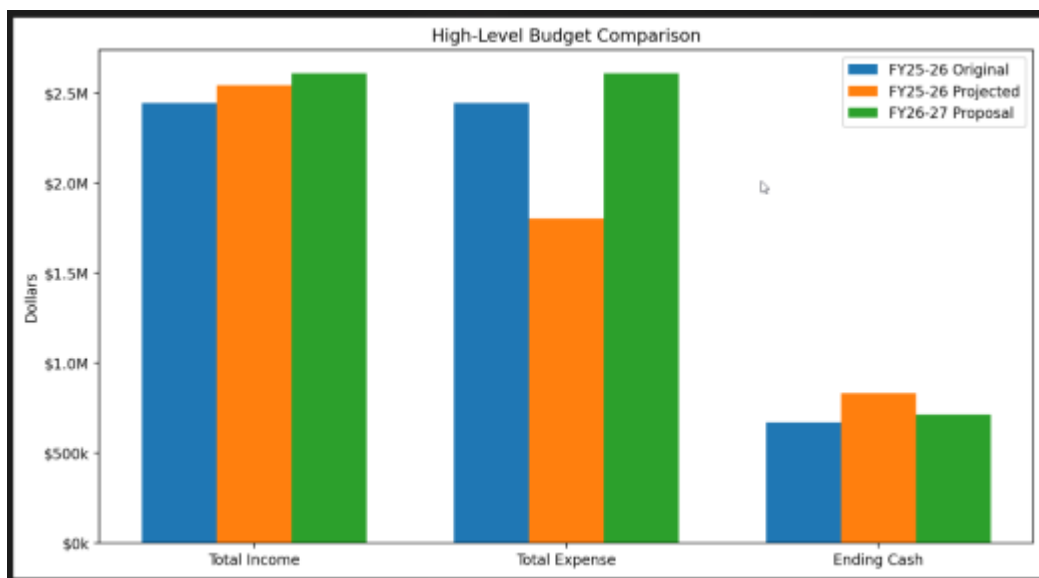
FY25–26 Projected (Jul 2025–Jun 2026) vs. FY25–26 Original Budget

Overall picture

The FY25–26 projected budget shows the District finishing the year in a stronger cash position than originally budgeted, largely because contingency and reserve appropriations were not needed for current-year spending. At the same time, several operating lines are coming in above budget, especially in materials and services, facilities, and technology support.

Significant highlights

- Total income is projected at \$2,543,451.46, up \$98,306.71 from the original budget of \$2,445,144.75.
- Current year tax levy revenue is projected at \$1,574,282.15, which is \$74,122.43 above the original budget of \$1,500,159.72.
- Beginning cash is \$838,754.56, or \$63,754.56 above the original budget assumption of \$775,000.00.
- Offsetting those gains, prior year taxes are projected at \$40,716.72, down \$24,283.28 from the original budget of \$65,000.00. That is a conservative estimate, so the end-year amount could be significantly more.
- Other revenues are projected at \$18,129.92, down \$13,120.08 from the original budget of \$31,250.00.



Expenditure highlights

- **Total expense is projected at \$1,802,387.81, which is \$27,802 above the original budget of \$2,445,145.15.**
- **The total unexpended ending balance is projected at \$832,020 compared with an original budget of \$670,559, an increase of \$161,461 (24%):**
- **Transfers remain at \$115,000.00, unchanged from the original budget.**

Operating cost highlights

- **Personnel services are projected at \$1,130,224.18, which is \$25,861.97 below the original budget of \$1,156,086.15.**
- **Materials and services are projected at \$594,495.35, up \$110,995.35 from the original budget of \$483,500.00.**
- **Within materials and services, the most significant increases include:**
 - **Books and periodicals: \$190,443.82 projected vs. \$128,500.00 budgeted, up \$61,943.82.** Most of this increase was invested in building digital collections for future demand.
 - **Facilities and IT maintenance: \$195,141.84 projected vs. \$134,200.00 budgeted, up \$60,941.84**
 - **Computer maintenance: \$78,866.66 projected vs. \$43,000.00 budgeted, up \$35,866.66**
 - **Building and grounds maintenance: \$82,786.51 projected vs. \$60,000.00 budgeted, up \$22,786.51**
- **A few lines are coming in below budget, including:**
 - **Heating fuel: \$10,165.36 projected vs. \$20,300.00 budgeted, down \$10,134.64**
 - **Baker Branch total: \$650,962.09 projected vs. \$662,256.03 budgeted, down \$11,293.94**

Ending position

- **Projected ending cash is \$832,020.15, which is \$161,461.55 above the originally budgeted \$670,558.60.**
 - **This reflects a year in which operating costs were mixed, and the District's contingency and reserve amounts appropriated in the original budget were able to be preserved and grown with savings.**
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Report 2:

FY26–27 Budget Proposal vs. FY25–26 Original Budget

Overall picture

The FY26–27 proposed budget builds on the District’s stable tax-supported funding base while increasing planned spending in several operational areas, especially personnel, materials, facilities, and technology. The proposal also increases reserve capacity while reducing transfers to the Capital Investment Fund.

Significant highlights

- Total income in the FY26–27 proposal is \$2,609,147.11, which is \$164,002.36 above the FY25–26 original budget of \$2,445,144.75.
- Current year tax levy revenue is budgeted at \$1,599,162.07, up \$99,002.35 from the FY25–26 original budget of \$1,500,159.72.
- Beginning cash is budgeted at \$840,000.00, which is \$65,000.00 above the FY25–26 original assumption of \$775,000.00.
- Prior year taxes remain budgeted at \$65,000.00, unchanged from FY25–26 original.
- Other revenues remain budgeted at \$31,250.00, unchanged from FY25–26 original.

Expenditure highlights

- Total expense in the FY26–27 proposal is \$2,609,147.23, up \$164,002.08 from the FY25–26 original budget of \$2,445,145.15.
- Personnel services are budgeted at \$1,239,942.23, which is \$83,856.08 above the FY25–26 original budget of \$1,156,086.15.
- Materials and services are budgeted at \$586,100.00, up \$102,600.00 from the FY25–26 original budget of \$483,500.00.
- Total contingency is budgeted at \$713,105.00, which is \$42,546.00 above the FY25–26 original budget of \$670,559.00.
 - Reserve for future expenditure rises from \$655,000.00 to \$690,000.00, an increase of \$35,000.00
 - Operating contingency rises from \$15,559.00 to \$23,105.00, an increase of \$7,546.00
- Total transfers fall from \$115,000.00 to \$50,000.00, a decrease of \$65,000.00
 - This is driven by the Transfer to Capital Investment Fund dropping from \$100,000.00 to \$35,000.00, down \$65,000.00

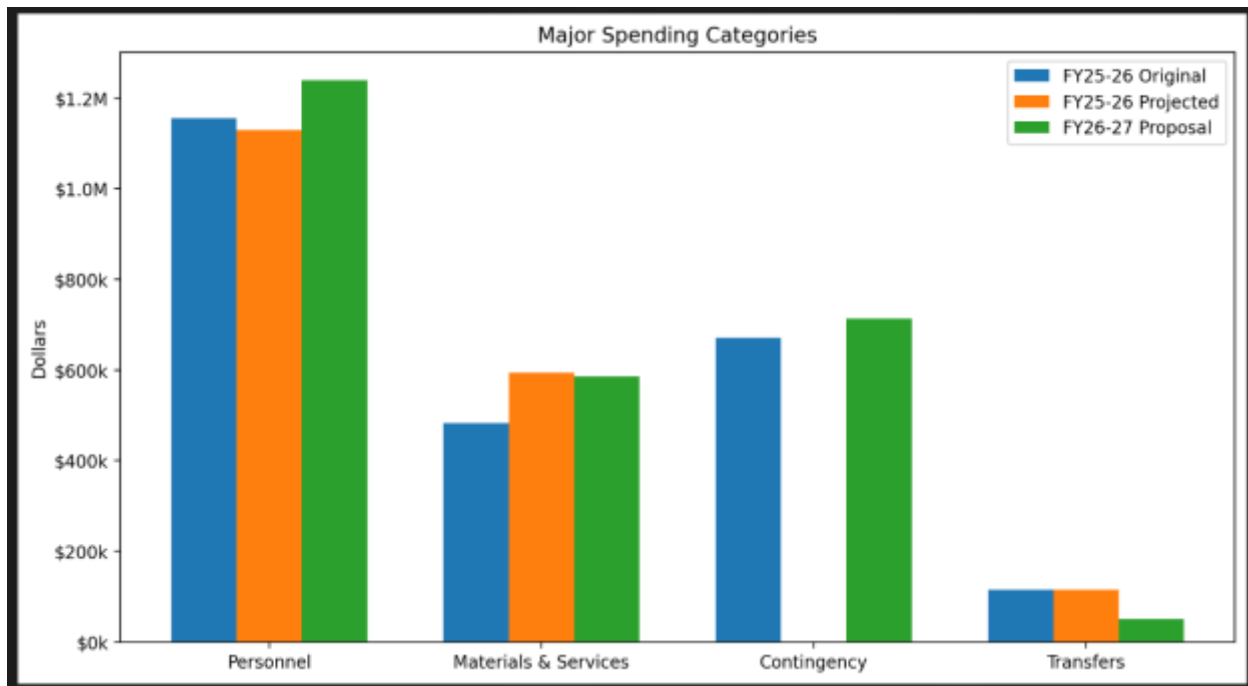
Operating cost highlights

- Major proposed increases include:

FY2026-27 Budget Preliminary Outlook

Apr 14 2026

- **Current year tax levy revenue: up \$99,002.35**
- **Personnel services: up \$83,856.08**
- **Materials and services: up \$102,600.00**
- **Facilities and IT maintenance: \$195,300.00 vs. \$134,200.00, up \$61,100.00**
- **District salaries: \$809,252.35 vs. \$758,458.80, up \$50,793.55**
- **Computer maintenance: \$84,600.00 vs. \$43,000.00, up \$41,600.00**
- **Group insurance: \$177,092.00 vs. \$156,848.00, up \$20,244.00**
- **Corporate costs: \$87,350.00 vs. \$71,650.00, up \$15,700.00**
- **Books and periodicals: \$144,500.00 vs. \$128,500.00, up \$16,000.00**
- **Building and grounds maintenance: \$76,000.00 vs. \$60,000.00, up \$16,000.00**
- **Notable reductions include:**
 - **Transfers to Capital Investment Fund: down \$65,000.00**
 - **Heating fuel: \$18,300.00 vs. \$20,300.00, down \$2,000.00**



Ending position

- **Ending cash in the FY26–27 proposal is budgeted at \$713,104.88, which is \$42,546.28 above the FY25–26 original budget of \$670,558.60.**
- The proposal therefore reflects both **expanded authorization for operating costs** and a **modest strengthening of reserves and ending cash**, while shifting less money into the Capital Investment Fund than in the FY25–26 original budget.