

2026-2027 Budget Items for Consideration

Revenue

Revenue Limit Increase

The state budget allows for an increase in the per-pupil low revenue limit from \$11,650 to \$11,975 this year. If we take full advantage of this increase, our base revenue will increase by about \$330,525. This also takes into account our lower projected enrollment.

Federal Aid

We will have a decrease in federal Title money this year of \$23,477.

Expenditure Options

Vehicle Replacement

In June, the board approved the purchase of ten new buses. The total cost is \$1,490,264. We will also sell our current fleet for approximately \$1,074,500 for a difference of \$442,764. If we qualify for high-cost transportation aid again, we would be reimbursed by the state for most of the purchase in the 2026-2027 fiscal year.

Construction of Open Doors

The board approved building a new Open Doors building on August 17, 2026. The approximate cost will be \$315,000

Boyd Boiler Replacement

All three boilers in Boyd need replacement. The manufacturer is out of business, and repair parts are no longer available. The total cost to replace all three boilers is \$67,000.

High School Boiler Replacement

We would like to begin replacing our high school boilers. We have six total to replace as the majority are over 20 years old. The quote to replace one boiler with a stainless steel air exchanger is \$64,000.

District Office Addition

This project is under construction. The total project cost is estimated to be about \$2.8 million. We paid about \$665,094 of this project in the previous fiscal year. The remaining \$2,154,922 would be incurred this year. This is a Fund 46 expense.

Parking Lot Project

We have planned the main parking lot refurbishment for next year. We are estimating it will cost about \$750,000. We are unsure if the timing of the project will impact this or next fiscal year. We planned to put about \$300,000 towards it this year. This is a Fund 46 expense.

Office Space Remodel

The existing district office and high school office space will require some basic remodeling. We do not have firm plans at this time but hope to keep the total cost under \$150,000.

Boyd School Fire Alarm

This has been on our facility plan for a long period of time and is something we should consider replacing soon. Estimated cost is \$80,000.

Main Campus PA System

Our main building PA system has become outdated and has a number of problems we need to repair. This could range from \$40,000 to \$350,000.