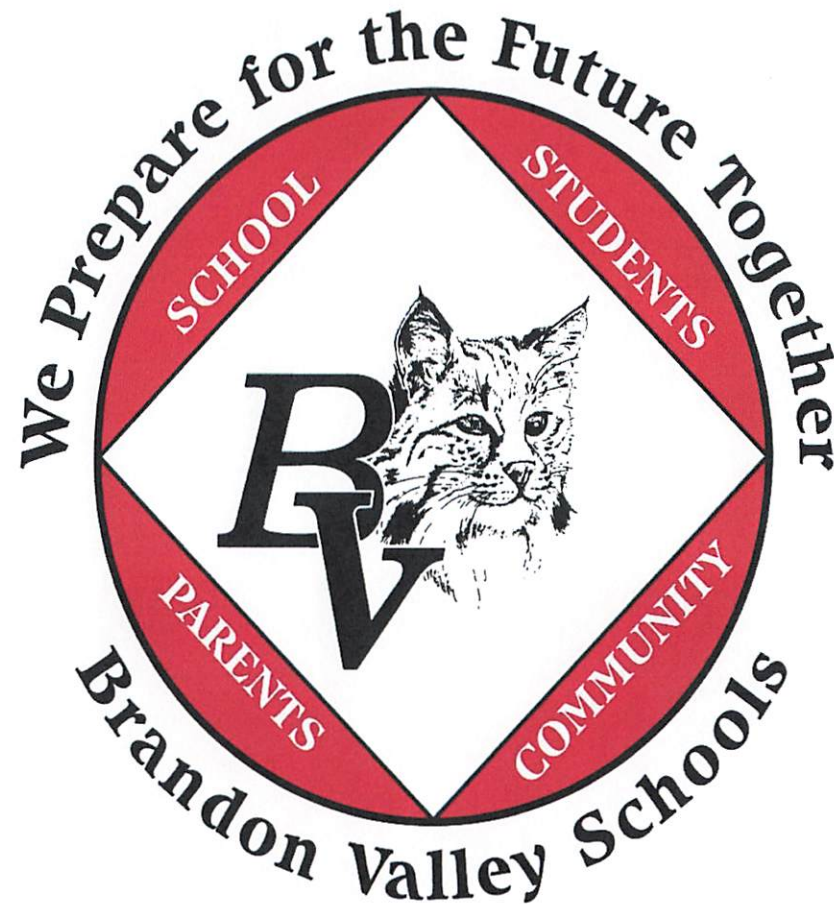


2025-26 ANNUAL BUDGET



**BRANDON VALLEY
SCHOOL DISTRICT 49-2**

BRANDON VALLEY SCHOOL DISTRICT 49-2

2025-26 Budget

Board of Education

Ellie Saxer	2026
Gregg Ode.....	2027
Nick Scott	2027
David Bell.....	2028
Renee Ullom	2028

A Proposal of a Financial Plan for Providing Educational
Opportunities for the Children of our Community.

Submitted by:

Dr. Jarod Larson
Superintendent

Paul J. Lundberg, Business Manager
James A. Schobert, Assistant Business Manager

**BRANDON VALLEY SCHOOL DISTRICT
2025-26**

	General Fund	Capital Outlay Fund	Spec. Ed Fund	Bond Red. Fund	Food Service Fund
APPROPRIATIONS					
Instruction					
Brandon Elementary	3,524,600	150,000			
Valley Springs Elementary	0	0			
Robert Bennis Elementary	2,900,600	125,000			
Fred Assam Elementary	2,870,100	165,000			
Inspiration Elementary	2,004,900	74,000			
Intermediate School	4,051,400	243,000			
Middle School	3,702,600	300,000			
Senior High School	6,791,100	1,914,000			
Class Size Reduction Grant	146,200	0			
Gifted	0	0			
English-Second Language	650,500	0			
Title I	173,600	0			
Special Ed	0	95,000	8,659,100		
TOTAL INSTRUCTION	26,815,600	3,066,000	8,659,100	0	0
Support Services					
Guidance	1,144,800	1,600			
Attendance Advocate	171,000	0			
Health Services	448,100	4,000			
CARES Act	0	0			
Print Shop	16,000	100,000			
Curriculum Director	180,900	0			
Curriculum Staff	82,200	0			
In-Service Days	0	0			
District Computer Coordinator	561,600	0			
Library	422,200	68,000			
Board of Education	134,400	0			
Office of Superintendent	412,300	18,500			
Operations Manager	174,700	0			
BE Principal	249,100	0			
VSE Principal	0	0			
RBE Principal	282,800	0			
FAE Principal	226,300	0			
IE Principal	227,500	0			
Intermediate School Principal	435,600	0			
Middle School Principal	418,900	0			
Senior High Principal	719,300	0	0		
Special Ed Director	0	0	407,900		
Office of the Principals	0	9,400	0		
Theater Director	11,300	30,000	0		
Fiscal Services	573,400	0	0		
Operation of Plant	5,970,800	1,284,500	0		
Facilities Construction	0	0	0		
Land Acquisition	0	0	0		
Transportation	1,786,800	536,000	10,000		
Educational Co-op	0	0	1,775,000		0
Food Service	0	0	0	0	4,113,000
TOTAL SUPPORT SERVICES	14,650,000	2,052,000	2,192,900	0	4,113,000
NON-PROGRAMMED SERVICES	256,000	0	300,000	0	0
DEBT SERVICE	0	2,351,000	0	3,440,000	0
CO-CURRICULAR	1,226,400	41,000	0	0	0
OPERATING TRANSFER OUT	0	1,400,000	0	0	0
TOTAL APPROPRIATIONS	42,948,000	8,910,000	11,152,000	3,440,000	4,113,000

**BRANDON VALLEY SCHOOL DISTRICT
2025-26 BUDGET**

	General Fund	Capital Outlay Fund	Spec. Ed Fund	Bond Red. Fund	Food Service Fund
MEANS OF FINANCE					
REVENUE-LOCAL SOURCES					
Taxes	14,200,000	9,960,000	6,135,000	3,440,000	
Tuition	0				
Earnings from Investments	350,000				
Co-Curricular Activities	190,000				
All Other	585,000	285,000	181,000		2,728,000
TOTAL LOCAL	15,325,000	10,245,000	6,316,000	3,440,000	2,728,000
REVENUE-COUNTY SOURCES					
County Apportionment	190,000				
In Lieu of Taxes	0				
TOTAL COUNTY SOURCES	190,000	0	0	0	0
REVENUE-STATE SOURCES					
State Aid	24,000,000		3,920,000		
Apportionment	550,000				
Bank Franchise Tax	900,000				
Other	0				
TOTAL STATE SOURCES	25,450,000	0	3,920,000	0	0
REVENUE-FEDERAL SOURCES					
CARES/ESSER	0				
Title I	335,000				
Title III-ESL	5,000				
Title IV	17,000				
IDEA Part B/Preschool	0		1,071,000		
Title II & CSR	125,000				
Perkins Grant	0	20,000			
Other Grants	30,000				
Food Service Free/Reduced	0				1,030,000
Food Service Commodities	0				260,000
TOTAL FEDERAL SOURCES	512,000	20,000	1,071,000	0	1,290,000
Operating Transfers In	1,400,000	0	0	0	0
TOTAL REVENUE	42,877,000	10,265,000	11,307,000	3,440,000	4,018,000
Less expenditures (from previous page)	42,948,000	8,910,000	11,152,000	3,440,000	4,113,000
CURRENT YR BUDGET BALANCE	(71,000)	1,355,000	155,000	0	(95,000)
Estimated Fund Balance @6/30/25	8,900,000	6,147,000	865,000	1,405,000	1,673,000
Estimated Fund Balance @6/30/26	9,200,000	7,600,000	950,000	1,405,000	1,600,000

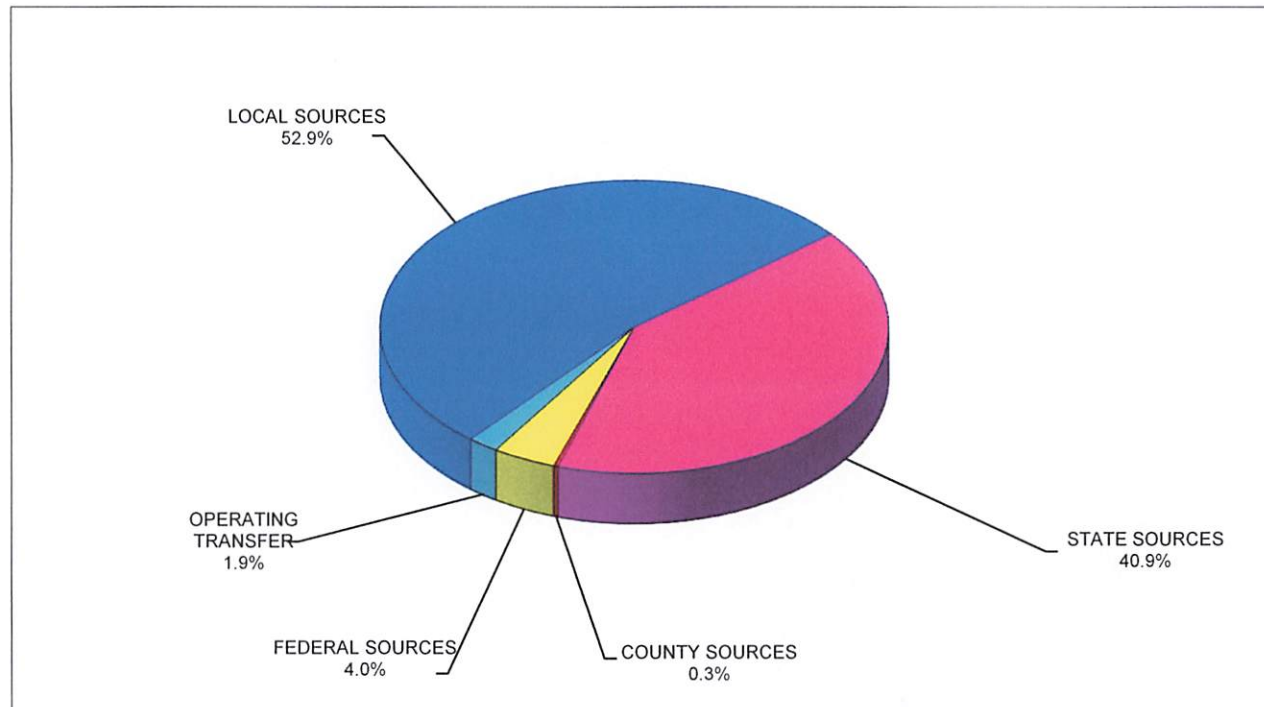
REVENUE

TOTAL BUDGET 2025-26

\$71,907,000

GENERAL	\$42,877,000
CAPITAL OUTLAY	10,265,000
SPECIAL EDUCATION	11,307,000
BOND REDEMPTION	3,440,000
FOOD SERVICE	4,018,000

LOCAL SOURCES	\$38,054,000
STATE SOURCES	29,370,000
COUNTY SOURCES	190,000
FEDERAL SOURCES	2,893,000
OPERATING TRANSFER	1,400,000

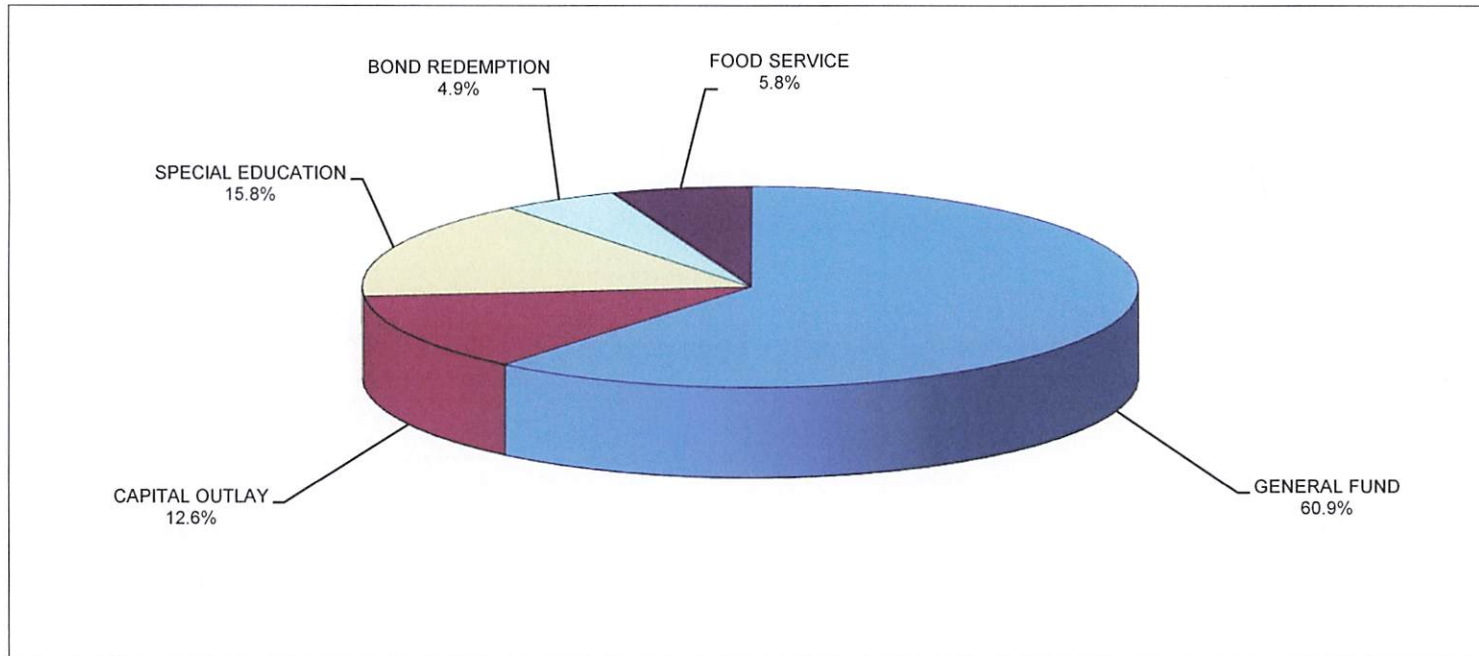


EXPENDITURES

TOTAL BUDGET 2025-26

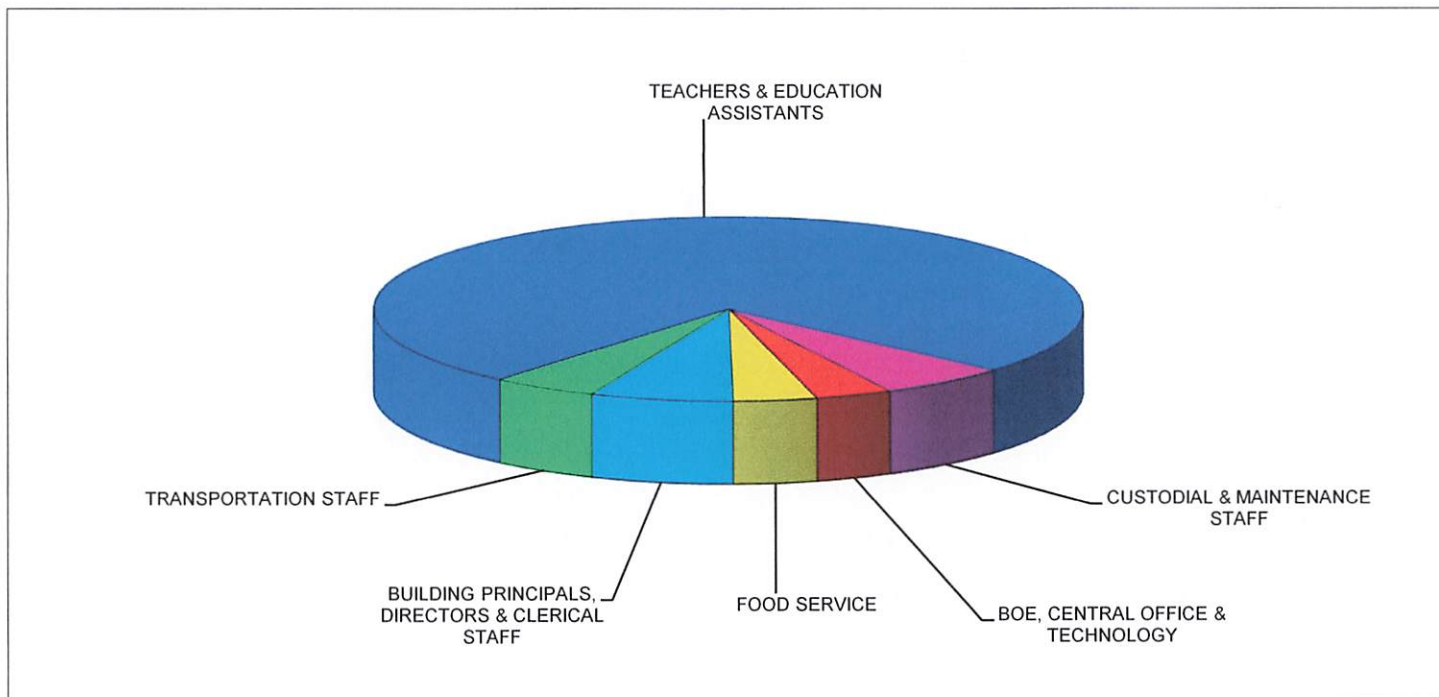
\$70,563,000

GENERAL FUND	\$42,948,000
CAPITAL OUTLAY	8,910,000
SPECIAL EDUCATION	11,152,000
BOND REDEMPTION	3,440,000
FOOD SERVICE	4,113,000



SALARIES 2025-26

- 75.5% of salaries paid are to Teachers & Education Assistants
- 5.9% of salaries paid are to Custodial & Maintenance Staff
- 3.5% of salaries paid are to BOE, Central Office & Technology
- 3.8% of salaries paid are to Food Service
- 6.5% of salaries paid are to Building Principals, Directors & Clerical Staff
- 4.8% of salaries paid are to Transportation Staff

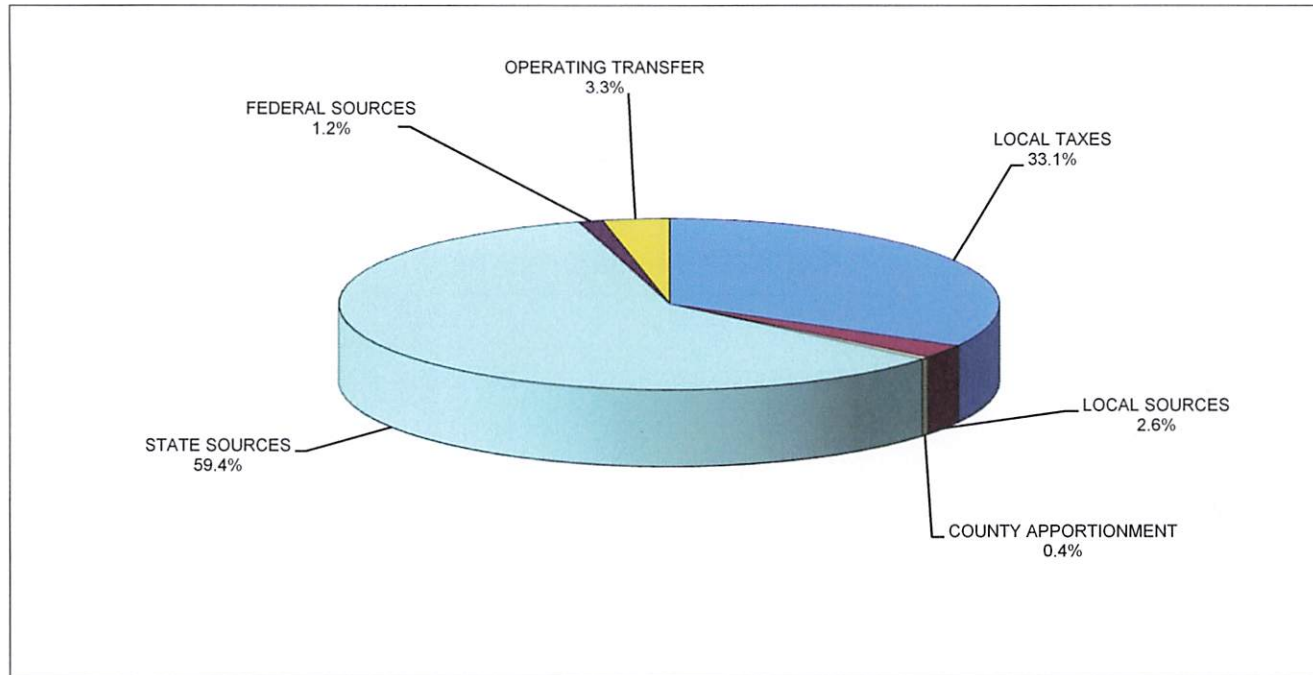


GENERAL FUND REVENUE 2025-26

\$42,877,000

WHERE IT COMES FROM
(REVENUE)

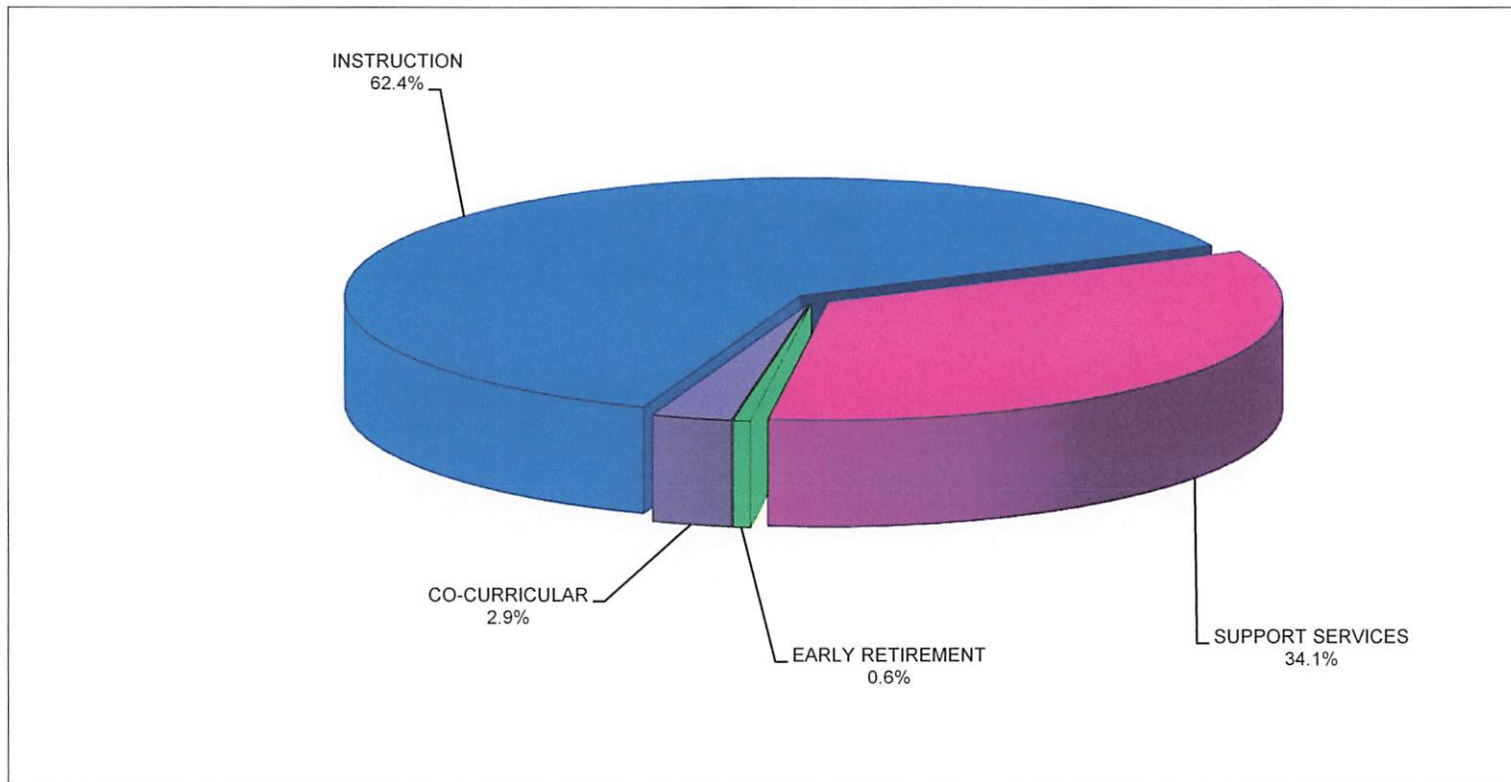
LOCAL TAXES	\$14,200,000
LOCAL SOURCES	1,125,000
COUNTY APPORTIONMENT	190,000
STATE SOURCES	25,450,000
FEDERAL SOURCES	512,000
OPERATING TRANSFER	1,400,000



GENERAL FUND EXPENDITURES 2025-26

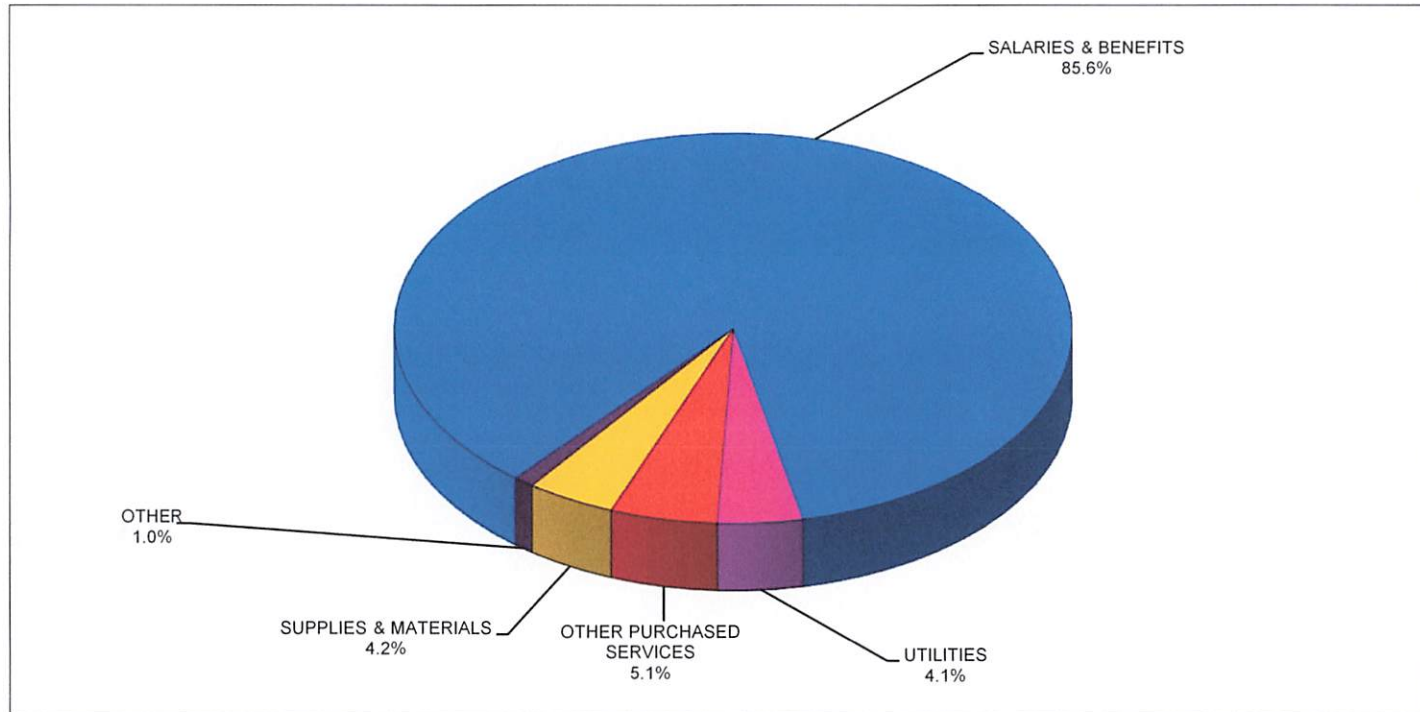
\$42,948,000

INSTRUCTION	\$26,815,600
SUPPORT SERVICES	14,650,000
EARLY RETIREMENT	256,000
CO-CURRICULAR	1,226,400



GENERAL FUND EXPENDITURES 2025-26 BY OBJECT LEVEL

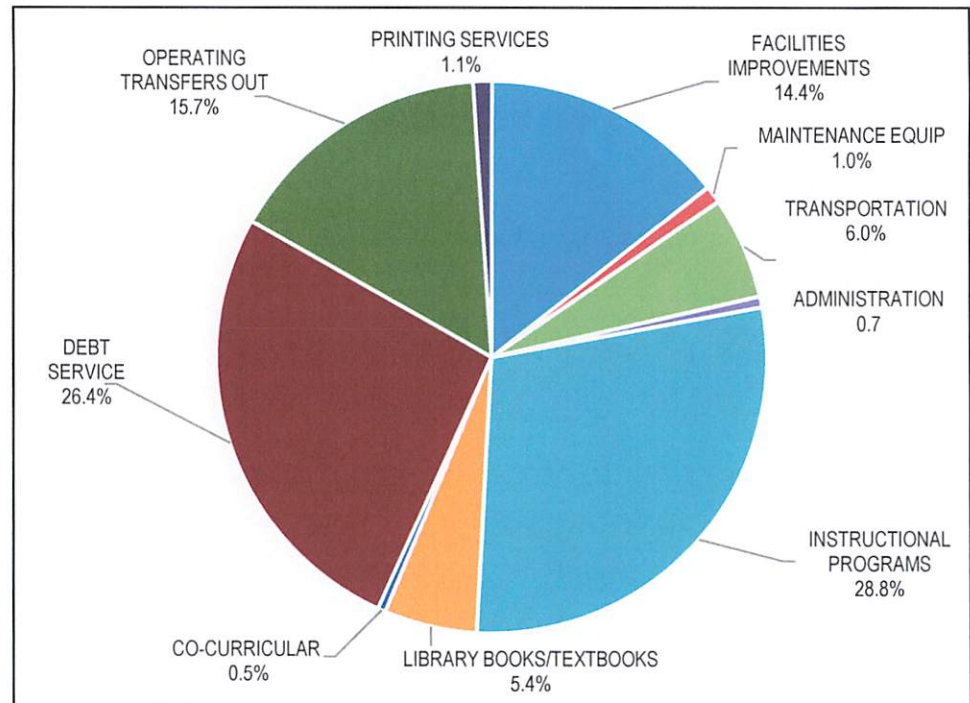
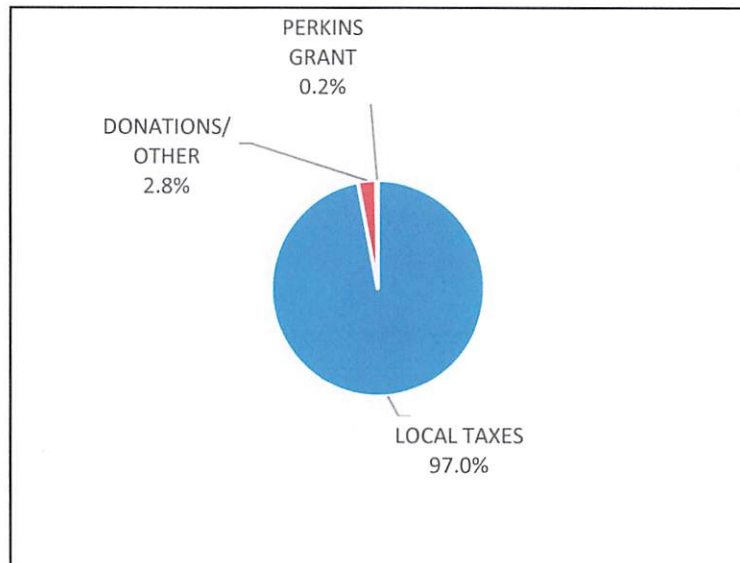
SALARIES & BENEFITS	\$36,755,900
UTILITIES	1,755,000
OTHER PURCHASED SERVICES	2,190,400
SUPPLIES & MATERIALS	1,820,000
OTHER	426,700
TOTAL	<u>\$42,948,000</u>



CAPITAL OUTLAY 2025-26

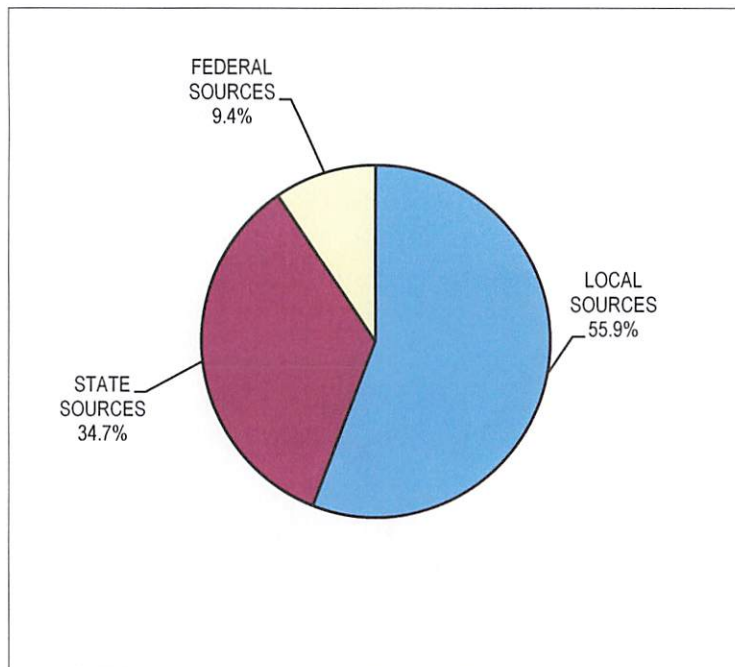
REVENUE	
LOCAL TAXES	\$9,960,000
DONATIONS/OTHER	285,000
PERKINS GRANT	20,000
	<u>\$10,265,000</u>

EXPENSES	
FACILITIES IMPROVEMENTS	\$1,284,500
MAINTENANCE EQUIPMENT	90,000
TRANSPORTATION	536,000
ADMINISTRATION	57,900
INSTRUCTIONAL PROGRAMS	2,564,600
LIBRARY BOOKS/TEXTBOOKS	485,000
CO-CURRICULAR	41,000
DEBT SERVICE	2,351,000
OPERATING TRANSFER OUT	1,400,000
PRINTING SERVICES	100,000
	<u>\$8,910,000</u>

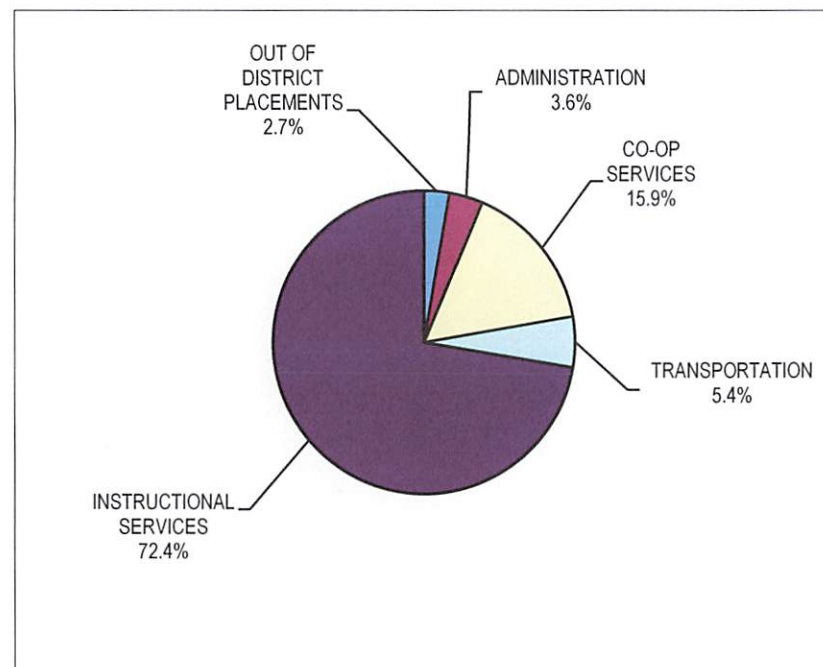


SPECIAL EDUCATION 2025-26

REVENUE	
LOCAL SOURCES	\$6,316,000
STATE SOURCES	3,920,000
FEDERAL SOURCES	1,071,000
	<u>\$11,307,000</u>



EXPENSES	
OUT OF DISTRICT PLACEMENTS	\$300,000
ADMINISTRATION	407,900
CO-OP SERVICES	1,775,000
TRANSPORTATION	600,000
INSTRUCTIONAL SERVICES	8,069,100
	<u>\$11,152,000</u>



Brandon Valley School District #49-2
Year End Financial Data Summary
2024-25

General Fund

	Budget	Projected	
Revenues	\$40,990,000	\$42,142,048	102.81%
Expenditures	40,915,000	40,500,000	98.99%
Surplus (Deficit)	\$75,000	\$1,642,048	
Fund Balance at beginning of year		\$7,232,763	
Fund Balance at year end		\$8,875,000	

Capital Outlay Fund

Revenues	\$9,625,000	\$9,662,733	100.39%
Expenditures	5,579,000	5,460,000	97.87%
Surplus (Deficit)	\$4,046,000	\$4,202,733	
Fund Balance at beginning of year		\$1,957,233	
Fund Balance at year end		\$6,169,000	

Special Education Fund

Revenues	\$10,477,000	\$10,555,716	100.75%
Expenditures	10,977,000	10,643,000	96.96%
Surplus (Deficit)	(\$500,000)	(\$87,284)	
Fund Balance at beginning of year		\$953,166	
Fund Balance at year end		\$865,000	

Bond Redemption Fund

Revenues	\$3,337,000	\$3,370,000	100.99%
Expenditures	3,337,000	3,335,000	99.94%
Surplus (Deficit)	\$0	\$35,000	
Fund Balance at beginning of year		\$1,404,769	
Fund Balance at year end		\$1,440,000	

BRANDON VALLEY SCHOOL DISTRICT 49-2
2025-26 Budget Highlights

Budgeted Expenditures	2025-26	2024-25	Increase/Decrease	
General Fund	\$42,948,000	\$40,915,000	\$2,033,000	5.0%
Capital Outlay Fund	\$8,910,000	\$5,579,000	\$3,331,000	59.7%
Special Education Fund	\$11,152,000	\$10,977,000	\$175,000	1.6%
Bond Redemption Fund	\$3,440,000	\$3,337,000	\$103,000	3.1%
Food Service Fund	\$4,113,000	\$4,029,000	\$84,000	2.1%
TOTAL	\$70,563,000	\$64,837,000	\$5,726,000	8.8%
Budgeted Revenues				
General Fund	\$42,877,000	\$40,990,000	\$1,887,000	4.6%
Capital Outlay Fund	\$10,265,000	\$9,625,000	\$640,000	6.6%
Special Education Fund	\$11,307,000	\$10,477,000	\$830,000	7.9%
Bond Redemption Fund	\$3,440,000	\$3,337,000	\$103,000	3.1%
Food Service Fund	\$4,018,000	\$3,730,000	\$288,000	7.7%
TOTAL	\$71,907,000	\$68,159,000	\$3,748,000	5.5%

General Fund Highlights

- 6/30/2025 fund balance increased \$1,642,000 to \$8.9M
- 4.6% Increase in revenue from previous year - **\$1,887,000**
 - ✓ State Aid Increase in Funding- \$500,000 (1.25%)
 - ✓ 55 Student Increase in ADM- \$400,000
 - ✓ "Other"- \$600,000
 - ✓ Enrollment increase from previous year projection- \$400,000
- 5.0% Increase in expenditures from previous year - **\$2,033,000**
 - ✓ Salary and Benefits Increases - \$1,000,000 (2.50%+ Salary Increase)
 - ✓ Additional Staff- \$725,000
 - ✓ Retirement Savings - **(\$107,000)**
 - ✓ Insurance & Utilities Increase- \$150,000
 - ✓ Early Retirement Costs- \$125,000
 - ✓ Increased Purchased Services, Supplies, Materials- \$150,000

Capital Outlay Fund Highlights

- District-wide taxable valuation \$4,350,000,000 (+ \$300M or 7.5%)
- Total proposed expenditures - \$8,910,000
 - ✓ 14.4% ---Facility improvements (\$1,284,000)
 - ✓ 26.4% ---Debt services (\$2,351,000)
 - ✓ 27.0% ---Technology purchases (\$2,402,000)
 - ✓ 5.4% ---Textbooks & library books (\$597,000)
 - ✓ 6.0% ---Transportation (\$536,000)
 - ✓ 15.7% ---Operating transfer to General Fund (\$1,400,000)
 - ✓ 15.6% ---Other (\$340,000)

Special Education Fund Highlights

- 6/30/2025 Fund balance decreased **(\$87,000)** to \$865,000
- 1.6 % Increase in expenditures from previous year- \$175,000
- 7.9% Increase in revenues from previous year- \$830,000

Bond Redemption Fund Highlights

- Fund Balance increased \$35,000 to \$1,440,000