

West Lafayette Community School Corporation

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TO: Dr. Shawn Greiner, Superintendent
Board of School Trustees

FROM: Michelle Cronk, CFO

RE: School Budget Adoption (October 6, 2025)

DATE: September 23, 2025

Enclosed with this memorandum are copies of the formal budget forms for adoption and approval by the Board of School Trustees. Resolutions for adoption and approval for both the Capital Plan and School Bus Replacement Plan are also enclosed along with a Resolution of 2025 Budget Reduction and the 2026 Referendum Revenue Spending Plan.

The 2026 budget was reviewed during the public board work session on September 8, 2025. Further, the Budget Form 3 and the Notices to Taxpayers for the Capital and Bus Replacement Plans were published on Indiana Gateway and on our school corporation web site indicating that September 8, 2025 would be the public hearing date and that October 6, 2025 would be the formal adoption of the budget and appropriate plan documents.

The Business Office is in receipt of no information from either state or local sources that would cause there to be any necessary changes to the budget documents at this time.

I will make a few comments regarding the budget documents and then use the following format for formal adoption of the school budget and plan documents for 2026:

- 1.) Adoption of the school budgets for the Education Fund, Operations Fund, Referendum Fund, Rainy Day Fund and Debt Service Fund. The signatures of Board members on Budget Form 4 will accomplish this (2 copies).
- 2.) Adoption of the 2026 Referendum Fund Revenue Spending Plan.
- 3.) Adoption of the Capital Expenditures Plan. This will be accomplished by the adoption of the resolution entitled *Resolution to Adopt the 2026 Capital Expenditures Plan* (2 copies).
- 4.) Adoption of the School Bus Replacement Plan. This will be accomplished by adoption of the resolution entitled *Resolution to Adopt the Year 2026 Bus Replacement Plan* (2 copies).
- 5.) In order to fund the proposed budgets for the Operations Fund and the Rainy Day Fund, it will be necessary to cut unused appropriations in those funds. This recommendation would be accomplished by adoption of the resolution entitled *Resolution of 2025 Budget Reductions* (2 copies). Remember that in those funds we typically budget for more than we will actually spend and therefore it is a requirement to cut those budgets to get the 2026 requested budget.

Please place these items on the board agenda of October 6, 2025 for proper action. If you have any further questions please feel free to contact me.