

Focus Statement: Achieving necessary budget adjustments while aligning resources to the district priorities and positioning us to make effective decisions now and into the future.

Reality "The Why"	Parameters "The How"	Results "The What"

• Increased insurance, labor, transportation, and inflation costs
• Insufficient state and federal funding to meet special education needs
• Unfunded legislative mandates that require use of district funds:
  ○ Required curriculum and assessment resources
  ○ Unemployment and paid leave
  ○ Food reimbursement
• Current conservative projected deficits for FY28 $5M in addition to estimated reduction of $1.7M in Compensatory Education and reductions in Special Education funding.
• Proximity to reaching Statutory Operating Debt
	• Continued alignment of funding and operations to district priorities to the degree possible:
	  ○ Support student needs throughout the district
	  ○ Advance equity efforts throughout the district
	  ○ Improve systems throughout the district with a focus on streamlining costs
	• Follow laws, policies, regulations & contracts
	• Attempt to avoid going into Statutory Operating Debt
	• Prevent additional fund balance depletion
	• Attempt to support identified November 2023 referendum commitments given our current financial reality
	  ○ Address academic, social emotional and mental health support priorities
	  ○ Restructure and improve high school schedule
	• Develop reduction and realignment options with representative input
	• Make decisions with proper or sufficient data
	• Proposed solutions will prioritize the success of the entire district over individual, departmental or site-specific preferences
		• Balanced budget for 2027-2028
		• Utilize a transparent and engaging process for budget reductions and reallocations for FY28
		• Prioritize and protect student needs as much as possible
		• Examine all legacy practices and personal interests with a lens of fiscal accountability
		• Protects school district's fiscal health by continually seeking efficiencies and identifying new sources of funding, such as grants and investment opportunities