



# 2026-2027

# SCHOOL FINANCE UPDATE

(FROM THE SCHOOL BUSINESS OFFICE)

FEBRUARY 23, 2026

Presented by Charles Warren, CFO





# Certified Salary Structure (\$47,325 Base)

Year of Service	BACHELOR	BACHELOR +12 HRs	BACHELOR +24 HRs	BACHELOR +36 HRs	MASTER	MASTER +15 HRs	MASTER +30 HRs	DOCTOR
1	\$47,325	\$49,625	\$51,925	\$54,225	\$54,225	\$56,525	\$58,825	\$61,125
2	48,000	50,300	52,600	54,900	54,900	57,200	59,500	61,800
3	48,675	50,975	53,275	55,575	55,575	57,875	60,175	62,475
4	49,350	51,650	53,950	56,250	56,250	58,550	60,850	63,150
5	50,025	52,325	54,625	56,925	56,925	59,225	61,525	63,825
6	50,700	53,000	55,300	57,600	57,600	59,900	62,200	64,500
7	51,375	53,675	55,975	58,275	58,275	60,575	62,875	65,175
8	52,050	54,350	56,650	58,950	58,950	61,250	63,550	65,850
9	52,725	55,025	57,325	59,625	59,625	61,925	64,225	66,525
10	53,400	55,700	58,000	60,300	60,300	62,600	64,900	67,200
11	54,075	56,375	58,675	60,975	60,975	63,275	65,575	67,875
12	54,750	57,050	59,350	61,650	61,650	63,950	66,250	68,550
13	55,425	57,725	60,025	62,325	62,325	64,625	66,925	69,225
14	56,100	58,400	60,700	63,000	63,000	65,300	67,600	69,900
15	56,775	59,075	61,375	63,675	63,675	65,975	68,275	70,575
16	57,450	59,750	62,050	64,350	64,350	66,650	68,950	71,250
17	58,125	60,425	62,725	65,025	65,025	67,325	69,625	71,925
18	58,800	61,100	63,400	65,700	65,700	68,000	70,300	72,600
19	59,475	61,775	64,075	66,375	66,375	68,675	70,975	73,275
20	60,150	62,450	64,750	67,050	67,050	69,350	71,650	73,950
21	60,825	63,125	65,425	67,725	67,725	70,025	72,325	74,625
22	61,500	63,800	66,100	68,400	68,400	70,700	73,000	75,300
23	62,175	64,475	66,775	69,075	69,075	71,375	73,675	75,975
24	62,850	65,150	67,450	69,750	69,750	72,050	74,350	76,650
25	\$63,525	\$65,825	\$68,125	\$70,425	\$70,425	\$72,725	\$75,025	\$77,325

# Certified Salary Schedule FY26

Year of Service	BACHELOR	BACHELOR +12 HRs	BACHELOR +24 HRs	BACHELOR +36 HRs	MASTER	MASTER +15 HRs	MASTER +30 HRs	DOCTOR
1	\$50,200	\$50,775	\$51,925	\$54,225	\$54,225	\$56,525	\$58,825	\$61,125
2	51,525	51,725	52,600	54,900	54,900	57,200	59,500	61,800
3	51,675	51,875	53,275	55,575	55,575	57,875	60,175	62,475
4	51,825	52,025	53,950	56,250	56,250	58,550	60,850	63,150
5	51,975	52,325	54,625	56,925	56,925	59,225	61,525	63,825
6	52,125	53,000	55,300	57,600	57,600	59,900	62,200	64,500
7	52,275	53,675	55,975	58,275	58,275	60,575	62,875	65,175
8	52,425	54,350	56,650	58,950	58,950	61,250	63,550	65,850
9	52,725	55,025	57,325	59,625	59,625	61,925	64,225	66,525
10	53,400	55,700	58,000	60,300	60,300	62,600	64,900	67,200
11	54,075	56,375	58,675	60,975	60,975	63,275	65,575	67,875
12	54,750	57,050	59,350	61,650	61,650	63,950	66,250	68,550
13	55,425	57,725	60,025	62,325	62,325	64,625	66,925	69,225
14	56,100	58,400	60,700	63,000	63,000	65,300	67,600	69,900
15	56,775	59,075	61,375	63,675	63,675	65,975	68,275	70,575
16	57,450	59,750	62,050	64,350	64,350	66,650	68,950	71,250
17	58,125	60,425	62,725	65,025	65,025	67,325	69,625	71,925
18	58,800	61,100	63,400	65,700	65,700	68,000	70,300	72,600
19	59,475	61,775	64,075	66,375	66,375	68,675	70,975	73,275
20	60,150	62,450	64,750	67,050	67,050	69,350	71,650	73,950
21	60,825	63,125	65,425	67,725	67,725	70,025	72,325	74,625
22	61,500	63,800	66,100	68,400	68,400	70,700	73,000	75,300
23	62,175	64,475	66,775	69,075	69,075	71,375	73,675	75,975
24	62,850	65,150	67,450	69,750	69,750	72,050	74,350	76,650
25	\$63,525	\$65,825	\$68,125	\$70,425	\$70,425	\$72,725	\$75,025	\$77,325



# The Four Factors of Funding

School Year	Millage	Assessment	Foundation Funding	Student Count	Teacher Base	Increase in Base	Teacher New Base
2021-22	42.058 mills	1.87%	2.34%	-341.43	\$38,500	none	\$38,500
2022-23	42.058 mills	3.42%	2.33%	+68.09	\$38,500	\$5,500	\$44,000
2023-24	42.058 mills	3.93%	2.77%	-59.47	\$44,000	\$6,200*	\$46,000 \$50,200*
2024-25	42.058 mills	3.16%	2.01%	-230.13	\$46,000 \$50,200*	none	\$46,000 \$50,200*
2025-26	42.058 mills	3.57%	5.03%	+29.12	\$46,000 \$50,200*	\$1,325	\$47,325 \$50,200*
2026-27	41.5 mills	9.83%	-1.53%	-396.53 Quarter 1			

\* - LEARNS Act override

# New Sources of Funds for 2026-2027

Sources	Amount
Local New Revenue	\$ 7,328,000
State New Revenue	<\$ 8,949,000>
Declining Enrollment Funds	\$ 1,414,000
<b>Available Sources</b>	<b>&lt;\$ 207,000&gt;</b>

# Contributing Factors to State Revenue Decrease (What's to Blame?)

Factor	Portion
Millage Rate Decline	One One-Hundredth (1%)
Foundation Funding Rate Decline	One Sixth (18%)
Student Count Decline	One Third (32%)
Assessment Growth	One Half (49%)

# Cost Savings of Funds for 2026-2027

Cost Savings	Amount
Right-size Savings	\$ 1,140,000
Cost of Existing Staff	<\$ 950,000>
<b>Estimated Cost Savings</b>	<b>\$ 190,000</b>

# Sources and Uses Summary

Sources of Funds	Amount
Total Available Funds	<\$ 207,000>

Cost Savings of Funds	Amount
Estimated Cost Savings	\$ 190,000

Net Available Funds	Amount
Estimated Before Unknowns	<\$ 17,000>

# Proposed Certified Salary Schedule FY27

Year of Service	BACHELOR	BACHELOR +12 HRs	BACHELOR +24 HRs	BACHELOR +36 HRs	MASTER	MASTER +15 HRs	MASTER +30 HRs	DOCTOR
1	\$50,200	\$50,775	\$51,925	\$54,225	\$54,225	\$56,525	\$58,825	\$61,125
2	51,525	51,725	52,600	54,900	54,900	57,200	59,500	61,800
3	51,675	51,875	53,275	55,575	55,575	57,875	60,175	62,475
4	51,825	52,025	53,950	56,250	56,250	58,550	60,850	63,150
5	51,975	52,325	54,625	56,925	56,925	59,225	61,525	63,825
6	52,125	53,000	55,300	57,600	57,600	59,900	62,200	64,500
7	52,275	53,675	55,975	58,275	58,275	60,575	62,875	65,175
8	52,425	54,350	56,650	58,950	58,950	61,250	63,550	65,850
9	52,725	55,025	57,325	59,625	59,625	61,925	64,225	66,525
10	53,400	55,700	58,000	60,300	60,300	62,600	64,900	67,200
11	54,075	56,375	58,675	60,975	60,975	63,275	65,575	67,875
12	54,750	57,050	59,350	61,650	61,650	63,950	66,250	68,550
13	55,425	57,725	60,025	62,325	62,325	64,625	66,925	69,225
14	56,100	58,400	60,700	63,000	63,000	65,300	67,600	69,900
15	56,775	59,075	61,375	63,675	63,675	65,975	68,275	70,575
16	57,450	59,750	62,050	64,350	64,350	66,650	68,950	71,250
17	58,125	60,425	62,725	65,025	65,025	67,325	69,625	71,925
18	58,800	61,100	63,400	65,700	65,700	68,000	70,300	72,600
19	59,475	61,775	64,075	66,375	66,375	68,675	70,975	73,275
20	60,150	62,450	64,750	67,050	67,050	69,350	71,650	73,950
21	60,825	63,125	65,425	67,725	67,725	70,025	72,325	74,625
22	61,500	63,800	66,100	68,400	68,400	70,700	73,000	75,300
23	62,175	64,475	66,775	69,075	69,075	71,375	73,675	75,975
24	62,850	65,150	67,450	69,750	69,750	72,050	74,350	76,650
25	\$63,525	\$65,825	\$68,125	\$70,425	\$70,425	\$72,725	\$75,025	\$77,325

# Summary

## Certified Salary Schedule Impact

Ranges	Low	High	Average
Percentages	0.00%	2.64%	0.76%
Dollars	\$0	\$1,325	\$480

## Classified Salary Schedule Impact

Ranges	Low	High	Average
Percentages	0.00%	2.05%	0.91%
Dollars	\$0	\$1,080	\$275