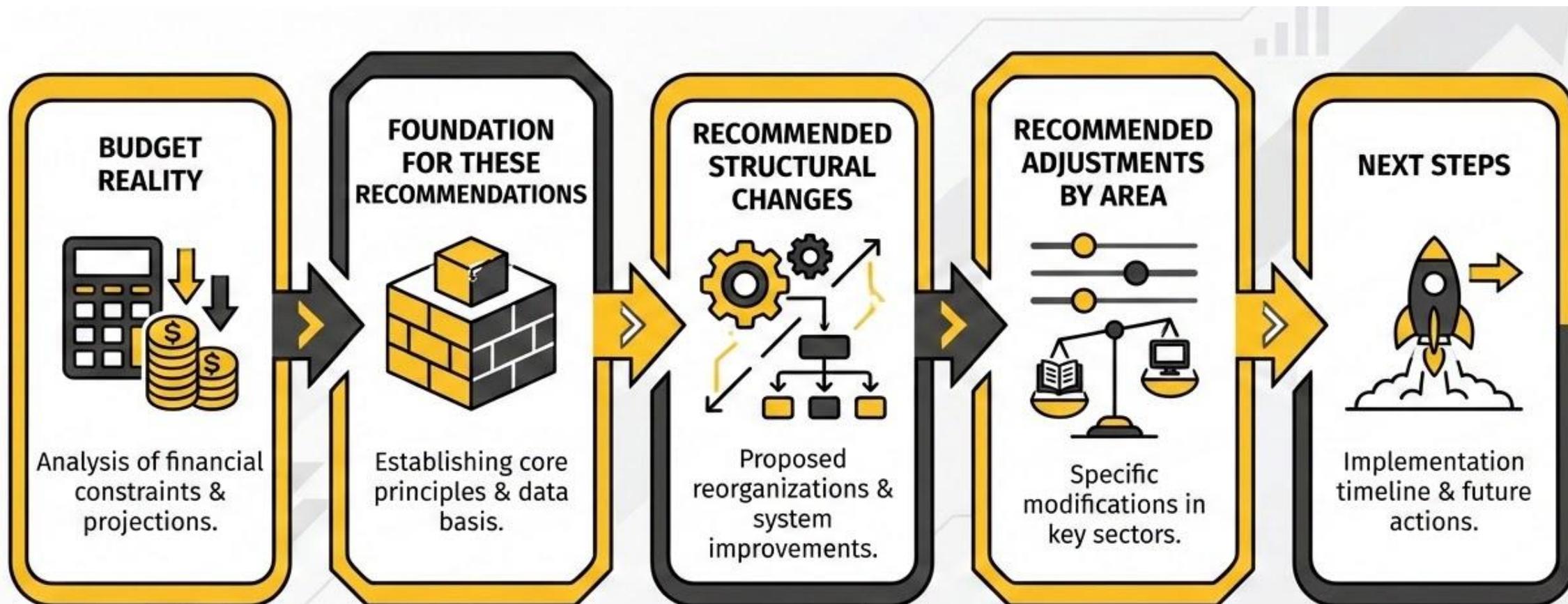


2026-27 Budget: *Vision and Recommendation*

March 12, 2026

Dr. Latanya Daniels, superintendent
Stacey Sovine, executive director of administrative services

Agenda



[Budget Reality]

Revenue & Expense Changes

Revenue Changes Compared to FY26

- 2.69% increase per student on general aid (\$327,500)
- \$547 increase per eligible student for EL service (\$1.2 million)
- Special Education formula increase (\$1 million)
- General fund property tax levy increase (\$1.37 million)
- Projected decrease in Compensatory revenue (-\$1.88 million)

Expense Changes Compared to FY26

- 2.3% increase to salary schedules (\$4.8 million)
- 5% insurance increase (\$1.9 million)
- 5% transportation increase, per contract (\$600,000)
- Does not include cost increases for activities, athletics, primary age transportation and mandated needs
- Projected 5% inflationary increase for other areas, including utilities, supplies, capital, contracted services (\$1 million)
- Long Term Facilities Maintenance project costs (\$4.3 million)

Board Direction

Four Proposed Scenarios

Target Fund Balance of ~15%.
Reductions ~\$4.0 million.



Scenario 1:



Maintain
Class Size



Reduce \$13.6M
Spending



21.83%
Fund Balance
(Maintain)

Scenario 2:



Maintain
Class Size



Reduce \$14.8M
Fund Balance



Fund Balance
12.5%

Scenario 3:



Maintain
Class Size



Reduce \$5.0M
Spending



Reduce \$9.8M
Fund Balance



Fund Balance
15.76%

Scenario 4:



Maintain
Class Size



Reduce \$3.0M
Spending



Reduce \$11.8M
Fund Balance



Fund Balance
14.43%



Foundations



Learnings



Declarations

WE WILL:

- provide **safe** and **supportive** learning environments where students and staff can thrive together.
- cultivate a **culture** grounded in high expectations and mutual respect for all.
- **communicate** in ways that actively engage stakeholders in decision-making and promote **clarity**.
- provide **aligned**, engaging and high quality instruction and programming that supports the success of every student.
- **support** students who benefit from specialized supports in ways that are both appropriate and effective.

[Structural Changes]

Purpose & Outcomes

- Create clear, aligned systems, especially around:
 - Special Education: Intake, evaluation, due process, programming
 - Student Services: Develop clear proactive systems of support, addressing behavior & needs
- Remove a layer between district & schools, creating more aligned, integrated systems for clarity & communication
- Focus on providing high quality instruction at all levels
- Address budget shortfall

Special Programs

Executive Director of Special Programs (new)

Strategic direction & support for special education, student services, multilingual education.
Supervises two directors and ML teachers

Director of Special Education (new)

Role

- Develops clear processes for intake, evaluation, due process, etc.
- Reviews programming structure
- Ensures due process

Why

- Need for additional clarity & focus

Resources

- SpEd Supervisors, Teachers, Health Services, EAs

Director of Student Support (new)

Role

- Develops clear proactive systems of support
- Systems for addressing student behavior & needs
- Family Engagement

Why

- Student needs are significant
- Need for clarity in systems to address student behavior

Resources

- Cultural Liaisons, Social Workers, Deans, Indian Ed Program, Behavioral Analysts, Counselors, Level III EAs

Special Programs - Key Items

- Eliminates Director of Individual Student Services, Director of Educational Equity, ML Coordinator positions
- Equity is everyone's job
- For all structural changes, Directors will bear more responsibility as Coordinator position is eliminated

Instruction - Tier 1

Assistant Superintendent

Strategic direction & support for instruction, curriculum, assessment, professional development.
Supervises principals & two directors.

Director of Elementary Ed (new)

Role

- Oversees instruction, assessment, professional development, curriculum at elementary level
- Works with principals, instructional coaches, other resources to implement systems, including Pathways

Why

- Provide elementary-specific perspective & solutions
- Streamline connection between district & schools

Resources

- Instructional Coaches (new) at each building

Director of Secondary Ed (new)

Role

- Oversees instruction, assessment, professional development, curriculum at secondary level
- Works with principals, instructional coaches, other resources to implement systems, including Pathways

Why

- Provide secondary-specific perspective & solutions
- Streamline connection between district & schools

Resources

- Instructional Coaches (new) at each building

Instruction Tier 1 - Key Items

- Eliminate Director of SISA, Director of Partnerships & Pathways, all 4 SISA Coordinators, SISA TOSA
- Eliminate SSLS positions (currently 4 shared among 8 elementary schools)
- For all structural changes, Directors will bear more responsibility as Coordinator positions are eliminated
- Addition of 12 Instructional Coaches, one at each building (1 shared between Elem VA & Vista View, 1 shared between Secondary VA, BAHS and BHS)

Instructional Coaches*

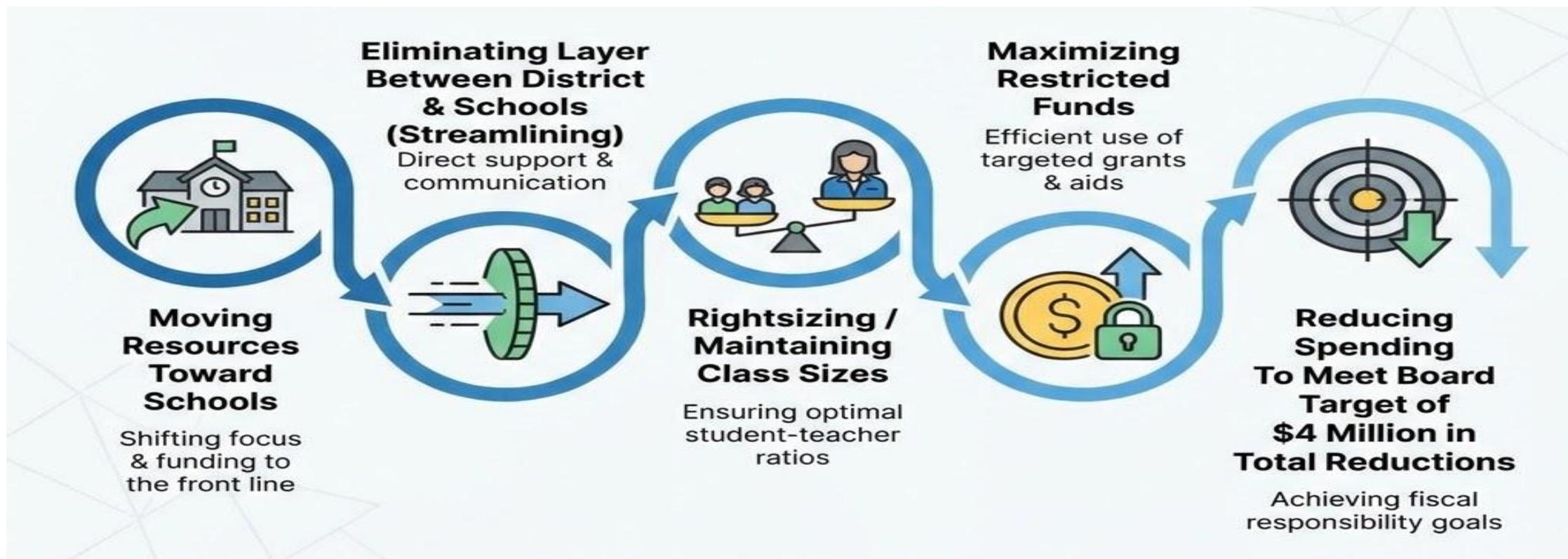
- Build teacher capacity and elevate high-quality, evidence-based instructional practices
- Partner with teachers in co-planning, modeling, observation and coaching cycles
- Advance grade-level alignment and coherence through Collaborative Teams
- Plan and lead professional development that supports school-level and district-level priorities
- Support curriculum and Pathways implementation

Ultimately, this role exists to build teacher capacity, strengthen grade-level alignment and positively impact student achievement through sustained, collaborative and strategic instructional leadership.

**Name subject to change*

**[Adjustments
by Area of Impact]**

Adjustments - Key Themes



Adjustments - District Office

Change	Purpose	Budget Impact
Eliminate Director Positions (4)	Restructure	-\$880,000
Eliminate Coordinator Positions (5)	Eliminate layer between district & schools	-\$875,000
Eliminate SISA TOSA (1)	Eliminate layer between district & schools	-\$121,000
Add Exec. Dir. of Special Prog.	Restructure	\$245,000
Create Directors (4)	Restructure Increase focus & alignment	\$880,000
Add Clerical Support	Support for director positions	\$170,000
Total Budget Impact		-\$581,000

Adjustments - School Support

Change	Purpose	Budget Impact
Create Instructional Coaches (12)	School-level instructional & programmatic support	\$1,450,000
Reduce CICs (2)	Due to expected Compensatory Aid reduction	-\$242,000
Eliminate SSLS positions (4)	Restructure	-\$484,000
Total Budget Impact		\$726,000

Adjustments - Student Contact

Change	Purpose	Budget Impact
Reduce Elem. Classroom Teachers (11)	Maintain Class Sizes	-\$1,331,000
Reduce Elem. Specialists (3)	Maintain Class Sizes	-\$363,000
Increase Middle School Teachers (0.1)	Maintain Class Sizes	\$12,100
Reduce BHS Teachers (3.4)	Maintain Class Sizes	-\$411,400
Reduce MS Math Interventionist (2)	Offset with SWAS supports	-\$242,000
Reduce Advanced Learning Specialists (4)	Budget reduction	-\$484,000
Reduce BHS Interventionists	Expected Compensatory Aid Reduction	-\$242,000
Reduce Multilingual Teachers (4)	Maintain Class Sizes	-\$484,000
Increase VA Secondary Teachers (1.2)	Maintain Class Sizes	\$145,200
Add MS School w/in a School Positions (10)	Expand House Model to 8th Grade	\$1,200,000
Total Budget Impact		-\$2,200,100

Adjustments - Maximizing Funds

Change	Budget Impact
Code lunchroom behavior supervision to Food Service	-\$100,000
Code Diamondhead receptionist to Community Services	-\$85,000
Code VPK summer programming to ALC	-\$80,000
Code ML teaching positions to funding other than Compensatory	-\$700,000
Maximizing restricted revenue to fund SWAS model/schedule	-\$1,200,000
Total Budget Impact	-\$2,165,000

Adjustments - Summary

Area	Budget Impact
District Office Changes	-\$581,000
School Support Changes	+\$726,000
Direct Student Contact Changes	-\$2,200,100
Maximizing Restricted Funds	-\$2,165,000
Total Budget Impact	-\$4,220,100

Recommended Budget FY 27

General Fund Budget Comparative Summary

	Actual Results 2023-24	Actual Results 2024-25	Adopted Budget 2025-26	Revised Budget 2025-26	Projected 2026-27	Projected 2027-28
Total Beginning Fund Balance	\$ 37,483,214	\$ 53,791,906	\$ 56,311,345	\$ 59,044,289	\$ 51,989,357	\$ 41,416,900
Revenues	156,983,853	163,655,781	158,590,425	162,370,288	163,103,925	166,366,003
Federal Relief Revenues for current costs	4,736,812	-	-	-	-	-
Federal Relief Revenues for new costs	3,867,316	-	-	-	-	-
Expenditures	145,411,973	158,403,398	169,547,066	169,425,220	173,676,381	178,360,200
Federal Relief Expenditures for new costs	3,867,316	-	-	-	-	-
Variance (Revenues - Expenditures)	16,308,692	5,252,382	(10,956,641)	(7,054,932)	(10,572,456)	(11,994,197)
Total Ending Fund Balance	\$ 53,791,906	\$ 59,044,289	\$ 45,354,704	\$ 51,989,357	\$ 41,416,900	\$ 29,422,704
Breakdown of Fund Balance Categories						
Nonspendable	\$ 342,496	\$ 291,247	\$ 300,000	\$ 250,000	\$ 200,000	\$ 150,000
Restricted	15,547,817	15,207,377	12,765,031	12,811,713	12,811,713	12,811,713
Committed	1,207,116	1,605,982	1,550,000	1,439,638	1,439,638	1,439,638
Assigned	-	250,000	500,000	500,000	500,000	500,000
Unassigned	36,694,478	41,689,683	30,239,673	36,988,006	26,465,549	14,521,353
Total Ending Fund Balance	\$ 53,791,906	\$ 59,044,289	\$ 45,354,704	\$ 51,989,357	\$ 41,416,900	\$ 29,422,704
Unassigned Fund Balance %	24.58%	26.32%	17.84%	21.83%	15.24%	8.14%
Unassigned Fund Balance % if no Assigned						

FY27 Assumptions

5% expenditure increase
5% for health insurance increase
1.5% for dental insurance increase
2.69% increase for revenue
6,890 K-12 students
Salary increases for unsettled contracts

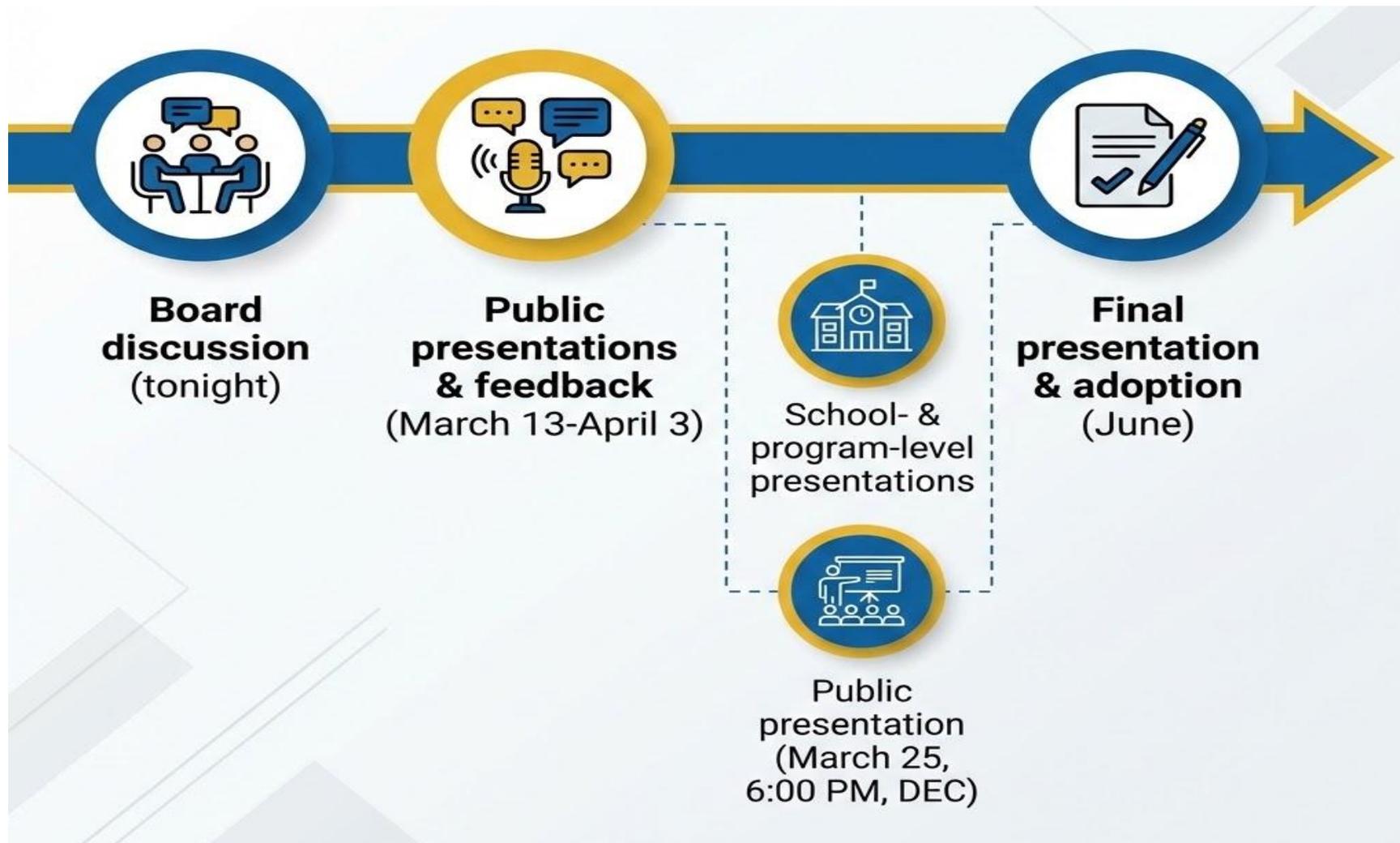
Assumptions for FY28

5% increase to expenses
2% increase to revenue
Current staffing levels (no rightsizing included yet)

Cuts	\$4,220,100	\$4,000,000
Total	\$8,220,100	

Scenario #5	Reduce spending \$4.0 million each year
	Maintain class sizes (rightsizing)
	Adjustments: \$4.2 million in FY27 and \$4.0 million in FY28 including rightsizing
	Unassigned fund balance spend down of \$10.5 million in FY27 and \$11.9 million in FY28
	Unassigned fund balance percentage decreases by 6.6% in FY27 and 7.1% to 8.14% in FY28, still above Board's minimum set in policy

Next Steps



Thank You.