

## Tentative FY27 Budget Adjustments

February 9, 2026

*Target Total: \$200,000*

<b>Budget Area</b>	<b>Detail</b>	<b>Estimated Expenditure Reduction or (Increase)</b>
Administration	Reduction of Superintendent position from 0.1 FTE to 0.5 FTE	\$88,400
Business Office	Reduce SMS contract for Business Manager Services - more remote working (less travel time), delegation of a few duties to Finance Assistant and Office Staff	\$10,000
Reduction of 1.0 FTE Teacher Position	Have one section of kindergarten in 2026-2027. Anticipated enrollment is 22 students.	\$89,480
Reduction to one section of 3 <sup>rd</sup> Grade	Currently have 28 second graders in two sections. We also currently have just one section of 5 <sup>th</sup> grade, so there is not be a change in overall elementary teacher FTE for this change.	\$0.00
<b>Total Reductions</b>		<b>\$187,880</b>
Special Education	Creation of one year (could be longer TBD) Teacher on a Special Assignment position to support principals with some special education focused responsibilities, e.g., attending IEPs, para scheduling, being a support to address complex needs of highest need students, etc. Much of the position expenses would be reimbursed by special education dollars and much less of a cost to the general fund.	(\$16,000)
Marketing	A specific set aside budget to support marketing of the district – personnel assignment and related expenses.	(\$5,000)
<b>Total Additional Costs</b>		<b>(\$21,000)</b>
<b>Net Budget Change</b>		<b>\$166,800</b>
Target Minimum Additional Reduction		\$33,200