

FY26 Budget Feedback Report

April 24, 2025

Dr. Theresa Battle, superintendent
and Stacey Sovine, executive director of administrative services

Agenda

- Timeline
- Current reality
- Our approach (values/strategies)
- Proposed Adjustments

Timeline

- **January - February**
 - Board approves FY25 revised budget
 - Board receives report on FY26 budget assumptions and Parameter Options
- **March**
 - Superintendent presents initial budget recommendations to the Board
- **April - May**
 - Staff and community presentations and feedback opportunities
 - Board report on feedback and board work session
- **June 12** - FY26 Adopted Budget presented
- **June 26** - FY26 Adopted Budget approved

Revenue and Expense Changes

Increased Revenue Over FY25

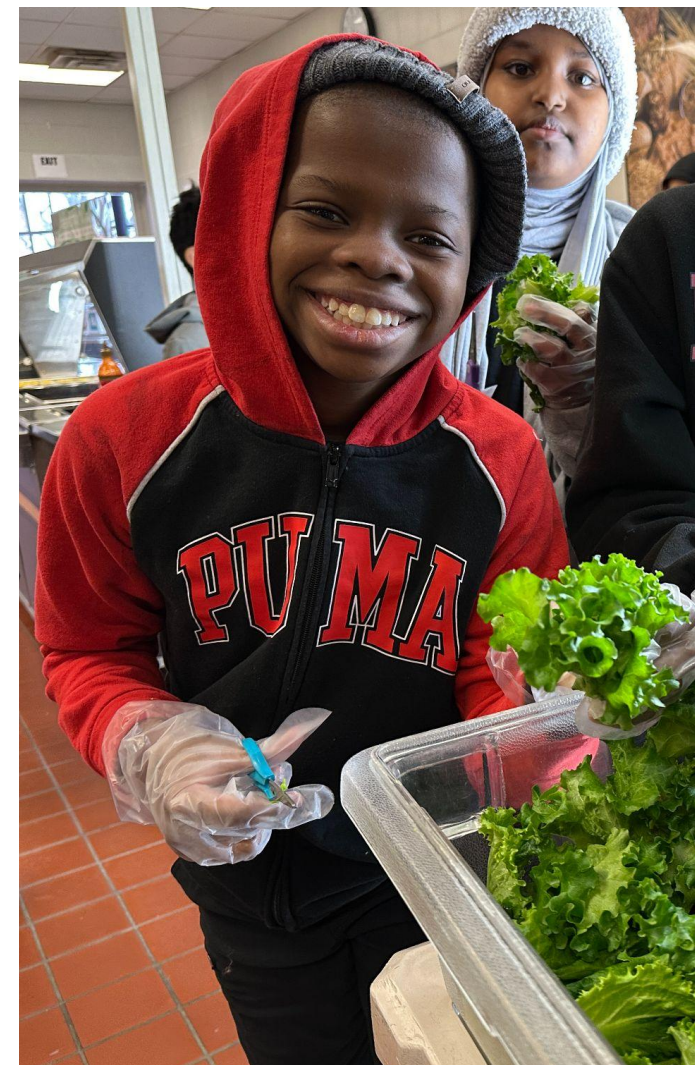
- 2.74% or \$200 per student on general aid (~ \$519,000).
- English Learner (EL):
 - \$0 increase per eligible student.
- Special Education (SPED):
 - Sped Formula increase \$1.0 million.
- Property tax levy
 - Capital Projects increase \$338,000.
 - LTFM increase \$2.3 million.
 - General tax levy decreased \$5.5 million.
- Compensatory decrease \$2.06 million (formula change).
- Miscellaneous one time funding (-\$577k).

Increased Expenses Over FY25

- 2.5% increase to salary schedules (\$4.9 million).
- 5.0% insurance increase (\$1.1 million).
- 5% transportation increase per 5 year contract (\$582k; does not include increase in costs for activities, athletics, primary age transportation, and mandated needs. Contract has an adjustment clause up to 5% based on Consumer Price Index (CPI).
- Other areas including utilities, supplies, capital, contracted services, etc with modest inflationary increase (5.0%, \$1.1 million).
- LTFM \$2.3 million in project costs (Sept 26, 2024).

Strategies for Structurally Sustainable Budget

- Provide resources for creating conditions to support One91 Strategic Roadmap ([Vision Statement, Core Values, Strategic Directions](#))
- Maintain current class size parameters (Enrollment Rightsizing).
- Maintain balance in expenditures and revenue for restricted funds.
- Use of restricted funds before general undesignated funds.
- Understand ebb and flow of revenue streams and expenses.



Initial Input Survey Summary

- **Community Input (11 responses)**
 - Continue expanding, improving Pathways at elementary schools
 - Small class sizes
 - Behavior, social/emotional, specific learning need support
 - Reduce administration
 - Maintain arts & extracurricular activities
 - Continue 'Grow Your Own' efforts
- **Principal/Departmental Input**
 - Non-licensed support for instruction/behaviors
 - Instructional support for multilingual students
 - Instructional coaches
 - Full-time specialists
 - Athletics/activities administration
 - Smaller class sizes
 - Expanded media/library staffing
 - Additional clerical support
 - Instrumental lessons
 - Restorative coaching positions

Additional Input Survey and Community Budget Meeting Feedback

Received 12 responses to the online feedback form; schools held staff and family meetings; departments also shared information with staff and encouraged feedback.

Positives

- Maintaining class sizes
- Support for addressing student behaviors
- Additional EL student support

Challenges

- Reduced bussing is a potential barrier, potentially affecting poorer families most
- Increased fees/need to make sure activities are accessible to all students

Questions

- What would it cost to offer free transportation to all students? Would that drive increased enrollment?
- How many students benefit from Advanced Learning Specialist positions?
- Is attendance affected by access to bussing or walking distance?
- Are we meeting newcomer student/family needs?

Initial Budget Adjustments

Line Item	Adjustment Category and Item Description/ Department	F.T. E.	Budget Unit	Budget Adjustment	Account Code	Rationale and Implications
1.1	Maintaining Class Sizes (K-12)	-8.55	Various	-\$845,250.00	Various	Maintaining class sizes based on enrollment
2	Strategic Roadmap					
2.1	Community Based Mentoring Program			\$35,000.00	Various	Leverage new methods to improve student outcomes by engaging and providing targeted support for students in grades 5-6 and grades 8-9. Additionally, to provide professional development for athletic coaches to successfully engage our communities.
2.2	Technology Tool ELlevation Platform and Strategies (On Demand PD)		7060	\$69,000.00	Data & Assessment, Curriculum, PD, Technology, MLL	Equip students to meet rigorous academic challenges - All teachers have access to the ELlevation resource to look at strategies to support students. The Strategies component of the program would be an additional component that includes on demand PD in the area of English Learner support to teachers and administrators.
2.3	Barr Program		21000	\$0.00	Various	Student Agency- to motivate and engage students to attend school regularly. Use Attendance grant funds to pay for program.
2.4	CATALYST TRAINING		15010	\$40,000.00	Various	Caring community - proactive behavior management to build connection to and build a community of learners
3	Preliminary Adjustments					
3.1	Middle School (School within a School)	2	10010	\$240,000.00	Various	Maximizing Schedule to fund additional SWAS positions. Restrict funds no impact to Unassigned.
3.2	Special Education TOSA	1	09010	\$0.00	Various	Realignment within Department
3.3	Secondary 2 mile walk	-1	18010	-\$136,000.00	03 E 005 760 720 361 000	Increase walking distance by .5 mile. Bussing still available for annual fee.
3.4	Capital Projects and Repairs	1	19020	-\$500,000.00	Various	Coding Repairs and Replacements to Long Term Facilities Maintenance
3.5	Increase athletic Fees 15%		Revenue	-\$50,000.00	Various	Pending Board approval. Align with conference rates and address inflationary increase in transportation, referees, and equipment
3.6	Student Svcs Acct Specialist	-1	09010	-\$130,000.00	01 E 200 420 372 170 000	Move services into Finance
3.7	Elem Media EA's +2 hours	2	14020	\$72,000.00	01 E 200 630 795 172 000	Tech collection and distribution at elementary sites
3.8	VPK sliding fee structure	1	Revenue	-\$90,000.00	01 R xxx 200 000 040 000	State requires sliding fee schedule and payments for VPK students that don't qualify.

[Complete List in PDF Format](#)

Recommended Budget FY 26

General Fund Budget Comparative Summary

	Actual Results 2022-23	Actual Results 2023-24	Adopted Budget 2024-25	Revised Budget 2024-25	Projected 2025-26	Projected 2026-27
Total Beginning Fund Balance	\$ 32,521,898	\$ 37,483,214	\$ 44,088,212	\$ 53,791,906	\$ 56,311,345	\$ 47,605,951
Revenues	132,752,660	156,983,853	154,353,629	161,980,777	158,595,219	161,767,123
Federal Relief Revenues for current costs	4,349,350	4,736,812	-	-	-	-
Federal Relief Revenues for new costs	5,172,694	3,867,316	-	-	-	-
Expenditures	132,090,694	145,411,973	157,791,210	159,461,338	167,300,613	172,319,631
Federal Relief Expenditures for new costs	5,222,694	3,867,316	-	-	-	-
Variance (Revenues - Expenditures)	4,961,316	16,308,692	(3,437,581)	2,519,439	(8,705,394)	(10,552,508)
Total Ending Fund Balance	\$ 37,483,214	\$ 53,791,906	\$ 40,650,631	\$ 56,311,345	\$ 47,605,951	\$ 37,053,443
Breakdown of Fund Balance Categories						
Nonspendable	\$ 603,936	\$ 342,496	\$ 503,936	\$ 342,496	\$ 242,496	\$ 142,496
Restricted	12,855,738	15,547,817	13,269,854	15,213,346	15,213,346	15,213,346
Committed	1,505,311	1,207,116	988,221	786,199	1,536,199	1,436,199
Assigned	-	-	-	250,000	250,000	250,000
Unassigned	22,518,230	36,694,478	25,888,620	39,719,305	30,363,911	20,011,403
Total Ending Fund Balance	\$ 37,483,214	\$ 53,791,906	\$ 40,650,631	\$ 56,311,345	\$ 47,605,951	\$ 37,053,443
Unassigned Fund Balance %	16.40%	24.58%	16.41%	24.91%	18.15%	11.61%

FY26 Assumptions

5% expenditure increase
5% for health insurance increase
1% for dental insurance increase
2.74% increase for revenue
7,021 K-12 students
Salary increases for unsettled contracts

Assumptions for FY27

3% increase to expenses
2% increase to revenue
6,942 K-12 students
Current staffing levels (no rightsizing included yet)

Adjustments	\$2,365,250	\$0
	Total	\$2,365,250

Scenario #4 Don't go below 18% in 2026
Maintain class sizes (rightsizing)
Adjustments: \$2.365 million in FY26 including rightsizing
Unassigned fund balance spend down of \$9.36 million in FY26 and \$10.35 million in FY27
Unassigned fund balance percentage decreases by 6.8% in FY26 and 6.5% to 11.6% in FY27,
still above Board's minimum set in policy

Thank You.