



2026-27 Budget Parameters



Key Assumptions

April 28, 2026

Jay Kahn, Chief School

Revenue Assumptions

- 2025 Tax Levy +2.6%
 - Operating Funds +3.3% (2.9% existing property)
 - Recapture Levy +\$86k (-46%)
 - Debt Service -0.2%
 - Collection Rate 98.5%
- State Revenue Assumptions
 - Flat Evidence Based Funding (unrestricted aid)
- CPPRT \$215k – flat vs prior year
- Federal – flat vs prior year
- Total revenue +1.5%

Expenditure Assumptions

- Salaries (+5%)
 - +2.5 FTE licensed; -1.6 FTE non-licensed
 - 1.0 FTE Paid Leave of Absence
 - Continued investment in common plan time (enrichment model) at elementary
 - Continued investment in math specialist
 - New investments in instructional coaching and special education dysregulation space
 - Shift some outsourced speech pathology to staff
 - 1 retirement; low staff turnover
 - Year 3 of CBA
 - Support Staff 3%-6%, Admin 3%

Expenditure Assumptions

- Health Insurance Premium Increases:
 - PPO +7.2%
 - HMO +10.9%
 - Dental +2.8%
- Contracts
 - RJB custodial contract capped at +3%
 - Olson Transportation +3%; maintain 10 routes
 - Software ~ 5% increases
 - Property Casualty Insurance 6%
- Curriculum
 - Purchasing CKLA for grades 1,2,4,5 - \$70K

Expenditure Assumptions

- Special Education costs
 - Outplacements
 - Shared services replacing True North
 - No net savings from True North changes
 - Transportation
- Capital Spending
 - LBES Access Points - \$42k
 - LBES Generator - \$350k
 - LBMS Concrete Work - \$45k
 - LBMS Tuckpointing - \$100k - \$150k