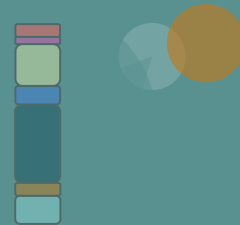


Addison Central School District FY26 Budget Development 3.0

Foundational Forecast | Cost-Equivalent Reductions





Cost-Equivalent Budget Reduction Strategies



ESSER Positions

Strategy: Reduce some ESSER positions that were rolled into the General Fund in FY25.

4.0	Interventionist (1.0 Lit HS, 1.0 M HS + 2.0 K-5)
2.0	Behavioral Interventionist
1.0	Aspire Coordinator

Estimated Cut Amount:
\$620,000

Cost per Pupil: \$376



Surplus Reduction

Strategy: Identify and investigate areas of unspent or underspent budget in FY24, mainly in non-personnel areas. Trim while maintaining appropriate contingency.

Estimated Cut Amount:
\$225,000

Cost per Pupil: \$136



Facilities Construction Funds

Strategy: Reduce additional funds budgeted to cover non-ESSER portion of Mary Hogan construction project. Reduce additional construction contingency line, transfer some to Repair and Maintenance.

**Estimated Cut Amount:
\$285,000**

Cost per Pupil: \$173



Healthcare Budget Adjustments

Strategy: Healthcare is a variable expense that depends on individual employee selections. By auditing all healthcare lines, budgeted HC costs can be tightened to match current staff usage.

Estimated Cut Amount:
\$300,000

Cost per Pupil: \$181



General Ed. Paraprofessionals

Strategy: Reduce vacant and difficult to fill paraprofessional positions. 5-10 FTE variable.

Estimated Cut Amount:
\$236,400 -
\$472,800

Cost per Pupil:
\$143-\$287



Student Services Streamlining

Strategy: Use case-load quota system to adjust student:teacher ratio. Consolidate personnel and facility costs at ACP programs. Reduce pandemic-based behavioral specialist/consultant positions.

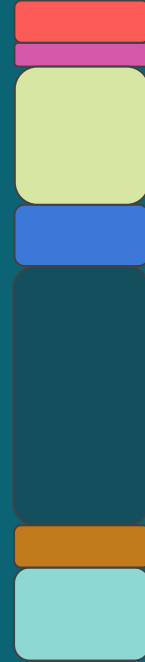
Estimated Cut Amount:
\$620,000

Cost per Pupil: \$376

Summary of Reduction Strategies

Strategy	Projected Reduction Amount	Price Tag per Student (n=1650)
ESSER Positions	\$620,000	\$376
Surplus Reduction	\$225,000	\$136
Construction Funds	\$285,000	\$173
Healthcare Adjustments	\$300,000	\$181
Gen. Ed. Para Vacancies	\$236,400 - \$472,800	\$143-\$287
Student Services Streamline	\$620,000	\$376
TOTALS	\$2,186,400 - \$2,422,800	\$1,325 - \$1,486

Foundational Cost Forecasting



\$50M

BLOCK 7: Equity Investments

BLOCK 6: Student Opportunity Funds

Block 5: Student Services

Block 4: School Supplies, Services, and Materials

Block 3: Federal, State & Policy requirements

- Salary and Benefits of mandatory Teachers, Administrators, Nurses, Counselors, General Paraeducators, Admin. Assistants
 - Based strongly on Enrollment
- District Administration, Coordinated Curriculum, Fiscal Services.

Block 2: Tuition Expenses: PHCC and UPK

**Block 1: Operations Expenses:
Facilities, Technology, Foodservice, Transportation,
Debt**

\$0

**Foundational
Cost
Forecasting:**

**The Stack,
Part One**

Foundational Costs Forecast: Path to the Target

■ 2% GF Growth Target ■ FY25 Budget

\$60,000,000

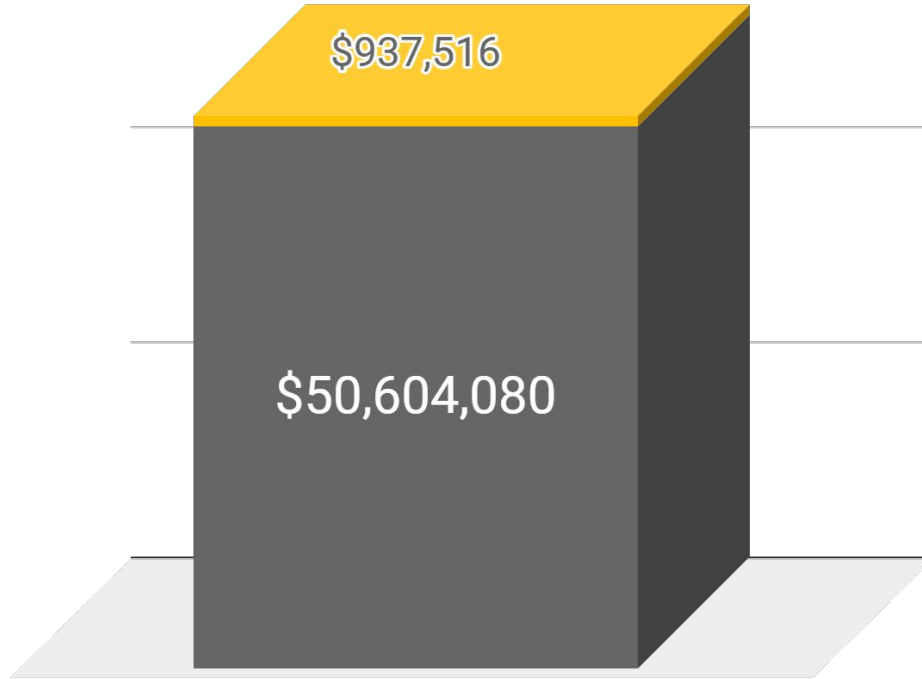
\$40,000,000

\$20,000,000

\$0

\$937,516

\$50,604,080





Debt Service



FY25 Budgeted: \$172,073

FY26 Projection:
\$119,554 (-31%)

Price Tag: \$72

Construction loan in Bridport has reached maturity and will lower our debt service obligation in FY26.



Transportation (School/Home)

FY25 Budgeted: \$1,361,916

FY26 Projection:
\$ 1,428,340 (+4.8%)

Price Tag: \$866

Base rate increase of 4.5% for 19 school bus routes.
\$74,000 per bus. Additional increase is from projected line item changes such as overtime and fuel surcharges.



Technology



FY25 Budgeted: \$1,418,472

FY26 Projection:
\$ 1,406,765 (-1.0%)

Price Tag: \$853

No major additions or subtractions. Salary and benefit growth is offset by modest reductions in supply/hardware budget.



Facilities

Reductions:

- Construction Services (-\$285,000)
- Equipment (-\$42,500)
- Landscaping (-\$30,000)

FY25 Budgeted: \$4,507,252

FY26 Projection:
\$ 4,547,561 (1.5%)

Price Tag: \$2773

Increases:

- Repair and Maintenance (+\$100,000)
- Utilities and Communications (+\$100,000)
- Salary and Benefits (+\$200,000)



Food Service

(Difference between Expense and Grant Revenues)

FY25 Budgeted: \$100,000

FY26 Projection:
\$ 300,000 (200%)

Price Tag: \$182

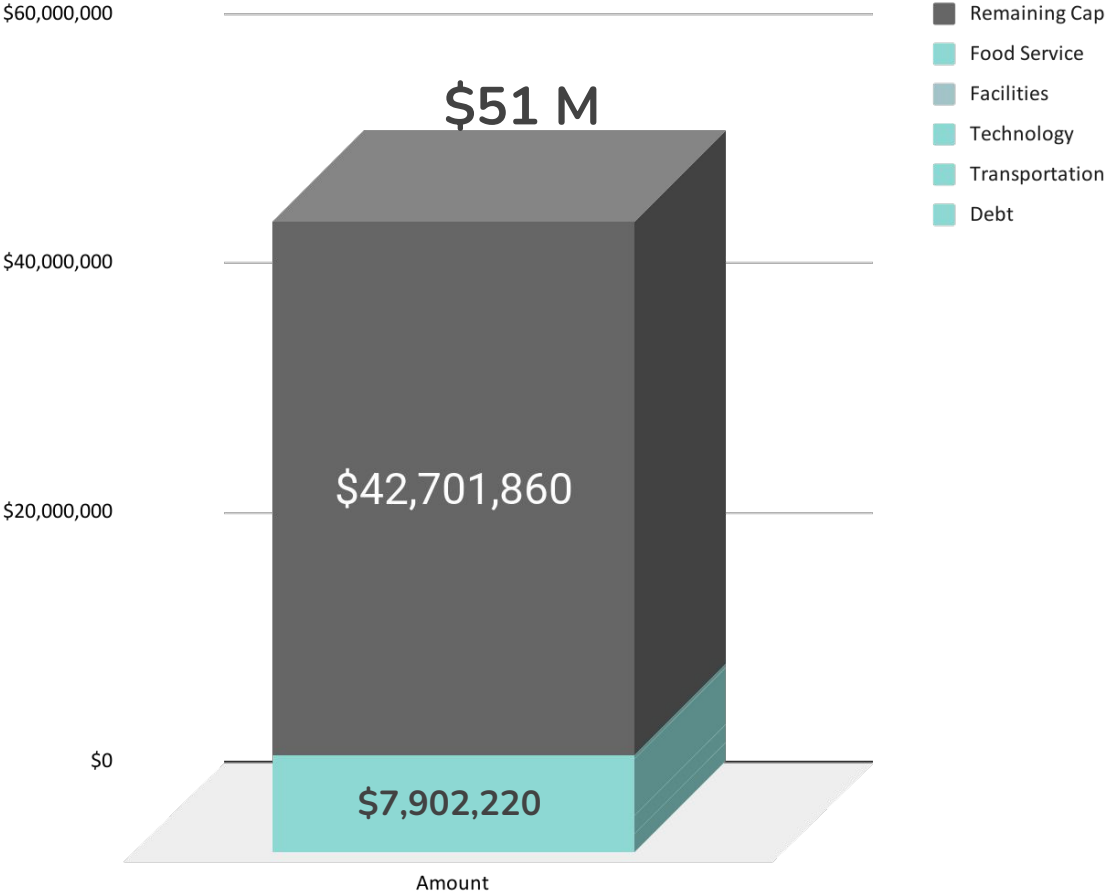
Food Service is an expense to the General Fund when the costs are not covered by State and Federal grant reimbursement.

In FY24 our total FS expense was roughly \$1.6 million. Of that, \$300,000 (18%) was not covered by reimbursement.

This expense requires recalibration of the budgeted gen fund amount to reflect:

- increased FS staff wages (parallel to ESP Union Agreement and FY24 Side Letter)
- increased food costs.

Foundational Costs Forecast: Block One





PAHCC Tuition

FY25 Budgeted: \$1,615,287

FY26 Projection:
\$ 1,776,816 (10%)

Price Tag: \$1077

ACSD pays tuition to the Hannaford Career based on a six semester rolling average of enrollment times the annual tuition rate.

We project enrollment to be between 50 and 60 FTE in FY26.

Against a stable enrollment backdrop, we project a 10% increase in expense in advance of PAHCC announcing their FY26 Tuition Rate.

This number is likely to change.



Universal Pre-K

FY25 Budgeted: \$508,893

FY26 Projection:
\$ 540,893 (6%)

Price Tag: \$328

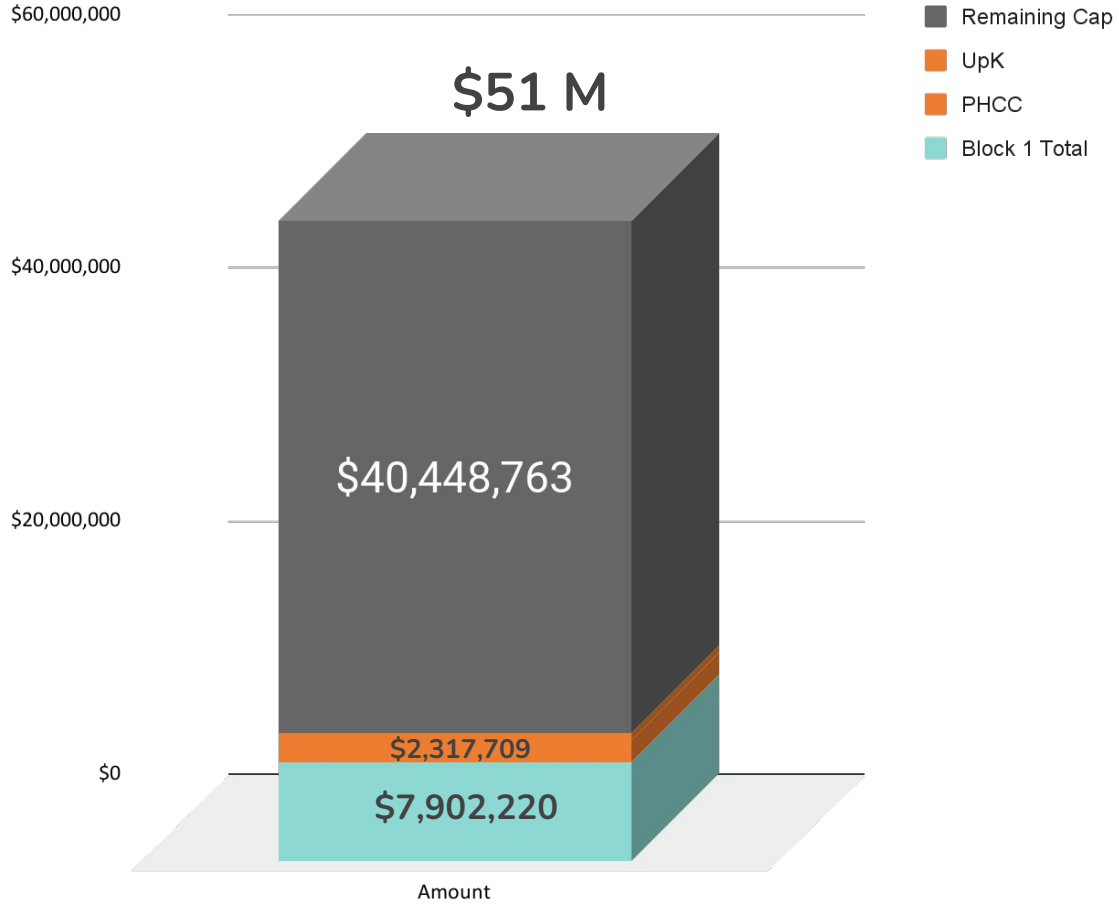
ACSD pays tuition to third party Pre-K providers at a universal rate (\$3,800 +/- FY26 change) times the annual program enrollment.

We estimate tuition enrollment to be between 115 and 125 FTE in FY26 and anticipate a small increase in tuition rate.

Additionally, 0.3FTE of UPK Coordinator Salary and Benefits will be added to this cost center. (+\$32,000, from Student Services)



FCF: Block 1 and Block 2

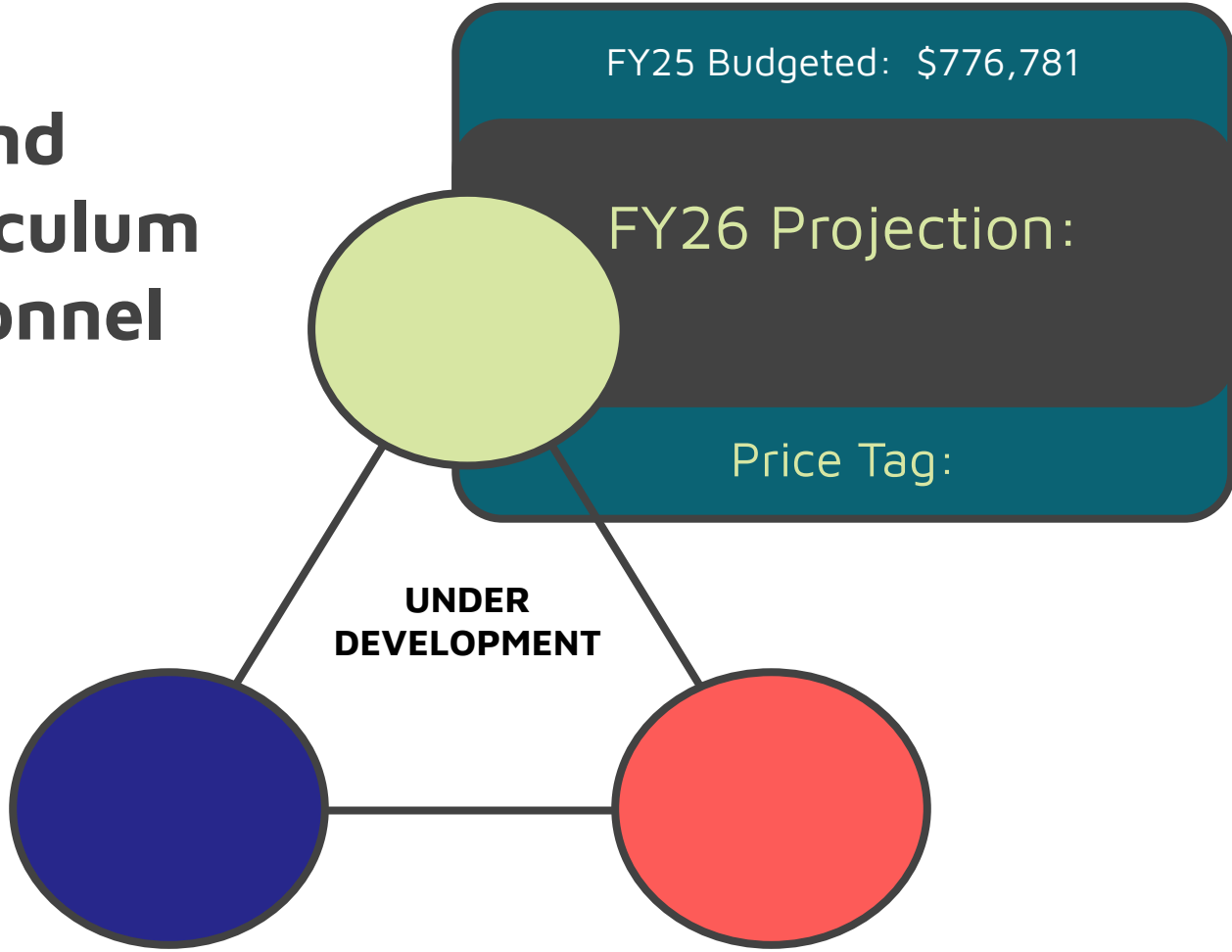


Block 3: Board Policy and EQS required personnel

- **Block 3, along with Blocks 5, 6 and 7 are in development pending the Triangle planning process.**

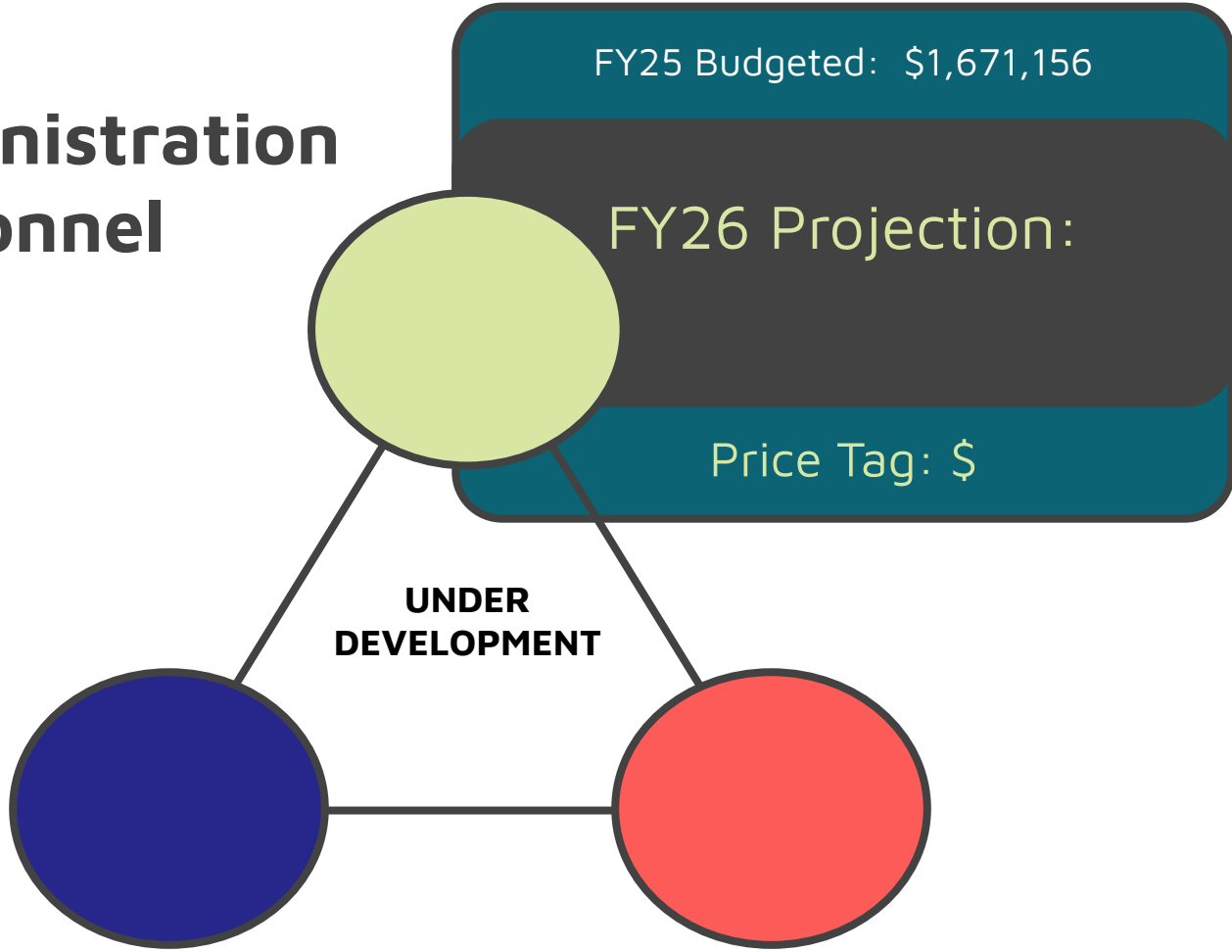


PD and Curriculum Personnel

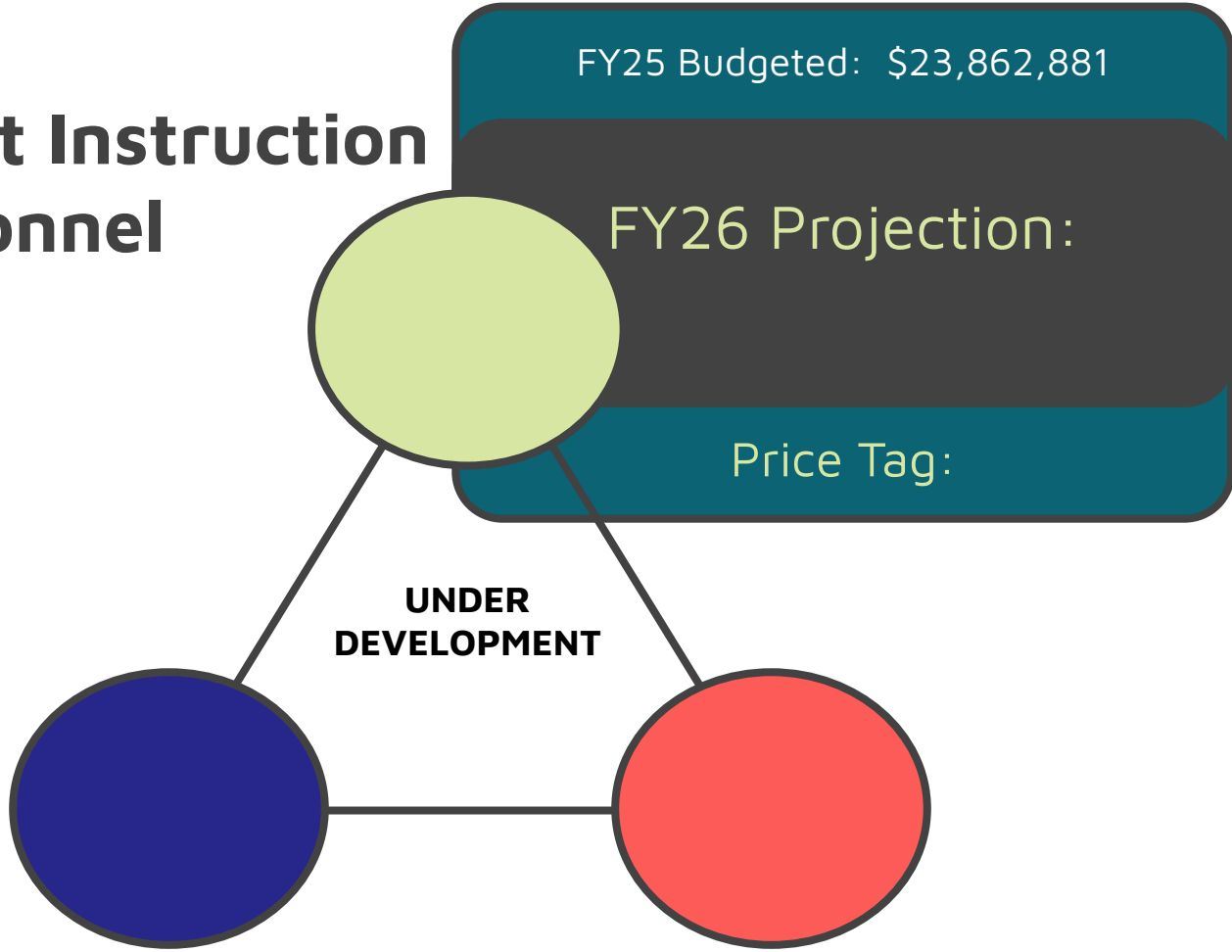
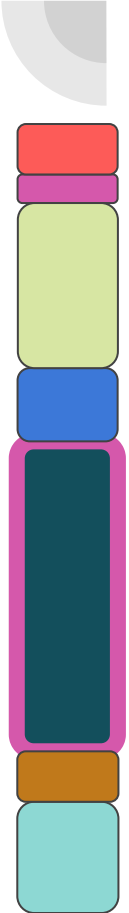




Administration Personnel

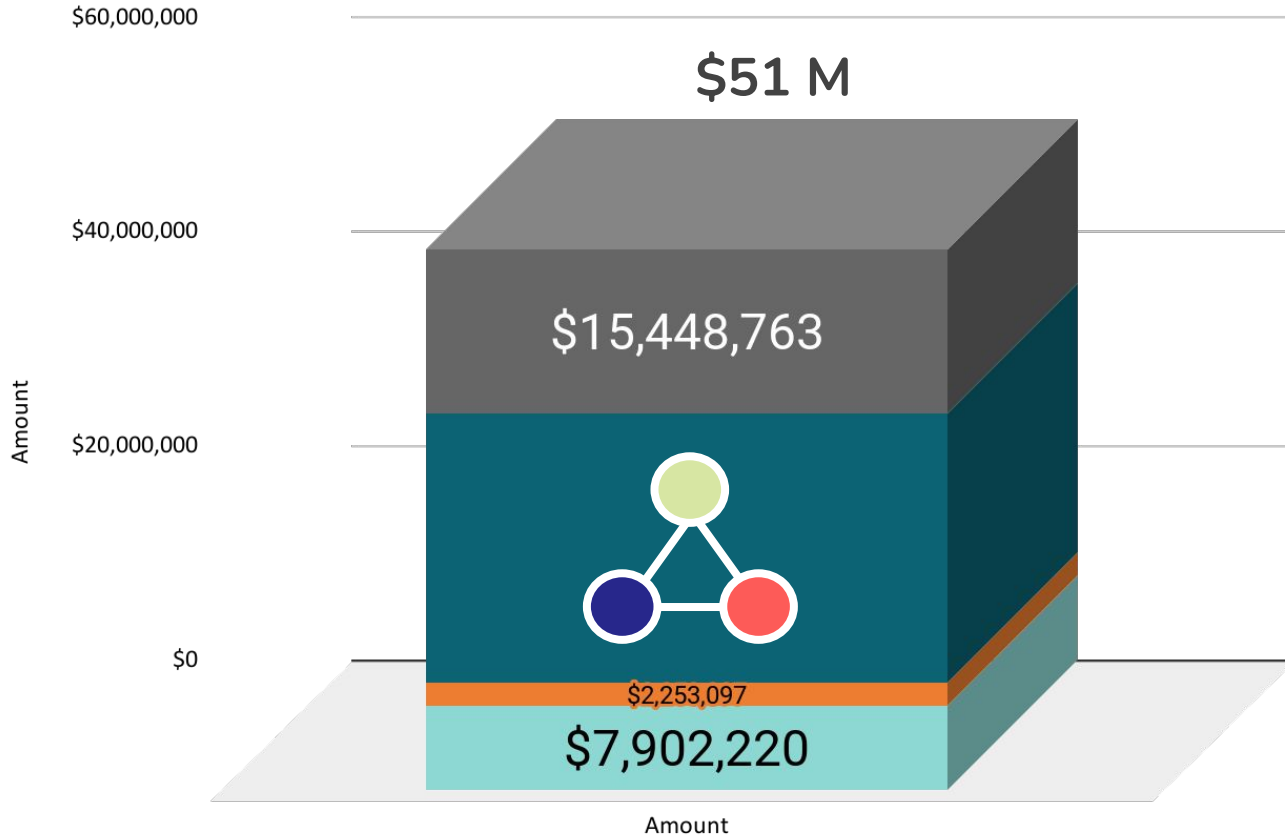


Direct Instruction Personnel



FCF: Block 1, 2, and 3

Remaining Cap Block 3 PLACEHOLDER Block 2 Total Block 1 Total



Block 4: FY26 Projected Non Personnel Costs

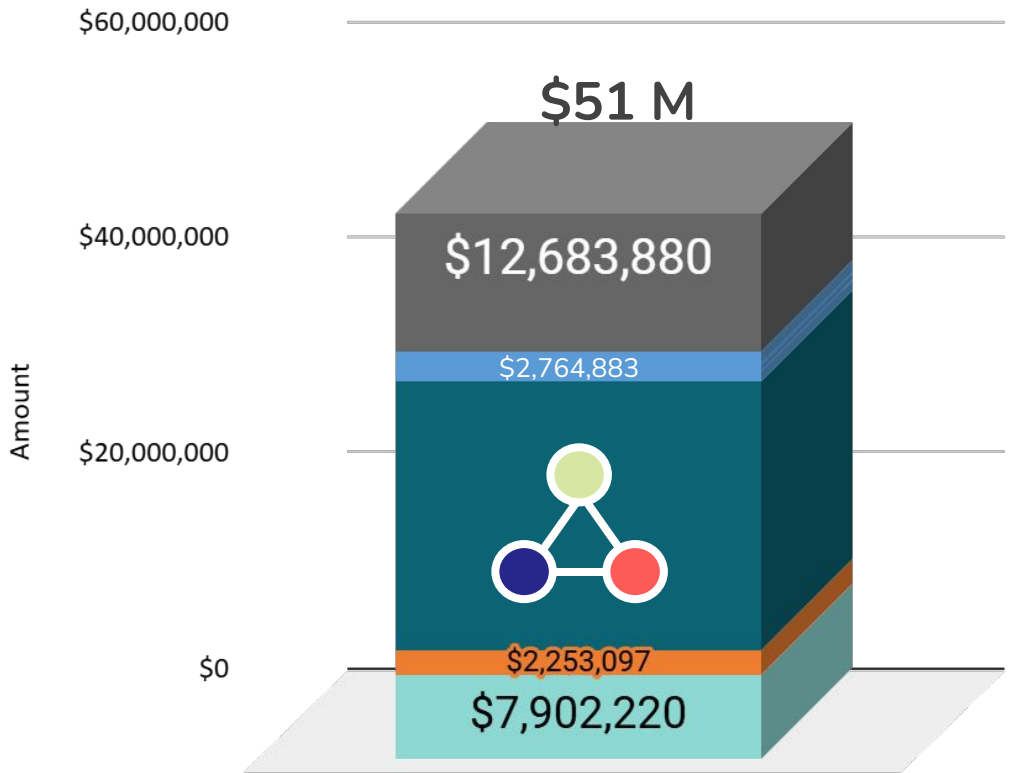
FY25 Budgeted: \$2,934,625

FY26 Projection:
\$2,764,883 (-5%)

Price Tag: \$1,676

Cost Center	General Supplies	Professional Services	Other	Total
Direct Instruction	\$663,989	\$367,209	\$488,015	\$1,519,213
District Administration	\$57,158	\$408,195	\$484,501	\$949,854
PD & Curriculum	\$33,000	\$133,945	\$128,871	\$295,816
Total	\$754,147	\$909,349	\$1,101,387	\$2,764,883

FCF: Block 1,2,3 (placeholder), and 4



- Remaining Cap
- Other Non-Pers
- Professional Services
- General Supplies
- Block 3 PLACEHOLDER
- Block 2 Total
- Block 1 Total

Amount

Category

Summary of Blocking Strategies

Strategy	Projected Budget Amount	Price Tag per Student (n=1650)
Block 1: Operations	\$7,902,220	\$4,789
Block 2: Tuition	\$2,253,057	\$1,366
Block 3: Mandatory Personnel	UNDER CONSTRUCTION	-
Block 5: Non-Personnel	\$2,764,883	\$1,676
Block 6: Special Education	UNDER CONSTRUCTION	-
Block 7: Student Opportunity	UNDER CONSTRUCTION	-
Block 8: Equity Investments	UNDER CONSTRUCTION	-
Feasibility Target	\$50,604,580 (+\$937,516)	-

FY26 Financial Feasibility Targeting

(Assuming Yield=\$9800)

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
General Fund Budget	0%	0%	-1%	-1%
LTWADM	2486	2682	2486	2682
District Tax Rate	\$1.53 (\$0.03, 2%)	\$1.42 (\$-0.08, -5%)	\$1.40 (\$-0.10, -7%)	\$1.29 (\$-0.21, -14%)