

# OSBORN SCHOOL DISTRICT #8

## JANUARY 28, 2026 BUDGET COMMITTEE MINUTES

Ms. McCabe began the meeting at 3:48 pm.

### Information/ Discussion

**2026 fiscal year revenue and expenditure projections; including staffing allocations, salary schedules, staff compensation and fringe benefits, working conditions and recommendations for policy change related to these items.**

Ms. McCabe reviewed committee purpose, expectations, timelines, meeting schedule followed by introductions.

Ms. McCabe provided an overview of budget components including, Average Daily Membership, student weights, transportation and override amounts, and base support level funding per pupil. (see attached component definitions)

Dr. Robert shared enrollment trends explaining that almost all districts are down with several facing school closures and emphasizing the significance of maintaining and growing current enrollment numbers.

Alhambra -4.96%	Isaac -14.08%	Osborn -4.9%
Balsz -7.88%	Laveen +1.71%	Phx Elem -10.17%
Cartwright -5.13%	Madison -1.16%	Riverside -9.18%
Creighton -6.72%	Murphy -8.88%	Roosevelt -4.12%

The FY27 revenue projections are based on the current year student counts without any formula increases. 26/27sy Revenue is projected to be \$20,195,165, compared to current year 25/26sy revenues of \$20,472,239. The decrease of **(\$955,575)** is due to the decline in student enrollment this year. ADM is down approx. 114 students this year. (Projection handouts)

The decline in student enrollment also impacts current year funding levels. The 25/26sy revenues of \$20,472,239 are **(\$827,750)** less than the FY26 adopted expenditure levels. The District is using prior year budgetary savings (carryforward funds) to offset the current year funding impact while budget committee works on the revenue deficit for the 26/27sy.

The committee developed a working list of future discussion items as they relate to budgetary spending and savings.

Members will share information with their respective sites or departments and look at ways to find savings.

Meeting adjourned at 5:24PM.

**Present:**

Colleen McCabe

Kurtis Collins

Cory Alexander

Debra Murillo

Elaine Marxer

Eric Thompson

Emerald Woodland Abasumoh

Jenny Davey- absent

John Formanek

Jorge Meza

Katrina Roberts

Michael Robert

Rodi Vehr

Storm Gerlock

Kimberly Fernandez- absent

Alison Ahl- absent

Brianne Ellison- absent

Jennifer Flaherty

Kirsten Callisen

Meredith Cole Jo- absent

Mary Jo Winters Gemuenden

Raymond Linn

Zachary Jensen

Lisa Nye - Recorder

**OSBORN SCHOOL DISTRICT  
2025/26 M&O Budget Summary**

	<b>23/24 Final Budget</b>	<b>2024/25 Final Budget</b>		<b>2025/26 Adopted Budget</b>	<b>2025/26 Revised #2</b>	
ADM	2184.776	2233.853		2236.359	2122.179	(114.18)
Weighted Count	3075.931	3273.603		3275.114	3114.466	(160.65)
Base Level	4914.71	4914.71		5013		
Inflation FY26 2%		98.29		100.26		
Base Level per WSC	4914.71	5013.00	X	5113.26	5113.26	
Base Level	15,117,310	16,410,573	=	16,746,511	15,925,076	
Audit Fees	33,000	32,000	+	31,000	31,000	
Base Support Level	15,150,310	16,442,573		16,777,511	15,956,076	(821,435)
TRCL (transp control limit)	705,741	705,741		705,741	705,741	
RCL (Revenue control limit)	15,856,051	17,148,314		17,483,252	16,661,817	(821,435)
M&O Override	2,452,707	2,424,236		2,622,488	2,621,870	(618)
DAA Transfer*	1,038,000	1,038,000		1,038,000	1,038,000	
Tuition Revenue- ASDB	7,000	7,000		7,000	7,000	
State aid supp- \$75M allocation	148,285	148,045		0	143,552	
<b>Total Revenues</b>	<b>19,502,043</b>	<b>20,765,595</b>		<b>21,150,740</b>	<b>20,472,239</b>	<b>(827,751)</b>
Budget Carryover- \$ Reserved Fund Balance	2,811,531	2,557,442		1,883,760	2,065,528	
Budget Carryover- One time exp		750,000			900,000	
FRPL & DAA - One Time FY25 Funding		170,723			175,083	
<b>Total Budget</b>	<b>23,079,989</b>	<b>24,243,760</b>		<b>23,034,500</b>	<b>23,612,850</b>	429,100

**OSBORN SCHOOL DISTRICT  
2026/27 M&O Budget Summary**

		<b>23/24 Final Budget</b>	<b>2024/25 Final Budget</b>	<b>2025/26 Adopted Budget</b>	<b>2025/26 Revised #2</b>	<b>2026/27 projections</b>	
ADM		2184.776	2233.853	2236.359	2122.179	2122.179	(114.18)
Weighted Count		3075.931	3273.603	3275.114	3114.466	3114.466	(160.65)
Base Level		4914.71	4914.71	5013			
Inflation FY27 X%			98.29	100.26			
Base Level per WSC	X	4914.71	5013.00	5113.26	5113.26	5113.26	
Base Level	=	15,117,310	16,410,573	16,746,511	15,925,076	15,925,076	
Audit Fees	+	33,000	32,000	31,000	31,000	21,500	
Base Support Level		15,150,310	16,442,573	16,777,511	15,956,076	15,946,576	(830,935)
TRCL (transp control limit)		705,741	705,741	705,741	705,741	705,741	
RCL (Revenue control limit)		15,856,051	17,148,314	17,483,252	16,661,817	16,652,317	(830,935)
M&O Override		2,452,707	2,424,236	2,622,488	2,621,870	2,497,848	(124,640)
DAA Transfer*		1,038,000	1,038,000	1,038,000	1,038,000	1,038,000	
Tuition Revenue- ASDB		7,000	7,000	7,000	7,000	7,000	
State aid supp- \$75M allocation		148,285	148,045	0	143,552		
<b>Total Revenues</b>		<b>19,502,043</b>	<b>20,765,595</b>	<b>21,150,740</b>	<b>20,472,239</b>	<b>20,195,165</b>	<b>(955,575)</b>