Fiscal Year 2027
Budget Proposal

General Purpose | Capital Improvements
School Nutrition

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AGENDA

- Budget Development Timeline & Process
- FY27 Budget Considerations
- KCS Budgeting Philosophy
- FY27: New Investments
- Next Steps

Budget Development **Timeline**

Fall	January	February	March	April	May
TISA Accountability Survey	Department Meetings with Asst. Supts.	Revenue Meetings with County Finance	TISA Revenue Projections Released by the State	KCBOE Budget Meetings	County Commission Voting Meeting
	Division Budget Proposals			Principals Budget Presentation	
KCS Staffing Committee Work		Staffing Allocations to Principals	Creating Draft Budget Proposal	Community Budget Meeting	
	Regional Focus Groups			Budget Proposal Finalized	
	KCS Budget Survey			KC BOE Voting Meeting	

Government | District | Schools | Community

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Budget Development:
Stakeholder Engagement

August
KCS Staffing Committee

11 principals, representing every region/grade band;
5 regional representatives;
9 district representatives

October - November
Community Budget Survey

3,132 total responses in English & Spanish from:

- Parents/Guardians (70.1%)
- Employees (26.8%)
- Community (2.4%)
- Students (0.7%)

January
Regional Teacher & Family Focus Groups

April
Community Budget Meeting

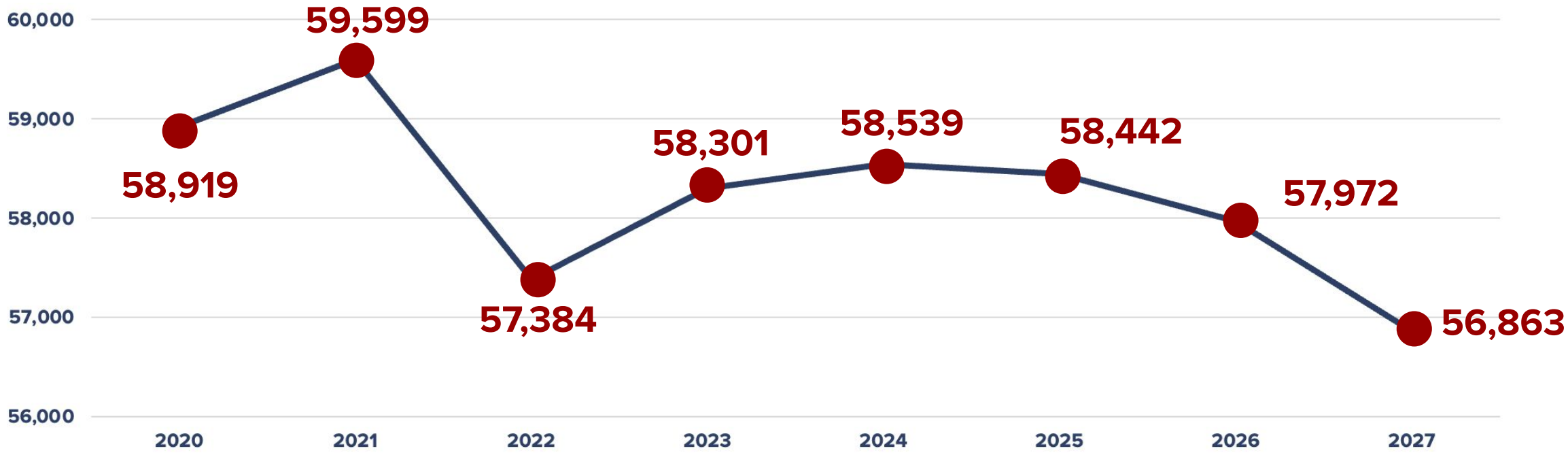
Stakeholder Input: **What We Heard**

Great Educators in Every School	Maintaining a market rate salary and benefits for all staff	**98.6%**
Excellence in Foundational Skills	Enhancements to student learning (supports, materials, enrichment, etc.)	**96.6%**
Success for Every Student	Math intervention curriculum aligned with regular instruction	**95.5%**
Success for Every Student	Behavioral support in schools	**94.8%**
College and Career Empowerment	Experiences to increase college and career exposure & career awareness	**94.3%**
Great Educators in Every School	High-quality professional development for teachers	**91.1%**

FY27: **Budget Considerations**

- ➔ Declining Student Enrollment
- ➔ Teacher Paycheck Protection Act
- ➔ 2028 Promise
- ➔ Stable Revenue Growth

FY27 Budget Considerations:
Declining Student Enrollment (ADM)



FY27 Budget Considerations:
2028 Promise & Teacher Paycheck Protection Act



Continued Advancement on Salary Schedules

All staff eligible for a step increase will ***advance one step*** on their salary schedule.

Teacher Paycheck Protection Act

Planned i**ncrease of 2.5% to Certified Salary Schedules** to raise the minimum teacher salary to $50,000 by 2026-27.

2028 Promise

Intentional *2% increase* to **General Salary Schedules**.

FY27 Budget Considerations: **Stable Revenue Growth**

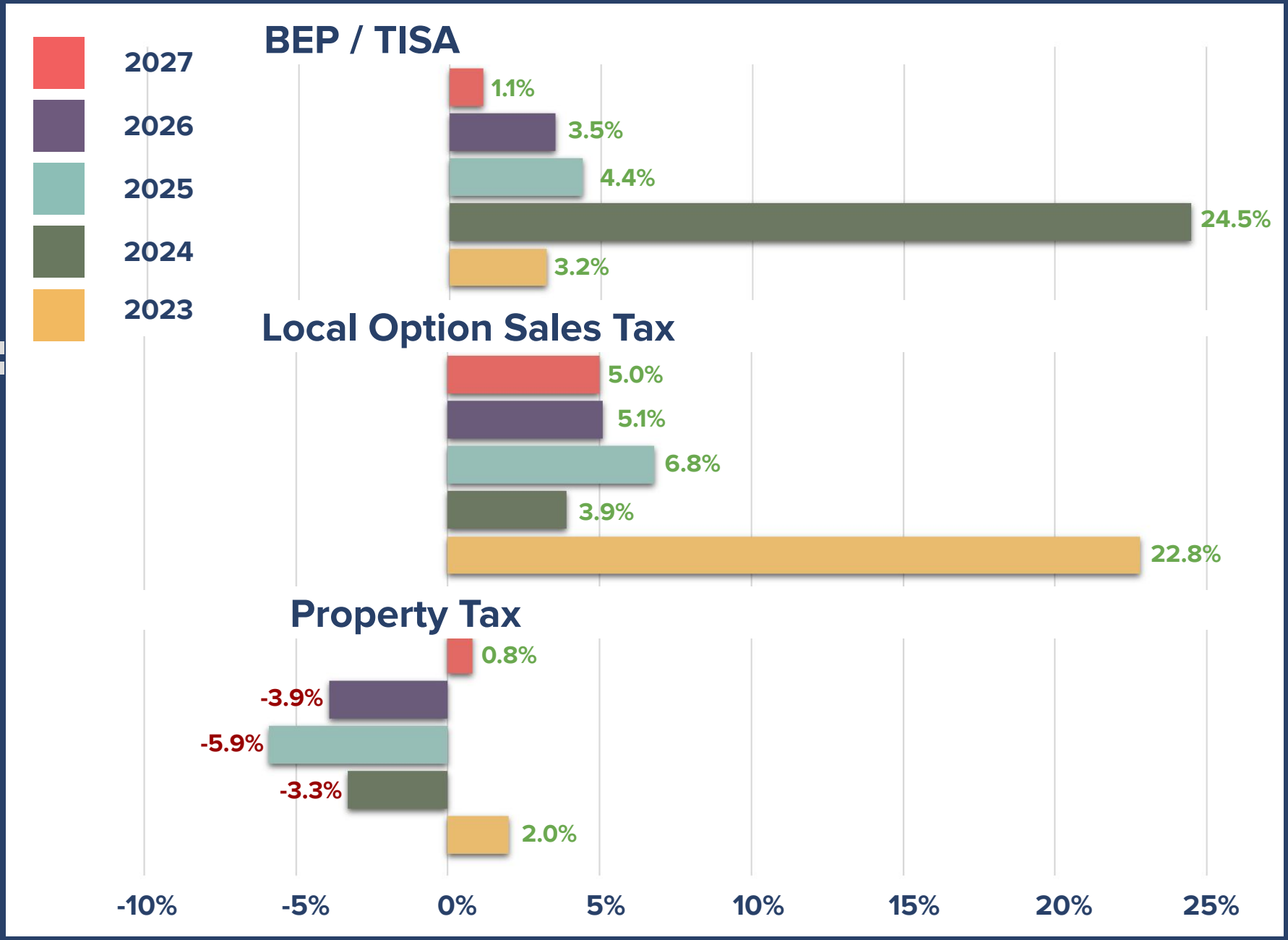
FY23: $49.5 million

FY24: $69.2 million

FY25: $18.6 million

FY26: $21.2 million

FY27: $17.2 million



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FY27 General Purpose **Revenues**

$717.7
million



STATE $345.2m
- --> TISA: $339.9m
- --> Other: $5.3m

LOCAL $364.5m
- --> Sales Tax: $266.2m
- --> Property Taxes: $97.5m
- --> Other: $786k

OTHER SOURCES..... $7.8m

48%

51%

1%

NOTE: General Purpose Budget does not include federal funds (ex: Title, IDEA, etc.), grants, Capital Funds, or School Nutrition

Budgeting Philosophy



Protect the **Classroom**



Align to **Priorities**

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Budgeting Philosophy: **Protect the Classroom**

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KCS | Protecting the **Classroom**

Staffing Ratios: **Elementary School Teachers**

At-Risk Percentage	Kinder - 3rd Grade Ratio	4th - 5th Grade Ratio
0-14%	20 : 1	25 : 1
15-30%	19 : 1	24 : 1
31-50%	18 : 1	23 : 1
>50%	17 : 1	22 : 1

Staffing Ratios: **Middle School Teachers**

At-Risk Percentage	6th Grade Ratio	7th - 8th Grade Ratio
0-29%	25 : 1	30 : 1
≧30%	20 : 1	25 : 1

Staffing Ratios: **High School Teachers**

At-Risk Percentage	9th - 12th Grade Ratio
0-14%	26.5 : 1
15-30%	24.5 : 1
31-50%	23.5 : 1
>50%	20 : 1

Aligning Staff to Student Need

Annually realigning staffing allocations to student enrollment

Maintaining school staffing ratios based on the **Staffing Formulas** designed by Staffing Committee

2026-27 Average Teacher Ratios

Elementary School

KCS FY26	KCS FY27	TN K-3	TN 4-6
1:18.2	1:18.6	1:20	1:25

Middle School

KCS FY26	KCS FY27	TN 4-6	TN 7-12
1:17.6	1:17.7	1:25	1:30

High School

KCS FY26	KCS FY27	TN 7-12
1:17.9	1:18.4	1:30

KCS | Protecting the **Classroom**

District Office Reductions:

FY26	FY27	
23.5 FTEs	26.5 FTEs	*Nearly* **$4 million** *in strategic savings over the last 2 years.*
$2 million	$1.9 million	

Prioritizing dollars **closest to students** by prioritizing spending to **support schools, staff,** and **families.**

Anytime reductions are made, it is with the intent of protecting spending closest to students. Personnel impact is mitigated as much as possible by focusing on vacant positions and/or retirements.



Budgeting Philosophy: **Aligning to Priorities**

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KCS | Aligning to **Priorities**

$22.6 million

in staff investments for a total:

$141.7 million

invested in staff since 2022

Beginning with the previous year's budget, every budget is built by...

- --> **Asking:** what worked?
- --> **Asking** for priority alignment
- --> **Asking:** what's needed?



This ensures budgets are **intentional, student-focused,** and ***results-driven.***

KCS | FY27 NEW GP INVESTMENTS: **$41 million**

66%	**GREAT EDUCATORS IN EVERY SCHOOL** General Scale Advancements: $6.6m | Certified Scale Advancements: $12.3m	**$27.1m**
17%	**OTHER DISTRICT SPENDING** Student Transportation: $1m | Electricity: $1.6m	**$7m**
12%	**SUCCESS FOR EVERY STUDENT** 22 school-based positions: $1.14m | 19 other student support positions: $1.7m	**$4.8m**
3%	**EXCELLENCE IN FOUNDATIONAL SKILLS** STEM / ELA Instructional Support: $277k | Preschool instructional support: $700k	**$1.2m**
2%	**COLLEGE & CAREER EMPOWERMENT** Regionalized 865 Academies support: $530k | Guaranteed Experiences: $170k	**$974k**

NOTE: Other major investments in key priority areas are reflected in federal budgets such as Title, IDEA, Perkins.

BEYOND the GENERAL-PURPOSE BUDGET

Capital Improvement

Funded through Knox County Government Debt Service

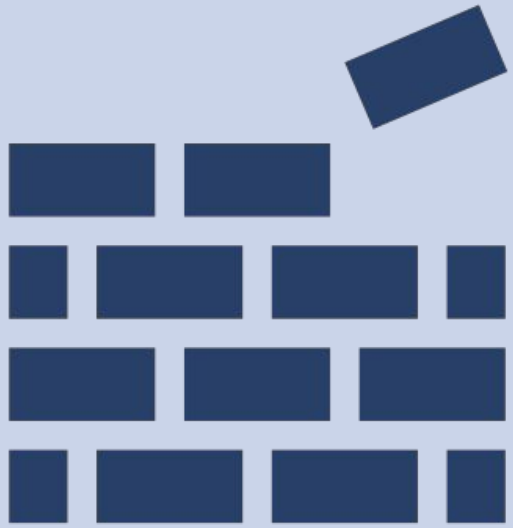
Five year projection, one year budget

School Nutrition

Funded independently through a combination of Federal and Local dollars

FY27 **Capital Improvement Plan**

$82.0
million

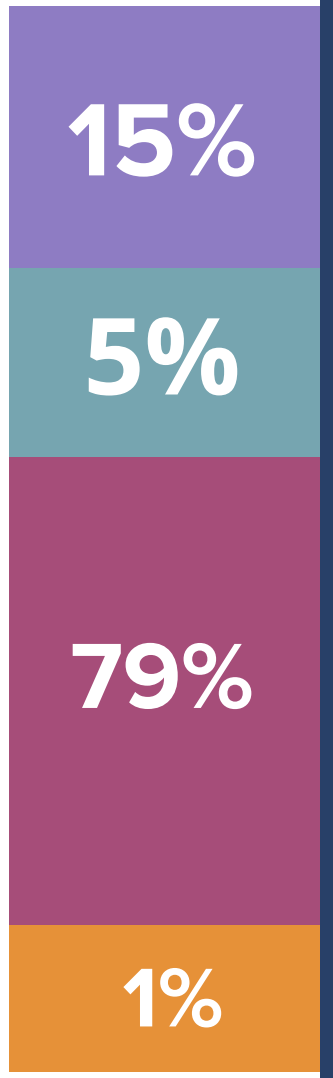


FACILITIES UPGRADES $12.6m
Facilities Assessment Upgrades

SECURITY & TECHNOLOGY ... $4.0m
Vestibules

EXPANSION PLANNING $64.7m
K-8 School in Region 5

CONTINGENCY PLANNING ...$750k
Title IX Addition



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Capital Projects



EXPANSION PLANNING

Farragut Area Elem. | *Opening Fall 2027*

Region 5 K-8 School | *Opening Fall 2029*

S. Knox Solution | *Opening Fall 2031*

FACILITIES UPGRADES

Farragut Intermediate and Middle School

Roof Replacement

South Doyle High School

Partial Roof Replacement

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FY27 School Nutrition Budget

$33.9
million



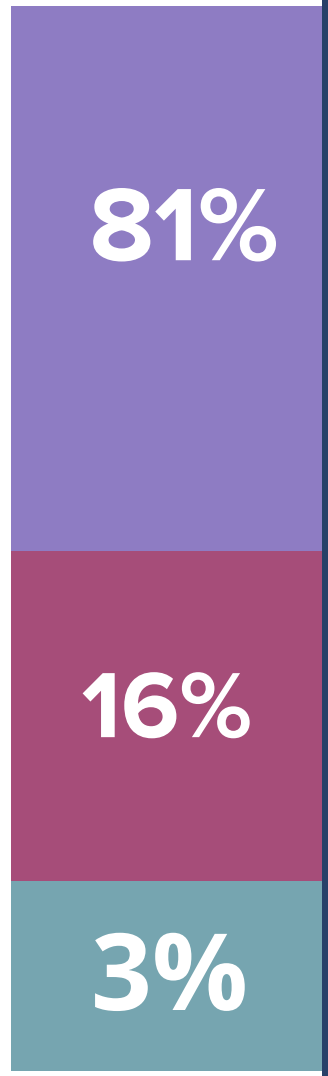
FEDERAL $27.4m

- Commodity Entitlement
- Meal Reimbursement

LOCAL $5.5m

- Student Meals
- Adult Meals
- A la carte sales

OTHER SOURCES..... $1m



FY27 Budget: **Next Steps**

- **April 23:** BOE Special Called Budget Meeting
- **May-June:** Commission Budget Meeting



Questions