2026-2027
Proposed Final Budget

Proposed Final – Changes since approved Preliminary Budget

- Reduction of 5 MEA Positions
- Reduction of 1 Administrative position
- Transportation reduction

- Addition of 1 Psychologist Position
- Addition of LTS
- Increase in Worker's Compensation cost

- Added Budgetary Reserve
  - Addition of Special Education Liability
  - Medical/Prescription

Included in Approved Preliminary Budget

- Reduction of 5 MEA Positions – ($477,589)
- 4 MEA retirements to be replaced – ($213,361)
- REACH Program – ($245,813)
- Reduction of vacant Staff Nurse Position – ($108,594)
- Reduction of 1 vacant unarmed security guard – ($51,840)
- Special Education behavior support changes – ($989,063)
- Reduction of building substitutes (from 24 to 12)– ($548,640)

Included in Approved Preliminary Budget

- Reduction in supplemental contract costs – ($41,613)
- Remove Food Service transfer – ($250,000)
- Departmental and building cuts – ($1,427,548)
- Reduction of ESY costs – ($100,000)

Total expenditure reductions to date = ($4,454,060)

Revenue Reductions to date = ($412,829)

Net reduction to date = **($4,041,231)**

Updated 4/13/26

Budget to Budget Object Comparison

Object	26-27 Proposed Final	25-26 Budget	Budget to Budget	Budget to Budget
Salaries	$57,618,102.73	$55,478,081.28	$2,140,021.45	3.86%
Benefits	$36,779,188.16	$35,348,094.00	$1,431,094.16	4.05%
Purchased Services	$13,299,589.31	$12,086,439.71	$1,213,149.60	10.04%
Purchased Property Services	$1,241,342.53	$1,619,306.49	($371,693.21)	(23.04%)
Other Purchased Services	$16,725,489.62	$15,306,357.81	$1,419,131.81	9.27%
Supplies	$4,368,363.32	$4,921,676.12	($559,583.55)	(11.36%)
Equipment	$9,587.61	$52,500.00	($42,912.39)	(81.74%)
Debt Service, Transfers and Leases	$13,042,943.53	$12,964,460.59	$28,482.94	.06%
TOTAL	**$143,084,606.81**	**$137,776,916.00**	**$5,257,690.81**	**3.85%**

Revenue and Expenditure Comparison

Updated 4/13/26

Program	Proposed 27	Budget 26	Budget to Budget	Budget to Budget
Salaries & Benefits	$ 94,397,291	$ 90,826,175	$ 3,571,116	3.9%
Support Services	$ 31,266,421	$ 29,012,104	$ 2,254,317	7.8%
Supplies & Equipment	$ 4,377,951	$ 4,974,176	$ (596,225)	-12.0%
Debt, Transfers, Leases & Other	$ 13,042,944	$ 12,964,461	$ 78,483	0.6%
Grand Total	$ 143,084,607	$ 137,776,916	$ 5,307,691	3.9%

	Proposed 27	Budget 26	Budget to Budget	Budget to Budget
Local Sources	$ 111,607,842	$ 108,303,160	$ 105,667,512	3.05%
State Sources	$ 29,737,020	$ 29,056,834	$ 28,425,051	2.34%
Federal Sources	$ 409,644	$ 416,922	$ 422,550	0.00%
Other Sources	$ -	$ -	$ 67,362	-
TOTAL REVENUES	$ 141,754,506	$ 137,776,916	$ 134,582,475	2.89%

Projected Operating Deficit $ (1,330,101)

Millage Increase needed to balance budget = 4.9% inclusive of Act 1 Index of 3.5%

Alternative Reductions

- Reduction of 4 LTS positions - ($265,680)
- Completely eliminate building substitutes (12 have already been eliminated) – ($548,640)
- ~~Elimination of 3 additional positions – ($348,519)~~
- Reduction of 3 unarmed police officers – ($155,520)
- Elimination of REACH program – ($245,812)

Total additional identified reductions = ($1,214,652)

**Above list will directly impact budget focus areas

Next Steps

- April 21st – Present Proposed Final budget at work session
- April 28th – Board to adopt 2026-2027 Proposed Final budget
- May – Continue refining 2026 2027 budget and present updates at Finance Committee as well as the board work session
- June 16th – Adoption of 2026-2027 Final budget

Considerations for Final Budget – June 16, 2026

Items to add back for Board Consideration

- Special Education Contingency - $150,000

- Operations - $100,000
  - Preventative Maintenance contracts
  - Grounds maintenance and upkeep
  - Building maintenance (gym floor refinish)

- Curriculum - $100,000
  - Capacity needed for future curricular resource refresh

- Technology $50,000
  - Software
  - Supplies