



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



Reductions to Date

- 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)



Reductions to Date

- 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)



Budget to Budget Object Comparison

Object	26-27 Proposed	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	<u>\$143,084,606.81</u>	<u>\$137,776,916.00</u>	<u>\$5,257,690.81</u>	<u>3.85%</u>



Revenue and Expenditure Comparison

Updated 4/13/26

<u>Program</u>	<u>Proposed 27</u>	<u>Budget 26</u>	<u>Budget to Budget</u>	<u>Budget to Budget</u>
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%
<u>Grand Total</u>	<u>\$ 143,084,607</u>	<u>\$ 137,776,916</u>	<u>\$ 5,307,691</u>	<u>3.9%</u>

	<u>Proposed 27</u>	<u>Budget 26</u>	<u>Budget to Budget</u>	<u>Budget to Budget</u>
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	-
<u>TOTAL REVENUES</u>	<u>\$ 141,754,506</u>	<u>\$ 137,776,916</u>	<u>\$ 134,582,475</u>	<u>2.89%</u>

Projected Operating Deficit \$ (1,330,101)

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



Alternative Reductions without ACT 1 Exception

- 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

