



2026-2027 Budget Update

March 9, 2026

2026-2027 Budget Requests

Department / Category	2025-2026 Current Budget	2026-2027 Proposed Budget	Year-over-Year Change
Middle School	\$69,935.75	\$100,697.01	+\$30,761.26
Elementary School (EC)	\$103,018.11	\$107,541.66	+\$4,523.55
High School	\$222,924.54	\$236,644.00	+\$13,719.46
Athletics (Includes Salaries)	\$765,654.51	\$792,530.87	+\$26,876.36
Building and Grounds	\$1,401,080.00	\$1,605,977.00	+\$204,897.00
Technology	\$957,391.37	\$878,250.00	-\$79,141.37
Curriculum	\$261,766.97	\$392,375.00	+\$130,608.03
Professional Development	\$86,813.22	\$88,850.00	+\$2,036.78
School Safety	\$370,376.90	\$211,588.53	-\$158,788.37
Grand Total	\$4,238,961.37	\$4,414,454.07	+\$175,492.70

Budget Comparison

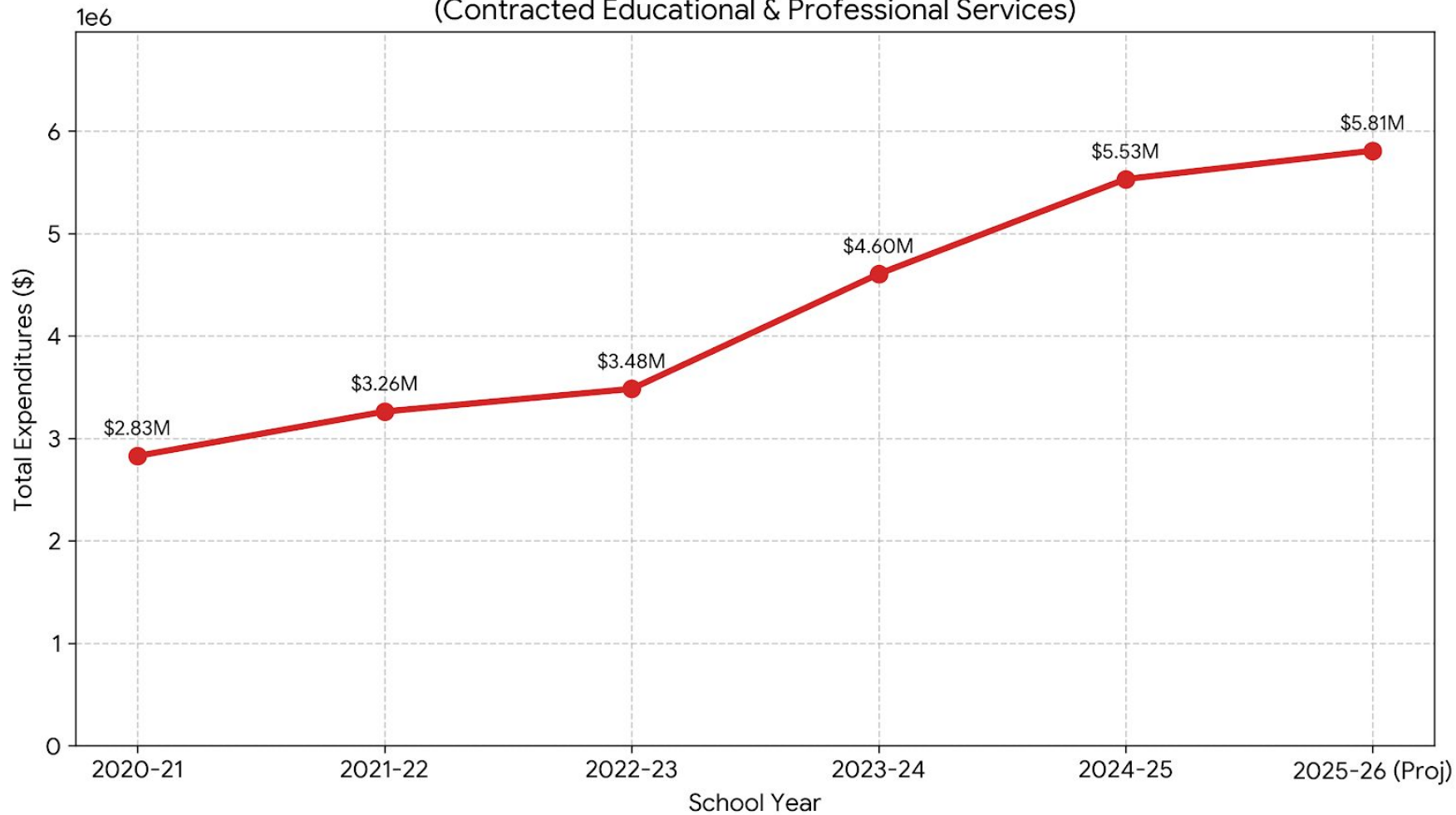
	2025-2026 Projected	2026-2027 Budget	Variance
Special Education Programs	\$5,789,376	\$5,685,068	-\$104,308
Transportation	\$434,929	\$508,612	+\$73,683
Psychological, Guidance & Social Work	\$19,266	\$107,438	+\$88,172
Medical & Nursing Services	\$28,103	\$70,587	+\$42,484
Legal Fees	\$13,462	\$30,000	+\$16,538
Special Ed Admin, Training & Safety	\$2,310	\$12,000	+\$9,690
Total	\$6,287,446	\$6,413,705	+\$126,259

Special Education Key Trends

Total contracted costs for Special Education contracted services and professional support have roughly **doubled** since the 2020-2021 school year.

With 4 months left in the 25-26 fiscal year, Learning Support is almost equal to the entire 12-month spend from 24-25.

Special Education Services Cost Trend (2020 - 2026)
(Contracted Educational & Professional Services)



Historical Costs

School Year	Total Student Placement Costs	Year-over-Year Growth
2020-2021 <i>(Actual)</i>	\$2,827,533.00	-
2021-2022 <i>(Actual)</i>	\$3,261,487.00	+ 15.3%
2022-2023 <i>(Actual)</i>	\$3,482,885.00	+ 6.8%
2023-2024 <i>(Actual)</i>	\$4,604,700.00	+ 32.2%
2024-2025 <i>(Actual)</i>	\$5,530,876.00	+ 20.1%
2025-2026 <i>(Projected)</i>	\$5,808,642.75	+ 5.0%

Total Estimated Salary & Benefit Expenditures

	2025-2026 Estimated	2026-2027 Budget
Salaries	17,390,446.84	18,086,064.71
Taxes, PSERS	7,104,837.48	7,389,030.98
Health Benefits (Estimated)	7,957,951.00	8,753,746.10
TOTAL	32,453,235.32	34,228,841.79

Non-Salary Expenditure Summary

		2025-2026	2026-2027
Purchased Professional and Technical Services		\$4,095,065	\$7,678,698
Purchased Property Services		\$410,789	\$480,332
Other Purchased Services		\$7,425,568	\$5,436,896
Supplies		\$1,814,606	\$2,178,079
Property		\$586,648	\$429,727
Other Objects		\$1,718,728	\$1,645,484
Other Uses of Funds		\$2,234,000	\$1,950,000
		\$18,285,404	\$19,799,216

Preliminary Budget Comparison

	FY2026 Budget	FY2027 Projected	Percent Change
Local Revenue			
Current Real Estate Taxes	\$18,269,013	\$18,083,091	-1.02%
Current Act 511 Earned Income Taxes	\$2,300,000	\$2,400,000	4.35%
Current Act 511 Real Estate Transfer Taxes	\$305,000	\$365,000	19.67%
Delinquent Real Estate Taxes	\$750,000	\$650,000	-13.33%
All Other Local Revenue	\$3,536,363	\$3,010,597	-14.87%
Total Local Revenue	\$25,160,376	\$24,508,688	-2.59%
State Revenue			
Basic Education Funding - Formula	\$11,547,410	\$11,615,080	0.59%
Special Education Funding	\$2,347,140	\$2,458,280	4.74%
Transportation	\$547,000	\$773,912	41.48%
State Share of Social Security and Medicare	\$645,451	\$796,735	23.44%
State Share of Retirement Contributions	\$3,442,404	\$3,643,244	5.83%
All Other State Revenue	\$5,223,381	\$6,022,980	15.31%
Total State Revenue	\$23,752,786	\$25,310,230	6.56%
Federal Revenue	\$843,000	\$760,935	-9.73%
Other Financing Sources	\$0	\$0	0.00%
Total Revenue	\$49,756,162	\$50,579,853	1.66%

Preliminary Revenues & Expenditures

	Budget 2025-2026	Preliminary Budget 2026-2027
Revenues	\$49,756,162.00	\$50,579,853.00
Expenditures	\$50,738,639.32	\$54,028,057.79
Difference	-\$982,477.32	-\$3,448,204.79

Budget Approval Timeline

April 13, 2026 Budget Update at Workshop

May 11, 2026 Budget Update at Workshop

May 26, 2026 - Proposed Final Budget Approval

June 22, 2026 - Final Budget Approval