

FY 2026-27 Budget Development Update

Focus on departments

April 8, 2026

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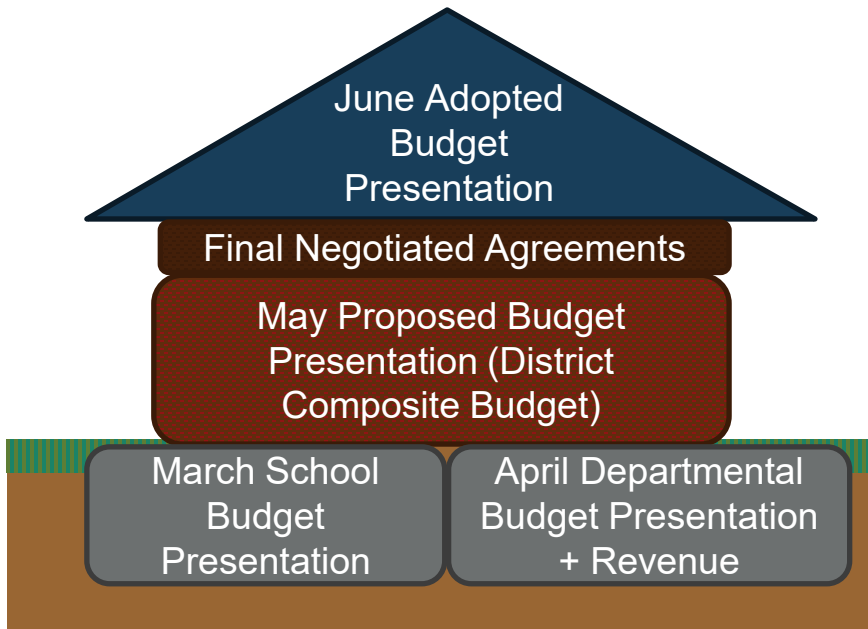
Seanín Rosario, ED of Finance, Planning & Analysis

Topics for Today

Topic	Description
March Economic Forecasts	Review of the state's March economic forecasts, comparing assumptions and high-level implications for district revenue planning
District Revenue Forecast	Overview of district revenue drivers, enrollment trends, and FY 2026-27 revenue scenarios
Context Setting	Departmental budget process and review of budget reduction blueprint impacts to department budgets
Departmental Budgets	Focus on general fund department budgets and preliminary data from the department budgeting process
Capital Budget	Overview of capital funding needs, historical investment trends, and near-term trade-offs affecting FY 2026-27 capital planning
Next Steps	May Proposed Budget Presentation (District Composite Budget)

How the Budget Is Built: A Building-Block Approach

The March, April and May budget presentations build towards the final budget adopted in June



Foundational Presentations

- School Budget Presentation
- Departmental Budget Presentation + Revenue

Structural Presentation

- Proposed Budget Presentation
 - Total district presentation that includes all school and department budgets consolidated

Final Presentation

- Adopted Budget Presentation
 - Any updates from the Proposed Budget including final negotiated compensation agreements

March Economic Forecast

State's Budgeting Terms & Timeline

Governor's Budget

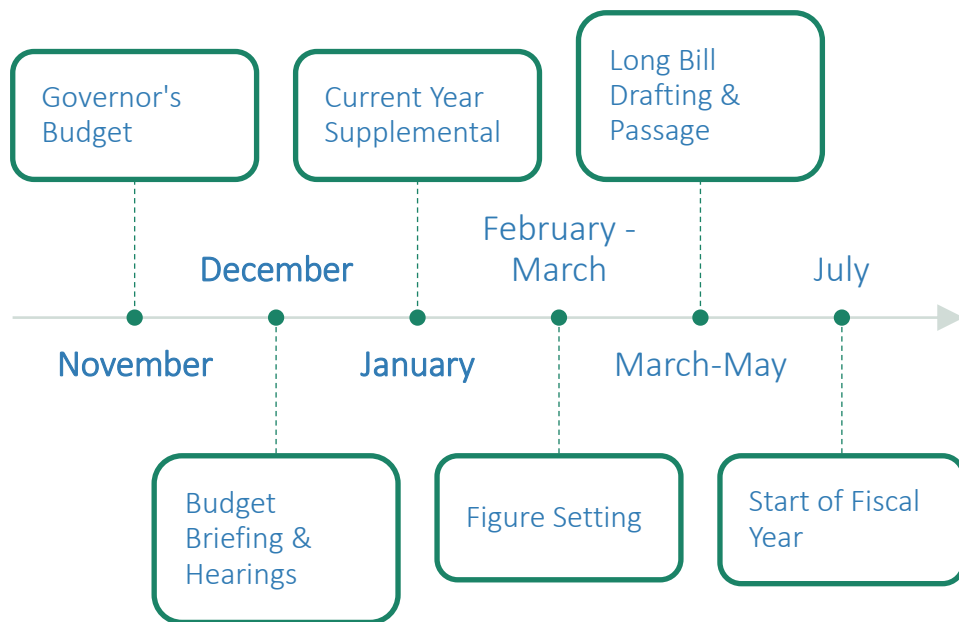
- Preliminary in November – amended subsequently
- Factors in requests submitted by executive branch departments in late summer, for the following fiscal year

Joint Budget Committee

- Standing committee of General Assembly
- Works to prepare a budget recommendation (coming year) and any budget modifications (current year)
- Budget briefings are presented by non-partisan staff, who act at the direction of the committee

Long Bill

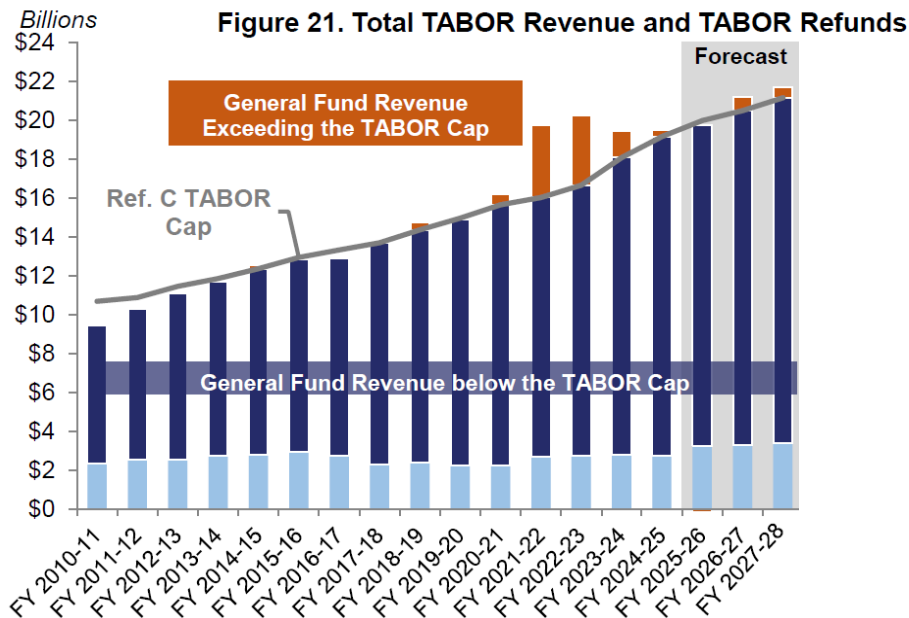
- The full budget for the state includes the School Finance Act appropriation
- JBC staff prepares Long Bill narrative
- Governor has line-item veto on whole line item



State's March 19, 2026 Economic Forecast

The Office of State Planning and Budgeting (OSPB) maintained their state revenue forecast for FY 2025-26 and slightly increased it for FY 2026-27

- FY26 total revenue is projected below the TABOR limit, triggering decisions about tax exemptions
- Consumer Price Index (*Denver-Aurora-Lakewood*)
 - FY 2026-27: 2.3%
 - FY 2027-28: 2.9% (forecast)
 - FY 2028-29: 2.6% (forecast)
- Next update is mid-June



Source: Governor's Office of State Planning & Budgeting

A Tale of Two Forecasts

The state's two March forecasts present conflicting views of the FY 2026-27 economy and revenue outlook, creating significant uncertainty for school funding

OSPB Forecast

- Uses a 13% minimum reserves (Governor's proposal)
- FY26 ends almost even using the 13% reserve target
- Projects stronger economy with better tax revenue collection
- All results in ~\$21M shortfall under the proposed 13% reserve for FY27
- Does not trigger pausing new formula implementation in FY27

Leg Council Forecast

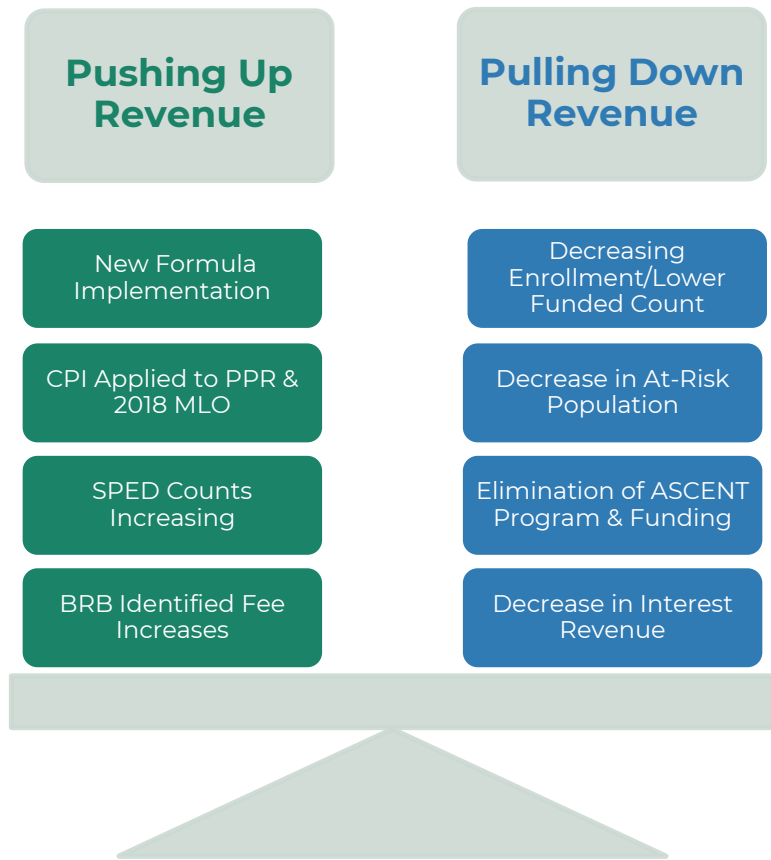
- Uses the full 15% minimum reserves (Current Law)
- FY26 ends over \$1B short of reserve requirement
- Suggests the economy faces more risk with lower tax revenue collections
- All results in a large deficit \$800M to \$1.5B depending on the scenario for FY27
- Triggers pausing new formula implementation in FY27

State Economic Forecasts: 5 Key Takeaways

1. Two state forecasts present different conclusions about the FY27 budget outlook
2. OSPB projects a more positive FY27 scenario, while Legislative Council projects a significantly larger deficit.
3. These conflicting forecasts create uncertainty for school funding and FY27 planning
4. The Joint Budget Committee chose to use the Governor's OSPB forecast for budget decisions, but changes would be necessary to lower the minimum reserve threshold
5. Important variables will continue to change until the outlook becomes clearer

District Revenue Forecast

What Drives District Revenue

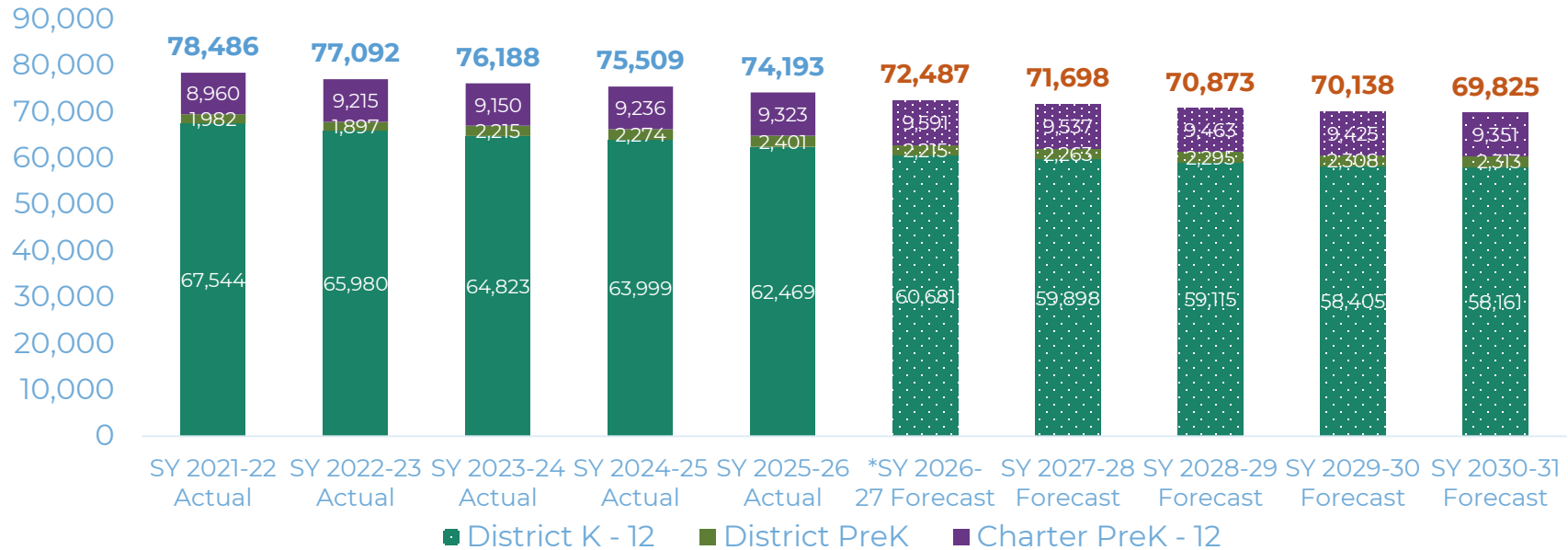


Enrollment and enrollment demographics are the most impactful drivers of district revenue

- In November, the Board of Education received a projection showing a 1,400-student enrollment decline from FY 2025-26 to FY 2026-27
- Because of averaging, the funded count remains higher than actual enrollment, though it is also declining
- Any CPI-related, New Formula Implementation, and SPED count increases are fully offset by declining enrollment and At-Risk population

Enrollment Trends and Projections

Using trending Enroll Jeffco data and factoring in school leader expectations, we now expect enrollment to decline an additional 300 students, for a total decline of 1,700 students from current year to next year



* FY 2026-27 projections also reflects the ASCENT program ending and Free Horizon PreK-8 transitioning to a charter school

FY 2026-27 Revenue Scenarios

All revenue scenarios incorporate a 1,700-student decline in enrollment and at-risk counts based on current trends with no new general-purpose mill levy override

Scenario 1 – Last Year's SFA HB 25-1320:

- Continues phase in of new formula with **3-Year Avg** and **30% implementation**

Scenario 2 – Pausing Implementation of New Formula:

- Pauses phase in of new formula resulting in **4-Year Avg** and **15% implementation**

Scenario 3 – Reintroducing Budget Stabilization Factor:

- Pauses phase in of new formula, same as **Scenario 2**
- Includes a **1% Budget Stabilization Factor** that decreases total program

FY 2026-27 Revenue Scenarios 1, 2 & 3

Scenario 1 – HB-1320:

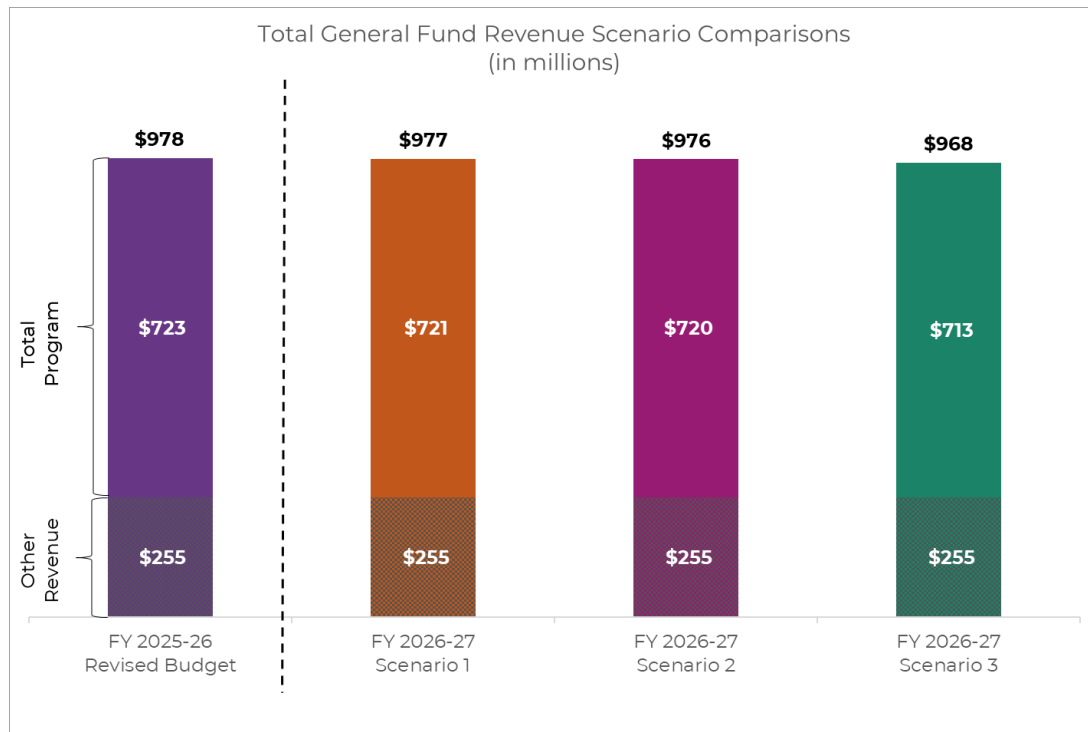
total revenue **decrease** of **(\$1M)**

Scenario 2 - Pausing

New Formula : total revenue **decrease** of **(\$2M)**

Scenario 3 – Pause & 1%

BS Factor: total revenue **decrease** of **(\$10M)**



Detailed Enrollment Assumptions, By Scenario

District Enrollment Assumptions (excl charters)	Revised Budget FY 2025-26	FY 2026-27 Scenario 1	FY 2026-27 Scenario 2	FY 2026-27 Scenario 3
K-12 Membership	62.5	60.7	60.7	60.7
K-12 Actual FTE Count	62.1	60.4	60.4	60.4
K-12 Funded Count (5-Year Avg)	64.5	62.9	62.9	62.9
K-12 Funded Count (New Formula)	64.0	61.8	62.3	62.3
K-12 At-Risk Count	18.6	16.6	16.6	16.6
K-12 At-Risk Percent	29.7%	27.3%	27.3%	27.3%
ELL Count	2.8	2.7	2.7	2.7
Sped FTE Count	9.7	10.0	10.0	10.0
PreK Count	2.6	2.6	2.6	2.6
New Formula Implementation Percent	15%	30%	15%	15%
Budget Stabilization Factor	0%	0%	0%	1%

Other Detailed Revenue Assumptions

Although these variables are consistent across scenarios, they are key drivers of the revenue forecast and remain preliminary

Other Variables (in millions)	Revised Budget FY 2025-26	Preliminary Budget FY 2026-27
CPI	2.30%	2.30%
MLOs	\$141	\$140
Specific Ownership Tax (Local)	\$17	\$17
State Categorical	\$41	\$43
State PreK	\$15	\$16
Mis Fees & Revenue	\$31	\$34
Interest Revenue	\$9	\$7

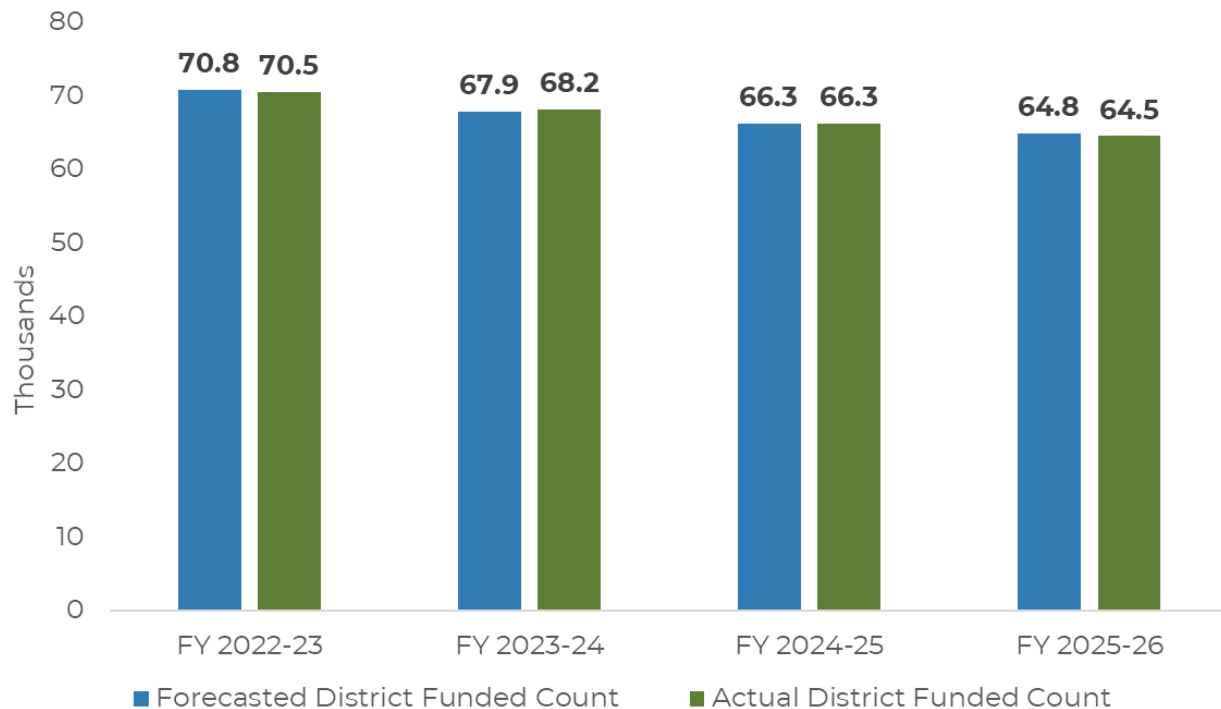
Frequent Question

Question: How accurate have district revenue and enrollment projections been over time?

Answer: Jeffco's revenue and enrollment forecasting have been within ~1% of actuals

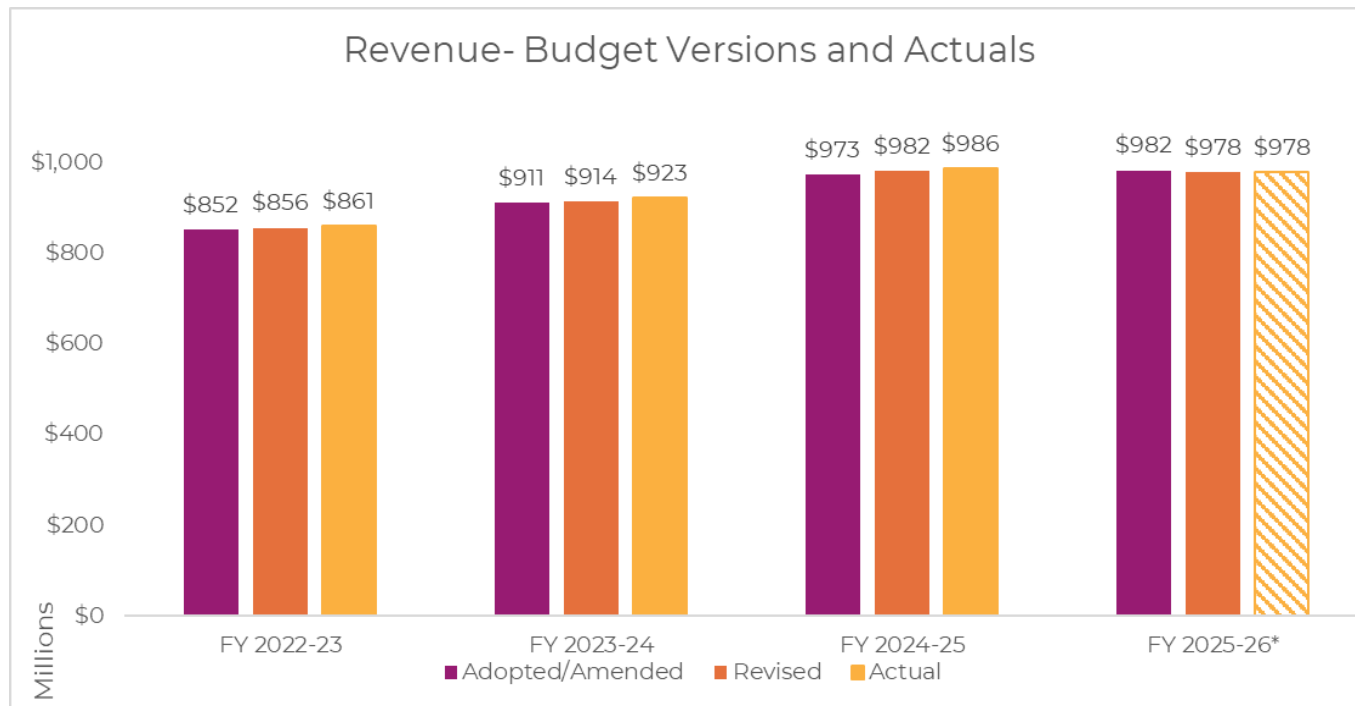
Funded Count Projection to Actual Comparisons

Forecasted Funded Count and Actual Funded Count



Actual district funded counts have been within **0.5%** of forecasted district funded count for each of the last four years

Full Revenue – Budget to Actual Multi-Year



Actual general fund revenue was within **1.2%** adopted/ amended budget for each of the last three years

All revenues both actuals and projected exclude PERA on-behalf

Context Setting

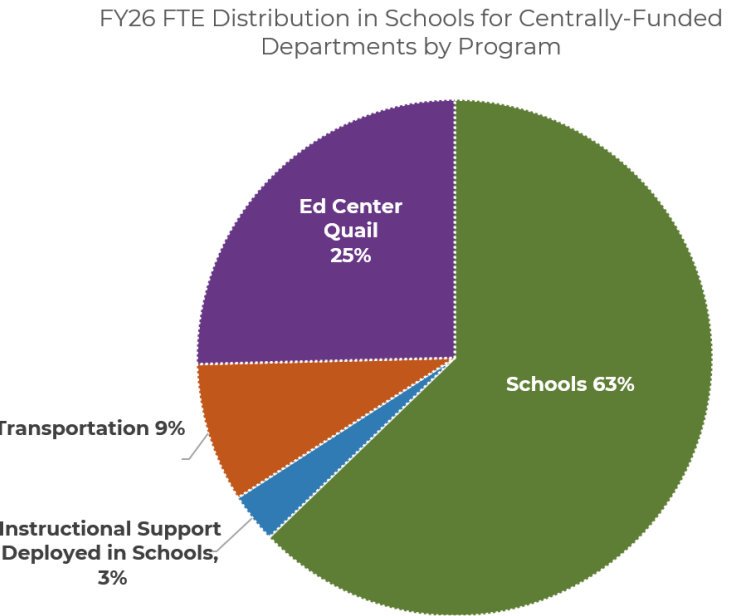
Frequent Question

Question: What percentage of department FTE staffing is assigned to schools?

Answer: 75% of departmental FTEs are either working in schools or transporting students

FY 2025-26 Department FTEs in Schools by Program

General Fund FTE distribution by primary assignment in school or central district location



"Instructional Support Deployed in Schools" program subcategory represents centrally-costed allocated staff (nurses, psychologist, SPED/DL instructional coaches) deployed in multiple school locations

Program Rollup	FTE Distribution Percent		FTE Distribution Amount	
General Instruction	11%	89%	47	367
Special Education Instruction	9%	91%	103	1003
Instructional Support	42%	20% 38%	220	103 200
Operations & Maintenance	34%	66%	247	486
School Administration		100%		16
Transportation		100%		288
General Administration		100%		222

Departmental Budgeting Process

FY 2023-24 and FY 2024-25 Departmental Budgeting Process:

- Department budgeting process utilized Stop, Start, Continue (SSC) budgeting framework
- SSC framework explains budget decisions and strategic shifts in alignment with Jeffco Thrives 2025

FY 2025-26 Modified Departmental Budgeting Process:

- **No New Revenue** – The district started planning for reduced revenue early, and communicated early that the district would not have new revenue
- **Paused SSC** – Given revenue constraints, departments were not invited to submit requests for any net adds or net starts and instead, could shift resources within their own budgets if necessary
- **Districtwide Investments** – Budget staff identified the year-over-year adjustments necessary to respond to trending actuals and changes in operations
- **Revised Budget Mid-year Adjustments** – Adjusted transfer into Benefits Fund, Athletics, Student Success (SPED), and to align with trending actuals

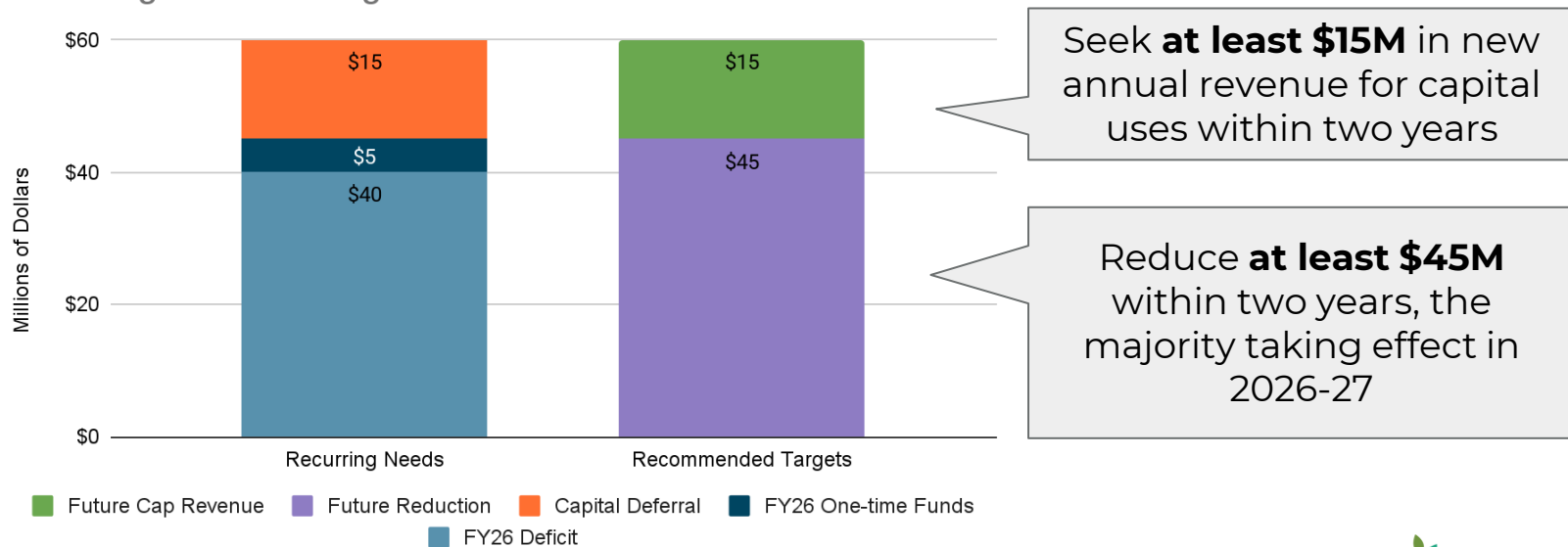
FY 2026-27 BRB Departmental Budgeting Process:

- **Gathered Community Input** – Community Partner Lunches, Partnership for Fiscal Sustainability, (Virtual) Budget Lab, staff/community surveys, Budget Owner Workgroup, and public comment opportunities
- **Provided BRB Guidelines and Priorities** – Departmental budget owners built FY 2026-27 budgets in coordination with staff, utilizing community and district leadership input prior to FY 2025-26 Revised Budget

Setting Targets to Meet Needs for FY27

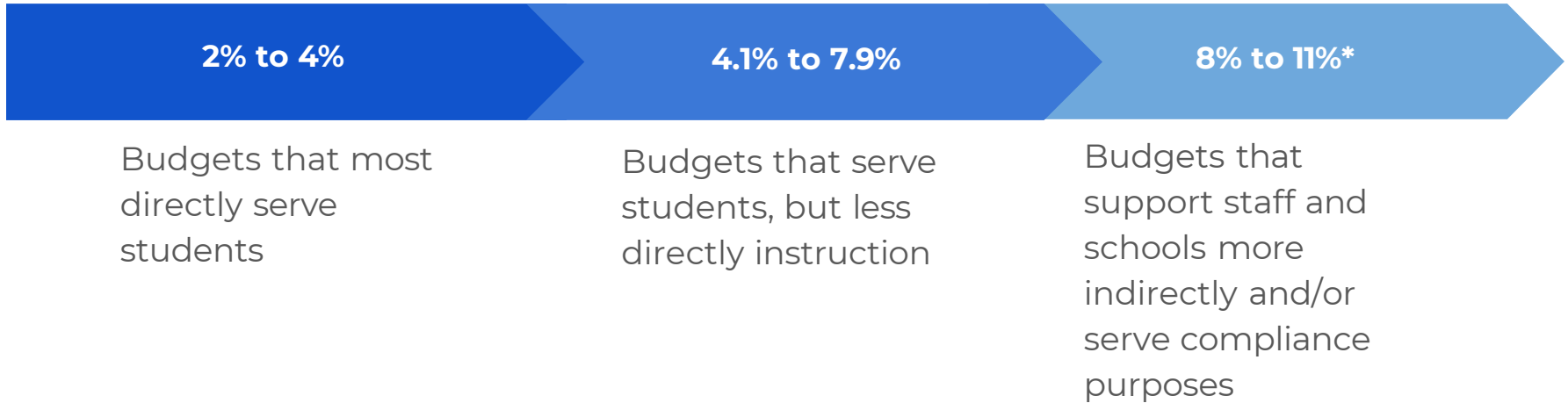
The district recommended a minimum **\$45M reduction target** and a minimum **\$15M increased revenue target** specific to capital spending

Recurring Needs & Targets



Department BRB Target

Across all departments, budget allocations were reduced by approximately ~\$26m. Department reductions varied based on proximity to **classroom instruction**



**Most, but not all division reduction targets do not exceed 11%*

Note that many divisions provide services delivered to students and in schools; departments are not necessarily “central” or “administration”

Departmental Planned Percent Reductions by Account & Program

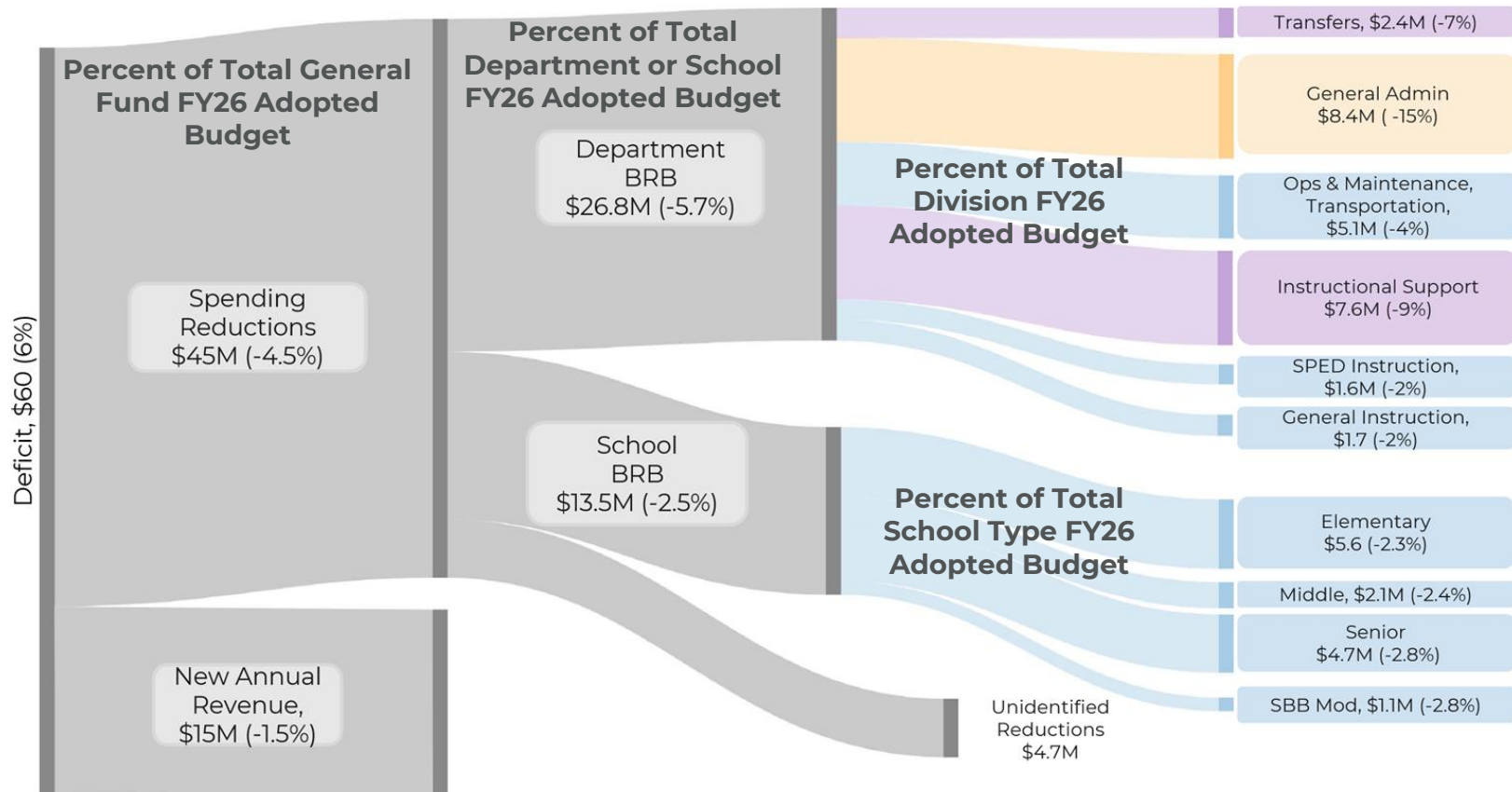
Most program areas experienced reductions ranging from 2% to 9%, while **General Administration reflects a larger reduction of 15%**. This larger reduction reflects the concentration of centralized functions that were specifically targeted through the Budget Reduction Blueprint

Dept Reductions as a Percent of Total Budgets by Account and Program	General Instruction	Special Education Instruction	Instructional Support	Operations & Maintenance	School Administration	Transportation	General Administration	Transfers	Total Dept Reduction Percent By Account
Salaries & Benefits	-1%	-2%	-7%	-4%	0%	0%	-11%		-4%
Service Accounts	-2%	-0.4%	-15%	-4%	0%	-2%	-27%		-10%
Materials and Supplies	-8%	0%	-27%	-2%	-70%	-0.4%	-9%		-8%
Capital Outlay	-20%		0%	-1%		-50%	0%		-37%
Transfers								-7%	-7%
Total Dept Reduction Percent by Program	-2%	-2%	-9%	-4%	-2%	-3%	-15%	-7%	-5.7%

Planned reductions of 4% or less, 5%-9%, 10% or greater

Dollar amount reductions can be found in the appendix

Holistic View of Budget Reduction Blueprint



Departmental Budgets

Departmental Budgets – FTE Reductions from BRB

Table 1: Staff Budgeted by FTE

Barg Unit	FY 2025-26 Total FTE	FY 2026-27 Total FTE	Year over Year FTE Change	Year over Year Percent Change	Share of the Total 3675.4 FTE In FY 2025-26	Share of the 140.8 Reduced FTEs in FY 2026-27
JCAA	411.8	378.0	(33.8)	-8.2%	11.2%	24.0%
JCEA	1,089.6	1,055.0	(34.6)	-3.2%	29.6%	24.5%
JESPA	2,159.1	2,092.6	(66.5)	-3.1%	58.7%	47.2%
Other	14.9	8.9	(6.0)	-40.2%	0.4%	4.3%
Total	3,675.4	3,534.6	(140.8)	-3.8%	100.0%	100.0%

*Additional FTE reduced within HR division for FTE outside of General Fund

*Other includes full time subs and sub food service workers

Positions in JCAA are being reduced at a higher rate than both JCEA and JESPA

Budgeted FTE reduction within **department budgets*** is **141 FTEs**

Year over year, hourly staff positions budgeted as dollar amounts are were not identified to be reduced during the Budget Reduction Blueprint process

Approximately 90 FTEs were vacant or soon to be so through retirement as of December 2025

*in addition to school reductions

Departmental Budgets – FTE Reductions from BRB

FTE Reduction by Bargaining Unit and Program Rollup	General Instruction	Special Education Instruction	Instructional Support	Operations & Maintenance	School Administration	Transportation	General Administration	Total Dept Reduction By Bargaining Unit
JCAA	(4.0)	-	(8.5)	(1.0)	-	-	(20.3)	(33.8)
JCEA	(0.5)	(7.8)	(26.3)	-	-	-	-	(34.6)
JESPA	(2.0)	(10.6)	(2.7)	(44.2)	-	-	(7.1)	(66.5)
Other	-	-	-	-	-	-	(6.0)	(6.0)
Total Dept Budgeted FTE Reduction	(6.5)	(18.4)	(37.4)	(45.2)	-	-	(33.4)	(140.8)

Department Based Position Type % Reduction	General Instruction	Special Education Instruction	Instructional Support	Operations & Maintenance	School Administration	Transportation	General Administration	Total Dept Reduction By Bargaining Unit
JCAA	-33.5%		-6.4%	-2.0%			-10.0%	-8.2%
JCEA	-0.2%	-1.5%	-7.4%					-3.2%
JESPA	-1.1%	-2.0%	-3.1%	-4.3%			-13.4%	-3.1%
Other							-100.0%	-40.2%
Total Dept Budgeted % Reduction	-1.6%	-1.8%	-6.5%	-4.1%	0.0%	0.0%	-12.7%	-3.8%

*Percent aligns to reduced budgeted FTE from FY 2025-26 to FY 2026-27

Frequent Question

Question: What percent of the department Budget Reduction Blueprint FTEs work at a school location?

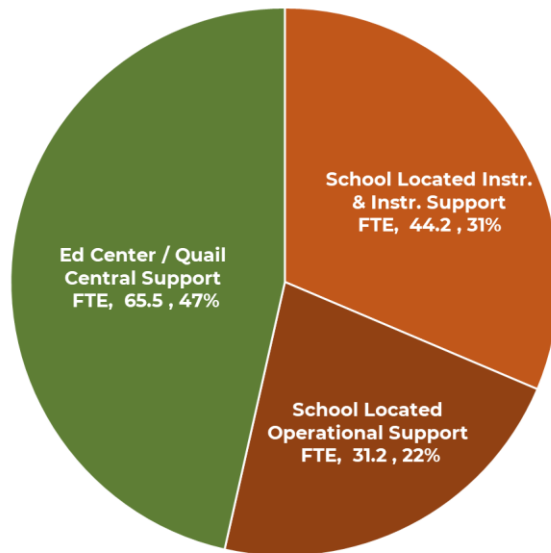
Answer: 53% of the 141 FTEs are school based staff.

Department BRB FTE Reductions by Location

Of the **141** budgeted departmental FTE reductions

- **53%** have been identified to work in a school location
- **47%** have been identified to work in the Ed Center or Quail location
- **75%** of department FTEs work in a school location or transporting students to school

Departmental Budgeted FTE Reduction by Location



Department BRB FTE Reductions by Location & Program

Program Rollup	School Located Instr. & Instr. Support FTE	School Located Operational Support FTE	Ed Center / Quail Central Support FTE
General Instruction	3.0	-	3.5
Special Education Instruction	18.4	-	-
Instructional Support	16.8	-	20.6
Operations & Maintenance	-	31.2	14.0
School Administration	-	-	-
Transportation	-	-	-
General Administration	6.0		27.4
Transfers	-	-	-
Total Dept Budgeted School-Based FTE Reduction	44.2	31.2	65.5

- General Instruction reductions include 6.5 FTEs located within Family Community Partnerships and Teaching and Learning
- General Administration reductions include 6.0 school-based FTEs that were full-time guest teacher positions allocated through the School Leadership division

Trending Cost and Critical Budget Increases

Sustaining current operations next year will require a **\$2.3M** increase to department budgets, reflecting a **0.5%** adjustment driven by rising costs and spending trends

FY 2025-26 Trending Actuals

- Actual FTE staffing levels in several departments are exceeding budgeted FTEs
- Utilities spending is tracking close to budget, even with a warmer-than-expected winter

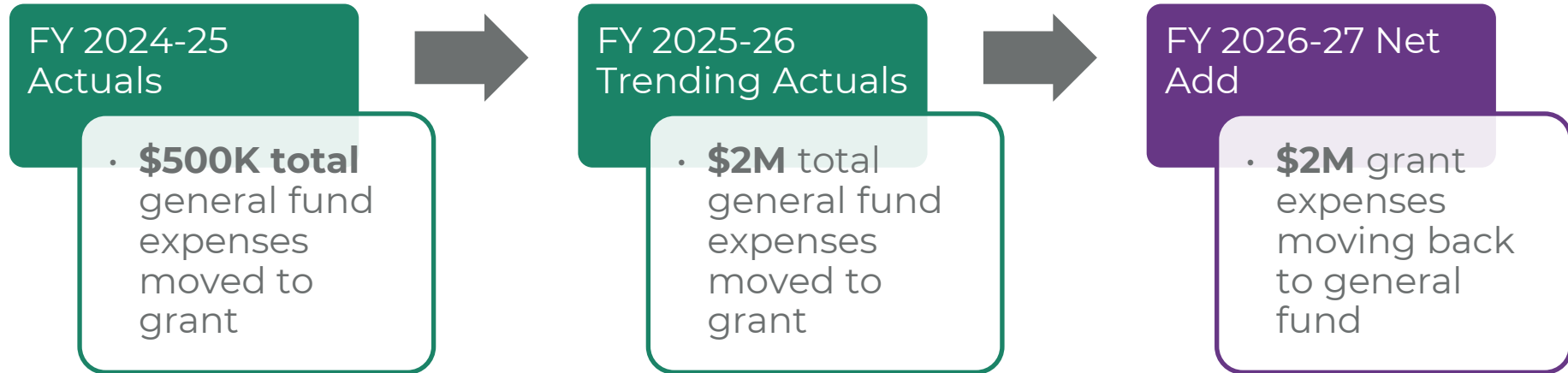


FY 2026-27 Net Adds

- **+\$2.0M** to align budgeted FTE to actual staffing
- **+\$300K** for anticipated utilities rate increases

Expenses Temporarily Covered by a Grant

For FY 2024-25 and FY2025-26 the district expensed a total of **\$2M** IDEA Sig Dispro grant. Currently, there are 25 FTEs in this grant that will be expensed out of General Funding starting in FY2026-27 resulting in an additional **\$2M** in expenses



Departmental Programs: FY 2026-27 Preliminary Budgets

Dept Program Roll-up	FY 2025-26 Adopted Budget	FY 2025-26 Mid-Year Adjustments	FY 2026-27 Identified BRB	FY 2026-27 Preliminary Adjustments	FY 2026-27 Total Prelim Budget
General Instruction	\$ 69.7	\$ (2.3)	\$ (1.7)	\$ 0.2	\$ 65.8
Special Education Instruction	\$ 97.1	\$ 9.5	\$ (1.6)	\$ 1.4	\$ 106.4
Instructional Support	\$ 84.5	\$ -	\$ (7.6)	\$ 1.9	\$ 78.8
Operations & Maintenance	\$ 95.6	\$ 0.3	\$ (3.9)	\$ 0.2	\$ 92.2
School Admin	\$ 1.3	\$ -	\$ -	\$ -	\$ 1.3
Transportation	\$ 34.1	\$ -	\$ (1.2)	\$ 0.5	\$ 33.4
General Admin	\$ 54.8	\$ 0.1	\$ (8.4)	\$ -	\$ 46.5
Transfers	\$ 36.0	\$ 2.5	\$ (2.4)	\$ -	\$ 36.1
Total	\$ 473.0	\$ 10.1	\$ (26.8)	\$ 4.3	\$ 460.5

*no compensation assumptions are included in factors

Drivers for SPED Increases

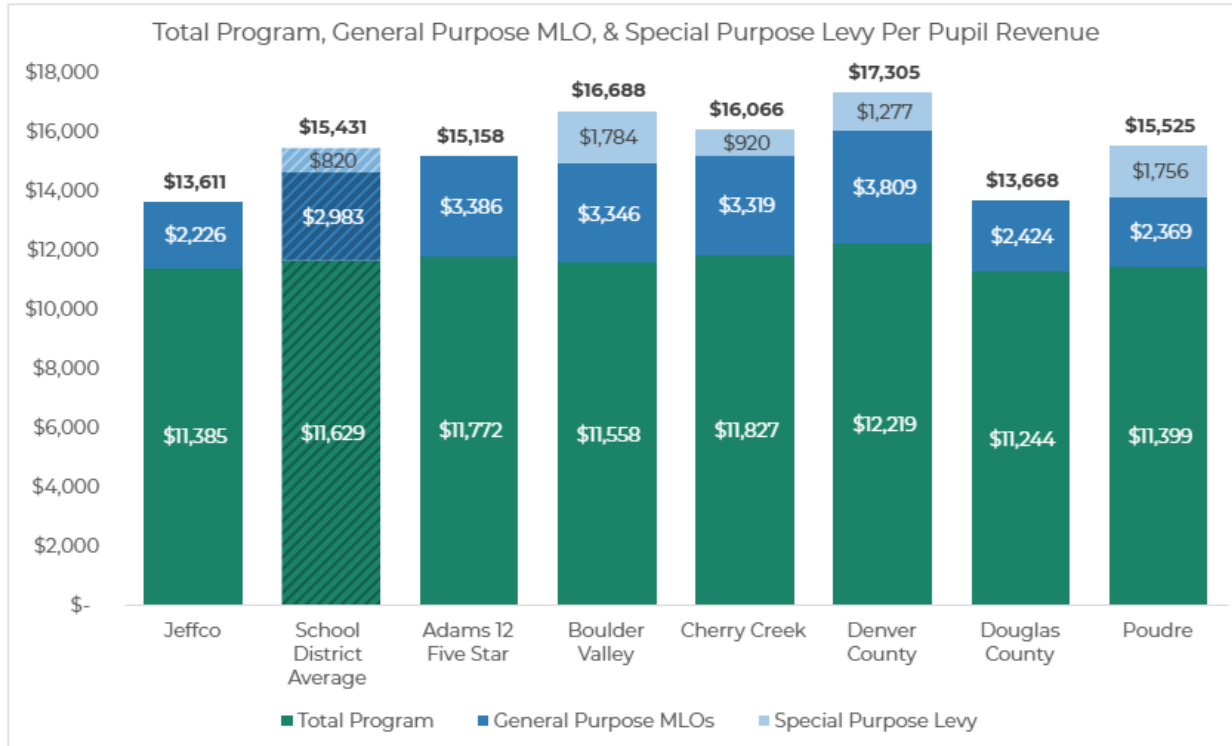
Special Education expenditures continue to increase due to service demand and placement costs

- **Rising IEP Enrollment:** More students with disabilities and higher service/compliance needs
- **Service Demand Shifts:** Growth concentrated in speech-language and indirect services
- **Rising Staffing Costs:** Higher paraeducator pay rates, increased staffing needs, and fewer vacancies
- **Out-of-District Placements:** More placements and higher tuition rates at private providers

Capital Budget

Front Range District Funding Comparison

Jeffco's \$13,611 in combined total program and mill levy per pupil funding is **12% lower** than peer average, \$3,077 lower than Boulder and nearly **\$3,700 lower than Denver**



In Denver, the \$1,277 of special purpose mill levy funding per pupil provides **\$100M in annual** proceeds towards capital construction, technology and maintenance

Ongoing Capital Renewal Needs

Based on historic analysis and industry benchmarks, the district needs to spend about \$108M annually (increasing for inflation) to maintain our facilities, grounds, equipment and technology, inclusive of periodic building replacement

- **Facility Improvement:** Maintain, repair and replace facility core systems (e.g., roof, HVAC, sprinkler, flooring, etc.) or alter spaces to meet code or safety expectations or replace furniture, fixtures and equipment (FF&E)
- **New Construction:** Build a new school or facility or substantially add-on to an existing facility or property
- **Technology:** Multi-year investment in student and staff technology, which over time can include multi-year contracts for software
- **Other:** Other capital purchases such as vehicles or regular payments on lease financing for capital needs

Historic Capital Renewal Investments

Over the past 14 years, Jeffco has invested **\$1.5B total**, averaging **\$108M annually** (adjusted for inflation*) to maintain, renovate and replace capital facilities & equipment

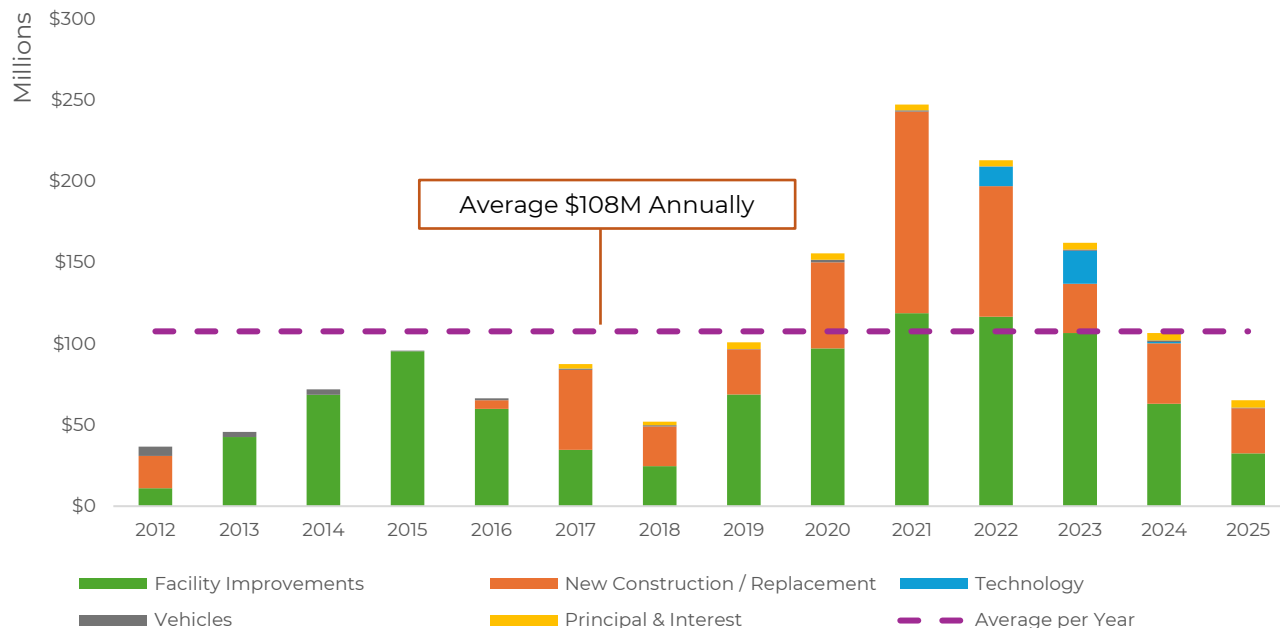
Primary spend was facility improvement at \$941M

- **\$67M** per year

Secondary spend was new construction at \$480M

- **\$34M** per year

*These figures are adjusted to 2025 dollars**



*Adjusted to 2025 dollars using the U.S. Bureau of Economic Analysis Personal Consumption Expenditures: Chain-Type Price Index

How does annual spend compare to benchmark?

- A common industry metric for annual capital renewal is to spend **2% of total replacement cost** for facilities & other capital
- Replacement costs have risen with the rising costs of construction, but a low-end estimate for Jeffco is around **\$5.5 billion**

$$\begin{array}{c} \$5.5 \text{ billion} \\ \text{Replacement Cost} \\ \\ \times 2\% \\ \\ = \\ \$110 \text{ million} \\ \text{Per year spend} \end{array}$$

Capital Spending Preliminary Budget & Forecast

Capital Reserve Fund Activities (millions of dollars)	Current Year Forecast FY 2025-26 Full Year	FY 2026-27 Prelim Budget	FY 2027-28 Forecast	FY 2028-29 Forecast
Beginning Fund Balance	\$109.4 M	\$80.5 M	\$60.9M	\$39.5 M
Sources				
Transfers In	\$15.0 M	\$30.0 M	\$30.0 M	\$30.0 M
Sale of Surplused Property	11.3	10.0	10.0	10.0
Other (Interest/Fees in lieu)	5.0	2.0	2.0	2.0
Total Sources	\$31.3	\$42.0	\$42.0	\$42.0
Uses				
Facility Improvements	\$30.8 M	\$36.1 M	\$40.4 M	\$42.2 M
New Construction	12.9	10.0	10.0	10.0
Technology/Other	16.5	15.5	13.0	13.0
Total Uses	\$60.2 M	\$61.6 M	\$63.4 M	\$65.2 M
Ending Fund Balance	\$80.5 M	\$60.9 M	\$39.5 M	\$16.3 M

Includes the \$30 M transfer to the Capital Reserve Fund that is based on the historic average, for FY27 and beyond

If the transfer is reduced, and no other new funds are identified, this level of annual spending will not be possible

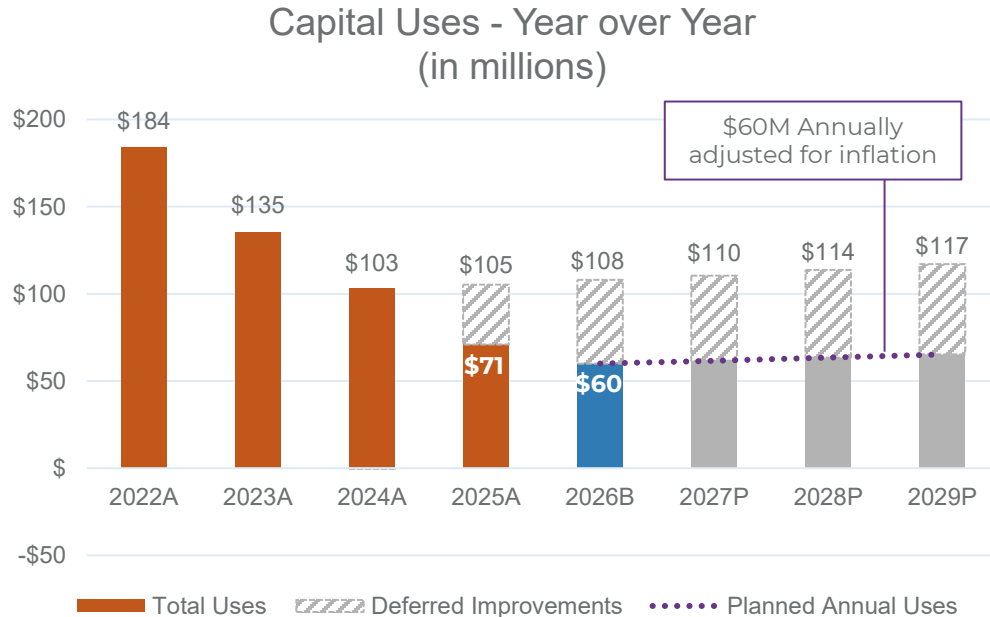
2026-27 Capital Budget Information

The facilities team and project leadership for the ERP project determine the planned facility improvements and technology spend for the 2026-27 capital budget

- **Regular facility improvement:** Prioritizing urgent replacement/repair, the core set of planned projects revolve around normal facility work such as HVAC replacement/repair, plumbing and electrical repairs, paving work and other regular projects
 - The district carries a contingency budget for storm damage and related losses that must be covered in the self-insured retention for property
- **New construction:** The district may still be spending towards the Fletcher Miller project in 2026-27, depending on timing of invoices
- **Technology:** The district will spend a large portion of the ERP budget in 2026-27
- **Other:** The district will continue to pay annual payments on the lease financings that built Three Creek K-8 and a portion of the Arvada Aquatics Center

Multi-Year Capital Spending Review

While the capital reserve fund is drawing down fund balance, expected and planned expenditures are below the estimates for what is necessary to maintain our facilities



- Actual expense in FY22 and FY23 reflect catch-up investments
- With budgeted expense below benchmark annually starting in FY25 and beyond, the district will be deferring expected and necessary capital investments

Next Steps

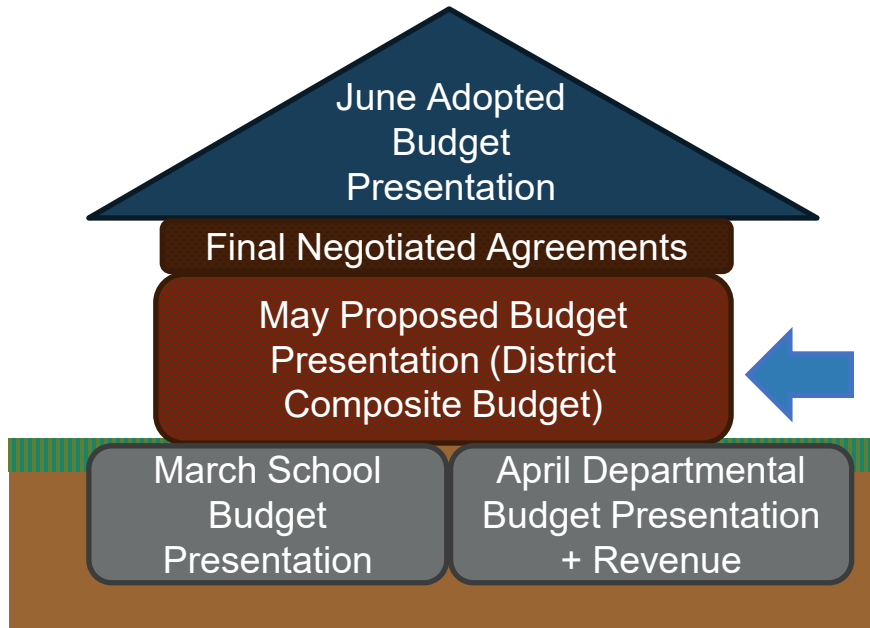
Pending Items Informing District Budget

The following items must be analyzed and decided prior to adopting the final budget for 2026-27

- **Compensation Agreements**– JESPA is in a multi-year agreement inclusive of compensation terms; JCEA is currently negotiating compensation
- **Capital Reserve Transfer** – The district will need to decide how much to transfer from the general fund to the capital reserve fund as part of the funding for planned capital improvements
- **Economic and Cost Pressures**– The district continues to monitor inflation trends, specific cost increases (e.g., fuel), and actual spending that predicts next year's spending

Next Steps

The May presentation will include multiple Proposed Budget scenarios, reflecting different options for Board discussion and consideration



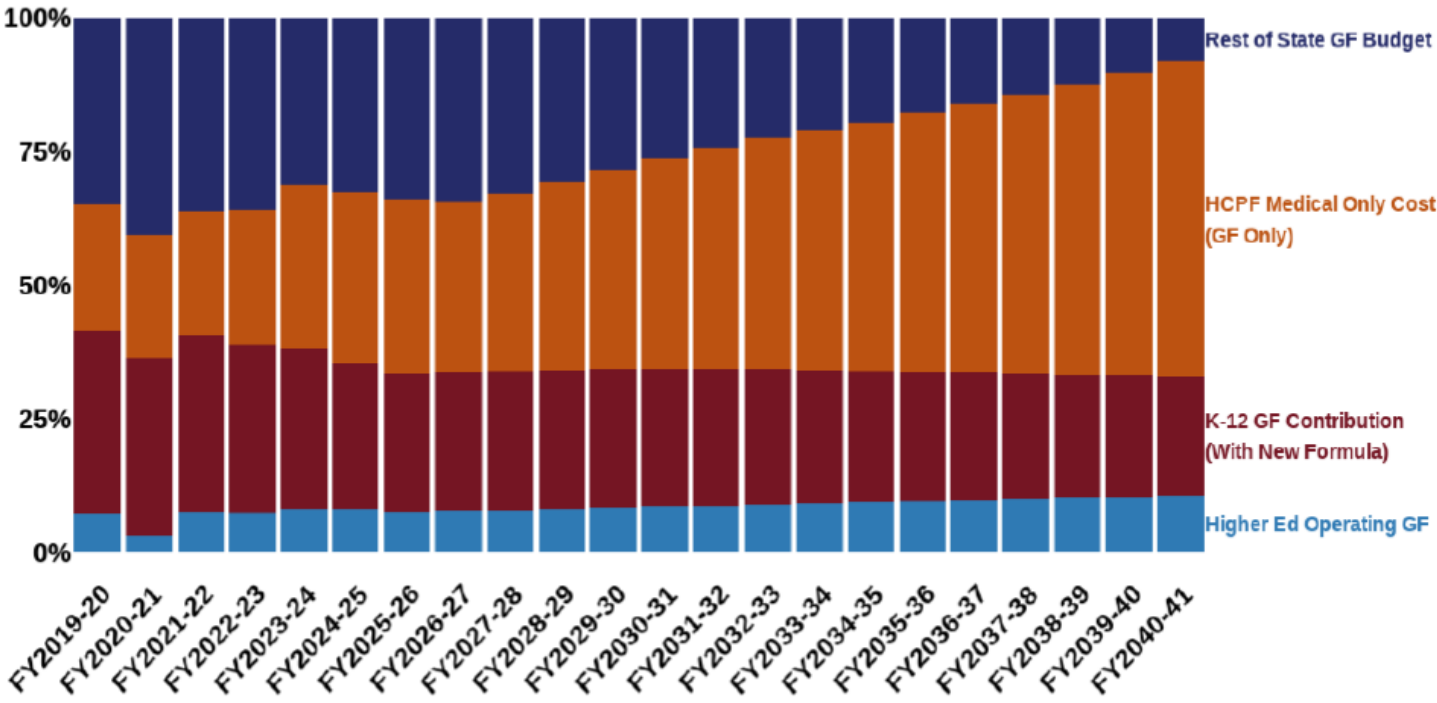
The proposed budget will include more than one scenario:

- Matched/balanced revenue and expense
- Use of fund balance at a moderate level (e.g., providing some level of compensation increase and still deferring contributions to capital reserve fund)
- Use of fund balance to match recurring needs (e.g., comp increase plus full transfer to capital reserve fund)

Appendix

State's March 19, 2026 Economic Forecast

Figure 56. State GF budget breakdown over time



At current trend, Medicaid will be the majority of state General Fund spending

Source: Governor's Office of State Planning & Budgeting

House Bill 25-1320 School Finance Act

House Bill 25-1320 phases in the new school finance formula over three years, using a combination of averaging rules and implementation rates

Fiscal Year	Funding Count Averaging	Funding Formula
FY 2025-26	4-year average at 15% implementation	Old formula + 15% of the difference between the new SFA and old formula or FY25 total program, whichever is greater
FY 2026-27	3-year average at 30%, unless implementation is paused (then 4-year average at 15%)	Old formula + 30% of the difference or FY25 total program, whichever is greater
FY 2027-28	3-year average if State Ed Fund > \$200M; otherwise, 2-year average or smoothing factor	Old formula + 45% of the difference or old formula + 1%, whichever is greater

Department Allocation in Schools

Staffing

- Special Education (SPED) teachers and instructional support
- Mental health and student health services
- Culturally and Linguistically Diverse (CLDE) teachers and tutors
- Guest teachers (substitutes)
- Custodians
- Food and Nutrition school team
- Career and Tech Ed (CTE) program and building lead
- Educational Technology support

Resources and Equipment

- Math and ELA consumable instructional materials (curriculum)
- Custodial and building supplies and equipment
- Transportation vehicles and maintenance
- School meals
- Health Services equipment
- SPED instructional supports including translation resources
- Music, Physical Education, Theatre, and Visual Arts supplies and coordination
- CTE & CLDE resource program supplies
- Instructional technology

Departmental Planned Dollar Reductions by Account & Program

Planned reductions of 4% or less, 5%-9%, 10% or greater

Depart Budget Reductions by Account and Program	General Instruction	Special Education Instruction	Instructional Support	Operations & Maintenance	School Administration	Transportation	General Administration	Transfers	Total Dept Reduction By Account
Salaries & Benefits	\$ (0.5)	\$ (1.5)	\$ (5.3)	\$ (2.6)	\$ -	\$ -	\$ (4.1)		\$ (14.0)
Service Accounts	\$ (0.2)	\$ (0.0)	\$ (1.8)	\$ (1.2)	\$ -	\$ (0.03)	\$ (4.2)		\$ (7.5)
Materials and Supplies	\$ (0.9)	\$ -	\$ (0.6)	\$ (0.1)	\$ (0.02)	\$ (0.02)	\$ (0.2)		\$ (1.7)
Capital Outlay	\$ (0.03)	\$ -	\$ -	\$ (0.003)	\$ -	\$ (1.1)	\$ -		\$ (1.2)
Transfers								\$ (2.4)	\$ (2.4)
Total Dept Reductions by Program	\$ (1.7)	\$ (1.6)	\$ (7.6)	\$ (3.9)	\$ (0.0)	\$ (1.2)	\$ (8.4)	\$ (2.4)	\$ (26.8)

in millions