



Budget Adjustment Process

October 8, 2026



Budget Adjustment Process & Planning for the Next 5 Years



The district is entering into two important conversations

BUDGET ADJUSTMENT PROCESS

&

PLANNING for the NEXT 5 YEARS

*Now through November
Reductions implemented in
the Fall of 2027*

*August through Next
November (2027)*

Now Live on the Website

sowashco.org/next-5yrs



Budget Planning Timeline



DISTRICT WORK

Program Facilitators generate list of initial recommendations for budget adjustments.

2026

Aug–Nov

BOARD ACTION

First Reading of budget adjustment recommendations to be implemented in the 2027–28 school year.

2026

Dec

2026

April–Aug

INPUT LOOPS

Scheduled staff meetings, Steering Committee meetings, and community meetings to get input and feedback on the considerations.

2026

Nov

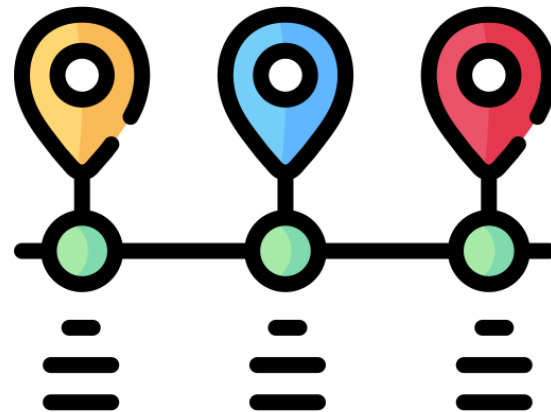
FINALIZE PLAN & INFORM COMMUNITIES

Implement the approved the budget adjustments.

Move the recommended additional budget adjustments that require more planning to the “Planning for the Next 5 Years” process.

Goals of the Budget Adjustment Process

- Develop a short-term plan to address the deficit spending for the upcoming school year, with the changes to be implemented in 2027-28.
- Move ideas that need a longer “runway” for implementation on to the Planning for the Next 5 Years Process.



Program-Based Budget Adjustments

- A Program-Based Budget Adjustment is a strategy where budget reductions are distributed across district programs relative to their overall size.
- Instead of applying an identical flat percentage cut to every department regardless of scope, each program's reduction target is calculated as a direct reflection of its percentage of district expenditures.

Program Based Budget Groups

- District Departments and Services
- Elementary School-Specific Adjustments
- Secondary School-Specific Adjustments
- Facility Usage and Maintenance
- Transportation Ridership and Routes
- Student Support Services



Program Based Budget Adjustment Targets

PROGRAM	TARGET ADJUSTMENT	PROGRAM	TARGET ADJUSTMENT
District Departments and Services	\$1,000,000	Elementary School-Specific Adjustments	\$4,200,000
Facility Usage and Maintenance	\$1,200,000	Middle and High School-Specific Adjustments	\$4,500,000
Transportation Ridership and Routes	\$1,400,000	Student Support Services	\$700,000 *Net Reduction



Program *CONSIDERATIONS*



- The next few slides introduces the list of *considerations* for each program area.
- Considerations were generated from:
 - Google Form submissions from all staff
 - System Leaders (120 district leaders) Meeting in June
 - 2021 Budget Process Items that were not moved forward

Program *CONSIDERATIONS*

- Next Step for Considerations:
 - Considerations will become budget adjustment recommendations through conversations with a Steering Committee
 - The Steering Committee will either:
 - Move the consideration forward to the Budget Adjustment Recommendations **OR**
 - Move the consideration to the Planning for the Next 5 Years Process for discussion **OR**
 - Remove the consideration from being discussed any further

Please Remember

During Budget Cuts, discussions are difficult, however, everything must be talked about – and being talked about does not mean it will be cut or reduced.

Program: District Departments and Services

Facilitator: Superintendent Nielsen

Program: District Departments and Services



Target for Budget Adjustments: \$1,000,000



Program: District Departments and Services



● Initial Budget Adjustment Considerations:

- Reduce or Eliminate Positions in District Leadership:
 - Assistant Superintendents
 - Department Directors
 - Department Coordinators, Supervisors, Managers, Specialists
- Reduce or Eliminate Clerical Support/Administrative Assistants
- Reduction of Technology Support staff
- Reduce Staff Development budgets
 - Utilize staff development dollars to pay salaries for workshop days
- Eliminate 1:1 devices in kindergarten
- Reduction of costs connected to testing K-12
- Delay curriculum resource purchases (textbooks, workbooks, online)
- Elimination of District Print Center
- Utilize licensed district positions to sub in classrooms
- Revenue Enhancements:
 - Increase Capital Projects Levy
 - Increase Operating Levy

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Program: Elementary School Specific Adjustments

**Facilitator: Ms. Kristine Schaefer
Assistant Superintendent**

Program: Elementary School Specific Adjustments



Target for Budget Adjustments: \$4,200,000



Program: Elementary School Specific Adjustments



- **Initial Budget Adjustment Considerations:**

- Reduce Principals or Assistant Principals
- Reduce Office Support Staff/Hours
- Reduce allocation of school based budget accounts – compensatory ed, discretionary, professional development, capital outlay, Schedule D
- Reduce licensed staff non-classroom teachers
- Reduce licensed staff classroom teachers – some ideas include:
 - increase staffing threshold
 - elementary specialists
 - require some elementary schools to be multi-age
- Consider reductions in specialty programming:
 - Choice Programs/Pathways (Immersion, Gateway)
 - AVID
- Consolidate elementary school(s) and repurpose for other district use

**Program: Middle and High School
Specific Adjustments**

**Facilitator: Ms. Kelly Jansen
Assistant Superintendent**

Program: Middle and High School Specific Adjustments



Target for Budget Adjustments: \$4,500,000

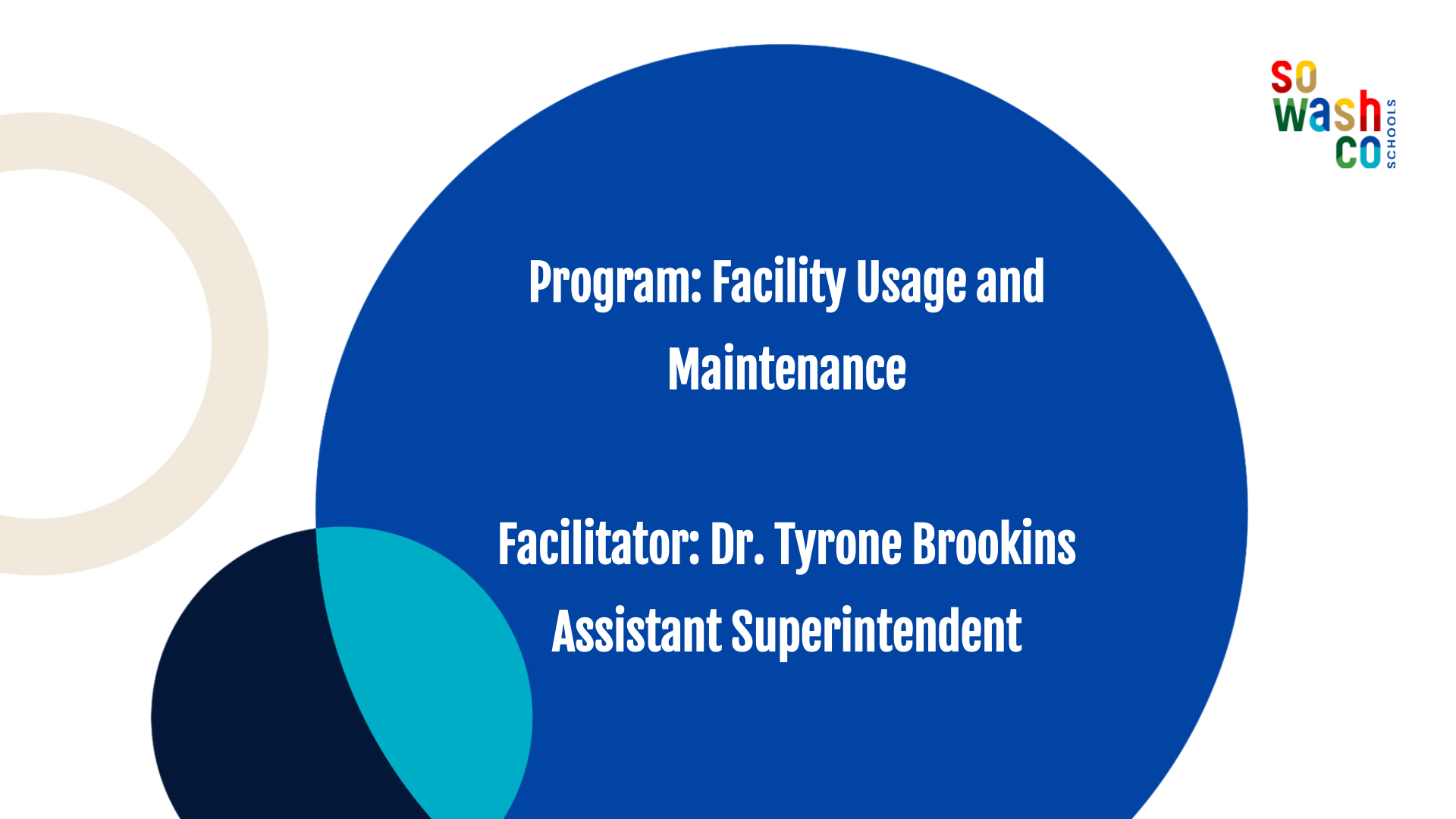


Program: Middle and High School Specific Adjustments



● Initial Budget Adjustment Considerations:

- Reduce Assistant Principals or reduce days for Assistant Principals
- Reduce Office Support Staff/Hours
 - Clerical
 - Supervisory
 - Cultural Liaison
 - Dean/Student Advocate
- Reduce allocation of school based budget accounts – compensatory ed, discretionary, professional development, capital outlay, Schedule C, Schedule D
- Reduce licensed staff non-classroom teachers
 - Nurses
 - Counselors
- Reduce licensed staff classroom teachers – some ideas include:
 - increase staffing threshold
 - Reduce or eliminate “specialty” programming options – IB, PLTW, AVID, CIS, AP, Immersion

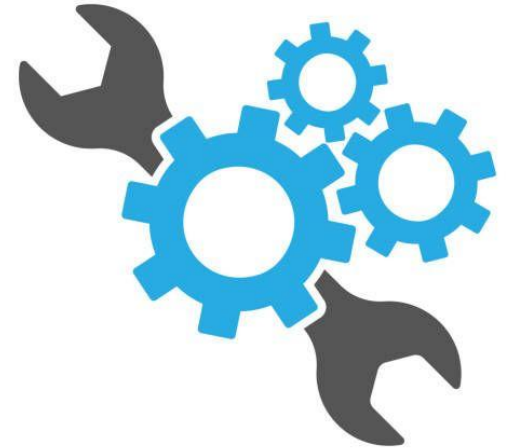
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Program: Facility Usage and Maintenance

**Facilitator: Dr. Tyrone Brookins
Assistant Superintendent**

Program: Facility Usage and Maintenance

Target for Budget Adjustments: \$1,200,000



Program: Facility Usage and Maintenance



- **Initial Budget Adjustment Considerations:**

- Reduce staffing, including; Custodians, Coordinators & Facilities Supervisors, Summer Grounds, Overtime, Safety & Security Personnel, Office Coordinators
- Reduce or eliminate Professional & Technical Services-(Consultants, Lawn Mowing, Installation Labor, Training)
- Reduce Rentals/Leases
- Consider Opportunities for Energy Savings through utilities
- Increase summer efficiencies: Cluster cleaning, district schedule
- Redraw school boundaries
- Revenue Enhancements:
 - Sell District Service Center
 - Sell District Program Center

**Program: Transportation Ridership
and Routes**

Facilitator: Ms. Abby Baker
Executive Director of HR & Operations

Program: Transportation Ridership and Routes



Target for Budget Adjustments: \$1,400,000



Program: Transportation Ridership and Routes



● Initial Budget Adjustment Considerations:

- Reduce staffing, including; administrative staff, support staff, mechanic, crossing guards
- Contract Services
 - Eliminate transportation for Pine Harbor
 - RFP other vendors for contracted routes
 - Contract all transportation services
- Reduce supplies and maintenance budget
- Choice Program Transportation:
 - Eliminate bussing for choice programs
 - Move choice program bussing to a hub model where students switch busses
 - Move choice programs to a more centrally located elementary and/or secondary school
- Reduce Students Eligible for Transportation:
 - Increase elementary and/or middle school walking distance to 2.0 miles utilizing a radius model
 - Eliminate all hazards for walk zones

The background features several overlapping circles. A large blue circle is the central focus, containing the main text. To its left is a light beige circle. Below the blue circle is a dark blue circle, and overlapping the bottom of the blue circle is a teal circle.

Program: Student Support Services

Facilitator: Dr. Meghan Hickey
**Executive Director of Student Support
Services**

Program: Student Support Services



Target for Budget Adjustments: \$700,000 Net Reduction

- Net Reduction includes the actual savings once the reimbursement for special services has been calculated.



Program: Student Support Services



- **Initial Budget Adjustment Considerations:**

- Reduce or Eliminate Districtwide Positions (not assigned to specific schools)
- Reduce or Eliminate Coordinators – building coordinators, mental health and/or health
- Reduce or Eliminate District Supervisor
- Reduce Paraprofessional Allocation
- Increase teacher caseload size
- Increase related services caseload size
- Reduce or eliminate Secondary Social Workers
- Reduced contracted services
- Create Our Own Level IV Program
- Increase MA Billing (Revenue Enhancement)

Program Based Budget Adjustment Targets



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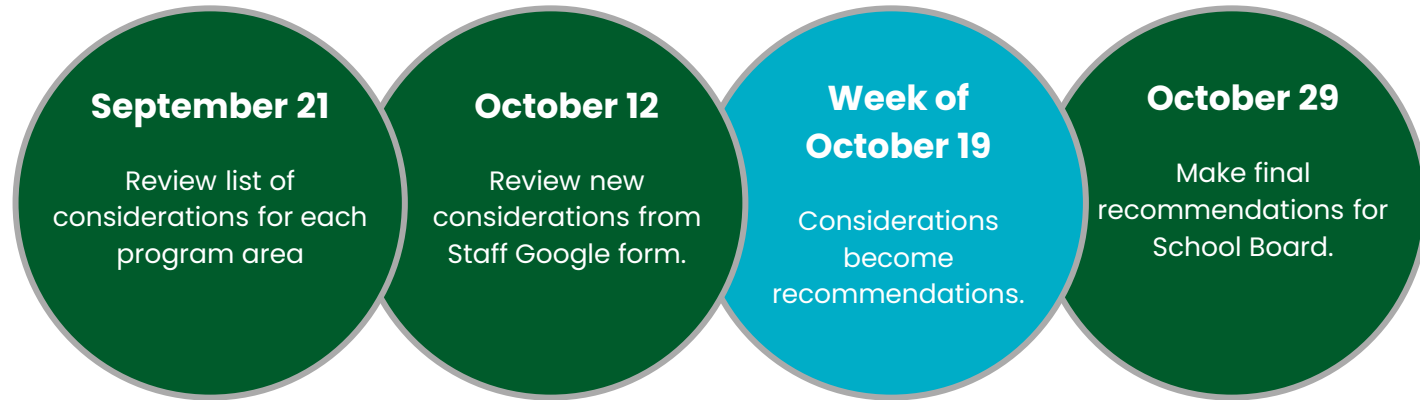
While everything on the list will not move to the budget adjustment recommendation – we do need to reach our target of \$13 million in budget cuts or revenue enhancements.

Difficult Work Ahead



- Conversations about the next five years will be difficult.
- It will include loss of staff, programs and services that we have become accustomed to.
- Discussing fiscal constraints is rarely comfortable, especially when it affects the projects, people and work that we care most about.
- We have a responsibility to operate within our means. With declining enrollment, we have fewer students in our incoming class than those graduating (from 1500 to 1200).

Timeline for Steering Committee Work



Each Steering Committee is made up of leaders from across the system, including principals, district directors, and executive cabinet members.

The background is decorated with several circles of various colors and sizes: a large yellow circle at the top center, a large cyan circle on the left, a large red circle at the bottom right, a medium green circle on the right, a small red circle on the right, a small blue circle on the right, a small dark blue circle at the bottom center, a small green circle at the bottom left, a small yellow circle on the left, and a small blue circle on the right.

Thank You for Your Time and Engagement

Input can be provided to the
super@sowashco.org email address