



Finance Meeting of the Whole

Wednesday, April 8, 2026 | 6PM

Tonight's Agenda (4.8.26)

- FY27 Non-Personnel Budget (20)
 - Tiered options to address potential budget deficit
 - Sample *draft* non-personnel budgets
- FY26 Projections: Salary, Non-Personnel, & Circuit Breaker (15)
- Review & Approve March Bill Roll (10)

FinTeam's Areas of Focus



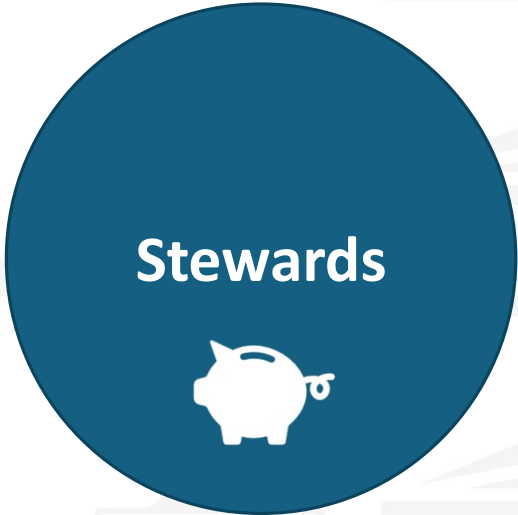
Supporters

Clear, timely, and courteous comms



Strategists

Improved budgeting process



Stewards

Responsible financial mngmt

Budget Timeline: Now thru May

- ~~(December 19th: Budget Workbooks sent to (almost) all depts)~~
- ~~January: Schools & departments build their budgets~~
- ~~January 26th: Budget Workbooks submitted~~
- ~~January 29th – Feb 8th: Bobby cleans up data & compiles all asks~~
- ~~February 9th: Budget Collaboratives begin~~
- ~~February 11th: Finance Mtg of Whole: priorities, enrollment, & precise “level service” costs~~
- ~~February 27th: Budget Collaboratives end~~
- ~~March 2nd – 6th: Exec Team gives asynchronous feedback on asks~~
- ~~March 5: SC & PTA Meeting~~
- ~~March 10th: Exec Team meets and deliberates on key asks~~
- ~~March 11th: Fin. Mtg of Whole: Overview of key budget requests~~
- ~~March 12th – 20th: Dr. Carmona & Dr. Boston Davis review & make final recommendations~~
- ~~March 30th – April 3rd: Complete *draft* budget compiled~~
- April 8th: Fin. Mtg of Whole: Draft “non-personnel” budget shared w/ SC
- April 29th: Fin. Mtg of Whole: Draft “personnel” budget shared w/ SC
- May 6th: Budget hearing @ ESCS auditorium

Development

Review & Revision

>> Budgeting for FY27: Proposed Non-Personnel Budget(s)

What is “non-personnel”?

- Non-Personnel (NP): materials, contracted services, software – anything that’s not compensation to employees
- Personnel: salary, stipends, incentives, pay for related duties like extracurriculars

Non-Personnel (NP) Budget Overview

- FY26 (current): \$18,878,461
- FY27: \$18,219,372.11
- Variance: (\$659,088.89) less than FY26
 - ***This is not a cut to our NP budget, just shifting costs to other funds***
 - \$3.5 million out of district tuition moved from the Spec Ed NP to Circuit Breaker
 - \$192,000 from Spec Ed NP to Personnel to fund Physical Therapist & PT Assistant
 - Spec Ed budget *looks* like a reduction, but net 11% YOY increase
 - Cost drivers: transportation, outside service providers
- Avg 7% increase for all other budget orgs
 - Level-funded budgets adjusted for inflation
 - Ex: Music budget has been \$50,625 since 2023; will be \$65,000 in FY27
 - Transportation costs biggest driver → +\$484,091 YOY
 - 7/35 budgets reduced per historical investment analysis
 - 3 new budget orgs added → increased transparency (CTE, Finance, HR)

FY27 NP Budget: Level-Service

Org	Department	Prior Year (SY25-26)	Proposed SY26-27	% Change YOY	Net Change	Per Pupil Est
New	Finance	----	\$ 65,000.00	----	\$ 65,000.00	\$ 13.00
New	Human Resources	----	\$ 345,000.00	----	\$ 345,000.00	\$ 69.00
0513	East Somerville	\$ 67,764.00	\$ 102,869.60	52%	\$ 35,105.60	\$ 138.45
0519	West Somerville	\$ 37,030.00	\$ 51,424.27	39%	\$ 14,394.27	\$ 135.68
0556	SFLC	\$ 133,095.00	\$ 179,782.00	35%	\$ 46,687.00	\$ 35.96
0508	Transportation	\$ 1,449,194.00	\$ 1,933,285.87	33%	\$ 484,091.87	TBD
New	CTE	\$ 276,000.00	\$ 356,000.00	29%	\$ 80,000.00	\$ 400.00
0553	Music	\$ 50,625.00	\$ 65,000.00	28%	\$ 14,375.00	\$ 13.03
0546	Art	\$ 51,125.00	\$ 65,000.00	27%	\$ 13,875.00	\$ 13.03
0521	Winter Hill	\$ 55,540.00	\$ 68,787.00	24%	\$ 13,247.00	\$ 189.50
0515	Healey	\$ 58,220.00	\$ 71,891.42	23%	\$ 13,671.42	\$ 153.29
0503	Curriculum	\$ 650,465.00	\$ 801,740.00	23%	\$ 151,275.00	\$ 222.71
0516	Kennedy	\$ 52,940.00	\$ 64,323.06	22%	\$ 11,383.06	\$ 129.95
0511	Brown	\$ 24,930.00	\$ 29,119.77	17%	\$ 4,189.77	\$ 126.61
0505	Technology	\$ 803,700.00	\$ 935,000.00	16%	\$ 131,300.00	\$ 187.00
0557	Early Childhood	\$ 80,500.00	\$ 90,000.00	12%	\$ 9,500.00	\$ 126.05
0517	Argenziano	\$ 73,100.00	\$ 78,829.53	8%	\$ 5,729.53	\$ 143.33
0551	Health & Physical Education	\$ 60,500.00	\$ 65,000.00	7%	\$ 4,500.00	\$ 13.03
0555	World Languages	\$ 38,750.00	\$ 41,000.00	6%	\$ 2,250.00	\$ 41.00
0532	Athletics	\$ 410,800.00	\$ 425,000.00	3%	\$ 14,200.00	\$ 338.38
0514	Capuano	\$ 35,990.00	\$ 37,163.49	3%	\$ 1,173.49	\$ 190.58
0562	Next Wave/Full Circle	\$ 38,450.00	\$ 39,650.00	3%	\$ 1,200.00	\$ 558.45
0501	School Committee	\$ 32,650.00	\$ 33,500.00	3%	\$ 850.00	\$ 6.72
0552	Library	\$ 82,500.00	\$ 84,000.00	2%	\$ 1,500.00	\$ 16.84
0550	College & Career Counseling	\$ 127,892.00	\$ 130,000.00	2%	\$ 2,108.00	\$ 86.67
0531	Somerville High	\$ 420,000.00	\$ 426,746.11	2%	\$ 6,746.11	\$ 313.78
0512	Out of School Time	\$ 980,000.00	\$ 950,000.00	-3%	\$ (30,000.00)	\$ 633.33
0561	Special Education	\$ 10,816,200	\$ 9,173,000.00	-13%	\$ (1,451,200.00)	\$ 9,365.00
0507	Professional Development	\$ 175,000.00	\$ 150,000.00	-14%	\$ (25,000.00)	\$ 30.07
0506	Facilities	\$ 442,304.00	\$ 370,000.00	-16%	\$ (72,304.00)	\$ 74.18
0547	Multilingual Learning	\$ 101,000.00	\$ 80,000.00	-21%	\$ (21,000.00)	\$ 72.73
0504	Student Services	\$ 578,600.00	\$ 450,000.00	-22%	\$ (128,600.00)	\$ 90.22
0510	Equity	\$ 80,000.00	\$ 60,000.00	-25%	\$ (20,000.00)	\$ 12.03
0509	School Health Services (Nursing)	\$ 68,075.00	\$ 50,000.00	-27%	\$ (18,075.00)	\$ 10.02
0502	Superintendent	\$ 715,522.00	\$ 351,260.00	-51%	\$ (364,262.00)	\$ 70.42

- All budgets adjusted YOY
- Average 7% increase
- Most reductions b/c of 3-year spending avg
- School's funded via equity-driven formula
- Addresses \$383K of budget collab requests
- Spec Ed budget is *not* a cut
 → tuition costs shifted to Circuit Breaker (+11% in net dollars)
 - Shifted \$192,000 from NP to Personnel for Physical Therapist & PT Assistant roles

FY27 NP Budget: \$107,000 cut

Org	Department	Prior Year (SY25-26)	Proposed SY26-27	% Change YOY	Net Change	Per Pupil
New	Finance	----	\$ 65,000.00	----	#VALUE!	\$ 69.00
New	Human Resources	----	\$ 345,000.00	----	#VALUE!	\$ 400.00
OS13	East Somerville	\$ 67,764.00	\$ 102,869.60	52%	\$ 35,105.60	\$ 633.33
OS19	West Somerville	\$ 37,030.00	\$ 51,424.27	39%	\$ 14,394.27	\$ 143.33
OS08	Transportation	\$ 1,449,194.00	\$ 1,933,285.87	33%	\$ 484,091.87	TBD
New	CTE	\$ 276,000.00	\$ 356,000.00	29%	\$ 80,000.00	\$ 13.00
OS53	Music	\$ 50,625.00	\$ 65,000.00	28%	\$ 14,375.00	\$ 13.03
OS56	SFLC	\$ 133,095.00	\$ 170,000.00	28%	\$ 36,905.00	\$ 34.00
OS46	Art	\$ 51,125.00	\$ 65,000.00	27%	\$ 13,875.00	\$ 13.03
OS21	Winter Hill	\$ 55,540.00	\$ 68,787.00	24%	\$ 13,247.00	\$ 135.68
OS15	Healey	\$ 58,220.00	\$ 71,891.42	23%	\$ 13,671.42	\$ 190.58
OS03	Curriculum	\$ 650,465.00	\$ 801,740.00	23%	\$ 151,275.00	\$ 222.71
OS16	Kennedy	\$ 52,940.00	\$ 64,323.06	22%	\$ 11,383.06	\$ 153.29
OS11	Brown	\$ 24,930.00	\$ 29,119.77	17%	\$ 4,189.77	\$ 126.61
OS05	Technology	\$ 803,700.00	\$ 935,000.00	16%	\$ 131,300.00	\$ 187.00
OS57	Early Childhood	\$ 80,500.00	\$ 90,000.00	12%	\$ 9,500.00	\$ 126.05
OS17	Argenziano	\$ 73,100.00	\$ 78,829.53	8%	\$ 5,729.53	\$ 129.95
OS51	Health & Physical Education	\$ 60,500.00	\$ 65,000.00	7%	\$ 4,500.00	\$ 13.03
OS55	World Languages	\$ 38,750.00	\$ 41,000.00	6%	\$ 2,250.00	\$ 41.00
OS14	Capuano	\$ 35,990.00	\$ 37,163.49	3%	\$ 1,173.49	\$ 138.45
OS62	Next Wave/Full Circle	\$ 38,450.00	\$ 39,650.00	3%	\$ 1,200.00	\$ 313.78
OS01	School Committee	\$ 32,650.00	\$ 33,500.00	3%	\$ 850.00	\$ 6.72
OS32	Athletics	\$ 410,800.00	\$ 420,000.00	2%	\$ 9,200.00	\$ 334.39
OS52	Library	\$ 82,500.00	\$ 84,000.00	2%	\$ 1,500.00	\$ 16.84
OS50	College & Career Counseling	\$ 127,892.00	\$ 130,000.00	2%	\$ 2,108.00	\$ 86.67
OS31	Somerville High	\$ 420,000.00	\$ 426,746.11	2%	\$ 6,746.11	\$ 189.50
OS12	Out of School Time	\$ 980,000.00	\$ 950,000.00	-3%	\$ (30,000.00)	\$ 558.45
OS61	Special Education	10,816,200	\$ 9,173,000.00	-13%	\$ (1,451,200.00)	\$ 9,365.00
OS07	Professional Development	\$ 175,000.00	\$ 150,000.00	-14%	\$ (25,000.00)	\$ 30.07
OS06	Facilities	\$ 442,304.00	\$ 370,000.00	-16%	\$ (72,304.00)	\$ 74.18
OS47	Multilingual Learning	\$ 101,000.00	\$ 80,000.00	-21%	\$ (21,000.00)	\$ 72.73
OS10	Equity	\$ 80,000.00	\$ 60,000.00	-25%	\$ (20,000.00)	\$ 12.03
OS09	School Health Services (Nursing)	\$ 68,075.00	\$ 47,000.00	-31%	\$ (21,075.00)	\$ 9.40
OS04	Student Services	\$ 578,600.00	\$ 360,000.00	-38%	\$ (218,600.00)	\$ 72.00
OS02	Superintendent	\$ 715,522.00	\$ 351,260.00	-51%	\$ (364,262.00)	\$ 70.42

- \$90,000 from Student Services
 - Cuts expansion of WOW to Winter Hill & Healey
- \$10,000 from SFLC
 - Cuts books for incoming K students
 - Limits partnership w/ Youth Harbors (support for SHS students experiencing homelessness)
- \$5000 from Athletics
 - Cuts weight room maintenance
- \$3000 from Nursing
 - Cuts period supplies budget

FY27 NP Budget: \$250,000 cut

Department	Prior Year (SY25-26)	Proposed SY26-27	% Change YOY	Net Change	Per Pupil
School Committee	\$ 32,650.00	\$ 33,500.00	3%	\$ 850.00	\$ 6.72
Superintendent	\$ 715,522.00	\$ 343,260.00	-52%	\$ (372,262.00)	\$ 68.65
Curriculum	\$ 650,465.00	\$ 775,740.00	19%	\$ 125,275.00	\$ 215.00
Student Services	\$ 578,600.00	\$ 360,000.00	-38%	\$ (218,600.00)	\$ 72.00
Technology	\$ 803,700.00	\$ 890,000.00	11%	\$ 86,300.00	\$ 178.00
Facilities	\$ 442,304.00	\$ 370,000.00	-16%	\$ (72,304.00)	\$ 74.18
Professional Development	\$ 175,000.00	\$ 150,000.00	-14%	\$ (25,000.00)	\$ 30.07
Transportation	\$ 1,449,194.00	\$ 1,933,285.87	33%	\$ 484,091.87	TBD
School Health Services (Nursing)	\$ 68,075.00	\$ 47,000.00	-31%	\$ (21,075.00)	\$ 9.40
Equity	\$ 80,000.00	\$ 60,000.00	-25%	\$ (20,000.00)	\$ 12.03
Brown	\$ 24,930.00	\$ 29,119.77	17%	\$ 4,189.77	\$ 126.61
Out of School Time	\$ 980,000.00	\$ 950,000.00	-3%	\$ (30,000.00)	\$ 558.45
East Somerville	\$ 67,764.00	\$ 102,869.60	52%	\$ 35,105.60	\$ 633.33
Capuano	\$ 35,990.00	\$ 37,163.49	3%	\$ 1,173.49	\$ 138.45
Healey	\$ 58,220.00	\$ 71,891.42	23%	\$ 13,671.42	\$ 190.58
Kennedy	\$ 52,940.00	\$ 64,323.06	22%	\$ 11,383.06	\$ 153.29
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West Somerville	\$ 37,030.00	\$ 51,424.27	39%	\$ 14,394.27	\$ 143.33
Winter Hill	\$ 55,540.00	\$ 68,787.00	24%	\$ 13,247.00	\$ 135.68
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Athletics	\$ 410,800.00	\$ 420,000.00	2%	\$ 9,200.00	\$ 334.39
Art	\$ 51,125.00	\$ 60,000.00	17%	\$ 8,875.00	\$ 12.00
Multilingual Learning	\$ 101,000.00	\$ 80,000.00	-21%	\$ (21,000.00)	\$ 72.73
College & Career Counseling	\$ 127,892.00	\$ 130,000.00	2%	\$ 2,108.00	\$ 86.67
Health & Physical Education	\$ 60,500.00	\$ 65,000.00	7%	\$ 4,500.00	\$ 13.03
Library	\$ 82,500.00	\$ 79,000.00	-4%	\$ (3,500.00)	\$ 15.80
Music	\$ 50,625.00	\$ 60,000.00	19%	\$ 9,375.00	\$ 12.00
World Languages	\$ 38,750.00	\$ 41,000.00	6%	\$ 2,250.00	\$ 41.00
SFLC	\$ 133,095.00	\$ 170,000.00	28%	\$ 36,905.00	\$ 34.00
Early Childhood	\$ 80,500.00	\$ 90,000.00	12%	\$ 9,500.00	\$ 126.05
Special Education	\$ 10,816,200	\$ 9,173,000.00	-13%	\$ (1,451,200.00)	\$ 9,365.00
Next Wave/Full Circle	\$ 38,450.00	\$ 39,650.00	3%	\$ 1,200.00	\$ 313.78
Finance		\$ 60,000.00	N/A	\$ -	\$ 12.00
Human Resources		\$ 345,000.00	N/A	\$ -	\$ 69.00
CTE	\$ 276,000.00	\$ 311,000.00	0%	\$ -	\$ 349.44

- Additional cuts:
- \$45,000 from CTE
 - Cuts out-placement tuition
- \$45,000 from Tech
 - Cuts Chromebooks & projectors refresh
- \$26,000 from Curriculum
 - Cuts iReady expansion & math intervention materials
- \$7500 from Supe
 - Cuts supplies & food budget
- \$5000 from Finance, Art, Music, Library
 - General reduction

SFLC Non-Personnel Budget

Non-Personnel Budget for School Year 26-27		
SFLC		
Proposed budget	\$180,000.00	
Number of teachers	0.0	
Remaining to invest (auto-generated, must equal -- 0 -- upon submission)	\$ -	
PowerSchool (Enrollment)	\$ 27,000.00	
Justice Resource Institute (Youth Harbors at SHS)	\$ 65,000.00	\$57,000
Space and TA for programs	\$ 8,166.00	
Events	\$ 3,634.00	
Professional Development	\$ 1,200.00	
Translation and Interpretation	\$ 42,000.00	
WB Mason/printing/supplies	\$ 6,000.00	
Welcome Project	\$ 25,000.00	
Books for incoming K students	\$ 2,000.00	CUT

ESCS NP Budget (+\$35,106 YOY)

Non-Personnel Budget for School Year 26-27	
East Somerville	
Proposed budget	\$102,870.00
Number of teachers	80.0
Remaining to invest (auto-generated, must equal -- 0 -- upon submission)	\$ -
Teacher Supplies (auto-generated when you enter # of teachers)	\$ 20,000.00
General supplies (paper, pens, office supplies)	\$ 20,000.00
Instructional Supplies (books, curriculum, subscriptions)	\$ 3,000.00
Field Trips	\$ 10,000.00
Professional Development	\$ 2,000.00
Staff Culture	\$ 5,000.00
Printing/Paper/Copier Maintenance	\$ 18,000.00
Student Culture	\$ 18,000.00
Club & Stipend events	\$ 6,870.00

SHS CTE NP Budget (+\$80,000 YOY)

Non-Personnel Budget for School Year 26-27	
Somerville High Career & Technical Education	
Proposed budget	\$356,000.00
Number of teachers	23.0
Remaining to invest (auto-generated, must equal -- 0 -- upon submission)	\$ -
Teacher Supplies (auto-generated when you enter # of teachers)	\$ 5,750.00
Outplace Tuition	\$ 45,000.00
General supplies (paper, pens, office supplies)	\$ 5,000.00
Instructional Supplies (books, curriculum)	\$ 24,000.00
Maintenance of Equipment (Built In Yearly Cost)	\$ 44,000.00
Computers (Built In Yearly Cost)	\$ 20,000.00
Advanced Manufacturing Supplies/ Materials	\$ 15,000.00
Automotive Supplies/ Materials	\$ 5,000.00
Business Supplies/ Materials	\$ 3,400.00
Carpentry Supplies/ Materials	\$ 14,000.00
Cosmetology Supplies/ Materials	\$ 11,000.00
Culinary Supplies/ Materials	\$ 5,000.00
Dental Supplies/ Materials	\$ 11,000.00
Drafting Supplies/ Materials	\$ 7,500.00
Early Education Supplies/ Materials	\$ 5,500.00
Electrical Supplies/ Materials	\$ 31,000.00
Graphics Supplies/ Materials	\$ 11,350.00
Health Careers Supplies/ Materials	\$ 5,000.00
HVAC Supplies/ Materials	\$ 18,500.00
Metal Fab Supplies/ Materials	\$ 31,000.00
Plumbing Supplies / Materials	\$ 18,000.00
SkillsUSA/CTE General Supplies	\$ 20,000.00

\$0

HR Non-Personnel Budget

Non-Personnel Budget for School Year 26-27	
Human Resources	
Proposed budget	\$345,000.00
Number of teachers	0.0
Remaining to invest (auto-generated, must equal -- 0 -- upon submission)	\$ -
Advertising	\$ 2,500.00
Systems - Frontline	\$ 59,850.00
Systems - PowerSchool	\$ 41,678.00
Systems - Filemaker	\$ 5,000.00
Swag/Clothing	\$ 40,972.00
Food	\$ 10,000.00
Supplies	\$ 13,000.00
Postage	\$ 1,000.00
Legal Fees	\$ 119,000.00
Career Fairs	\$ 5,000.00
Systems - EAP	\$ 25,000.00
Trainings/PD for HR	\$ 10,000.00
Subscriptions and Memberships	\$ 12,000.00

Addressing the City's Deficit

- SPS was asked to explore reductions of up to \$1,000,000 from our level-service budget
- Proposing approx. \$250,000 in non-personnel cuts (as presented tonight)
- Remaining \$750K in cuts would involve reducing the personnel budget
 - Goal: avoid reducing student-facing staff members
 - Potential Risks:
 - Less support in district administration
 - Eliminating extracurricular activities
 - Reduced substitute support



>> YTD Budget & Projections

Year-To-Date Budget Report (4.2.26)

Department	Original Budget	March Balance	April Balance	Invested	Status
Art	\$ 51,125	\$ (2,101)	\$ -	● 100.0%	Over
World Languages	\$ 38,750	\$ 470	\$ 110	● 99.7%	Watch
Curriculum	\$ 650,465	\$ 15,851	\$ 4,889	● 99.2%	Watch
Athletics	\$ 410,800	\$ 45,702	\$ 13,624	● 96.7%	Watch
Special Education	\$ 10,816,200	\$ 519,913	\$ 449,227	● 95.8%	Watch
Transportation	\$ 1,449,194	\$ 5,001	\$ 75,506	● 94.8%	Watch
Somerville High School	\$ 590,250	\$ 94,591	\$ 33,889	● 94.3%	Watch
Music	\$ 50,625	\$ 14,703	\$ 3,653	● 92.8%	Watch
West Somerville	\$ 37,030	\$ 7,157	\$ 5,121	● 86.2%	Watch
Out Of School Time	\$ 980,000	\$ 222,387	\$ 142,917	● 85.4%	Watch
Student Services	\$ 578,600	\$ 96,363	\$ 92,191	● 84.1%	Watch
Facilities	\$ 442,304	\$ 128,023	\$ 72,497	● 83.6%	Watch
Library	\$ 82,500	\$ 20,788	\$ 15,112	● 81.7%	Watch
Early Childhood	\$ 80,500	\$ 23,711	\$ 18,386	● 77.2%	Watch
Administration	\$ 715,522	\$ 20,717	\$ 170,488	● 76.2%	Watch
Kennedy	\$ 52,940	\$ 17,873	\$ 15,229	● 71.2%	Watch
Somerville Family Learning Collab	\$ 133,095	\$ 42,697	\$ 41,008	● 69.2%	Watch
East Somerville	\$ 67,764	\$ 23,910	\$ 20,988	● 69.0%	Watch
Capuano	\$ 35,990	\$ 13,496	\$ 11,495	● 68.1%	Watch
Winter Hill	\$ 55,540	\$ 23,611	\$ 19,683	● 64.6%	On Target
Healey	\$ 58,220	\$ 24,783	\$ 20,674	● 64.5%	On Target
Guidance & Career Counseling	\$ 127,892	\$ 64,479	\$ 48,304	● 62.2%	On Target
Technology	\$ 803,700	\$ 325,521	\$ 322,518	● 59.9%	On Target
Professional Development	\$ 175,000	\$ 71,774	\$ 71,774	● 59.0%	On Target
Multilingual Services	\$ 101,000	\$ 42,606	\$ 42,485	● 57.9%	On Target
Next Wave/Full Circle	\$ 38,450	\$ 20,158	\$ 17,553	● 54.3%	On Target
Argenziano	\$ 73,100	\$ 34,819	\$ 33,975	● 53.5%	On Target
School Committee	\$ 32,650	\$ 15,477	\$ 15,477	● 52.6%	On Target
School Health Services	\$ 68,075	\$ 38,790	\$ 32,369	● 52.5%	On Target
Brown	\$ 24,930	\$ 17,417	\$ 11,893	● 52.3%	On Target
Equity Services	\$ 80,000	\$ 54,209	\$ 45,574	● 43.0%	On Target
Health	\$ 60,500	\$ 41,329	\$ 39,500	● 34.7%	On Target

- **Healthy level of investment at this point.**
- **Monitoring carefully**
 - Art → closed POs to bring account back to neutral
 - Transportation → shifted costs for Homeless Transportation to McKinney-Vento account
 - Spec Ed → shifted costs for transportation to Circuit Breaker (more on next slide)
 - Spec Ed → higher-than-anticipated costs for medical/therapeutic & contracted services
- **Requisitions close on May 1st**
 - Allows FinTeam time to solicit invoices, close POs, and address unfunded FY27 requests with remaining dollars

Circuit Breaker Year-To-Date (4.2.26)

FY26 Circuit Breaker			
Category	Budgeted	Actual YTD	Revised
Salary	\$ 2,613,101.00	\$ 1,864,020.00	\$ 2,613,101.00
Tuition Prepay	\$ 800,979.00	\$ -	\$ 225,979.00
OM "Offset"	\$ 425,000.00	\$ 1,000,000.00	\$ 1,000,000.00
TOTAL	\$ 3,839,080.00	\$ 2,864,020.00	\$ 3,839,080.00

- The Operating Budget “Offset” was used to reduce last year’s appropriated budget. Not a great practice – no offsets this year, just more precise budgeting.
- We’re still ok – we budgeted conservatively for FY27 tuitions, so prepayment isn’t critical. And we have the newly-established Stabilization Fund for any crises in next 3 months.

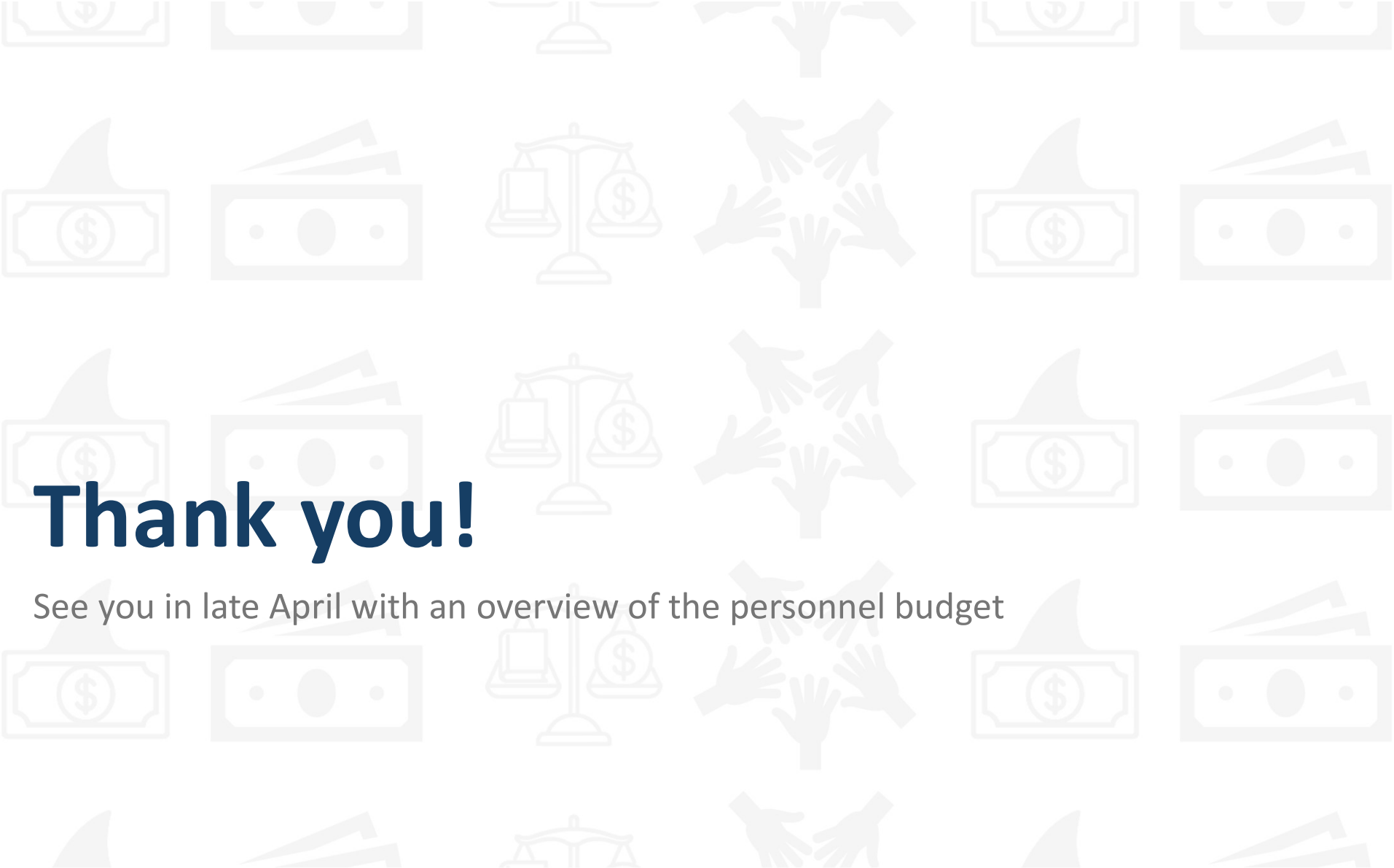
Salary Projections (as of 4.2.26)

- **Headline: holding steady, yet still tight margins**
 - **Budgeted:** \$94,861,856
 - **Invested:** \$45,755,314
 - Projected EOY Balance: \$182,299.93
 - March: \$181,233
 - February: \$211,954
 - January: \$314,176
 - December: \$302,151
 - Projection in April 2025: \$406,961.17
- **Sub cost overview (as of 3.24)**
 - Long-term subs: \$747,817.12
 - Short-term subs: \$293,550.00
 - Total Invested: \$1,041,367.12
 - Budgeted: \$715,000
 - Variance: (\$326,367)
- **Bottom Line: We're ok, and lower projection (relative to 2025) reflects higher-than-budgeted costs.**

>> Bill Investment Roll

Key investments from March: \$1,973,058.57

Strategic Priority	Department	Vendor/Item	Amount	Source	Expected Return
Wellness & Joy	Comm Schools	Eastern Bus: Field Trips	8125.00	Revolving	Field learning for students!
Academic Excellence	Food Services	The Banks Square: fruits and veggies	\$39,208.75	Revolving	Healthy and well-nourished learners
Academic Excellence	Curriculum	TNTP: Prism services & professional development	\$70,000	Grants	High-caliber literacy teachers
Equity & Access	School Health	Kayla Pinto: CPR Training	\$1819.50	Grants	Emergency-prepared staff
Academic Excellence	Spec Ed	Apple: iPads for students	\$6339.25	Grants	Engaged students & improved communication
Equity & Access	Guidance	Eastern Bus: 8 th grade tours	\$3325.00	Local	Smoother transition to high school
Equity & Access	Spec Ed	Various: Speech, medical, and staffing	\$51,745.08	Local	Supported students receiving legally-mandated services
Equity & Access	Student Services	Oticon: Hearing aid for student	\$2271.99	Local	Improved access to instruction and support
Academic Excellence	Spec Ed	Various: science materials	\$31,385.92	Local	Students ready to launch the next Artemis mission



Thank you!

See you in late April with an overview of the personnel budget