

## 2026-2027 Budget Questions

General:

Budget message says that 26-27 budget assumes 228 students. However, the ADMw calculation attached uses ADMr of 222 students which seems more conservative, why?

- The ADM Calculations from the state are based on estimates that were submitted at the beginning of January 2026. The budget message was based on the enrollment at the time it was written – at that time, enrollment was 228. We report our enrollment and weights a couple times throughout the year, and the state school fund is adjusted accordingly.

Are “salary” and “associated payroll cost” based on assumptions of who is filling those roles (ie. length of service, etc.). The ratio between salary and associated payroll seems to be very different in different circumstances – what factors impact this?

- Yes, we calculate the salaries based on the assumption of who is currently in those roles. We do the budget based on Maximum benefits, as those can change at a moment’s notice. If we have knowledge of a position being vacated prior to budget creation, we budget for maximum salary – optimistically hoping we get a highly qualified hire. :D

Where do any cost savings or additional expenses for 4-day school week show up?

- The budget was based on a 5-day school week, as at the time of document creation, the 4-day week was still undetermined.
- Note – the savings was not significant, as Admin, Confidential and Licensed are salaried. Classified/hourly staff were not losing a significant number of hours, as they are here when students are here, we had close to the same amount of total student contact hours.

Is Summer School funding included in this budget? How will the district fund summer school?

- The summer programs are funded via grants and are in the budget in the 200’s.
- Yes, we were just notified that we have been approved for a grant for summer 2026 – so we will be hosting a summer program this year.

Where does travel for sports or for Knowledge Bowl, etc. show up in the budget?

- Funding for Sports and Activities are budgeted under Functions 1132-High School and 1122-Middle/Junior High School. In the 300’s object (as travel is 0340). Pages 13 & 14 of the Budget Document.

**P 13-14** - Why has “associated payroll cost” decreased as a % of “salaries” in Functions 1111, 1121, 1131 and 1250 in this budget compared to last year?

- For 2025–2026, The district budgeted for a few positions where employees chose not to return after the summer. The district opted not to refill those roles, so the associated allocations were removed in the 2026–2027 budget proposal.
  - Also, factor’s such as the PERS rate changed in 2025-26 and will not change for 2026-27 – so the only thing affecting PERS is the annual salary increases.

**P 14** - What costs are included in Function 1280, category 400 Supplies for \$56K for Family Academy?

- The Family Academy 400’s – Supplies and Materials costs include everything tangible including – Consumable Supplies (pens, pencils, paper), Textbooks, Library Books, Periodicals, Food, Non-Consumable Items (Chairs, Tables, etc.) anything anticipated to last greater than 5 years, computer software and computer hardware. This number also includes field trip fees as well.

**P 15** - What is (was) GF function 1281 “Public Alternative Ed Programs” that has \$0 associated with it this year?

- These were classes that students were taking online. Those courses have been moved to High School Instruction, where it should have been all along.

**P 15** - General Fund Function 2120, 2130, 2134, 2150 (Guidance Svc, Health Svc, Nurse Svc, Speech & Audiology Svc) – why are those lines at \$0 for 26-27?

- Guidance Services and Health Services, are all paid for with SIA grants Located in the 200’s.
- Speech and Audiology Services are paid with Service Credits with ESD.
- Nurse Services – was a 1:1 Nurse which was a medical requirement for a student – which has since left the district.

**P 16** - Is the Board’s survey for Supt evaluation under Function 2310 / category 300? Is Board OSBA training also in this category?

- Yes, the Superintendent Evaluation is under the 300 categories.
- Yes, Travel and Training fall under the 300’s as well.

**P 18** - What is budgeted under Function 2640 “Staff Services”?

- Staff Services is Human Resources – this is the HR position.
- Staff Gifts, Events and Recognition.

**P 25** - What's included in Fund 200 / cat 319 "other instruct prof/tech" for \$30K?

- Fund 241, Function 1111, Object 319-Other Instruction Prof/Tech is Elementary Outdoor School that is funded through the Outdoor School grant.