Workshop Meeting

Tuesday, October 20, 2026 6:00 PM
Parkland Administration Center, 1210 Springhouse Road, Allentown, PA 18104

1.	**Call to Order**	
2.	**Special Presentations**	
2.1.	Positive Behavior Interventions and Supports in Parkland School District	**Speaker(s):** Dr. Matthew Carlson
2.2.	2027-2028 Budget	**Speaker(s):** Mrs. Leslie Frisbie
3.	**Superintendent Update**	
4.	**Public Comment**	
5.	**Adjournment**	

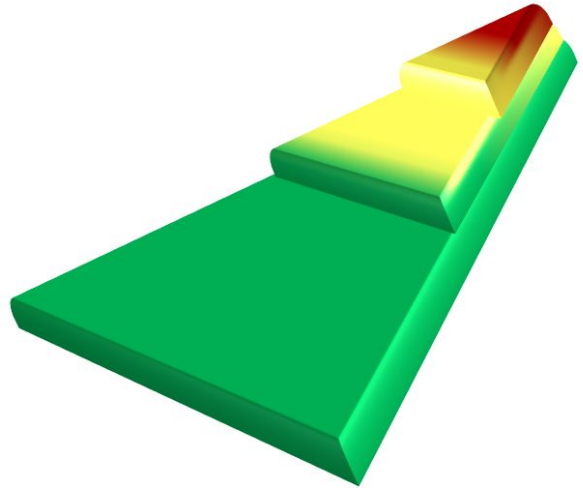
Positive Behavior Interventions and Supports (PBIS) in Parkland School District

"Unify and expand a K-12 continuum of care by embedding evidence-based Positive Behavior Intervention and Supports (PBIS) to ensure a safe school climate rooted in active bullying prevention."

PBIS OVERVIEW

What is PBIS?

- An evidence-based, tiered framework for supporting students' behavioral, academic, social, emotional, and mental health.
- A shared vision for a positive school culture
- A proactive approach to teaching social, emotional, and behavioral skills that improve student outcomes





National Association of colleges and Employers (NACE), 2026

Teaching Social, Emotional, and Behavioral Skills

"If a child doesn't know how to read, **we teach**.

If a child doesn't know how to swim, **we teach**.

If a child doesn't know how to multiply, **we teach**.

If a child doesn't know how to drive, **we teach**.

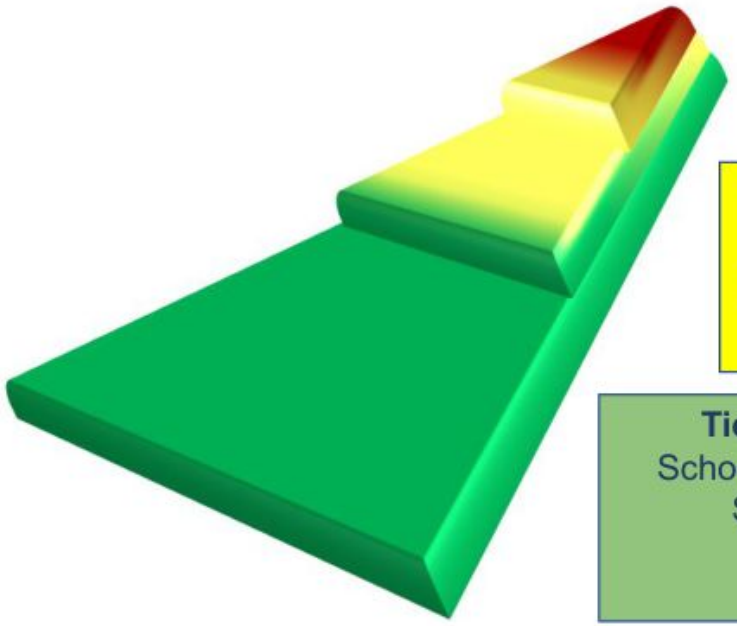
If a child doesn't know how to behave, **we …teach**? …punish?

Why can't we finish the last sentence as automatically as we do the others?"
(Herner, 1998)

PBIS and Evidence-Based Outcomes

- Reduces exclusionary discipline
- Reduces disruptive behavior, including bullying behavior
- Improves students' social, emotional, and behavioral skills
- Improves students' academic performance (Center on PBIS)

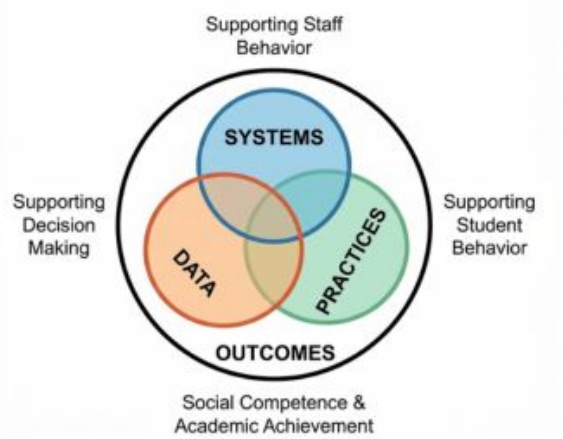
PBIS Practices:
Layered Continuum of Instruction and Support



Tier 3 | Tertiary Prevention:
Specialized, Intensive Individualized Systems for **Few** Students with High-Risk Behavior

Tier 2 | Secondary Prevention:
Specialized Targeted Group Systems for **Some** Students with At-Risk Behavior

Tier 1 | Primary Prevention:
School-/Classroom-Wide Universal Systems for **All** Students, Staff, & Settings



PARKLAND SCHOOL DISTRICT

PARKLAND ELEMENTARY TIER 1 CLASSROOM MANAGEMENT AND INTERVENTION CHECKLIST

Expectations for Social, Emotional, Behavioral Tier 1 Classroom Management
MindUp lessons are taught and daily practice is completed
PBIS lessons on expectations are taught at the beginning of the school year
PBIS booster lessons are planned and delivered at least once a year and additionally at times when data indicates a need for re-teaching
PBIS behavior expectations are posted in the classroom and reviewed regularly (e.g., at least 1 time per week)
Classroom behavior reward and acknowledgment system is planned and implemented using a variety of methods of rewards and linked to expectations and rules. The rewards maintain student interest and students are involved in identifying incentives.
Classroom structure, routines, and procedures are established (e.g., predictable daily schedule and classroom seating arrangements, rules for entering class, asking questions, dismissal, etc)
Frequent behavior-specific praise is used (e.g., communicating to the student the behavioral expectation that was demonstrated and the specific behavior - "I loved how helpful you were when you picked up that pencil.")
Teacher ratio of reinforcement vs correction is high (i.e., 4:1)
Private error corrections/feedback for social, emotional, behavioral difficulties is used
Pre-correction for social, emotional, behavioral skills is used (e.g., reviewing expectations for recess prior to recess or walking in the hallway)
Teacher-student relationships are created using empathy, kindness, and positive feedback
Procedures exist for tracking classroom behavior problems and use of Office Discipline Referral System
Teacher/parent contact occurs regarding social, emotional, behavioral difficulties prior to Office Discipline Referral
Classrooms have a range of consequences and interventions for problem behavior that are documented and consistently delivered

PARKLAND SCHOOL DISTRICT

PARKLAND ELEMENTARY TIER 1 CLASSROOM MANAGEMENT AND INTERVENTION CHECKLIST

Examples of Social, Emotional, Behavioral Tier 1 Accommodations and Interventions
Provide private correction and feedback to student regarding behavior of concern
Preferential seating
Individual classroom responsibility / job consistently used
Adult assistance with recording/monitoring assignments
Use of consistent home-school communication
Allow the student to stand at times while working or take a short movement break
Praise appropriate behavior
Ignore minor, attention-seeking behaviors (when appropriate and safe)
Use non-verbal/visual signals or cues to redirect inappropriate behavior
State expectation calmly and repeatedly
Teacher/student proximity
Allow student a break or calm down strategy to manage strong emotions
Loss of privileges/natural consequences
Use buddy system/pair student with a good role model
Provide positive behavioral alternative/choices
Clear, calm, and brief directives stated as "do" statements rather than "don't" statements.
Visual reminders (e.g., notecard on desk)

CETRONIA

	S SAFE	T TRY	A ACCOUNTABLE	R RESPECTFUL	S SENSITIVE
Assembly	• Walk calmly to and from the assembly. • Stay seated in your spot. • Keep hands and feet to yourself.	• Show your best listening skills. • Sit up straight and pay attention. • Stay focused even if it's long or quiet.	• Sit where you should be seated. • Follow your teacher's directions. • Be responsible for your behavior.	• Applaud and cheer at the right times. • Use polite words and quiet voices. • Respect others' chance to enjoy the assembly.	• Notice how others feel. • Support performers and speakers with your attention. • Help everyone have a good time.
Cafeteria	• Walk at all times. • Stay seated while eating. • Keep hands, feet, and food to yourself.	• Use your best manners. • Eat over your tray or table and try not to make a mess. • Raise your hand if you need help.	• Eat your own food. • Throw away trash. • Follow the cafeteria routines.	• Use kind words and a calm voice. • Wait your turn in line. • Listen and follow directions the first time.	• Include others. • Be patient if someone needs extra time. • Help keep the cafeteria clean for everyone.
Hallway/ Stairwell	• Keep hands and feet to yourself. • Stay to the right side of the hallway or stairwell. • Walk at all times.	• Show your best behavior. • Focus on where you're going. • Follow adult directions the first time.	• Go directly to your destination. • Report issues to an adult. • Take responsibility for your actions.	• Use silent waves or smiles instead of talking. • Hold the door for others. • Keep displays and walls untouched.	• Be mindful of classes working nearby. • Give others personal space. • Walk quietly to help everyone learn.
Playground	• Use equipment the right way. • Stay within playground boundaries. • Keep hands and feet to yourself.	• Join in and include others. • Play fairly and take turns. • Keep a positive attitude, win or lose.	• Follow game rules and school expectations. • Line up right away when called. • Report problems to an adult.	• Use kind words and actions. • Share equipment and space. • Listen to adults and classmates.	• Notice if someone feels left out. • Help others if they get hurt or need a friend. • Be gentle with nature.
Restroom	• Walk calmly. • Keep hands and feet to yourself. • Use bathroom for its intended purposes.	• Follow the bathroom routine. • Flush, wash, and return promptly. • Use the bathroom during appropriate times.	• Use toilet and sink properly. • Report any messes or problems to an adult. • Take responsibility for your behavior.	• Give others privacy. • Use a quiet voice. • Take care of school property.	• Wait patiently if others are using the bathroom. • Be kind if someone needs help. • Everyone deserves a clean and safe space.
School Bus	• Stay seated facing forward. • Keep the aisle clear. • Use a quiet voice so the driver can concentrate.	• Be a good example for others. • Follow bus rules every day. • Choose positive actions, even when it's hard.	• Keep track of your belongings. • Take care of the bus (no littering or damage). • Pay attention to your bus number at dismissal.	• Talk kindly and quietly to neighbors. • Listen and respond respectfully to the driver. • Use kind words and a quiet voice.	• Help others if needed. • Be patient if the ride takes a while.

CETRONIA ELEMENTARY

HEDGEHOGS

STAIRWELL

RULES/EXPECTATIONS

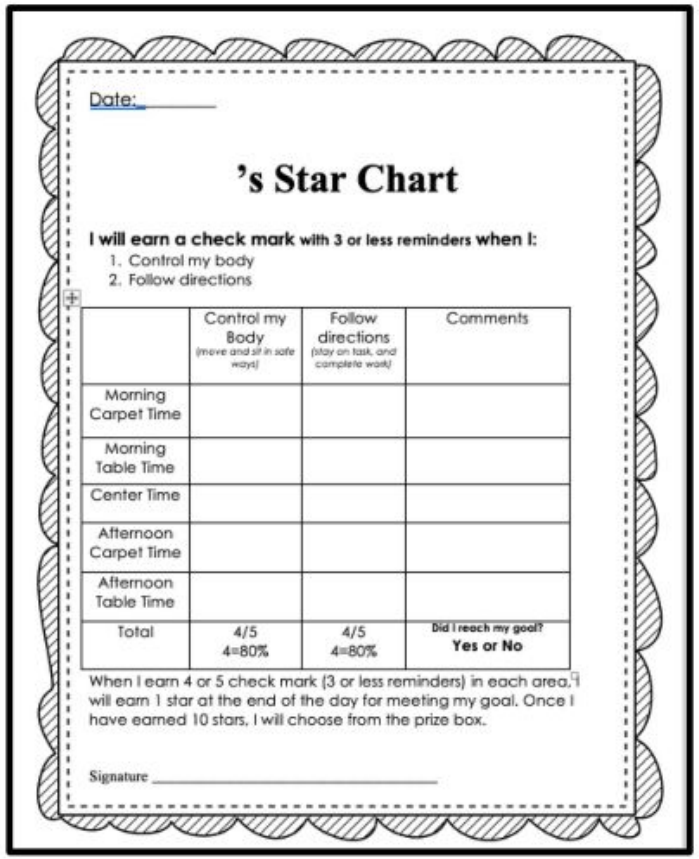
S SAFE
- Walk one step at a time
- Hold the handrail if you need it
- Keep hands, feet, and objects to yourself

T TRY
- Do your best to follow the rules
- Walk calmly, even when you're in a hurry
- Stay focused and watch where you're going

A ACCOUNTABLE
- Stay with your class or group
- Go directly where you're supposed to go
- Be responsible for your actions and choices

R RESPECTFUL
- Walk silently or use a quiet voice
- Give others space on the stairs
- Wait your turn and stay in your line

S SENSITIVE
- Tell an adult if someone needs help
- Be patient
- Keep the stairwell safe for everyone



Date: _____

's Star Chart

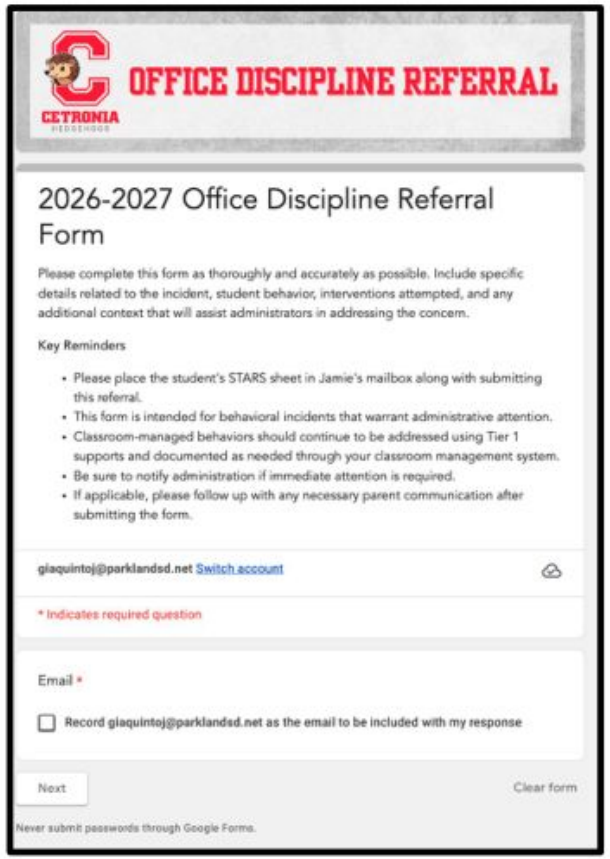
I will earn a check mark with 3 or less reminders when I:

1. Control my body
2. Follow directions

	Control my Body *(move and sit in safe ways)*	Follow directions *(stay on task, and complete work)*	Comments
Morning Carpet Time			
Morning Table Time			
Center Time			
Afternoon Carpet Time			
Afternoon Table Time			
Total	4/5 4=80%	4/5 4=80%	**Did I reach my goal? Yes or No**

When I earn 4 or 5 check mark (3 or less reminders) in each area, I will earn 1 star at the end of the day for meeting my goal. Once I have earned 10 stars, I will choose from the prize box.

Signature _____



CETRONIA HEDGEHOGS

OFFICE DISCIPLINE REFERRAL

2026-2027 Office Discipline Referral Form

Please complete this form as thoroughly and accurately as possible. Include specific details related to the incident, student behavior, interventions attempted, and any additional context that will assist administrators in addressing the concern.

Key Reminders

- Please place the student's STARS sheet in Jamie's mailbox along with submitting this referral.
- This form is intended for behavioral incidents that warrant administrative attention.
- Classroom-managed behaviors should continue to be addressed using Tier 1 supports and documented as needed through your classroom management system.
- Be sure to notify administration if immediate attention is required.
- If applicable, please follow up with any necessary parent communication after submitting the form.

giaquintoj@parklandsd.net Switch account

* Indicates required question

Email *

Record giaquintoj@parklandsd.net as the email to be included with my response

Next Clear form

Never submit passwords through Google Forms.



CETRONIA ELEMENTARY

1st ISSUE	DATE:	TIME:
Location:	**Behavior: (circle all that apply)**	**Staff Intervention Administered (circle all that apply)**
• Classroom • Hallway • Encore: • REACH • Restroom • Playground • Other: _____	• Following Directions • Staying on Task • Working with Others • Getting Teacher's Attention • Inappropriate Language • Using Materials Appropriately • Physical Contact • Out of Assigned Area • Other: _____	• Clarified how behavior did not meet expectations • Changed Physical Location • Provided a Structured Choice • Held a Class Meeting • Spoke with Student Individually • Established a Behavioral Cue • Phone Call to Parent/Guardian • Collaborated with: _____ • Other: _____

2nd ISSUE	DATE:	TIME:
Location:	**Behavior: (circle all that apply)**	**Staff Intervention Administered (circle all that apply)**
• Classroom • Hallway • Encore: • REACH • Restroom • Playground • Other: _____	• Following Directions • Staying on Task • Working with Others • Getting Teacher's Attention • Inappropriate Language • Using Materials Appropriately • Physical Contact • Out of Assigned Area • Other: _____	• Clarified how behavior did not meet expectations • Changed Physical Location • Provided a Structured Choice • Held a Class Meeting • Spoke with Student Individually • Established a Behavioral Cue • Phone Call to Parent/Guardian • Collaborated with: _____ • Other: _____

3rd ISSUE	DATE:	TIME:
Location:	**Behavior: (circle all that apply)**	**Staff Intervention Administered (circle all that apply)**
• Classroom • Hallway • Encore: • REACH • Restroom • Playground • Other: _____	• Following Directions • Staying on Task • Working with Others • Getting Teacher's Attention • Inappropriate Language • Using Materials Appropriately • Physical Contact • Out of Assigned Area • Other: _____	• Clarified how behavior did not meet expectations • Changed Physical Location • Provided a Structured Choice • Held a Class Meeting • Spoke with Student Individually • Established a Behavioral Cue • Phone Call to Parent/Guardian • Collaborated with: _____ • Other: _____






MASKED READER #7
CLUES
1) I love the Phillies.
2) I'm a "Mom Mom."
3) Apples are NOT my favorite fruit.
Scale document up
TRY

Behavior Poster Examples

SPRINGHOUSE MIDDLE SCHOOL
TIMBERWOLVES

PAWS-ITIVE CLASSROOM BEHAVIOR

P. PRACTICE RESPECT
- Listen actively when others speak
- Use appropriate language
- Take care of classroom materials

A. ACT RESPONSIBLY
- Come prepared with materials
- Charge your school issued device
- Follow directions and complete work

W. WORK TOGETHER
- Listen to new ideas
- Help classmates and do your part
- Collaborate together and stay on task

S. STAY SAFE
- Keep hands and feet to yourself
- Use materials appropriately
- Be courteous online and in person

OREFIELD MIDDLE SCHOOL
JAGUARS

PAWS-ITIVE BUS BEHAVIOR

P. PRACTICE RESPECT
- Speak respectfully to the driver and peers.
- Keep the bus clean.



A. ACT RESPONSIBLY
- Be on time.
- Stay in your seat.
- Keep your belongings with you.

W. WORK TOGETHER
- Cooperate with the driver.
- Be helpful and courteous to others.



S. STAY SAFE
- Once seated, stay seated until departure
- Keep aisles clear.
- Follow all bus rules.

SPRINGHOUSE MIDDLE SCHOOL
TIMBERWOLVES

PAWS-ITIVE CAFETERIA BEHAVIOR

P. PRACTICE RESPECT
- Use polite manners
- Wait your turn
- Speak kindly to others

A. ACT RESPONSIBLY
- Clean up your area
- Eat your own food
- Follow directions

W. WORK TOGETHER
- Include others at your table
- Help clean up spills
- Share seating fairly

S. STAY SAFE
- Stay seated while eating
- Carefully walk through cafeteria
- Raise your hand to leave seat

Tier 1 - Behavior Lesson Plans

What are they?

There are 7 different areas of the building that have a corresponding behavior expectation lesson: classroom, hallway, bathroom, cafeteria, gym, auditorium, and bus.

Schedule

During the first two weeks of school, each team member with their class chat partner will teach one PBIS lesson during Timberwolf/Jaguar time each day. These videos and follow-up questions will take approx. ten minutes each day.









Additional Tier 1 Interventions

- OLWEUS Bullying Prevention Program
- Review and Reinforcement of behavior expectations throughout the school year
- PAWS-itive Behavior Program
- Spin the Wheel in the Main Office
- Open Gym Passes
- Jaguar/Timberwolf Den Pass

Tier 2 and Tier 3 - Potential Interventions

Tier 2

- Parent / Student Meetings with Teams
- Student Meetings with School Counselor
- SAP Resources
- Check in / Check out (2x per week)
- SAIP (Student Attendance Improvement Plan)
- Collaboration with outside providers
  ex. MARS Student Groups

Tier 3

- Behavior Contract
- St. Luke's YESS Program
- Check in / Check out (3-5x a week)
- Referral to outside providers ex. Pinebrook, K/S, MST Services



Behavior Matrix

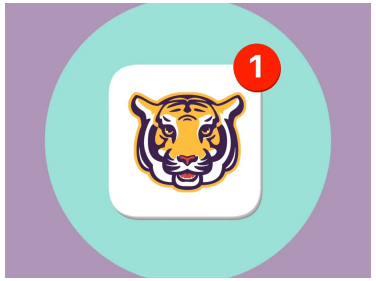
Behavioral Matrix:

Setting Expectations	Classroom	Hallway	Cafeteria	Bus	Gym	Auditorium	Bathroom
Practice Respect	Listen when others speak. Use kind words. Care for materials.	Quiet voices. Respect others' space and property.	Use manners. Wait your turn. Speak kindly.	Use respectful language. Listen to the driver.	Follow directions. Be a good sport. Take turns.	Stay quiet during performances. Applaud appropriately.	Give others privacy. Keep the area clean. Use kind language.
Act Responsibly	Be prepared. Follow directions. Complete tasks. Clean up.	Walk directly where you're going. Listen to adults.	Clean up. Follow instructions. Eat your own food.	Be on time. Keep track of belongings. Stay seated.	Use equipment correctly. Be prepared.	Sit in your assigned area. Follow directions.	Use time wisely. Flush and wash hands. Return quickly to class.
Work Together	Share, help, and work respectfully with classmates.	Stay in line. Be courteous. Help others when needed.	Share space. Help clean. Be friendly.	Follow rules. Help others. Use kind words.	Support teammates. Include everyone.	Be a good audience. Encourage positive behavior.	Wait your turn. Report problems to an adult.
Stay Safe	Use materials properly. Keep hands and feet to yourself.	Walk. Stay to the right. Hands and feet to yourself.	Stay seated. Walk. Handle food safely.	Stay in your seat. Keep aisles clear. Follow safety rules.	Move safely. Listen to safety instructions. Wear proper shoes.	Enter/exit calmly. Keep hands and feet to yourself.	Walk. Keep water in the sink. Keep the floor dry.

RECOGNITION

Recognize Good Choices with PAWS-itive Tickets or Electronic Points in Apptegy

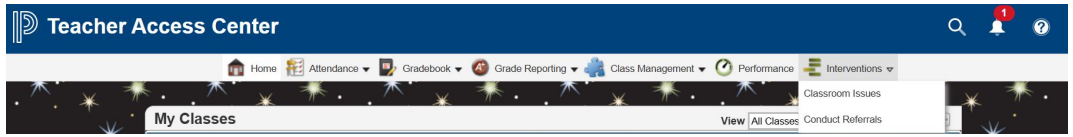




Apptegy Points Lead to Rewards

DOCUMENTATION

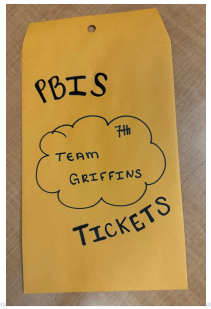
Document Behavioral Infractions



SPEND TICKETS @ SMS

Visit the PBIS Store in Room D111 to redeem ticket points for tangible and intangible rewards from 7:30am - 7:45am each morning.





SPEND POINTS @ OMS

Points entered into Apptegy will be entered by teachers and visible to students.

Students can spend their points on rewards at various staff and building stores.



Student Reward Options

Tangible Rewards

- School Supplies
- Dance or Event Tickets
- Beats and Treats Voucher
- Stickers, Fidgets, etc.
- Snacks

Privilege Rewards

- Jaguar/Timberwolf Den Pass
- Lunch outside on the patio
- First in line for lunch

Group Incentives

- Marking Period Raffle
- Kickball Tournament
- Kona Ice

Rewards are tiered to provide both immediate satisfaction and long-term goals for all students!



MAINTAINING MOMENTUM & CONSISTENCY

Meeting Schedule

Monthly Grade Level Meetings

The first team meeting of each month will include a review of PBIS data provided by the PBIS team.

Monthly Core Meetings

PBIS team meets during the last week of every month to review school-wide PBIS data.

PBIS Program and Climate Reviews

PBIS team will meet periodically throughout the year to review the overall program rollout.

PBIS at Parkland High School: District-Directed PD PHS Committees

Vision 2030 PD

Identifying and planning professional learning to support implementation across the school district.

Vision 2030 Advisory

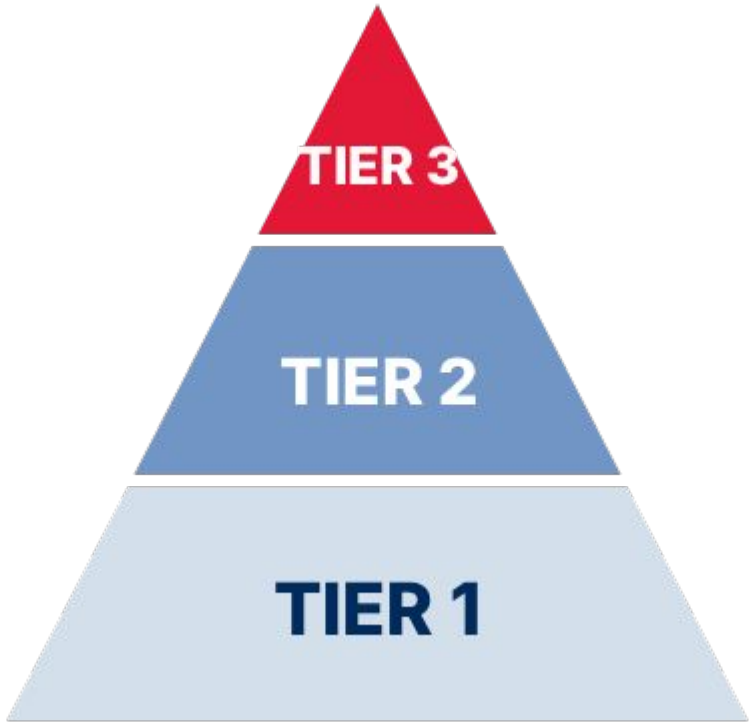
Designing the Advisory program structure and curriculum to be implemented on Trojan Days.

PBIS Committee

Establishing a positive, safe, and supportive school climate through proactive behavioral systems.

Parkland High School MTSS – PBIS Framework

SUPPORTING ALL STUDENTS. BUILDING POSITIVE BEHAVIOR. PROMOTING SUCCESS.



Intensive Supports

St. Luke's YESS!, individualized psychologists, Pinebrook, KS MST, CASSP & AIM.

Targeted Interventions

SAP Services, SAIP, Connections Room, & specialized counseling.

Universal Foundation

9th grade Health curriculum, Child Study, & general counseling.

Existing Programming - Incentives

Positive behavior reinforcement and student reward recognition

STAR Program

Recognition & Awards

- Student recognition initiative
- Acknowledges positive student achievements



Free Popcorn

Tangible Incentives

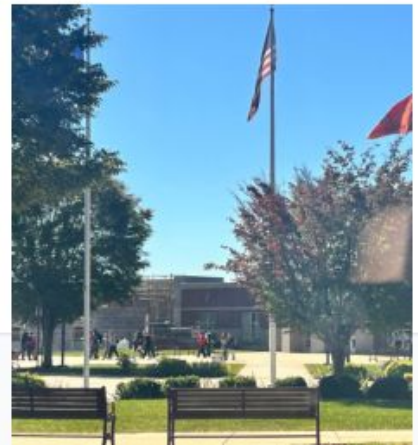
- Regular reward events for qualifying students
- Celebrates collective behavior milestones



Outside Access

Privilege Rewards

- Outdoor privileges during designated periods
- Encourages responsibility and positive conduct



PBIS in Action: Focus on KINDNESS

When students are taught to include, encourage, and care for others, positive behavior becomes culture.



AN EXAMPLE • OMS KINDNESS PROJECT

Teaching inclusion

Every homeroom at Orefield Middle School completes a Kindness Project each year, giving students an opportunity to turn PBIS values into meaningful action for others.

An Example

Students in Mr. Price's homeroom turned kindness into action - raising $645 for the Eastern Pennsylvania Down Syndrome Center.

PBIS connection

Belonging • Empathy • Positive peer behavior • Community

PBIS is more than responding to behavior - it is building a school culture where every student belongs.

One expectation can support three layers of practice

PBIS	“We are respectful, responsible, and safe.”
BULLYING PREVENTION	“Here’s what respect looks like when someone is teased, excluded, threatened, or targeted by peers.”
INTERVENTION	“Here’s what to do if you experience or witness bullying - and how adults will respond.”

What makes the combination effective?

Schoolwide expectations

Clear, visible, and taught across settings.

Reporting procedures

Students know how and where to get help.

Supervision

Adults are present where risk is higher.

Social-emotional learning

Students build skills for relationships and conflict.

Individualized support

Students receive additional intervention when needed.



2027-2028 Preliminary Budget

PARKLAND SCHOOL DISTRICT

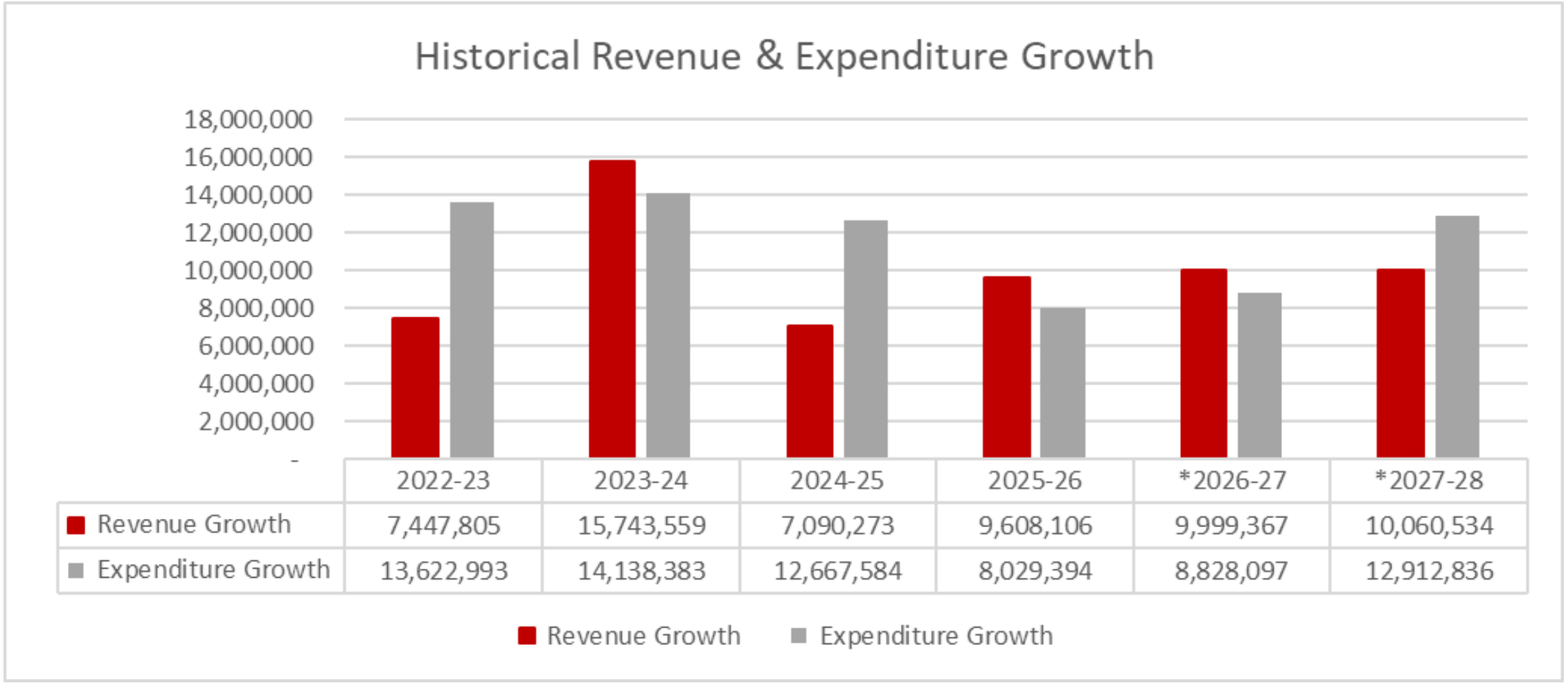
WORKSHOP

OCTOBER 20, 2026

2027-2028 Preliminary Budget Summary

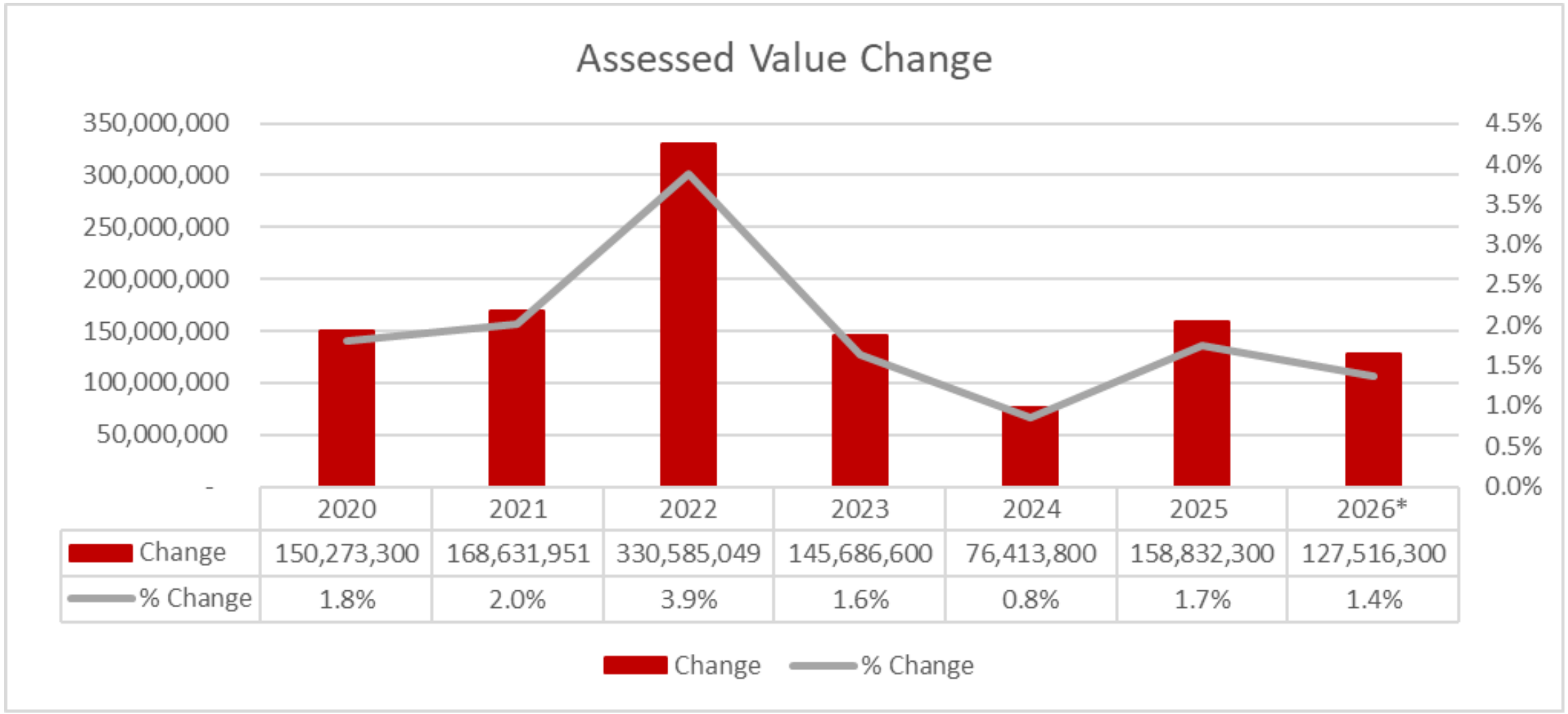
	PreAudit 2025-26	Final 2026-27	Budget October 2027-28	Transition Plan 2027-28	Change from 2026-27	Change from Transition Plan
Salaries Total	106,011,728	111,137,028	114,977,239	111,137,028	3,840,211	-
Benefits Total	73,025,798	81,435,648	86,804,450	85,087,147	5,368,802	3,651,499
District Wide Total	67,672,470	69,095,259	76,108,689	72,139,482	7,013,430	3,044,223
Total Expenditures	246,709,996	261,667,935	277,890,378	268,363,657	16,222,443	6,695,722
Revenues						
Local Revenue	191,517,254	198,038,341	200,781,425	201,360,364	2,743,084	3,322,023
State Revenue	47,660,224	51,217,382	51,545,324	51,400,863	327,942	183,481
Federal Revenue	2,145,718	2,503,794	2,503,794	2,503,794	-	-
Other Financing Sources	625,787	250,000	250,000	-	-	(250,000)
Total Revenue	241,948,983	252,009,517	255,080,543	255,265,021	3,071,026	3,255,504
Surplus/(Shortfall) before FB	(4,761,013)	(9,658,418)	(22,809,835)	(13,098,636)		
Proposed Millage Increase 3.6%	-	-	6,095,087	6,095,087		
Revised Shortfall/Use of Fund Balance	(4,761,013)	(9,658,418)	(16,714,748)	(7,003,549)		
NOTE: Millage needed to offset new Debt Service $3,066,600, 36% of Act 1 Index						

Est Revs based on current millage rate 18.42. NO State revenue increases assumed other than PSERS/SS reimb.
Budget Plan reflect estimated budget from 5-year transition plan for structural balance.



	2022-23	2023-24	2024-25	2025-26	*2026-27	*2027-28
Revenue Growth	7,447,805	15,743,559	7,090,273	9,608,106	9,999,367	10,060,534
Expenditure Growth	13,622,993	14,138,383	12,667,584	8,029,394	8,828,097	12,912,836

* Reflects estimates and include Max Act 1 Index for 2027-28 revenues.



	2020	2021	2022	2023	2024	2025	2026*
Change	150,273,300	168,631,951	330,585,049	145,686,600	76,413,800	158,832,300	127,516,300
% Change	1.8%	2.0%	3.9%	1.6%	0.8%	1.7%	1.4%

*Assessed value as of 7/1, 2026 AV does not account for tax appeals still pending or settled after to 7/1/26

Act 1 of 2006 — Property Tax Relief

3.6%
2027-28 base index

0.6631
Mill increase (max)

$6.1M
Approx. max tax impact

What Act 1 does

- Limits the district's ability to raise taxes; the State publishes an annual index for each school district.
- Intended to limit tax increases to a cost-of-living index.
- PSD's aid ratio is 0.2754 (26-27), so the district does not receive an adjusted index. Ratios above 0.40 are adjusted up.

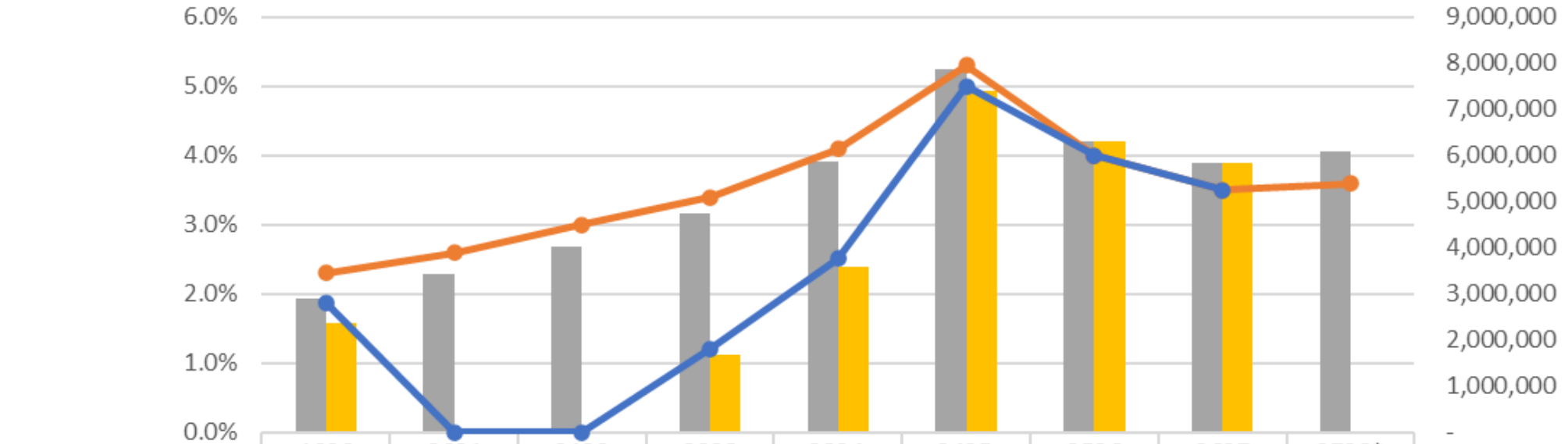
Where the index comes from

- Averages the percentage increases in PA statewide average weekly wages (SAWW) and the Federal Employment Cost Index (ECI) for elementary and secondary schools.

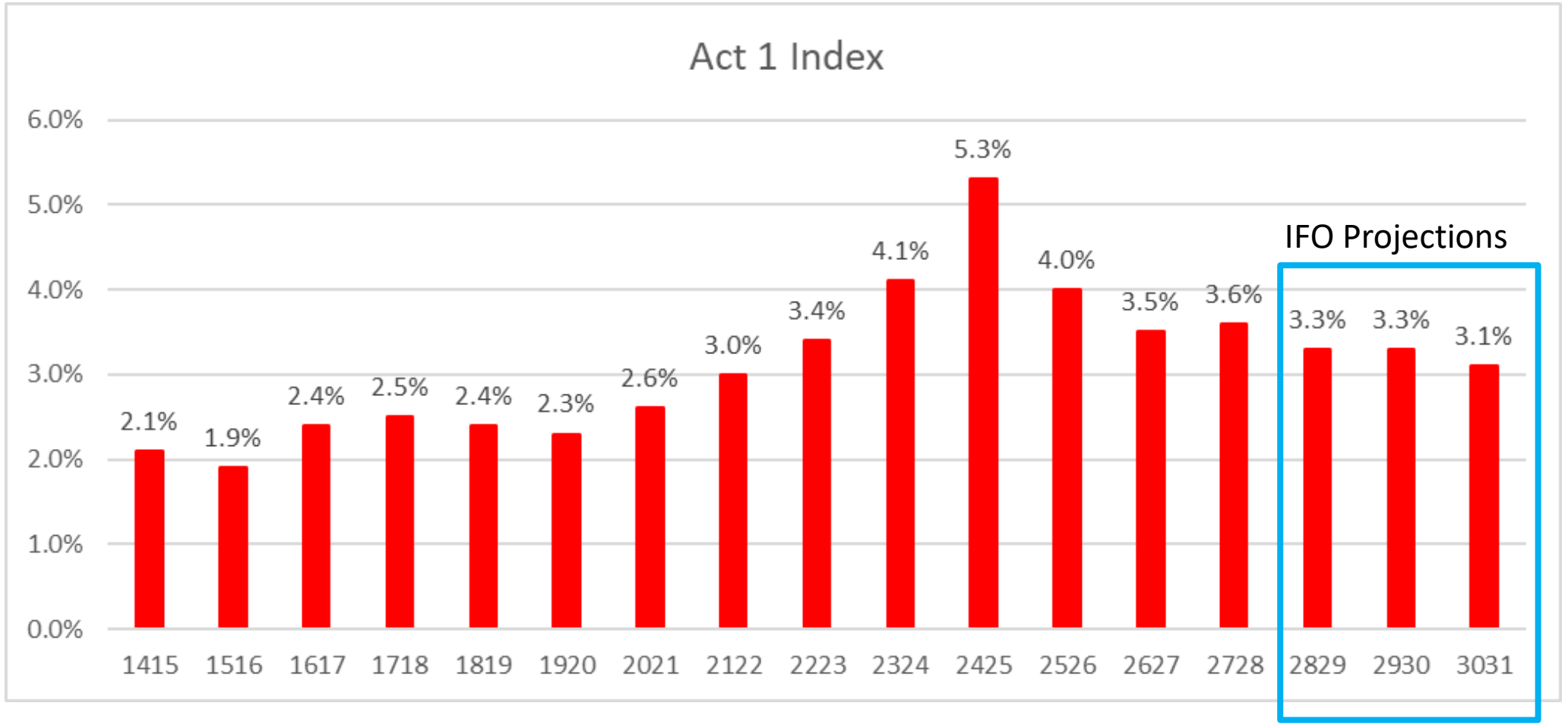
Board resolution — 1/19/27

- If the Board adopts a resolution to stay within the index, the 2027-28 tax increase cannot exceed 0.6631 mills, or $6.1M.
- A resolution does **NOT** mean the district will raise taxes to the max index.

Act 1 Index & Revenues



	1920	2021	2122	2223	2324	2425	2526	2627	2728*
Act 1 Increase $	2,915,721	3,427,940	4,024,939	4,734,056	5,870,511	7,857,909	6,311,536	5,832,630	6,095,087
PSD Increase $	2,384,140	-	-	1,683,960	3,602,093	7,413,122	6,311,536	5,832,630	-
Act 1 Index	2.3%	2.6%	3.0%	3.4%	4.1%	5.3%	4.0%	3.5%	3.6%
PSD Increase	1.9%	0.0%	0.0%	1.2%	2.5%	5.0%	4.0%	3.5%	



Fiscal Year Index Projections as published by the Independent Fiscal Office (IFO) in December 2025.

Early Look 2027-28 Expenditure Increases

CATEGORY	EST. INC – STATUS QUO	EST. INC- BUDGET PLAN
Salaries	$3,840,211	$0
Benefits:		
Healthcare	$2,972,804	$2,972,804
PSERS-retirement	$2,018,570	$664,511
Special Education Placements	$540,600	$597,970
Technology	$920,385	$0
Debt Service	$3,379,391	$1,666,188
Total	$13,671,961	$5,901,473
Millage Equivalent (Value 1 mill= $9,092,764)	1.50 mills	0.65 mills

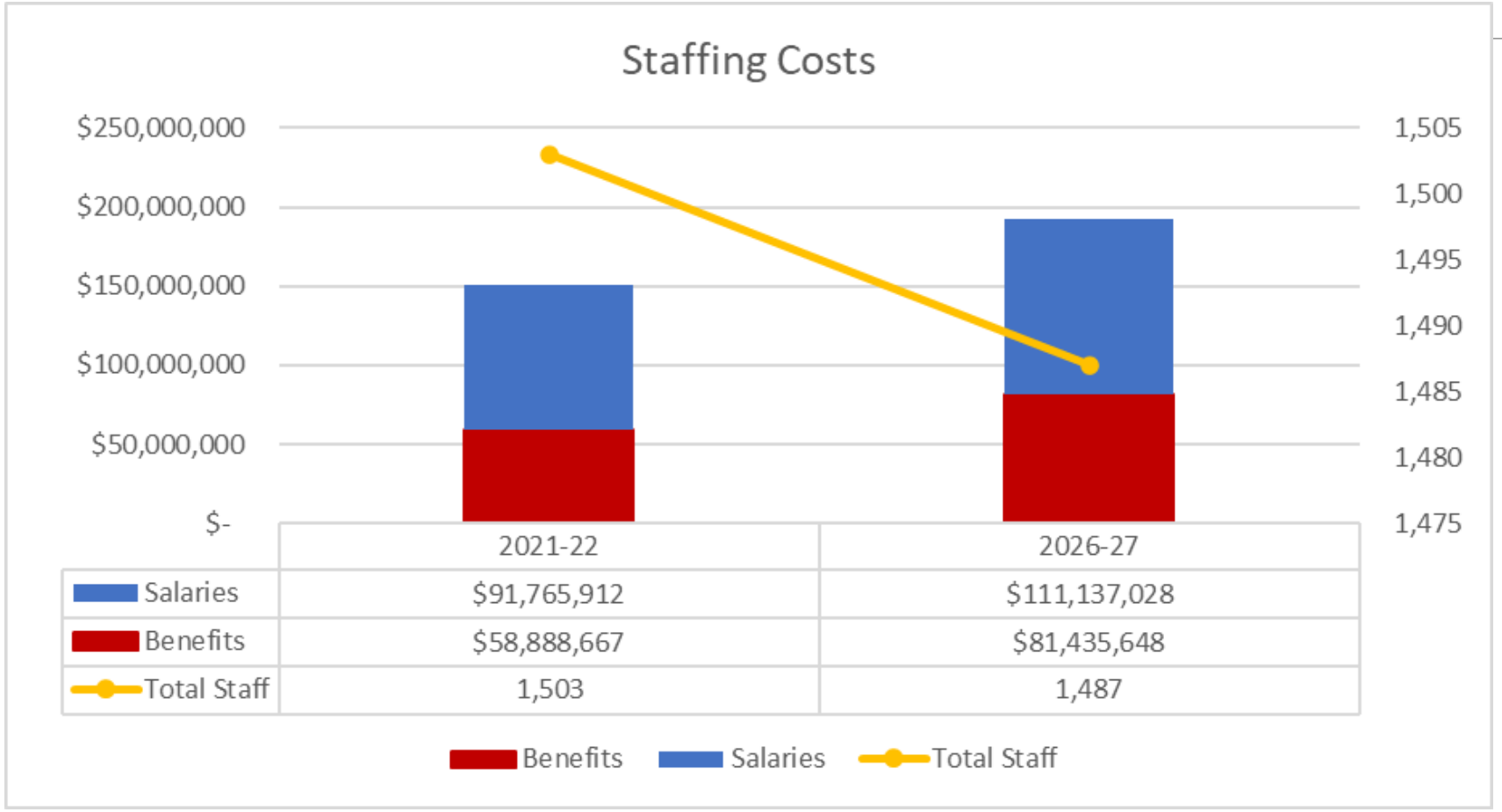
Allowable 2027-2028 Act 1 Millage Increase 0.6631 mills, approx. $6.1M

These budget line items represent 84-88% of the total anticipated increase in budgeted expenditures.

Early Look 2027-28 Budget Needs

CATEGORY	FUNDING	ACTION NEEDED
Special Education Services	INCREASE	Trends call for increased budget funds
Professional Services	INCREASE	Trends call for increased budget funds
Repairs & Maintenance	INCREASE	Defer where possible to limit cost, prior year actual costs higher than budget
General Supplies	FLAT FUNDED	
Technology Purchases	INCREASE	Replacement cycle delayed from prior years, needs additional funding to implement
Curriculum Purchases	FLAT FUNDED	
Debt Service	INCREASE	Based on HS project costs and other capital needs

Staffing Cost Change- 2021-22 vs. 2026-27



Salaries: During the 5 year period, increase of $19.4M, 21%

Benefits: During the 5 year period, increase of $22.5M, 38% (driven by PSERS & Healthcare)

Average Total Cost per Staff:
2021-22 $100,236
2026-27 $129,504
29% growth

Short Term Decision Making



Control Personnel Costs
- Limit Overtime
- Evaluate vacancies/retirements
- Reduce hours worked/overtime

Capital Spending
- Defer and/or cancel capital projects, maintenance, and/or replacement
- Financing plan for new projects and phasing of projects

Organizational Strategies
- Small across the board budget cuts
- Reorganization of programs/departments

Enhancing Revenues
- Revisit Capital Reserve transfers
- Strategies for Local Revenue projections
- Explore options for higher returns on idle cash
- State Revenue increase assumptions



Long Term Decision Making

Reducing expenditures
- Large, sustained budget cuts
- Reduction/Elimination of Programs/Services

Enhancing Revenues
- Levy a tax increase
- Alternative sources of revenue

Capital Project Planning
- Feasibility Study Projects
- Capital Action Plan

GOAL: Align annual revenue increases with annual expenditure increases to prevent reliance on fund balance reserves.

2027-2028 Budget Timeline-Critical Dates

January

- Act 1 Resolution to Stay within the Index OR Preliminary Budget Adoption

April

- Budget Seminar

May

- Proposed Final Budget Adoption

June

- Final Budget Adoption
- Homestead/Farmstead Resolution