Addison Community Schools
2026-2027
Budget Assumptions

State Aid Revenue	**2025-2026**	**2026-27**	**CHANGE**
Blended Count	706	706	0
Foundation Allowance	$ 10,050	$ 10,300	$ 250
Non-Homestead Taxable Value 7% Increase			
State Aid Categoricals			
Special Ed. Costs - No Change			
Reduction 147C(1) MPSERS UAAL	$ 685,000	$ 616,000	$ (69,000)
31a At Risk - No Change	$ 546,000	$ 546,000	$ -
All Other Categoricals - No Change			
Contracts			
Superintendent's Office - Vacant	$ -		
Principals - Elem and MS/HS - Wage Opener	$ -		
Principal - HS Principal Eliminated	$ 77,100.00	$ -	Eliminated
Teachers - Negotiations Ongoing (Steps automatic)	3.2%-3.79%	3.2%-3.79%	STEPS
Business Office - New Position	$ 108,000	$ 112,000	$ 4,000
Secretaries - 3% Increase			
Para's - Negotiation Ongoing			
Director of Operations - New Position	$ 66,000	$ 76,000	$ 10,000
Custodians - Negotiations Ongoing			
Director of Food Services - Wage Opener			
Food Service - Negotiations Ongoing			
All other Individual Contract - Wage Opener			
Athletics			
No Strength and Conditioning Coach			
No Athletic Trainer			
Property Taxes			
18 mils			
Benefits	**2024-2025**	**2025-2026**	
ORS -1.5% reduction	various	various	
Medical Insurance - 3% CAP Increase			
Furniture and Equipment			
$0 Operations Furniture and Equipment			
$0 Technology Furniture and Equipment			

Resolution for Adoption by the
Board of Education for Addison Community Schools
The Amended 2025-26 and Proposed 2026-27 Budgets for
GENERAL, FOOD SERVICE, QSCB DEBT, BAB DEBT AND STUDENT ACTIVITIES FUNDS

RESOLVED, that this resolution shall be the amended 2025-26 budgets and 2026-27 proposed budgets for Addison Community Schools. A resolution to budget appropriations, and to provide for the expenditures of the appropriations and to provide for the disposition of all income received by Addison Community Schools. Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the genral fund of the school district for the fiscal year 2026-27 which includes 18.0 mills of ad valorem taxes to be levied on the non-homestead and non-qualified property to be used for operating purposes and 6.0 on Commercial Personal Property is as follows:

	REVENUES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
100	Local Sources	$4,450,033	$4,844,155	$4,736,949	$5,251,619	Property Taxes, Interest, Transportation Fees, Athletics
300	State Sources	$4,571,496	$4,129,854	$4,856,687	$4,075,015	Restricted and Unrestricted State Aid and State Grants
400	Federal Sources	$284,625	$285,342	$241,372	$227,622	Restricted and Unrestricted Federal Grants
500	Other Local Revenues	$433,464	$431,621	$740,356	$565,460	LISD-Special Education, Med Based Health, Votec, Proj Lead the Way, Focus, Career Prep Grants & Medicaid
600	Fund Modifications - Transfers In	$45,291	$33,000	$43,000	$43,000	In-coming transfers from other funds, Food Service
	TOTAL REVENUE	**$9,784,909**	**$9,723,972**	**$10,618,364**	**$10,162,716**	

***BE IT FURTHER RESOLVED**, that the Amended General Fund and Proposed General Fund budget appropriations for the fiscal year 2025-26 and 2026-27*

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
	Instruction-					
110	Basic Program	$4,425,119	$4,459,270	$4,336,731	$4,262,222	Basic Programs - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-Kindergarten, Elementary, Middle-Junior High, and High School.
120	Added Needs	$1,470,189	$1,513,681	$1,645,708	$1,663,560	Added Needs- Instructional Classroom Activities designed for pupils added needes: Special Ed, At Risk, Title I, II, IV, Career Prep.

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
	Support Services-					
210	Pupil Support	$506,038	$524,100	$419,924	$409,244	Support Services-Pupil - Consist of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process. Truancy, Guidance, Health, Speech, Social Work, Teacher Consutants.
220	Instructional Staff	$32,394	$34,733	$75,852	$74,815	Support Services-Instructional Staff - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils Conferences, Directors for Spec Ed, Career Prep, Title I.
230	General Administration	$387,330	$409,707	$438,180	$409,044	Support Services-General Administration - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Board of Education & Superintendent Office.
240	School Administration	$650,222	$651,986	$660,447	$568,842	Support Service School Administration – Consists of those activities concerned with overall administrative responsibility for a single school. Principals and Assistances.
250	Business	$256,155	$326,398	$287,260	$295,860	Support Services Business – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district. Business Office.
260	Operation & Maintenance	$1,093,579	$1,044,342	$1,167,134	$1,149,933	Operations & Maintenance-All expense to maintain physical buildings. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment and security services.
270	Pupil Transportation Services	$647,440	$696,621	$696,460	$703,392	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.
280	Central Services	$110,917	$94,703	$84,904	$88,753	Support Services-Central - Activities other than general administration that support each of the other instructional and supporting service programs. Research, Communication, Staff Training,Technology, Pupil Accounting.
290	Support Service-Other	$358,918	$371,483	$338,884	$362,265	Support Service-Other - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas. Athletics, Radio.

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
300	Community Services	$7,114	$8,541	$4,886	$3,137	Community Services - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
400	Payment to Other Gov't/Non Profit	$19,200	$19,200	$136,521	$0	Payments to Other Governmental Agencies, Facilities Acquisition, and Prior period Adjustments
500	Other Financing Uses	$139,951	$144,130	$167,968	$174,549	The District entered into a financing agreement for the installation of solar panels and related upgrades for $1,869,700. The financing matures in March 2036 with an annual interest rate of 3.65%. This budget also includes the annual capital lease payments for a new copier agreement that will last for 63 months.
600	Outgoing Transfers-Other Funds		$0			Fund Modifications (Other Operating Transfers Out)
	TOTAL EXPENDITURES	**$10,104,566**	**$10,298,894**	**$10,460,859**	**$10,165,616**	
	EXCESS REVENUES OVER EXPENDITURES	**($319,657)**	**($574,922)**	**$157,505**	**($2,900)**	2024-2025 Audited 2025-2026 & 2026-27 Projected

	FUND BALANCE INFORMATION					
	BEGINNING GENERAL FUND BALANCE-*UNRESERVED*		$770,989	$770,989	$928,494	2024-2025 Audited 2025-2026 & 2026-27 Projected
	ENDING GENERAL FUND BALANCE-*UNRESERVED*		$196,067	$928,494	$925,594	2025-2026 Projected
	FUND BALANCE COMPARED TO *EXPENDITURES*		1.90%	8.88%	9.11%	Board to establish 5 Year Goals
	FUND BALANCE COMPARED TO *REVENUES*		2.02%	8.74%	9.11%	Board to establish 5 Year Goals
	FUND BALANCE COMPARED TO *UNRESTRICTED REVENUES*		2.83%	11.88%	11.77%	School districts and public school academies with a general fund balance less than 5% of unrestricted revenue for any of the two previous years are required to submit the following budget assumptions by July 7: 1) Projected foundation allowance per pupil for the upcoming fiscal year; 2) Projected membership for the upcoming fiscal year; 3) Expenditure per pupil for the previous fiscal year;4) Projected expenditure per pupil for the upcoming fiscal year.

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information

THEREFORE BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any fund except pursuant to appropriation made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. The Superintendent is hereby charged with general supervision of the execution of the proposed budget adopted by Board and shall hold the department heads responsible for performance of their responsibilities within the amount appropriated by the Board of Education and in keeping with the budgetary policy hitherto adopted by the Board

BE IT ALSO RESOLVED, that the total proposed revenues and fund balance estimated to be available for appropriations in the Food Service for the fiscal year 2025-2026 and 2026-2027 are as follows:

	REVENUES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
100	Local Sources	$49,951	$52,667	$59,951	$59,951	Food Sales - Revenue received from Food Service Activities. Adult, Vending, Milk, A-La-Carte, Catering
300	State Sources	$101,780	$141,951	$133,143	$127,661	Restricted and Unrestricted State Aid and State Grants. 31D, 30D Universal School Breakfast/Lunch, At Risk
400	Federal Sources	$993,828	$835,596	$974,766	$974,766	Restricted and Unrestricted Federal Grants. USDA Federal subsidize school meals program
	TOTAL REVENUE	**$1,145,559**	**$1,030,214**	**$1,167,860**	**$1,162,378**	
	RESTRICTED FUND BALANCE		**$378,615**	**$378,615**	**$318,476**	2024-2025 Audited 2025-2026 & 2026-27 Projected
	TOTAL REVENUE AVAILABLE TO APPROPRIATE		**$1,408,829**	**$1,546,475**	**$1,480,854**	

FURTHER RESOLVED, that the total available amended appropriation in the FOOD SERVICE for the fiscal year 2025-2026 and 2026-27 is

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
290	Food Service Operations	$1,040,107	$997,985	$1,227,999	$1,214,286	Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
	TOTAL EXPENDITURES	**$1,040,107**	**$997,985**	**$1,227,999**	**$1,214,286**	

BE IT RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Debt Service Funds of the school district for the fiscal year 2025-26 and 2026-27 which includes 1.80 mils of ad valorem taxes for 2026 to be levied on all property to be used for debt retirement purposes for the QSCB and BAB bond debt retirement is as follows:

BE IT FURTHER RESOLVED, that the total proposed revenues and reserved fund balance estimated to be available for appropriations in the Debt Retirement Funds of the Addison Community Schools for the fiscal year 2025-26 and 2026-27 is as follows:

	REVENUES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
100	Local Sources-QSCB	$964,401	$1,032,128	$1,045,720	$1,108,950	Property Tax Levy – Taxes levied for school purposes by a school system on the assessed valuation of real and personal property located within the district. Include taxes collected from both current and delinquent tax collections. QSCB
400	Federal Sources	$148,737	$97,984	$99,522	$50,310	Restricted and Unrestricted Federal Grants. Interest Subsidy Federal Government-QSCB
	TOTAL REVENUE	**$1,113,138**	**$1,130,112**	**$1,145,242**	**$1,159,260**	
	RESTRICTED FUND BALANCE		**$390,607**	**$390,607**	**$406,224**	2024-2025 Audited 2025-2026 & 2026-27 Projected
	TOTAL REVENUE AVAILABLE TO APPROPRIATE		**$1,520,719**	**$1,535,849**	**$1,565,484**	

FURTHER RESOLVED, that the total available amended appropriation in the QSCB Debt Service for the fiscal year 2025-2026 and 2026-27 is hereby appropriated for the purose set forth below:

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
500	Debt Service-QSCB	$1,157,475	$1,128,975	$1,129,625	$1,104,325	Debt Service - Long Term Only
	TOTAL EXPENDITURES	**$1,157,475**	**$1,128,975**	**$1,129,625**	**$1,104,325**	

	REVENUES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
100	Local Sources-BAB	$94,175	$93,830	$95,311	$101,059	Property Tax Levy – Taxes levied for school purposes by a school system on the assessed valuation of real and personal property located within the district. Include taxes collected from both current and delinquent tax collections. BAB
	TOTAL REVENUE	**$94,175**	**$93,830**	**$95,311**	**$101,059**	
	RESTRICTED FUND BALANCE		**$84,179**	**$84,179**	**$81,390**	2024-2025 Audited 2025-2026 & 2026-27 Projected
	TOTAL REVENUE AVAILABLE TO APPROPRIATE		**$178,009**	**$179,490**	**$182,449**	

FURTHER RESOLVED, that the total available amended appropriation in the BAB Debt Service for the fiscal year 2025-2026 and 2026-27 is hereby appropriated for the purose set forth below:

	EXPENDITURES:	FY 2024-2025 Final Audit June 2025	FY 2025-2026 Original June 2025	FY 2025-2026 Amended June 2026	FY 2026-2027 Proposed June 2026	Highlights and information
500	Debt Service-BAB	$98,003	$98,000	$98,100	$98,100	Debt Service - Long Term Only
	TOTAL EXPENDITURES	**$98,003**	**$98,000**	**$98,100**	**$98,100**	

BE IT FURTHER RESOLVED, that the total proposed activity estimated for the Addison Community Schools Student Activity Fund for the fiscal year 2025-26 and 2026-27 is as follows:

	STUDENT ACTIVITY		FY 2025-2026 Original June 2025		FY 2025-2026 Amended June 2026		FY 2026-2027 Proposed June 2026		Highlights and information
	Student Revenue		$250,000		$260,000		$260,000		A school holds these funds in a custodial capacity , and they consist of clearing accounts and funds that are the property of students or others.
	Student Expense		$250,000		$260,000		$260,000		A school expends these funds in a custodial capacity , and they consist of clearing accounts and funds that are the property of students or others.