

Appendix A: Intemized Changes and Narrative Explanations

Sources and Uses of Funds	Amount	Narrative Explanation
Budget Reduction		
CCR Realignment - Advanced Placement	(2,381,198)	Realignment of Advance Placement to grant funds
Charter Reserve	(5,188,402)	Reduction of charter reserve due to closing of Excel Academy.
Cloud Implementation	(6,750,000)	Savings due to delayed implementation fo Cloud ERP.
Discretionary Reductions	(12,942,070)	Reduction of across the board cut of descretionary funds
Foundation -Workforce development savings	(3,245,351)	Reduce Workforce Development savings
Gasoline	(3,000,000)	Reduction in Gasoline due to lower fuel prices for the first half of the year.
General Substitute	(6,000,000)	Reduction of funds to support substitute teachers'
Legal Reserve	(400,000)	Reduction of legal reserve
New Schools	(136,771)	Savings due to lower than anticipated costs for opening of new schools.
Private PreK	(2,078,310)	Reduce state share of Private Prek expense. Although the Revenue is included in the State Aid, the NOGA excluded the Private preK funds.
Reserves	(717,131)	Reduce and realign reserve accounts
Temporary Buildings Reduction	(2,000,000)	Reduction of funds allocated for temporary buildings.
Special Education substitute reduction	(1,084,261)	Reduction of funds for special education subs based upon trend
Budget Reduction Total	(45,923,494)	
Cost of Doing Business		
Building Services	1,000,000	Additional funds to support contracted services for snow removal
Employee Retirement	4,000,000	Increase in retirement appropriation due to increase in retirement rates.
Evening High School & Educational Online Progra	1,094,348	Restoration of funds cut during discretionary reduction
Full Time Analysis	37,864,500	Requesting funds to cover projected deficit of FY26 full-time salary expense, and adjusting embedded lapse allocation for Func 213
Grants Office-Membership Renewal	8,000	Additional funds to support registration fees
Internal Audit Navax Contract Increase	12,000	Additional funds to support the Navax Contract increase
Life Insurance	1,200,000	Increase due to life insurance rate increase on new RFP.
Part time/OT-Function 209, 210 ,211 and 214	5,000,000	Additional funds to support overtime and part time for Operations
Risk Management Building Repairs	200,000	Additional Funds to support Building Repairs for Risk Management
Risk Mangement Repairs for Vehicles	500,000	Additional funds to support vehicle claims and repoairs
Special Education request	25,639,780	FY26 Financial Review Request - Special Education (Immediate Needs) - Phase II.
Teacher Supply Stipend Increase	1,144,000	Additional funds to support teacher supply stipend negotiated increase.
Teachers Retirement	2,400,000	Increase in retirement appropriation due to increase in retirement rates.
Utilities	2,500,000	Additional \$2.5M projection will be needed to support the district utilities expenses due to higher than anticipated costs.
Cost of Doing Business Total	82,562,628	
Intra Fund Realignments		
Program Realignment	-	Minor transfers within initiatives to align funds categorically.
Program Realignment Total	-	
Grand Total	36,639,134	