



Classification and
Compensation Study

Evergreen Analysis by the Numbers

All Employees Implementation Option	Total Salary-Only Cost	Number of Employees Adjusted	Average Adjustment for Impacted Employees	Average Percent Adjustment
Bring to Min	\$ 473,929.55	284	\$ 1,668.77	5.8%
Tenure Years	\$ 1,421,537.10	284	\$ 5,005.41	15.0%
Class Years	\$ 1,280,427.41	284	\$ 4,508.55	12.1%
Hybrid Years	\$ 1,315,748.82	284	\$ 4,632.92	12.2%

Charter School decided to move forward with Class Years.

Evergreen Analysis	Annual Salary	Class Years	Adjustment
Instructional	\$ 10,483,859.05	\$ 11,370,042.16	\$ 886,183.11
Support	2,134,292.03	2,406,354.25	272,062.23
Administration	1,100,059.10	1,222,241.18	122,182.08
Total Adjustment	\$13,718,210.18	\$14,998,637.59	\$ 1,280,427.41

- When analyzing the data provided by Evergreen a few things to note:
- Evergreen data was taken at a point and time and not the current data in the system.
 - Evergreen Cost only includes Salary adjustments, not total Cost.
 - Evergreen data does not include vacancies for any positions without a current person.

City Analysis by the Numbers

Taxes/Pension	Annual Salary	Class Years	Adjustment
2025	\$ 14,897,229.12	\$ 16,367,290.00	\$ 1,470,060.88
2026	14,897,229.12	16,663,226.94	1,765,997.82
2027	14,897,229.12	16,826,873.67	1,929,644.55
Total Adjustment over 3 years			\$ 5,165,703.25

FY 2025 represents a full year adjustment. When we implement in 2025 it will be based on the number of pay periods left.

City Analysis

- Data was brought current.
- All positions, including vacancies were brought into the report.
- Positions for future years were adjusted/increased based on the need in the High School.
- Reclasses of positions were completed as requested.
- Does not include overall payroll changes - only changes to Salary/Taxes/Pension

Charter School Budget to Actuals

Revenues				FY 2026					
	FY 2025 Original Budget	FY 2025 Adjustment	Adjusted FY 2025 Budget	Original Budget	FY 2026 Adjustment	Adjusted FY 2026 Budget	FY 2027 Original Budget	FY 2027 Adjustment	Adjusted FY 2027 Budget
Intergovernmental	\$ 29,590,958	\$ -	\$ 29,590,958	\$ 30,311,656	\$ -	\$ 30,311,656	\$ 31,110,843	\$ -	\$ 31,110,843
Capital Outlay (PECO)	1,960,832	-	1,960,832	1,980,440	-	1,980,440	2,000,245	-	2,000,245
Local Capital Improvement (LCI)	2,045,250	-	2,045,250	2,727,000	-	2,727,000	3,636,000	-	3,636,000
Charges for Services	1,061,962	-	1,061,962	1,092,977	-	1,092,977	1,103,907	-	1,103,907
Miscellaneous	474,498	-	474,498	478,994	-	478,994	460,516	-	460,516
Transfers In	38,000	-	38,000	38,380	-	38,380	38,765	-	38,765
Total Revenues	\$ 35,171,500	\$ -	\$ 35,171,500	\$ 36,629,447	\$ -	\$ 36,629,447	\$ 38,350,276	\$ -	\$ 38,350,276
Expenditures									
Personnel	\$ 23,046,632	\$ 1,298,568	\$ 24,345,200	\$ 23,167,426	\$ 1,594,807	\$ 24,762,233	\$ 23,456,331	\$ 1,517,222	\$ 24,973,553
Operating	7,582,576	-	7,582,576	8,002,332	204,291	8,206,623	8,075,092	376,590	8,451,682
Capital	586,376	-	586,376	464,864	-	464,864	316,368	-	316,368
Debt	1,551,264	-	1,551,264	1,551,264	-	1,551,264	1,551,264	-	1,551,264
Transfers Out	946,152	-	946,152	1,630,694	-	1,630,694	2,789,760	-	2,789,760
Unassigned Fund Balance	1,458,500	(1,298,568)	159,932	1,812,867	(1,799,098)	13,769	2,161,461	(1,893,812)	267,649
Total Expenditures	\$ 35,171,500	\$ -	\$ 35,171,500	\$ 36,629,447	\$ -	\$ 36,629,447	\$ 38,350,276	\$ -	\$ 38,350,276
Net Revenues and Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Analysis

- Reviewed Forecasted Revenue
- Reviewed and Adjusted Forecasted Expenditures
- Adjusted Categories to realign Expenditures

City Analysis by the Numbers

City Recommendation

- The City recommends moving forward with the Class Parity Adjustment to Pay.
- The 1% increase in FY 2026 and FY 2027 will be re-evaluated during the budget process to confirm.
- No additional positions will be added without a dedicated revenue source.
- In the summer of FY 2026, start of FY 2027 Budget, reengage with Evergreen to complete an updated study for the next 3 years.

Any Questions?

THANK YOU