

# City Garden Montessori School

## Board Meeting

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### Date and Time

Monday March 9, 2026 at 4:00 PM CDT

### Location

Virtual

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**This is an virtual meeting.**

**We will be live streaming the meeting via Zoom webinar at this link:**

<https://us02web.zoom.us/j/88115198576?pwd=RnI0cWNYaDZsdkdES3o2VE9hQnNMdz09>

The meeting will also be recorded and posted on the City Garden website ([citygardenschool.org/board](http://citygardenschool.org/board))

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>4:00 PM</b>
Opening Items			
<b>A.</b> Call the Meeting to Order		Jesse Dixon	1 m
<b>B.</b> Record Attendance and Guests		Sarah Miner	1 m
<b>C.</b> Welcome, Land Acknowledgement, and Board Meeting Agreements		Jesse Dixon	2 m
<b>Welcome and Land Acknowledgement</b>			

	Purpose	Presenter	Time
<p>We, the community of City Garden Montessori, honor the Illiniwek (Eel-Ly-neh-wehk) people, the original protectors of the lands that we now call St. Louis, MO. Let's give a respectful and brief moment of silence.</p>			

**Acknowledge Board Meeting Agreements**

- We prioritize and value our relationships with one another.
- We come to meetings prepared and stay present.
- We use our meeting time responsibly to focus on what matters most.
- We say what needs to be said, directly and with care.
- We ask questions for clarity and transparency.
- We slow down to ensure we're centering our mission and values.
- We acknowledge that disagreement is inevitable, but commit to decisions as a team.
- We follow through on our commitments to each other and to City Garden.

<b>D. Mission Statement</b>		Jesse Dixon	1 m
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City Garden exists to redefine education by developing the whole child in an excellent, inclusive, Montessori school; to reimagine community by creating spaces and systems that help to restore our collective humanity; and to reinvigorate our world by creating a culture in which individuals and communities thrive without disparities or barriers to success.

<b>E. Introductions and Public Comment</b>	Discuss	Jesse Dixon	5 m
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- Public Comment - Each individual will be given three minutes to speak.

<b>II. Action Items</b>			<b>4:10 PM</b>
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<b>A. Approve 2026-29 Strategic Plan</b>	Vote	Christie Huck	25 m
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The board will approve the 2026-29 strategic plan, including:

- [2026-29 Strategic Plan Overview and Flip Book](#)
- [2026-29 Full Strategic Plan Document](#)
- [2026-29 Strategic Plan Metrics](#)
- [2026-29 Financial Model and Goals](#)
- [Strategic Plan Management Framework](#)

<b>B. Approve FY27 Budget</b>	Vote	Benjamin Huebner	20 m
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	Purpose	Presenter	Time
<b>III. Final Items</b>			<b>4:55 PM</b>
<b>A.</b> Questions and Comments	Discuss	Jesse Dixon	3 m
<b>B.</b> Reading Materials and Links	FYI		

- [Link to the 2025-26 City Garden School Calendar](#)

**IV. Upcoming Board/Committee Meetings** **4:58 PM**

- A.** Board and Committee Meetings FYI

**Board Meeting Schedule**

The third Tuesday of every month, except for October 2025, March 2026, and May 2026

Board Business and Community Engagement is the 4th Friday in October 2025 and May 2026

Board Retreats - January 10 and June TBD

**Committee Meeting Schedule**

Finance Committee - Next meeting 3/27/26

Governance Committee - Next meeting 3/30/26

Whole Child Success Committee - Next meeting 3/26/26

**V. Closing Items**

- A.** Adjourn Meeting Vote

# Coversheet

## Approve FY27 Budget

**Section:** II. Action Items  
**Item:** B. Approve FY27 Budget  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** Budget Summary 26-27 Draft 3 02.06.2026.pdf  
2026-27 DRAFT Budget Presentation\_3-2026.pptx.pdf

City Garden Montessori School  
 Budget 2026-27- Trend  
 2.6.2026

	Actual	Budget	Forecast	Prelim Budget	Draft 2	Draft 3	26-27 Draft 2 vs	Notes
	2024-2025	2025-26	2025-26	2026-27	2026-27	2026-27	Draft 3	
State	\$ 7,547,011	\$ 9,222,559	\$ 8,585,099	\$ 8,703,500	\$ 9,062,000	\$ 9,153,500	91,500	Change per WADA from \$14,850 to \$15,000
Federal	1,125,687	757,600	781,768	815,900	815,900	815,900	-	
Prop C	726,475	785,000	803,000	835,120	835,120	835,120	-	
Philanthropy- Annual	789,396	962,947	962,947	991,835	991,835	991,835	-	
Philanthropy- Resticted	561,861	-	-	-	-	-	-	
Preschool	492,957	418,050	418,050	462,400	475,150	475,150	-	Update PRK enrollment and tuition forecast
Student Food, Before, aftercare	188,598	172,700	172,700	180,100	180,100	180,100	-	
Other	92,224	71,900	71,900	76,300	76,300	76,300	-	
Interest	79,224	104,000	104,000	104,000	104,000	104,000	-	
<b>Total Revenue</b>	<b>11,603,432</b>	<b>12,494,756</b>	<b>11,899,464</b>	<b>12,169,155</b>	<b>12,540,405</b>	<b>12,631,905</b>	<b>91,500</b>	
Salaries	5,324,856	6,188,563	6,088,000	6,813,305	6,738,306	6,725,906	(12,400)	Was missing SPED leader, Eliminated Support
Benefits	1,763,641	2,178,374	2,113,000	2,418,723	2,392,099	2,320,438	(71,661)	Reduced benefits from 35.5% to 34.5%
Services	1,867,734	1,856,225	1,956,226	1,791,598	1,636,962	1,484,234	(152,728)	Reduced or Eliminated Services and Consulting
Supplies	462,512	250,047	320,047	256,299	243,847	223,355	(20,492)	Reduced Supplies
Occupancy	1,237,963	1,285,979	1,328,979	1,368,848	1,368,848	1,368,848	-	
Interest Expense	544,271	525,290	525,290	525,290	525,290	525,290	-	
Interest Expense- Amort of Debt Costs	28,344	31,200	31,200	31,200	31,200	31,200	-	
Depreciation	49,427	50,000	50,000	50,000	50,000	50,000	-	
<b>Total Expenses</b>	<b>11,278,748</b>	<b>12,365,678</b>	<b>12,412,742</b>	<b>13,255,264</b>	<b>12,986,552</b>	<b>12,729,272</b>	<b>(257,280)</b>	
<b>Net Surplus/Deficit</b>	<b>\$ 324,684</b>	<b>\$ 129,078</b>	<b>\$ (513,278)</b>	<b>\$ (1,086,108)</b>	<b>\$ (446,147)</b>	<b>\$ (97,367)</b>	<b>\$ 348,780</b>	
<b>Beginning Unrestricted Cash</b>	<b>1,138,259</b>	<b>1,779,216</b>	<b>1,779,216</b>	<b>1,347,138</b>	<b>1,347,138</b>	<b>1,347,138</b>		
Surplus/(Deficit)	324,684	129,078	(513,278)	(1,086,108)	(446,147)	(97,367)		
Non-Cash (Amort Debt Cost, Project reimb)	(316,272)	81,200	81,200	81,200	81,200	81,200		
<b>Ending Unrestricted Cash</b>	<b>1,779,216</b>	<b>1,989,494</b>	<b>1,347,138</b>	<b>342,230</b>	<b>982,191</b>	<b>1,330,971</b>		
<b>Fund Balance % (should be higher than 10%)</b>	16%	16%	11%	3%	8%	10.5%		
<b>Enrollment</b>								
Preschool	120	100	94	94	94	94		
Charter	502	541	515	534	561	561		
<b>Total</b>	<b>622</b>	<b>641</b>	<b>609</b>	<b>628</b>	<b>655</b>	<b>655</b>		

**City Garden Montessori School**

Budget Wages

2026-2027

		<b>26-27 Budget</b>					
<b>EAECECEC</b>		<b>Regular</b>	<b>Hourly</b>	<b>Extra Duties/OT</b>	<b>Retention</b>	<b>Summer</b>	<b>Total</b>
	Lead Guide	\$ 1,006,744	\$ -	\$ 37,600	\$ -	\$ 54,400	\$ 1,098,744
	Assistant Guide	\$ 559,344	\$ -	\$ 52,052	\$ 22,500	\$ 23,040	\$ 656,936
	Other Instruction	\$ 310,237	\$ -	\$ -	\$ -	\$ -	\$ 310,237
	School Support	\$ 269,812	\$ 24,964	\$ 43,208	\$ 7,500	\$ 15,520	\$ 361,004
	SPED Instruction	\$ 327,046	\$ -	\$ 2,000	\$ -	\$ -	\$ 329,046
	SPED Support	\$ 235,622	\$ -	\$ 25,790	\$ 10,500	\$ 5,760	\$ 277,672
	School Admin	\$ 695,288	\$ -	\$ 13,000	\$ -	\$ 7,200	\$ 715,488
	Before/After Care	\$ -	\$ 12,580	\$ -	\$ -	\$ 3,240	\$ 15,820
		<b>\$ 3,404,093</b>	<b>\$ 37,544</b>	<b>\$ 173,650</b>	<b>\$ 40,500</b>	<b>\$ 109,160</b>	<b>\$ 3,764,947</b>
	Lead Guide	\$ 460,079	\$ -	\$ 14,400	\$ -	\$ 40,800	\$ 515,279
	Assistant Guide	\$ 259,994	\$ -	\$ 48,612	\$ 12,000	\$ 17,280	\$ 337,886
	Other Instruction	\$ -	\$ 77,884	\$ -	\$ -	\$ -	\$ 77,884
	School Support	\$ 126,489	\$ 37,740	\$ 54,925	\$ 3,000	\$ 7,200	\$ 229,354
	SPED Instruction	\$ 43,083	\$ -	\$ -	\$ -	\$ 5,758	\$ 48,841
	SPED Support	\$ 96,146	\$ -	\$ 32,381	\$ 4,500	\$ 2,880	\$ 135,907
	School Admin	\$ 321,960	\$ 15,725	\$ -	\$ -	\$ 10,000	\$ 347,685
	Before/After Care	\$ -	\$ 12,580	\$ -	\$ -	\$ 3,240	\$ 15,820
		<b>\$ 1,307,751</b>	<b>\$ 143,929</b>	<b>\$ 150,318</b>	<b>\$ 19,500</b>	<b>\$ 87,158</b>	<b>\$ 1,708,655</b>
	<b>Network Admin</b>	<b>\$ 1,252,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,252,304</b>
		<b>\$ 5,964,149</b>	<b>\$ 181,473</b>	<b>\$ 323,967</b>	<b>\$ 60,000</b>	<b>\$ 196,318</b>	<b>\$ 6,725,906</b>

**City Garden Montessori School**  
 Full Time Staff-Annualized Wages Only  
 Budget 2026-2027

02.06.2026

EAEC

Lead Guide  
 Assistant Guide  
 Other Instruction  
 School Support  
 SPED Instruction  
 SPED Support  
 School Admin

25-26 Annualized Wages	
\$	FTE
\$ 935,640	17.0
\$ 519,590	15.0
\$ 338,368	7.0
\$ 249,930	10.0
\$ 307,256	6.0
\$ 229,968	7.0
\$ 655,599	8.0
<b>\$ 3,236,351</b>	<b>70.0</b>

Changes			
Raises		ADDS / ADJ	
Increase %	\$		
8.3%	\$ 77,568		
2.3%	\$ 11,856	\$ 31,512	1.0
6.5%	\$ 25,736	\$ (56,424)	(1.0)
3.0%	\$ 6,222	\$ (43,056)	(1.0)
7.0%	\$ 21,589		
8.2%	\$ 18,933		
3.0%	\$ 19,689.04	\$ 20,000	
	<b>\$ 181,593</b>	<b>\$ (47,968)</b>	<b>(1.0)</b>

26-27 Annualized Wage	
\$	FTE
\$ 1,013,208.00	17.0
\$ 562,958.00	16.0
\$ 307,680.00	6.0
\$ 213,096.00	9.0
\$ 328,845.00	6.0
\$ 248,901.32	7.0
\$ 695,288.00	8.0
<b>\$ 3,369,976.32</b>	<b>69.0</b>

ECEC

Lead Guide  
 Assistant Guide  
 School Support  
 SPED Instruction  
 SPED Support  
 School Admin

\$ 423,104	8.0
\$ 253,416	8.0
\$ 100,464	3.0
\$ -	1.0
\$ 93,528	3.0
\$ 312,595	5.5
<b>\$ 1,183,107</b>	<b>30.6</b>
<b>\$ 1,071,162</b>	<b>15.50</b>
<b>\$ 5,490,620</b>	<b>116.1</b>

9.5%	\$ 40,336		
2.8%	\$ 7,176.00		
2.3%	\$ 1,536	\$ (32,472)	(1.0)
0.0%	\$ -	\$ 47,000	
3.1%	\$ 2,856		
3.0%	\$ 9,365.04		
	<b>\$ 61,269</b>	<b>\$ 14,528</b>	<b>(1.0)</b>
	<b>\$ 32,142</b>	<b>\$ 149,000</b>	<b>1.00</b>
	<b>\$ 275,004</b>	<b>\$ 115,560</b>	<b>\$ (1.00)</b>

\$ 463,440.00	8.0
\$ 260,592.00	8.0
\$ 69,528.00	2.0
\$ 47,000.00	1.0
\$ 96,384.00	3.0
\$ 321,960.00	5.5
<b>\$ 1,258,904.00</b>	<b>29.6</b>
<b>\$ 1,252,304.00</b>	<b>16.50</b>
<b>\$ 5,881,184.32</b>	<b>115.1</b>

Note: Includes Phase 2 teacher raises  
 \$ do NOT include Extra Duties, Assistant Retention Bonus, Summer School, or Part Time Staff

**City Garden Montessori****Services and Supplies****2026-2027 Budget**

2/6/2026

<u>Location</u>	<u>Category</u>	<u>Services</u>	<u>Supplies</u>
		-	
EAEC	<b>Classroom Instruction</b>	147,441.96	70,170.69
EAEC	<b>Student Support</b>	66,166.34	8,410.70
EAEC	<b>Special Education</b>	128,981.62	1,337.53
EAEC	<b>Nurse</b>	43,502.39	1,114.61
EAEC	<b>Parent Support</b>	3,000.15	1,705.75
EAEC	<b>Professional Development</b>	104,359.56	139.30
EAEC	<b>Food Service</b>	142,162.02	13,817.99
EAEC	<b>Technology</b>	61,656.86	-
EAEC	<b>Before/After Care</b>	2,002.35	570.90
<b>EAEC Subtotal</b>		<b>699,273.25</b>	<b>97,267.46</b>
ECEC	<b>Classroom Instruction</b>	57,824.58	19,568.13
ECEC	<b>Student Support</b>	18,709.98	-
ECEC	<b>Special Education</b>	42,931.87	685.08
ECEC	<b>Nurse</b>	24,593.26	557.30
ECEC	<b>Parent Support</b>	2,500.28	0.25
ECEC	<b>Professional Development</b>	9,586.53	89.06
ECEC	<b>Food Service</b>	97,047.02	4,668.20
ECEC	<b>Technology</b>	29,686.63	-
ECEC	<b>PreSchool</b>	-	2,195.18
ECEC	<b>Business Office</b>	5,708.97	-
ECEC	<b>Before/After Care</b>	2,002.35	560.02
<b>ECEC Subtotal</b>		<b>290,591.46</b>	<b>28,323.21</b>
Network	<b>Exec Admin</b>	365,809.19	27,150.71
Network	<b>Business Office</b>	69,908.59	570.90
Network	<b>Technology</b>	-	31,710.10
Network	<b>Philanthropy</b>	27,539.40	25,119.46
Network	<b>Mont. Training Center</b>	31,112.36	13,213.47
<b>Network Subtotal</b>		<b>494,369.54</b>	<b>97,764.63</b>
<b>Total</b>		<b>1,484,234.26</b>	<b>223,355.31</b>

**City Garden Montessori School**

Enrollment Summary

02.06.2026

		Enrollment			
		Budget 2025-26	Forecast 2025-26	Draft 3 2/6/26 2026-27	Draft 1 1/9/26 2026-27
Grade	Scenarios----->			95% of Target	90% retention
JH		66	58	64	61
UE		161	145	171	163
LE		224	221	232	220
K		90	91	94	94
<b>Subtotal Charter</b>		<b>541</b>	<b>515</b>	<b>561</b>	<b>538</b>
PreSchool		100	94	94	94
<b>Total School</b>		<b>641</b>	<b>609</b>	<b>655</b>	<b>632</b>
Attendance %		<b>0.935</b>	93.5%	93.50%	93.50%
Summer School #		31.95	27.8729	32	32
FRL #		271	279	280.5	269
IEP #		70	58	59	59
LEP #		18	14	16	16
PRK #		21	22	22	21
\$ per WADA		\$ 15,075	\$ 14,850	\$ 15,000	\$ 14,850
<b>State Revenue</b>		<b>\$ 9,058,993</b>	<b>\$ 8,535,700</b>	<b>\$ 9,153,500</b>	<b>\$ 8,703,500</b>
Prior Period Correction			\$ (104,901)		
MOQ{K		\$ 168,000	\$ 168,000	\$ -	\$ -
		\$ 9,226,993	\$ 8,598,799	\$ 9,153,500	\$ 8,703,500
<i>Enrollment plus PRK WADA seats</i>		562	537	583	559
<i>\$ per Enrollment</i>		\$ 16,119.20	\$ 15,895.16	\$ 15,700.69	\$ 15,569.77

**City Garden Montessori Charter School**

**26-27 Budget**

**WADA plus WAM State Funding Calculation**

**2/6/2026**

	2025-26	2025-26	2026-27	2026-27
		Forecast with current	Draft 3	Draft 1
Enrollment	Budget	and PY \$ per WADA		
		correction		
Projected WADA	606.60	580.42	618.72	594.51
Times (90% 25-26, 80% 26-27)	545.94	522.38	494.98	475.61
Less % Summer School in WADA		(25.09)	(25.60)	(25.60)
<b>WADA</b>		<b>497.30</b>	<b>469.38</b>	<b>450.01</b>
Projected WAM	641.35	611.66	622.75	597.05
Times (10% 25-26, 20% 26-27)	64.14	61.17	124.55	119.41
Less % of Summer School in WAM		(2.79)	(6.40)	(6.40)
<b>WAM</b>		<b>58.38</b>	<b>118.15</b>	<b>113.01</b>
Summer School		<b>27.87</b>	<b>32.00</b>	<b>32.00</b>
<b>WADA plus WAM</b>	<b>610.08</b>	<b>583.55</b>	<b>619.53</b>	<b>595.02</b>
Amount per Charter per WADA	\$ 15,075	\$ 14,850	\$ 15,000	\$ 14,850
<b>Gross Amount</b>	\$ 9,196,947	\$ 8,665,688	\$ 9,292,904	\$ 8,836,000
less Sponsor amount 1.5%	\$ 137,954	\$ 129,985	\$ 139,394	\$ 132,540
Net receipt	\$ 9,058,993	\$ 8,535,703	\$ 9,153,510	\$ 8,703,460
Rounded amount	<b>\$ 9,058,993</b>	<b>\$ 8,535,700</b>	<b>\$ 9,153,500</b>	<b>\$ 8,703,500</b>



# City Garden Montessori School: *DRAFT 2026-27 Budget*

*March 4, 2026*

# 2026-27 Budget Guiding Principles and Commitments

- We will ensure alignment with the mission, guiding principles, core values and goals articulated in our 2026 strategic plan, including strengthening Tier 1 Montessori instruction, supporting students who are achieving below grade level, increasing data literacy and accountability, and refining systems so that we can focus on what matters most.
- We will maintain a 10% or higher fund balance. With state revenue reductions, this means we will have to make some reductions in expenditures.
- We will approach budget challenges, including expense reductions, honestly and with courage, weighing trade-offs with intention and making difficult decisions with care and transparency, with a goal of financial health for City Garden.
- We will prioritize keeping the commitments we made to lead and assistant guides in 2025, implementing Phase 2 of our lead guide salary scale and continuing to ensure a living wage for all City Garden staff.
- We will think “outside the box” to find ways to meet students’ and staff’s needs, prioritize diligently, and identify areas where more efficiencies are possible.
- We will budget conservatively while simultaneously advancing strategies to increase revenue through philanthropy and other sources.
- We will plan for the long-term facility needs of the Early Childhood Education Center and create a strategy for paying down the debt remaining on the Elementary and Adolescent Education Center.

# Key Aspects of the 2026-27 Budget

## ENROLLMENT AND ATTENDANCE

- The 2026-27 budget includes a ***budgeted enrollment of 655 students*** – 561 charter students and 94 preschool students. The budget relies on being fully enrolled. Our *target* enrollment is 5% higher than this. We have a plan in place to over-enroll in the spring to account for the 30-40 students who typically withdraw in July and August. Our goal is to minimize enrolling new students after the first day of school, as it creates challenges for students and staff. Being enrolled above our budgeted enrollment number by the first day of school will be essential in order to do this.
- **Preschool enrollment is projected at 94 students.** This is down by ~20 students from prior years due to the creation of a SPED room at the ECEC.
- The 2026-27 budget includes **mixed-age classrooms** of three to six-year-olds (preschool and kindergarten students) in all 8 of our ECEC rooms. This shift to mixed-age classrooms has been a goal for many years and is a significant move toward fully implementing Montessori in our early childhood program.
- The 2026-27 budget includes **attendance at 93.5%**, which is slightly lower than where we are currently trending in the 2025-26 school year. Our attendance goal will continue to be 95%.

# Key Aspects of the 2026-27 Budget

## KEY COMMITMENTS

- The new **lead guide salary scale, adopted in 2025**, reflects increases across all steps. It increased the starting lead guide salary from \$41,712 to \$45,000, provides additional pay for special education guides and provides 5% increases each year for the first 5 years a lead guide is with City Garden.
- In 2026-27, we are implementing **Phase 2 of the lead guide salary scale**. Average raises for eligible staff for the lead guide scale are 8.2%.
- In 2026-27, we are implementing **Phase 2 of the assistant guide salary scale**. For 2026-27 the average raise to assistant guides is 2.7% In 2025-26, assistant guide raises reflected increases of approximately 10%. We implemented a higher percentage increase in Phase 1 for assistant guides to increase wages faster, to align with the Living Wage guidelines.
- In 2026-27, we are including a **3% salary increase for individuals not on the lead or assistant guide salary scale**.
- In 2026-27, we are hiring a **Chief of Learning position** to support principals and other instructional leaders, support cohesion of our instructional model, and enable the CEO to focus more time and effort on fundraising, guiding implementation of the strategic plan, and governance.
- There is proposed funding in the 2026-27 budget to continue providing a **special education classroom in the ECEC** for students who need an alternative setting. This means we will continue to enroll 20 fewer students in preschool than projected (a ~\$160,000 reduction in revenue) in order to utilize one ECEC classroom for special education.

# Key Aspects of the 2026-27 Budget

## KEY CHALLENGES

- Last fiscal year, we received an increase of increase of ~\$2000 per WADA (approximately per-student). Based on that increase, we implemented the new lead and assistant guide salary scale. In Fall, 2026, we learned that our per **WADA funding has decreased by approximately \$600 per WADA**, due to an error in reporting by St. Louis Public Schools.
- In 2025-26, we are **underenrolled by 32 students**, compared to what was budgeted. When looking at enrollment trends, we have met approximately 95% of budgeted enrollment numbers for the past 4 years. Each student underenrolled results in about \$15,000 in reduced revenue. This is contributing to a ~\$500k+ deficit in 2025-26. Because of this, we are budgeting more conservatively in 2026-27—increasing our target enrollment numbers and decreasing our budget to 95% of projected enrollment.
- The 2026-27 budget includes a **deficit of \$97,367**. If we meet our 2025-26 budget projections, we will carry over a cash balance of \$1,347,138 going into the 2026-27 fiscal year. This will result in a **10.2% fund balance** at the end of the 2026-27 fiscal year. We are committed to and accountable for ending the fiscal year with a 10% or higher fund balance.
- In order to achieve a 10% fund balance with reduced revenue, **we have had to make some significant reductions in expenditures**. You will find an overview of the way we have approached this on the following slide.
- The Missouri State Legislature passed an increase to the percentage of charter schools' **employer contribution from 12.5% of all employees' gross wages and benefits to 14%** beginning 1/1/2026.
- **Special education expenses** continue to make up nearly 10% of our budget, while federal and state funding for special education expenses are minimal. We are facing increased special education needs and are grappling with how to meet students' needs with the funding, staffing and facilities we have.

# Key Aspects of the 2026-27 Budget

## APPROACH TO REDUCTION IN EXPENSES AND AREAS OF IMPACT

- Honoring the work our lead and assistant guides do each day with students, **we are proposing to go forward with implementing Phase 2 of the new salary scale**. This adds ~\$200k to expenses from 2025-26. We believe it is important to recognize our guides' value and carry out this commitment.
- Rather than making large increases to preschool tuition and create hardships for families, we will share transparently the cost of our preschool program and **build increased partnership with families to fill the preschool funding gap that exists**. Our preschool program continues to have a significant deficit, but we believe it is a critical investment because Montessori early childhood is so impactful to long-term success.
- With a goal of expense cuts minimally impacting current staff, we **will hold off on hiring for positions that are currently vacant or positions in which staff have indicated they are not returning**—with the exception of lead and assistant guides or critical leadership roles. Currently, this means we will freeze hiring for an EAEC academic interventionist, SEL Facilitator, BJC Social Worker, Director of Talent and Culture and HR Assistant. *This does not mean we believe these positions are not important*. However, we want to prioritize retaining current staff. We will add back in positions that have been frozen if/when we identify additional expenses we can reduce and/or we identify ways to increase revenue.
- We are proposing a **~\$300k reduction in purchases services**, which includes professional development contracting (we will do the majority of PD in house), consulting that supports various parts of the organization, virtual chief of staff support, coursework support for staff, travel, fundraising/development contracting, Montessori Institute contracting, and other areas.
- We are proposing a **~\$100k reduction in supplies expenditures**, which represents a reduction in each department's supplies budget. This will require diligent planning and prioritization across all budget areas, reducing any nonessential costs.
- We are proposing to **decrease benefits coverage from 35.5% of budgeted salaries to 34.5% of budgeted salaries**. This will cover the 14% rather than 12.5% contribution to the pension fund, but it may require us to purchase a less expensive health insurance package.

# Key Aspects of the 2026-27 Budget

## “TO DO’S” BETWEEN NOW AND JUNE

### Revenue

- **WADA** – Currently, the state is estimating our per-WADA funding to be ~\$300 higher than we are currently budgeting. If that holds steady, we may be able to increase our budgeted WADA revenue. We are currently budgeting conservatively, given the dramatic shift that happened in 2025-26. We will closely monitor this.
- **Fundraising** – We will develop a detailed strategic plan to maximize fundraising revenue, setting a higher goal than is budgeted with a goal of contributing to deficit reduction. One area of focus will be with preschool families, asking those who can do so to consider giving in a way that helps close the gap between preschool cost and tuition.
- **MOQPK Grant** - We are currently not including MOQPK funding in budgeted revenue for 2026-27 (~\$160,000). Compliance requirements for MOQPK appear to make it prohibitive to receive these funds for 4-year-old students while also mixing age groups with 5-year-olds. We will communicate with the state and advocate for the ability to continue accessing these funds. However, for now, they have been removed.
- **Student activity fees** – In recent years, we have not been as consistent with collecting activity fees from families (\$60 per student, for those who are able). These funds help cover field trips and other experiences. We are putting a plan in place to maximize collection of these funds.
- **Athletics** – We will review sports costs and ensure we are collecting fees from families to help cover costs. The Athletics program will hold a Run-A-Thon to help pay for the costs of this program.
- **Partnership opportunities** – We will explore ways to add capacity, to help meet our organizational goals and that add minimal or no cost, i.e., possible student teachers, Jesuit Volunteer Corps, volunteer tutors, etc.

# Key Aspects of the 2026-27 Budget

## “TO DO’S” BETWEEN NOW AND JUNE

### Expenses

- We will continue to examine needs and **determine whether there are other areas where additional savings are possible**, while also ensuring we are not overlooking critical needs. One significant area we are examining is **food service**, as this program currently runs a significant deficit.
- **Special education** requires additional planning for the 2026-27 school year, as we have a number of students with extraordinary needs. (One additional full-time teacher has currently been budgeted.) We will examine potential program changes and will also examine whether savings are possible.
- We will research **health insurance options** to find the best insurance plan for the lowest cost.
- We will dig deeper into **facilities expenses** to see if there are additional savings possible.
- We will **create clear, detailed plans for each budget area** in order to prioritize spending on the most important things and to support budget managers in controlling expenses. This will include a revenue and expense breakout by program area (EAEC, ECEC, Preschool, Food Service, SPED, Institute, and others as needed).
- We will create a **list of expenses that we will add back in**, if additional expenses become possible, in order of importance.

# Budget Summary and Overview

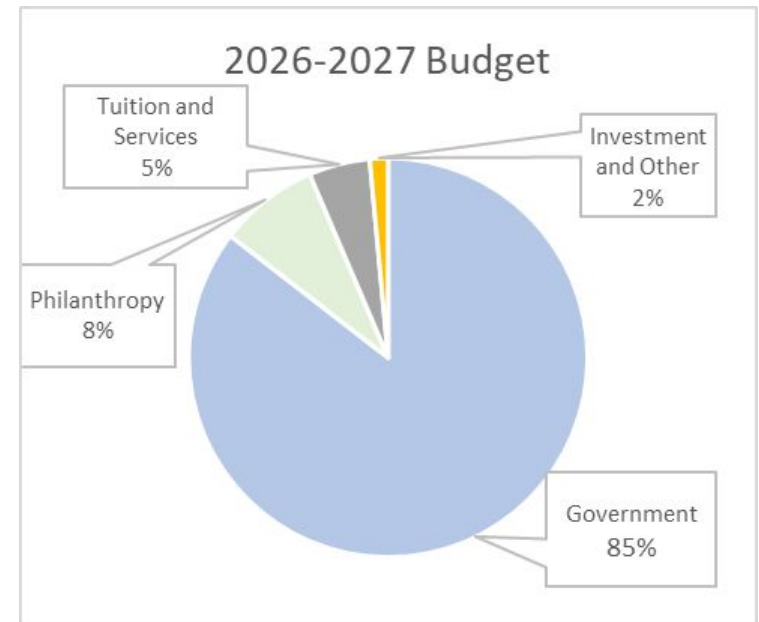
- Increased enrollment is driving an increase in revenue.
- Significant investment in academic staff salaries; 2026-27 is the second of the three year phased plan.
- Forecasting to end FY 2026-27 with deficit of \$513.2K which will result in a \$1,347.2K operating cash balance on June 30, 2026.
- 2025-26 deficit cause by lower State revenue due to St. Louis Public data issue and missing our enrollment target by 32 students.

*\$ in Thousands*

	<b>Forecast 2025-2026</b>	<b>Budget Draft 3 2026-2027</b>
Revenues	\$ 11,899.5	\$ 12,631.9
Expenses	12,412.7	12,729.3
<b>Surplus/(Deficit)</b>	<b>\$ (513.2)</b>	<b>\$ (97.4)</b>
Prior Year Cash	\$ 1,779.2	\$ 1,347.1
Surplus/Deficit	(513.2)	(97.4)
Non-Cash	81.2	81.2
<b>Ending Operating Cash Balance</b>	<b>\$ 1,347.2</b>	<b>\$ 1,330.9</b>
% of Expenses	10.9%	10.5%

# Income - Where Our Money Comes From

	Forecast 2025-2026	Budget 2026-2027
Local	803,000	835,120
State	8,585,099	8,703,500
Federal	781,768	815,900
<b>Government</b>	<b>10,169,867</b>	<b>10,354,520</b>
Philanthropy	962,947	991,835
Tuition and Servic	590,750	642,500
Investment and O	175,900	180,300
	<b>11,899,464</b>	<b>12,169,155</b>



# Public Funding

Name	Source	Purpose	Calculation
Basic Formula	State	General School Funding	Weighted Average Daily Attendance (WADA) times specified amount (determined by State of Missouri)
Classroom Trust Fund	State	General School Funding	WADA times specified amount
MOQPK Preschool Grant	State	Preschool Funding	Decided by State
Prop C	City	General School Funding	Prior Year's WADA times specified amount (determined by local tax dollars available)
Special Ed Part B	Federal	Special Education	Amount is designated based on enrollment, reimbursement of actual costs, up to a dollar amount determined by US Dept of Ed
Special Ed Early Childhood	Federal	Early Childhood Special Education	Reimbursed in subsequent year based on Early Childhood Special Education actual costs and Early Childhood enrollment.
Federal Consolidated Funds (Title Funds)	Federal	Financial Assistance for schools with high % of low-income families	Grant based on enrollment and Free or Reduced Lunch (FRL) %
Free and Reduced Lunch (FRL)	Federal	Provides assistance for lunch, breakfast and snacks.	Reimbursed based on meals served to FRL qualified children.
Federal Grant	Federal	Five-year competitive grant awarded by US Dept of Ed in 2019 to support expansion of charter school	Max grant award over 5 years was \$1.5 million. City Garden was awarded \$1.47 million. We closed out this grant in 2025.
Medicaid Billing	Federal	Pay for Medicaid-eligible expenses that are provided in school for eligible students.	Reimbursement for administrative costs of referring Medicaid eligible children for services.

# State Funding- WADA plus WAM

*Starting in 2025-2026, Missouri will calculate state funding based on a combination of Weighted Average Daily Attendance (WADA) plus Weighted Average Membership (WAM)*

WADA is calculated as before.

WAM is average of September and January membership.

2025-26 WADA x 90% plus WAM times 10%

2026-27 WADA x 80% plus WAM times 20%

	2025-26 Forecast	2026-27 Draft 3
Projected WADA	580.42	618.72
Times (90% 25-26, 80% 26-27)	522.38	494.98
Less % Summer School in WADA	(25.09)	(25.60)
<b>WADA</b>	<b>497.30</b>	<b>469.38</b>
Projected WAM	611.66	622.75
Times (10% 25-26, 20% 26-27)	61.17	124.55
Less % of Summer School in WAM	(2.79)	(6.40)
<b>WAM</b>	<b>58.38</b>	<b>118.15</b>
Summer School	27.87	32.00
<b>WADA plus WAM</b>	<b>583.55</b>	<b>619.53</b>
Amount per Charter per WADA	\$ 14,850	\$ 15,000
<b>Gross Amount</b>	<b>\$ 8,665,688</b>	<b>\$ 9,292,904</b>
less Sponsor amount 1.5%	\$ 129,985	\$ 139,394
Net receipt	\$ 8,535,703	\$ 9,153,510
Rounded amount	<b>\$ 8,535,700</b>	<b>\$ 9,153,500</b>

# Tuition and Fees

			<b>Preschool Tuition</b>		<b>Before and Aftercare</b>		<b>Student Food Sales</b>		<b>Total</b>
<b>Forecast</b>	<b>2025-2026</b>	\$	418,050	\$	126,900	\$	45,800	\$	<b>590,750</b>
<b>Budget</b>	<b>2026-2027</b>	\$	475,150	\$	132,900	\$	47,200	\$	<b>655,250</b>

- We charge tuition for preschool via a sliding scale, in an effort to make our preschool accessible to families of all economic backgrounds. (See next page for the sliding scale.) We fundraise to cover about half of preschool tuition costs, to make the sliding scale feasible.
- City Garden does not receive public funding for before care or after care.
- We charge tuition for before and after care, and we offer scholarships for economically disadvantaged families. We fundraise to cover before and after care scholarship funds.
- City Garden receives some public funding for food service, but not enough to cover costs. Free or reduced lunch eligible families receive breakfast and lunch at a free or reduced cost. Other families opt to pay for breakfast and lunch. We fundraise to cover the costs for food services that are not covered by public funding or fees.
- We build into administrative duties the work of billing families, processing financial assistance requests, and raising funds to support these programs.

# Tuition and Fees- Sliding Scale

Income Levels									
2026-27	Income A		Income B		Income C		Income D		
Household size	From	To	From	To	From	To	From	To	
2	\$ -	\$ 31,700	\$ 31,701	\$ 46,500	\$ 46,501	\$ 61,300	\$ 61,301		and up
3	\$ -	\$ 39,410	\$ 39,411	\$ 54,210	\$ 54,211	\$ 69,010	\$ 69,011		and up
4	\$ -	\$ 47,120	\$ 47,121	\$ 61,920	\$ 61,921	\$ 76,720	\$ 76,721		and up
5	\$ -	\$ 54,830	\$ 54,831	\$ 69,630	\$ 69,631	\$ 84,430	\$ 84,431		and up
6	\$ -	\$ 62,540	\$ 62,541	\$ 77,340	\$ 77,341	\$ 92,140	\$ 92,141		and up
7	\$ -	\$ 70,250	\$ 70,251	\$ 85,050	\$ 85,051	\$ 99,850	\$ 99,851		and up
8	\$ -	\$ 77,960	\$ 77,961	\$ 92,760	\$ 92,761	\$ 107,560	\$ 107,561		and up

## Regular School Year Aug-May 2026-27 (Rate Increase of 3%)

Sliding Scale Tuition Amounts				
2026-27	Income A	Income B	Income C	Income D
<b>Tuition- AM only</b> (8:30am-12:30pm)				
Cost Per Month	\$135	\$280	\$500	\$735
Annual Cost	\$1,215	\$2,520	\$4,500	\$6,615
<b>Tuition- Full Days</b> (8:30am-3:30pm)				
Cost Per Month	\$235	\$455	\$940	\$1,220
Annual Cost	\$2,115	\$4,095	\$8,460	\$10,980

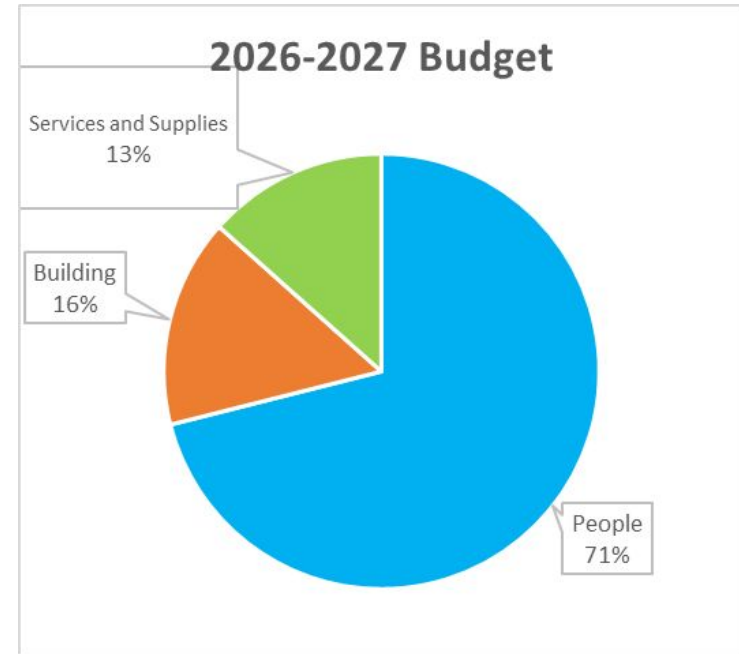
# Fundraising Revenue

- City Garden raises funds to make up the difference between the cost of our programs and the revenue received from public funding, tuition and fees.
- Key areas that fundraising dollars support are financial assistance for preschool and before/after care, special education, family wrap around support services, teacher training, enrichment programming, Montessori materials, school breakfast and lunch, and facilities.
- Many private Montessori Schools charge tuition between \$10,000 and \$20,000+ per year. We are striving to make a high-quality Montessori education available in a socioeconomically diverse, public setting.
- Funds raised come from individuals, foundations, and businesses and corporations.

- Goal in 2026-27, to support Operating Budget: **\$991,835**.
- Primary Fundraising Efforts and Activities:
  - Monthly “Canopy Society” donors
  - Individual donors
  - Annual Day of Giving
  - Corporate and Small Business Sponsorships
  - Grants from Foundations
  - City Garden Fall Affair Fundraiser
  - Sunlight and Soil Spring Fundraiser

# Expenses - Where Our Money Goes

	Forecast 2025-2026		Budget 2026-2027	
People	\$ 8,201,000	66.1%	\$ 9,046,344	71.1%
Building	1,935,469	15.6%	1,975,339	15.5%
Services and Supplies	2,276,273	18.3%	1,707,590	13.4%
<b>Total Expenses</b>	<b>\$ 12,412,742</b>		<b>\$12,729,272</b>	



# People - Wages

		26-27 Budget					
EAEC		Regular	Hourly	Extra Duties/OT	Retention	Summer	Total
	Lead Guide	\$ 1,006,744	\$ -	\$ 37,600	\$ -	\$ 54,400	\$ 1,098,744
	Assistant Guide	559,344	-	52,052	22,500	23,040	656,936
	Other Instruction	310,237	-	-	-	-	310,237
	School Support	269,812	24,964	43,208	7,500	15,520	361,004
	SPED Instruction	327,046	-	2,000	-	-	329,046
	SPED Support	235,622	-	25,790	10,500	5,760	277,672
	School Admin	695,288	-	13,000	-	7,200	715,488
	Before/After Care	-	12,580	-	-	3,240	15,820
		<b>\$ 3,404,093</b>	<b>\$ 37,544</b>	<b>\$ 173,650</b>	<b>\$ 40,500</b>	<b>\$ 109,160</b>	<b>\$ 3,764,947</b>
<b>ECEC</b>							
	Lead Guide	\$ 460,079	\$ -	\$ 14,400	\$ -	\$ 40,800	\$ 515,279
	Assistant Guide	259,994	-	48,612	12,000	17,280	337,886
	Other Instruction	-	77,884	-	-	-	77,884
	School Support	126,489	37,740	54,925	3,000	7,200	229,354
	SPED Instruction	43,083	-	-	-	5,758	48,841
	SPED Support	96,146	-	32,381	4,500	2,880	135,907
	School Admin	321,960	15,725	-	-	10,000	347,685
	Before/After Care	-	12,580	-	-	3,240	15,820
		<b>\$ 1,307,751</b>	<b>\$ 143,929</b>	<b>\$ 150,318</b>	<b>\$ 19,500</b>	<b>\$ 87,158</b>	<b>\$ 1,708,655</b>
	<b>Network Admin</b>	<b>\$ 1,252,304</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,252,304</b>
		<b>\$ 5,964,149</b>	<b>\$ 181,473</b>	<b>\$ 323,967</b>	<b>\$ 60,000</b>	<b>\$ 196,318</b>	<b>\$ 6,725,906</b>

# Revised Lead Guide Salary Scale- Phase 2

- Starting salary increased from \$41,712.00 to \$45,000 in 2025-26—remains the same in 2026-27.
- Higher weight of prior experience for new staff
- Additional salary for education and certifications are as follows:
  - Masters \$3,000*
  - 2<sup>nd</sup> Certification (Montessori or State) \$7,512*
  - Special Ed Certification \$2,000*
- Raises per year start at 5% for first 5 years then decrease to 3%
- Raises were planned to be phased in over 3 years; 2026-27 is Phase 2
  - \$5000 maximum raise if no change in certifications or education*
  - Will take 3 years to get everyone fully on new scale (began in 2025-26)*

	2025-2026 Phase 1			2026-2027 Phase 2		
	A	C	E	A	C	E
Single Cert, Bachelors	\$ 45,000	\$ 47,856	\$ 48,840	\$ 45,000	\$ 49,608	\$ 53,424
Single Cert, Masters	\$ 48,000	\$ 50,064	\$ 52,848	\$ 48,000	\$ 52,920	\$ 56,160
Dual Cert, Bachelors	\$ 52,512	\$ 55,080	\$ 57,768	\$ 52,512	\$ 57,888	\$ 60,840
Dual Cert, Masters	\$ 55,512	\$ 57,960	\$ 60,384	\$ 55,512	\$ 61,200	\$ 64,200
SPED Single Cert, Bachelors	\$ 47,000	\$ 47,856	\$ 48,840	\$ 47,000	\$ 51,744	\$ 53,424
SPED Single Cert, Masters	\$ 50,000	\$ 50,064	\$ 52,848	\$ 50,000	\$ 54,504	\$ 56,160
SPED Dual Cert, Bachelors	\$ 54,512	\$ 55,080	\$ 57,768	\$ 54,512	\$ 59,304	\$ 60,840
SPED Dual Cert, Masters	\$ 50,000	\$ 50,064	\$ 52,848	\$ 50,000	\$ 54,504	\$ 56,160

# Facilities

- **ECEC**- Lease from 3<sup>rd</sup> party, houses Preschool, Kindergarten and City Garden Montessori Institute. Will be working on a long-term plan for ECEC facility in 2026-27.
- **EAEC**- Lease from owned entity, houses 1<sup>st</sup>-8<sup>th</sup> grade. Financed with debt, historic tax credits, new market tax credits and philanthropy.
- **4202 Folsom**- Purchased in 2019 for admin offices. No mortgage payments.

## 2025-2026 Budget Draft 3

Facilities	ECEC	EAEC	Network	Total
	1618 Tower Grove	4209 Folsom	4202 Folsom	
Rent	\$ 347,098	\$ 343,505	\$ -	\$ 690,603
Debt Service	-	525,290	-	525,290
Cleaning	39,017	90,256	4,524	133,796
Utilities	62,378	109,788	14,668	186,834
Maintenance	45,957	119,364	7,012	172,333
Supplies	33,999	43,201	2,714	79,914
Insurance	32,398	38,495	6,612	77,504
Taxes	27,186	-	679	27,864
Facilities- Cash	<b>\$ 588,032</b>	<b>\$ 1,269,898</b>	<b>\$ 36,208</b>	<b>\$ 1,894,138</b>
Depreciation/ Amortization	10,000	31,200	40,000	81,200
<b>Total</b>	<b>\$598,032</b>	<b>\$1,301,098</b>	<b>\$76,208</b>	<b>\$1,975,338</b>

# Services and Stuff

	<u>Location</u>	<u>Category</u>	<u>Services</u>	<u>Supplies</u>
<ul style="list-style-type: none"> <li>Investment in development of guides continues to be a top priority.</li> <li>Special Ed services – some services are contracted out; we do not receive reimbursement for a large portion of Sped costs</li> </ul>	EAEC	Classroom Instruction	147,441.96	70,170.69
	EAEC	Student Support	66,166.34	8,410.70
	EAEC	Special Education	128,981.62	1,337.53
	EAEC	Nurse	43,502.39	1,114.61
	EAEC	Parent Support	3,000.15	1,705.75
	EAEC	Food Service	142,162.02	13,817.99
	EAEC	Before/After Care	2,002.35	570.90
	<b>EAEC Subtotal</b>		<b>533,256.84</b>	<b>97,128.16</b>
<ul style="list-style-type: none"> <li>Food service is a significant expense; we do not receive reimbursement for a large portion of food service cost</li> <li>Technology – significant increases in recent years to move towards 1 to 1 student: device ratio in Upper Elementary and Junior High</li> </ul>	ECEC	Classroom Instruction	57,824.58	19,568.13
	ECEC	Student Support	18,709.98	-
	ECEC	Special Education	42,931.87	685.08
	ECEC	Nurse	24,593.26	557.30
	ECEC	Parent Support	2,500.28	0.25
	ECEC	Food Service	97,047.02	4,668.20
	ECEC	PreSchool	-	2,195.18
ECEC	Business Office	5,708.97	-	
ECEC	Before/After Care	2,002.35	560.02	
	<b>ECEC Subtotal</b>		<b>251,318.30</b>	<b>28,234.16</b>
<ul style="list-style-type: none"> <li>Classroom budgets allocated at \$60 per students</li> <li>Principal discretionary budget</li> <li>Legal/Audit/Fundraising/Payroll Expenses</li> </ul>	Network	Exec Admin	365,809.19	27,150.71
	Network	Business Office	69,908.59	570.90
	Network	Technology	91,343.49	31,710.10
	Network	Philanthropy	27,539.40	25,119.46
	Network	Professional Development	113,946.08	228.36
	Network	Mont. Training Center	31,112.36	13,213.47
	<b>Network Subtotal</b>		<b>699,659.12</b>	<b>97,992.99</b>
	<b>Total</b>		<b>1,484,234.26</b>	<b>223,355.31</b>

