

A group of children are running along a paved path in a park. In the background, there is an inflatable archway decorated with orange and black balloons. The children are wearing various costumes, including one with a skeleton print and another with a Hello Kitty design. The scene is set outdoors with trees and a grassy area in the background.

Budget Discussion 2023 - 2024

March 27, 2023

District Goals and Mission Statement

- Students will graduate college and career ready.
- Students will productively engage in their school community.
- Students will be digitally fluent by demonstrating the ability to live productively and safely in a technology-influenced society.



Guiding Principles

- The budget is the financial representation of our academic program.
- Our district goals must drive how we utilize our limited financial and human resources.
- We must use data to guide our decisions.
- Where possible, we will reduce staff through attrition.

Where We Started

- 2022-2023 Budget
 - \$63,873,347



Expense Increases (Significant)

- Contractual Salary Obligations: \$1,260,000
- Health Insurance: \$584,000
- Stimulus Transfers: \$309,000
- New Special Education FTE: \$270,000
- Out of District Placements: \$210,000
- Legal Fees: \$109,000
- Overtime: \$87,000



Expense Increases (Significant)

- Utilities: \$85,000
- Substitutes: \$67,000
- Retirement Systems: \$63,000
- Extended School Year Program: \$55,000
- FICA/Medicare: \$32,000
- Debt Service: (\$757,000)

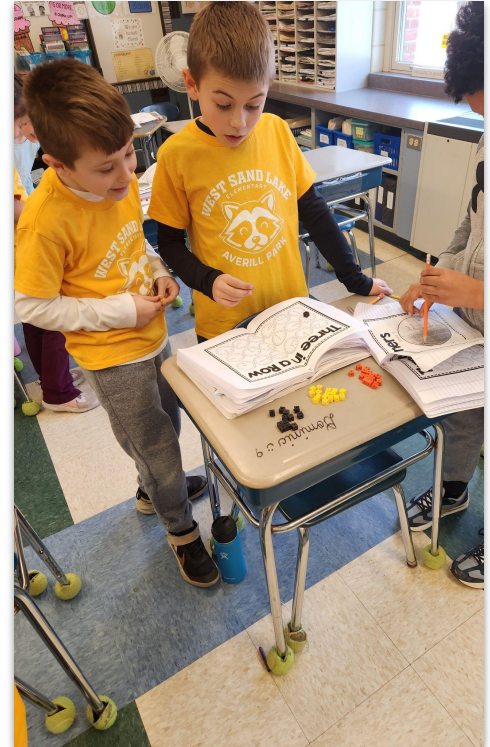
Total: \$2,374,000 (Increase of 3.7%)



Revenue Increases (Significant)

- State Aid
 - Foundation Aid
 - Received a 3% Increase (Hold Harmless)
 - Increase: \$521,298
 - Total State Aid
 - Building Aid Reduction
 - Flood Related: \$771,169
 - Reimbursable Aid Increases

Total: (\$23,119)



Addressing the Deficit

- Two Options
 - Tax Levy of 7% and Keep Existing Programs
 - Tax Cap and Make Reductions



Tax Cap

- Tax Levy
 - 2.99%
 - Approximately: \$1,009,348



Deficit

- Expenses - \$66,244,924
- Revenue - \$64,915,480
- Deficit - (\$1,329,444)



Deficit Reduction



Reductions - Elementary

Total = 3 FTE

Position	Quantity	Layoff/Attrition	Impact
Classroom Teacher	1	Attrition	<ul style="list-style-type: none">• None; Enrollment Drive
AIS	1	Attrition	<ul style="list-style-type: none">• Decreased Services for Struggling Learners
AIS	1	Layoff	<ul style="list-style-type: none">• Decreased Services for Struggling Learners

Reductions - Middle

Total = 4 FTE

Position	Quantity	Layoff/Attrition	Impact
Physical Education	0.5	Layoff	<ul style="list-style-type: none">• Larger Class Size• Decreased Options for Students
AIS - Math	0.5	Layoff	<ul style="list-style-type: none">• Decreased Services for Struggling Learners
World Language Elective	1	Attrition	<ul style="list-style-type: none">• Loss of Exposure to World Cultures• Loss of Informed Choice Before Choosing a Language
Tech Integration/SS Elective	1	Layoff	<ul style="list-style-type: none">• Loss of Tech Support for Faculty• Loss of Elective to Support Global and Civic Awareness
AIS - Math	1	Layoff	<ul style="list-style-type: none">• Decreased Services for Struggling Learners

Reductions - High

Total = 3 FTE

Position	Quantity	Layoff/Attrition	Impact
Physical Education	0.5	Layoff	<ul style="list-style-type: none">• Larger Class Size• Decreased Options for Students• Decreased Opportunities for Struggling Learners
Math	0.5	Layoff	
Science	1	Attrition	<ul style="list-style-type: none">• Loss of Electives
Teacher Aide	1	Attrition	<ul style="list-style-type: none">• None; IEP Driven

Reductions - District

Total = 1 FTE

Position	Quantity	Layoff/Attrition	Impact
SEL Coach	1	Attrition	<ul style="list-style-type: none">• Loss of consistent SEL support across all schools

Notes:

Total of 11 FTE in reductions. The required hiring for special education of 4 FTE, however, results in a net reduction of 7 FTE.

Total of 1 reduction that is a layoff that was not foreseen. All other reductions are via attrition or positions that were temporary.

Reductions - Clubs and Athletics

- Clubs

- Freezing Budget Lines

2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
\$79,266	\$74,157	\$88,802	\$68,069	\$89,077	\$111,372	\$111,628

- Athletics

- JV Competitive Cheerleading
 - Budget Line Reductions

AIS Impact

Position	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
ES	8 AIS 2 IS	9 AIS 1 IS	9 AIS 0 IS	6 AIS 0 IS	3 AIS 0 IS
MS	1.5 AIS	3.5 AIS	2.5 AIS	1 AIS	1 AIS

Note: Before stimulus, 2021-2022 AIS FTE was going to be 8.5

Note: The AIS FTE listed for 2024-2025 are positions not currently in the General Fund

Budget Summary

- Budget to Budget Increase
 - \$1,042,133
 - 1.63%
- No Increase in the Use of:
 - Reserves
 - Fund Balance



Beyond 2023 - 2024

- Stimulus Funding Ends
 - Move Positions and Programs From Stimulus?
- State Aid Increases Projected to be Minimal



Next Steps

- April 17 - Budget Adoption
- May 8 - Budget Hearing
- May 16 - Budget Vote



Budget Presentation 2023 - 2024

March 27, 2023

