

Scarsdale Public Schools



2023-24 School Budget Budget Session #3

March 20, 2023

Presentation Focus

Introduction

Means to an End; Mission and Purpose

Budget Accomplishments

A Review/Update from 2/13/23

Proposed Budget

Projected Fund Balance; Proposed Budget Overview; Proposed Expense Budget; Proposed Revenue Budget; Proposed Tax Levy

Auditorium Bond Project

Revised Borrowing Scenarios

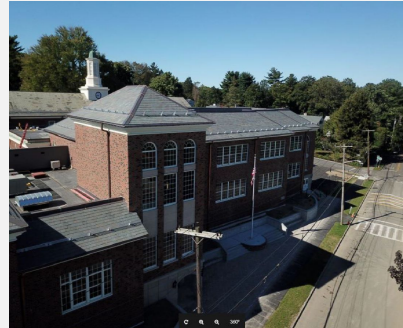
Summary/Wrap-Up

Budget Timeline, Questions & Feedback

Budget Development Process

Our School Budget: A Means to an End

The school budget provides the necessary financial resources to operate the School District and to help achieve the goals and objectives of the School District as set forth in the Strategic Plan.



Our Mission and Purpose

The Scarsdale Public Schools seek to sponsor each student's full development, enabling our youth to be effective and independent contributors in a democratic society and an interdependent world.

- ❑ World Class Education
- ❑ Well Prepared
- ❑ Opportunities to Flourish
- ❑ The Whole Child

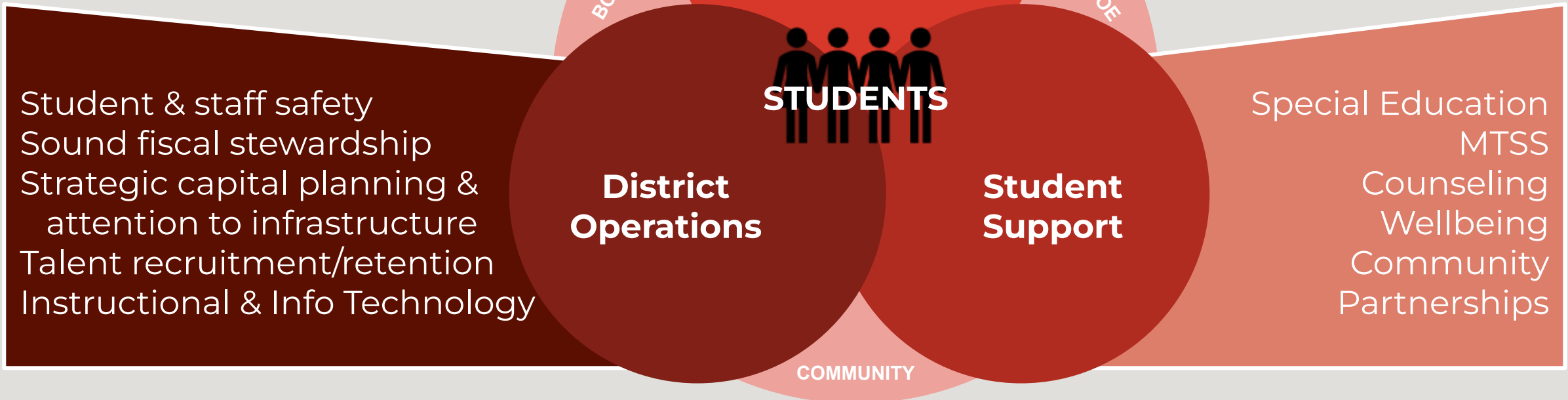


School District Organization



Appropriate class sizes
Rich, enriching offerings
Co- and extra-curriculars
Coherence and consistency

Professional development (STI++)
Curriculum enhancement and
innovation (CFI++)
Pedagogy improvement



Student & staff safety
Sound fiscal stewardship
Strategic capital planning &
attention to infrastructure
Talent recruitment/retention
Instructional & Info Technology

Special Education
MTSS
Counseling
Wellbeing
Community
Partnerships



Priorities for 2022-23 - A Transition Year



CONNECTING

The Dots
Each Other

How our individual goals support the larger mission



Our

WIDE

Wellbeing Inclusion
Diversity Equity

**Wellbeing- Mental Health
Inclusion, Belonging**



COMMUNITY

**Relationships and
Partnerships; Flourishing**



Scarsdale Public Schools www.scarsdaleschools.org

The Scarsdale Public Schools seek to sponsor each student's full development, enabling our youth to be effective and independent contributors in a democratic society and an interdependent world.

Strategic Plan - Ongoing Work

Next Generation Standards
Reading/Writing Units
Multiple Perspectives
Cross disciplinary integration
Wellness, Sustainability
Global Competencies/
Opportunities
Critical & creative thinking
Collaborative problem Solving



School Budget Development

Budget initiatives only appear in a budget draft after thoughtful consideration, deliberation, and discussion.

Staffing requests and instructional budget drivers are vetted in purposefully planned meetings throughout the fall between Cabinet, Principals, and Administrative Council (District-wide Administrators). Requests are assessed for:

- ☐ Educational Efficacy
- ☐ Impact on Student Education Outcomes & Achievement
- ☐ Alignment with Mandates and Best Practice
- ☐ Alignment with Strategic Planning and Education Priorities
- ☐ Staffing Efficiency; and
- ☐ Financial Impact

All non-instructional departments meet with the Assistant Superintendent and Business Manager to review budget requests. Requests are analyzed based on:

- ☐ Consistency with Strategic Plan and overall District goals;
- ☐ Consistency with Operational Standards and Best Practice; and
- ☐ Historical Spending Norms and Purchasing Efficiencies.

Guiding Principles for Budgetary Staffing Decisions



Educational Efficacy A measurable positive impact on the educational lives of students.



Student Educational Outcomes and Achievement

- Commitment to teaching and learning initiatives that **Connect our WIDE Community** and advance the elements of the **Strategic Plan** goals.



Mandates and Best Practices Thoughtful and contextual observance of internal and external mandates, and promotion of goal-aligned best practices. Examples include:

- Elementary class size guidelines
- Special education programming along the continuum of services



Strategic Planning & Educational Priorities



Staffing Efficiencies and Financial Impact

Budget Discussions

Budget Focused Forums *November 17th & March 27th*

Dates	Focus
Special Board Meeting – November 17 th	Community input on 2023-24 Budget Priorities
Regular Board Meeting – January 9 th	2023-24 Budget Development and Staffing Recommendations
Budget Session #1 - February 13 th	2022-23 Year End Projections, 2023-24 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics and Affirmation of Staffing Recommendations
Budget Session #2 - March 6 th	2023-24 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Security and Technology
Budget Session #3 - March 20 th	2023-24 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 27 th	Budget Forum & Review
Regular Board Meeting - April 17 th	Board of Education Adopts Budget

Administration
Board of Education
Community*

* Community Comments welcome at each Budget Session & Board Meeting.

Budget Accomplishments 2023-24

What Does This Budget Accomplish?

Maintains High-Quality Teaching & Learning

- ❑ Supports teaching and learning initiatives in alignment with our Goals, Priorities, and the Strategic Plan.
- ❑ Ensures that staffing levels are consistent with current and historical philosophies and community expectations.
- ❑ Supports Wellbeing and Belonging through enrichment of curriculum and the engagement of new Social Emotional Learning approaches and supports.
- ❑ Provides resources for the second year rollout of an exemplary elementary math program.
- ❑ Supports the District's commitment to provide the devices, tools, and infrastructure necessary for technology-supported teaching and learning experiences.

What Does This Budget Accomplish?

Maintains High-Quality Teaching & Learning (continued)

- ❑ Improves, expands and reimagines authentic global opportunities;
- ❑ Supports the researching, exploring, and implementation of sustainability projects through collaboration across community and schools;
- ❑ Continues flexible and needs-based partnerships with educational institutions, trainers, and expert organizations to provide exemplary professional learning for educators;
- ❑ Supports all areas of the arts through visiting artists to share expertise and inspire students;
- ❑ Continues support for Special Education programs, including the 8:1:2 program and the emotional disabilities programs in the Middle School and High School.

What Does This Budget Accomplish?

Supports the continued study and development of DEI Initiatives

- ❑ Enables meaningful and flexible engagement of expert consultants in DEI K-12
- ❑ Provides additional curriculum resources that promote multiple perspectives and diverse representations.

Elevates District focus on the social emotional support of students

- ❑ Expands social emotional learning and mental health counseling capacity and outreach potential at the elementary level.

Advances in-district opportunities for students with disabilities

- ❑ Continues providing high quality specialized instruction in included settings, and provides for extended school year services in-District.

What Does This Budget Accomplish?

Funds New Financial Accounting and Human Resources Software

- ❑ Enables a thoughtful transition in key areas of operations.

Improves and upgrades facilities with a focus on:

- ❑ Building infrastructure;
- ❑ The future with funding included for a shared Fields Study

Prepares the District for changes to our Transportation System

- ❑ Funding of a comprehensive Transportation study.

Staffing Recommendations – *Initial Budget*

Student Support

Elementary Social
Emotional Learning
Support - Consultants
(\$200,000)
0.50 FTE CPSE
Chairperson

Operational

Office Aide to Office
Clerk
1.0 FTE High School
Custodian

Administrative

Convert 1.0 FTE CSE
Chairperson to 1.0 FTE
Administrative Position

Contingency Positions

1.0 FTE Middle School Special Education
1.0 FTE High School Special Education
1.0 FTE Class Section Breaks

Staffing Recommendations – *Proposed Budget*

Student Support

Elementary Social
Emotional Learning
Support - Consultants
(\$200,000)

~~0.50 FTE CPSE
Chairperson~~

Operational

Office Aide to Office
Clerk

~~1.0 FTE High School
Custodian~~

Administrative

~~Convert 1.0 FTE CSE Chairperson
to 1.0 FTE Administrative
Position~~

Contingency Positions

1.0 FTE Middle School Special Education

1.0 FTE High School Special Education

1.0 FTE Class Section Breaks

2023-24 Proposed Budget Plan

Projected Fund Balance - Current Year End

Ending Fund Balance 6/30/22	\$24,794,657
Plus: Projected Year End Revenues	172,514,468
Minus: Projected Year End Expenditures	(175,593,093)
Projected Ending Fund Balance 6/30/23	<u>\$21,716,032</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$4,248,951
Self-Insured Health Insurance Reserve	\$4,226,058
Debt Service Reserve	\$217,011
NYS Employees' Retirement Reserves	\$4,708,028
Reserve for Encumbrances	\$500,000
Unassigned Fund Balance *	<u>\$6,715,984</u>
Assigned Fund Balance for 2023-24	<u>\$1,100,000</u>
Actual Ending Fund Balance 6/30/23	<u>\$21,716,032</u>

* 3.78% of 2023-24 Proposed Budget. May retain up to 4.0% of the subsequent year's budget. Max. of 2023-24 Proposed Budget = \$7,110,967

From Draft Budget #3 to Current Proposed Budget

UPDATES: Please note that although the Wi-Fi projects (\$120,000) were intended to be included as items in Budget Drafts #1 and #2 they were inadvertently excluded from those budgets and functionally not able to be taken as reductions in Draft #3 and the Proposed Budget. Projected interest earnings have been increased by \$153,695 to offset the following expenditures: Responsive Classroom (\$25,000), Guidance Counselor travel (\$8,695) and reductions required to get below the cap (\$120,000). These updates are reflected in the chart below.

	BUDGET	TAX LEVY
Draft Budget #3	\$177,620,492	\$162,785,585
Considerations - Restored Expenditures Added back to Budget Draft #3, offset by increased interest earning revenue estimate	+\$35,695	Offset by revenue, no levy impact
Correction of WiFi oversight - Reduction Correction offset by increased interest earning revenue estimate totalling \$120,000	+\$120,000	Offset by revenue, no levy impact
Current Proposed Budget	\$177,774,187	\$162,785,585
Resulting Percent Increase	2.59%	1.93%

2023-24 PROPOSED BUDGET OVERVIEW

MARCH 20, 2023

2023-24 Proposed Budget:	\$177,774,187
Budget to Budget Increase:	2.59%
Projected Increase in Tax Levy:	1.93%
Tax Levy Limit:	1.94%
Amount <u>Below</u> the Tax Levy Limit:	(\$3,333)
Projected Tax Rate Increase (Decrease):	
Town of Scarsdale:	1.33%
Town of Mamaroneck:	(11.28%)

2023-24 PROPOSED BUDGET PLAN

	2022-23 Approved Budget	2023-24 Proposed Budget	Budget to Budget Difference	% Difference
Total Expenditures	173,291,393	177,774,187	4,482,794	2.59%
Other Revenues <i>% of Total Budget</i>	11,120,501 6.42%	12,539,216 7.05%	1,418,715	12.76%
Transfer From Reserves	548,448	1,349,386	800,938	146.04%
Assigned Fund Balance	1,925,000	1,100,000	(825,000)	-42.86%
Total Tax Levy <i>% of Total Budget</i>	159,697,444 92.16%	162,785,585 91.57%	3,088,141	1.93%

2023-24
Proposed Expense
Budget

Expenses

2021-22 Actual	2022-23 Budget	Projected 2022-23 Actual	Proposed Budget 2023-24
\$166,686,349	\$173,291,393	\$175,593,093	\$177,774,187

Budget to Budget Increase: \$4,482,794 or 2.59%

Proposed Budget to Projected Expense Increase: \$2,181,094 or 1.24%

Expense Area	Description	Budget +/-
Employee Benefits	Health benefits +2.047MM, Pension systems (TRS and ERS), +\$281M, FICA \$272M	\$2.6MMM
Regular Instruction	Contractual salaries +920M, Professional Development +363M, Furniture and Other Misc. +116M and Supplies and Equipment/Furniture -\$217M	\$1.18MM
Special Education & Student Services	Contractual salaries +171M, increased costs for behavior support and other related services including increased contracted social work services +\$798M, Other Misc. -\$25M.	\$974M
Transportation	Contractual salaries +188M, Leased garage equipment +\$70M, Athletic transportation +\$29M, Transportation study +\$24M, Vehicle maintenance and repair +\$27M, Other Misc. +\$9M	\$347M
Technology	Contractual salaries +\$121M, Financial and HR software +\$125M, Software and Other Misc. -\$89M	\$157M
Facilities	Contractual salaries +\$236, Contractual services +\$111M, Increased energy costs +\$24M, Supplies and Equipment -\$186M and Projects -\$395M	(\$210M)
Miscellaneous	Debt Service -\$703M, Interscholastic Athletics +\$154M, Other Misc -\$23M	(\$572M)
	TOTAL	\$4.48MM

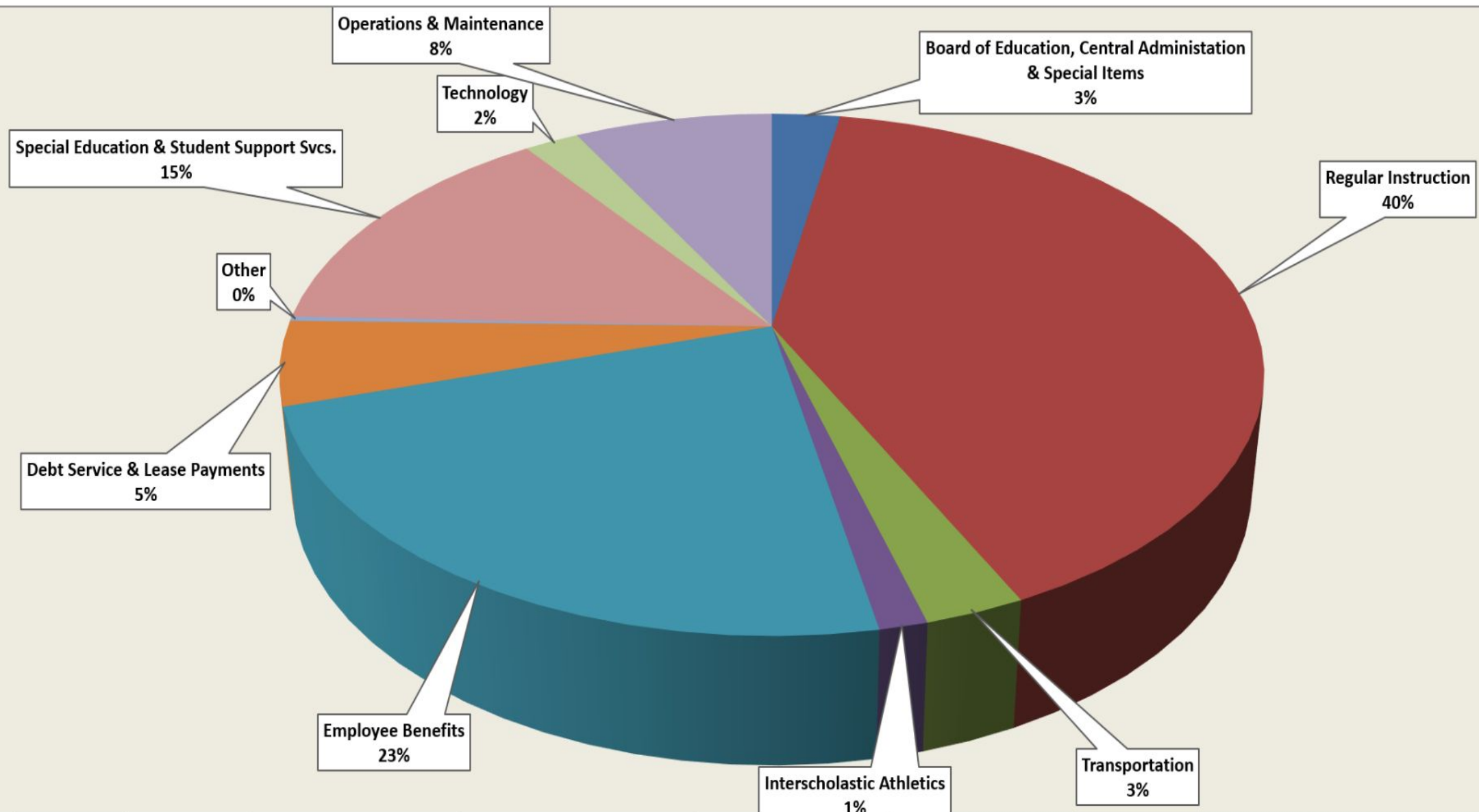
Expenditure Summary

Category	Actual 2021-22	Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Budget \$ Increase/ Decrease	Budget % Increase/ Decrease
Board of Education, Central Administration & Special Items	5,068,036	4,707,351	4,739,369	4,754,455	47,104	1.00%
Operations & Maintenance	13,324,671	13,549,235	13,909,869	13,104,234	(445,001)	-3.28%
Transfers to Capital	485,000	485,000	485,000	720,000	235,000	48.45%
Regular Education	67,441,685	70,414,846	69,382,867	71,598,817	1,183,971	1.68%
Technology	3,295,298	3,654,483	3,749,635	3,811,830	157,347	4.31%
Special Education & Pupil Personnel Services	23,498,309	24,714,560	25,115,037	25,688,614	974,054	3.94%
Transportation	4,303,954	4,624,254	4,939,477	4,971,047	346,793	7.50%
Interscholastic Athletics	2,179,199	2,234,663	2,247,941	2,388,560	153,897	6.89%
Employee Benefits	36,495,845	38,354,974	40,564,763	40,957,355	2,602,381	6.78%
Debt Service	9,997,533	9,996,511	9,996,511	9,293,272	(703,239)	-7.03%
Other	596,819	555,516	462,624	486,003	(69,513)	-12.51%
TOTAL	\$166,686,349	\$173,291,393	\$175,593,093	\$177,774,187	4,482,794	2.59%

Budget History (Budget-to-Budget Change)



Key Component Summary



2023-24
Proposed Revenue
Budget

Revenues

2021-22 Actual	2022-23 Budget	Projected 2022-23 Actual	Proposed Budget 2023-24
\$167,720,893	\$171,291,393	\$174,439,468	\$177,774,187
Budget to Budget Increase: \$6,482,794 or 2.59% Proposed Budget Revenues to Projected Revenues Increase: \$3,335,719 or 1.91%			

Highlights

- Interest Earnings projected to continue to increase
- Assigned Fund Balance decreasing to normal pre-Covid levels
- County sales tax revenue projected to increase based and 2022-23 projected actuals.

Revenue Area	Description	Budget +/-
State Aid	Projected to remain relatively stable based on Governor's proposal.	\$43,765
County Sales Tax	School share of County sales tax revenues – continued growth projected based on trends	\$266,250
Other Revenues	Interest rates have risen year over year and are projected to continue to increase in 2023-24	\$1,051,646
Assigned Fund Balance	Based on proj. 2022-23 FYE fund balance, Covid-19 strategy not continued	(\$825,000)
Transfers from Reserves	Health insurance reserve transfer of \$1,000,000, TRS Reserve of \$224,142 and ERS Reserve of \$57,091.	\$800,938
Property Taxes	Increase required to fully fund the 2023-24 proposed budget	\$3,088,141

Revenue Summary

CATEGORY	Actual 2021-22	Budget 2022-23	Projected Actual 2022-23	Proposed Budget 2023-24	Budget \$ Increase/ Decrease	Budget % Increase/ Decrease
State Aid	\$ 7,403,416	\$ 7,270,975	\$ 7,970,066	\$ 7,314,740	\$ 43,765	0.60%
County Sales Tax	\$ 1,814,808	\$ 1,834,750	\$ 1,948,480	\$ 2,100,000	\$ 265,250	14.46%
Interest Earnings	\$ 100,763	\$ 292,000	\$ 1,018,966	\$ 1,153,695	\$ 861,695	295.10%
Building Use Fees	\$ 68,349	\$ 116,000	\$ 85,000	\$ 120,000	\$ 4,000	3.45%
Miscellaneous	\$ 559,149	\$ 569,000	\$ 482,390	\$ 715,000	\$ 146,000	25.66%
Bi-Sected Dwellings	\$ 398,979	\$ 541,049	\$ 550,000	\$ 550,000	\$ 8,951	1.65%
Health Services	\$ 221,715	\$ 169,000	\$ 218,880	\$ 200,000	\$ 31,000	18.34%
Transfers	\$ 282,014	\$ 548,448	\$ 218,153	\$ 1,349,386	\$ 800,938	146.04%
PILOTS	\$ 272,301	\$ 327,727	\$ 325,089	\$ 385,781	\$ 58,054	17.71%
TAX LEVY/ STAR/ PILOTS	\$ 154,374,399	\$ 159,697,444	\$ 159,697,444	\$ 162,785,585	\$ 3,088,141	1.93%
Assigned Fund Balance		\$ 1,925,000		\$ 1,100,000	\$ (825,000)	
GRAND TOTAL REVENUES	\$ 165,495,893	\$ 173,291,393	\$ 172,514,468	\$ 177,774,187	\$ 4,482,794	2.59%

2023-24 Proposed Tax Levy

Tax Levy Calculation

2023-24 PROPOSED BUDGET	\$177,774,187
Minus Other Revenues	\$12,539,216
Minus Transfer from Reserves	\$1,349,386
Minus Assigned Fund Balance	\$1,100,000
TOTAL PROPOSED TAX LEVY	\$162,785,585

	2022-23	2023-24	\$ Diff.	% Diff.
TAX LEVY	\$159,697,444	\$162,785,585	\$3,088,141	1.93%

Projected Tax Rate Increase/(Decrease)

Scarsdale	1.33%
Mamaroneck	(11.28%)

Tax Levy History



High School Auditorium Project

High School Auditorium Recommendation

Facts:

- Project to be voted on as a separate proposition at the May 16th vote.
- Vote will be for the approval to issue up to \$4.75 million in bonds for the renovation of the Scarsdale High School Auditorium.
- The \$4.75 million is a not to exceed estimate which includes allocation for escalation, other contingencies and soft costs.
- If bids come in lower than estimated in March/April of 2024 the District would issue bonds consistent with the actual cost of the work plus updated contingency and soft cost estimates.
- Any unused funds at the end of the project would be transferred back to the general fund in support of the debt associated with the bond issuance.

Contingency Costs
Design
Construction
Escalation/Inflation

Soft Costs	
Architect Fees	Municipal Advisor
Project Mgmt Fees	Legal
Environmental Testing	Furniture and Equipment

High School Auditorium - Timeline

SEQRA Determination	Board Meeting - March 27th
Board Adopts Bond Proposition	Board Meeting - March 27th
Bond Proposition to Voters	May 16th Vote Day
If approved, the Architects prepare project specifications	May 17, 2023 - November 2023
Plans submitted to State Education Dept. (SED) for review and approval	December 2023
Bond Anticipation Note (BAN)	Fall 2023 - Issued for initial architectural expenses and anticipated contractor expenses incurred in May/June of 2024.
After SED approval, project bid is advertised	March 2024
Bids Awarded	Late March - Early April 2024
Project Commences	Late June 2024
Serial Bond Issued (not to exceed \$4.75 million)	July 2024
Project Completion - <i>Updated</i>	January 2025

High School Auditorium Borrowing Scenario #1

Assumptions			
Term - <i>Determined at the time of borrowing</i>		10 Years	
Interest Rate - <i>Updated</i>		3.860%	
Building Aid		Payable over 15 years	
Debt Service Reserve Transfers		Through to the maturity of the 2018 Bonds	
Bond Anticipation Note (may be required)		In 2023-24 with interest only pmt. in 2024-25	
Bond		In 2024-25 with first P+I pmt. in 2025-26	
	2023-24 Budget Year	2024-25 Budget Year	2025-26 Budget Year
Annual Principal + Interest	\$0	\$ 8,000	\$ 581,596
Debt Service Reserve Transfer	\$0	\$ -	\$ (350,000)
Estimated Building Aid	\$0	\$ -	\$ (66,587)
Est. Net Annual Tax Payer Impact	\$0	\$ 8,000	\$ 165,009

10 Year Bond	Grand Total
Total Principal	\$ 4,750,000
Total Estimated Interest	\$ 1,075,549
Total Debt Service Reserve Transfers	\$ (3,500,000)
Total Estimated Building Aid	\$ (998,806)
Estimated Total Tax Payer Impact	\$ 1,326,743

Annual Cost per Average Assessed Property in:

Scarsdale (\$1.589 million): \$27.56/year

Mamaroneck (\$1.641 million): \$24.91/year

High School Auditorium Borrowing Scenario #2

Assumptions			
Term - <i>Determined at the time of borrowing</i>	15 Years		
Interest Rate - <i>Updated</i>	4.080%		
Building Aid	Payable over 15 years		
Debt Service Reserve Transfers	Through to the maturity of the 2018 Bonds		
Bond Anticipation Note (may be required)	In 2023-24 with interest only pmt. in 2024-25		
Bond	In 2024-25 with first P+I pmt. in 2025-26		
	2023-24 Budget Year	2024-25 Budget Year	2025-26 Budget Year
Annual Principal + Interest	\$0	\$ 8,000	\$ 427,039
Debt Service Reserve Transfer	\$0	\$ -	\$ (318,182)
Estimated Building Aid	\$0	\$ -	\$ (66,587)
Est. Net Annual Tax Payer Impact	\$0	\$ 8,000	\$ 42,270

15 Year Bond	Grand Total
Total Principal	\$ 4,750,000
Total Estimated Interest	\$ 1,701,118
Total Debt Service Reserve Transfers	\$ (3,500,000)
Total Estimated Building Aid	\$ (998,806)
Estimated Total Tax Payer Impact	\$ 1,952,312

Annual Cost per Average Assessed property in:

Scarsdale (\$1.589 million): \$7.06/year

Mamaroneck (\$1.641 million): \$6.38/year

Summary/Wrap-Up

Auditorium

- ❑ SEQRA determination
- ❑ Consideration of resolution to place Bond Proposition on May 16, 2023, ballot

Proposed Budget Plan

- ❑ Budget Book
- ❑ Next Steps
- ❑ Process/Timeline

2023-24 Budget Discussion Timeline

Dates

Focus

Special Board Meeting – November 17th

Community input on 2023-24 Budget Priorities

Regular Board Meeting – January 9th

2023-24 Budget Development and Staffing Recommendations

Budget Session #1 - February 13th

2022-23 Year End Projections, 2023-24 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics and Affirmation of Staffing Recommendations

Budget Session #2 - March 6th

2023-24 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Security and Technology

Budget Session #3 - March 20th

2023-24 Budget Plan Update and Full Budget Presentation

Regular Board Meeting - March 27th

Budget Forum & Review

Regular Board Meeting - April 17th

Board of Education Adopts Budget

Budget Vote Date - May 16th

Questions & Feedback

Appendix

[Please click here](#) for the 1/9/23 Staffing
Recommendations Presentation

[Please click here](#) for the 2/13/23 Budget
Study Session #1 Presentation

[Please click here](#) for the 3/6/23 Budget
Study Session #2 Presentation

Listing and Status of Items Considered for Reduction

(note changes indicated by cross-out)

Considerations for Reductions to Draft Budget Plan #2

Items that Could be Postponed to Next Cycle: -\$478,884

Location	Category	Reduction	Impact Statement	Amount
Technology	Communications/ Safety	WiFi Improvements - Dean	Wifi cell service will be limited to areas adjacent to building, no service along 3rd base line.	-\$60,000
Technology	Communications/ Safety	WiFi Improvements - Butler	Wifi cell service will be limited to areas adjacent to building, no wifi service for Butler Field parking lot.	-\$60,000
Special Education	Administrative Reorganization & Reassignment CPSE 0.5 FTE	.5 FTE plus the salary differential for the admins reclassification	Postpone proposed add/reorganization to increase focus on programmatic improvement in existing and new programs added over the past few years.	-\$85,000
High School	Counselor Travel	Maintain current level of support.	Delay requested increase in counselor travel to colleges, universities and conferences.	-\$8,695
Facilities	Equipment/ Vehicles	Replacement of aging lawn tractor	This would be a deferment. It would be a high priority for replacement in the 2024-25 budget.	-\$85,000
SHS, SMS, Elem	Furniture & Misc. Projects	Forego purchase of new furniture	Slows progress on updating/upgrading aging furniture in instructional spaces.	-\$130,189
Safety & Security	Hardware/ Projects	Delay expansion of window mitigation	Window mitigation would be postponed and expenditures concentrated on door sensors.	-\$50,000

Considerations for Reductions to Draft Budget Plan #2

Items that Would Scale Back Current or Desired Level of Effort: **-\$190,000**

Location	Category	Reduction	Impact Statement	Amount
Curriculum	Consultants	Responsive Classroom Consultants - reduce by half; DEI Consultant-reduce by half.	This would delay the opportunities for teacher leaders to learn important advanced SEL tools and classroom structures. This would also narrow our DEI focus, and decrease leadership coaching frequency.	-\$65,000 -\$40,000 with Responsive Classroom Restored
Curriculum	Textbook Purchases	Short-term reduction after the increase associated with the purchase of Reveal Math.	Limit a small number of textbook purchases and adopt in a subsequent year.	-\$50,000
Leadership Support	Consultants	Reduce the current frequency of administrative coaching by half.	This would reduce leadership coaching frequency to 50% of current level, providing less support to our leaders.	-\$75,000

Staffing Efficiency: **-\$55,000**

Location	Category	Reduction	Impact Statement	Amount
Human Resources	Elementary Specials	Seek 0.5 reduction in part-time allocations in music & physical.	More efficient schedules of part-time shared staffing at our elementary buildings.	-\$55,000

From Draft Budget #2 to Draft Budget #3

	BUDGET	TAX LEVY
Draft Budget #2 (includes \$866,710 in reductions proposed 2/13/23)	\$183,078,957	\$165,991,002
Considerations - Additional Reduced Expenditures	-\$723,884	-\$723,884
Considerations - Revenues Presented on 2/13		-\$1,281,233
Move Auditorium Project to Separate Bond	-\$4,734,581	-\$1,200,300
Draft Budget #3	\$177,620,492	\$162,785,585
Resulting Percent Increase	2.50%	1.93%

Considerations for Reductions to Draft Budget Plan #1

Location	Category	Reduction	Impact Statement	Amount
High School	Furniture	Replacement of aging HS Library Furniture	No immediate impact. Deferment to a future year.	-\$110,000
Central Office	Furniture	Replacement of Special Education office furniture to allow space for all office staff and return meetings room back to their original purpose.	Continues to limit the amount of common meeting spaces in the central office area	-\$40,000
Technology	Computer Lease	Hardware lease purchases	Extend lifespan of existing staff devices to 5 years and delay classroom desktop replacements. Reducing the annual purchase from 1,600,000 to 1,000,000 results in a \$150,000 savings annually (\$600,000/4 year lease)	-\$150,000
Technology	Software	Annual subscriptions to learning software acquired during COVID	Some software acquired during COVID has overlapping features. Review use of software and decide on core features needed for teaching and learning. This could reduce some flexibility in feature options for teachers.	-\$50,000
District-wide	Facilities	Energy Costs	Introduce a program called Cenergistics which guarantees the reduction of energy use and associated expenses.	-\$250,000

Considerations for Reductions to Draft Budget Plan #1

Location	Category	Reduction	Impact Statement	Amount
Facilities	Staffing	1.0 FTE Requested new HS Custodian	Current practices for weekend coverage will be continued.	-\$65,710
Special Education	Undesignated Placements	More aggressive alignment with actual projected placement	Potential risk if cost of mandated placements exceed budgeted amounts	-\$150,000
District-wide	Supplies	Food Costs associated with meetings. Drinks and desserts would be eliminated.	Meals are provided when meetings occur during the lunch hour.	-\$25,000
Business Office	Contractual	Long Term Financial Plan	Delay the purchase and undertaking of Forecast 5 financial software to better align with proposed new financial/HR software and new Assistant Superintendent for Business	-\$16,000
High School	Student Activities	Request was made for additional \$10,000 in support of student club activities	Additional fund raising efforts may need to be undertaken.	-\$10,000
TOTAL				\$866,710

Revenue Considerations to Draft Budget Plan #1

Revenue Adjustment	Impact Statement	Amount
ERS Reserve	Flatten the budget impact caused by an increase in the ERS expenditure line.	\$57,091
TRS Reserve	Flatten the budget impact caused by an increase in the TRS expenditure line.	\$224,142
Health Insurance Reserve	Utilize the reserve fund to normalize the year over year increase to those of historical claim increases.	\$1,000,000
TOTAL		\$1,281,233

Threshold for Budget Approval

A proposed budget requiring a total tax levy at or below the calculated maximum allowable levy requires a simple majority (50% + 1 voter approval).

A proposed budget requiring a total tax levy above the calculated maximum allowable levy requires a supermajority (60% voter approval) and requires a statement on ballot indicating the required tax levy before exclusions exceeds the Tax Levy Limit.

Budget Vote

If the school budget fails on the first attempt the District may submit a second budget to voters. If the second vote fails to pass the school board will be required to adopt a contingency budget. A contingency budget requires the following:

- ❑ The tax levy may be no greater than the levy of the prior year; and
- ❑ The administrative component of a contingent budget may not comprise a greater percentage of the contingency budget, exclusive of the capital component, than that percentage which the administrative component had comprised in the prior year's budget; and
- ❑ Any equipment purchases would be limited to those supporting the health and safety of students; and
- ❑ Facility use fees would be charged to all outside groups.