



2023-2024 Budget Update

March 20, 2023

2023-2024

Budget Development Timeline

- | | |
|------------|--|
| 01/13/2023 | January Consensus Revenue Estimating Conference (CREC) |
| 01/25/2023 | Governor's 2023 State of the State |
| 02/08/2023 | Release of Governor's Budget Proposal |
| 02/13/2023 | Adoption of 2023-2024 Budget Parameters |

Parameter 8 – Cost Containment and Reduction

PURSUE and propose actions relative to expense reductions furthest away from classroom impact. Focus all efforts on achieving a **balanced budget** and planning for reduced revenues over the next three years while taking into account all 14 Parameters of the budget. Prioritize those cost reductions in **Instructional and Non-Instructional Support Services (“Support Services”)**. Provide the Board by the end of March proposals that include cost reductions in Support Services in an amount of at least \$3 million. Focus **cost reductions in Support Services** by first pursuing expenditure reductions in purchased services and supplies.

Cost Containment and Reduction Process

- Advisory committee formed
- Process driven by norms and transparency
- The work we did together
 - Gained a greater understanding of the budget parameters.
 - Discussed exactly how we were spending our money as a district (historically).
 - Discussed the why behind certain positions, supplies & materials.
 - Asked hard questions of each other.
 - Discussed impact of reductions and what would have to be differently to continue to support our students.
 - Feedback was provided to us along the way and central office solely created the proposal you will learn more about shortly.

Key information to know: Although input was shared from advisory committee, the recommendations are not the will of the individuals on the budget committee.

Balanced Budget

General Fund



What is ***not*** support services

Instructional Services

	Audited
	June 30, 2022
Expenditures	
Instructional Services	
Basic Programs	\$ 50,322,518
Added Needs	10,018,379
Total Instruction Services	<u>60,340,897</u>

Instructional Services - Basic Programs

Elementary, Middle and High School along with other basic programs such as summer school and enrichment programs.

Costs attributed to direct classroom/student expenses.

Instructional Services – Added Needs

Instructional activities for pupils' added needs such as special education, vocational education and compensatory education.

Community Activities

Community Services consist of activities that are not directly related to providing education for pupils in a school system. This includes services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Facilities Construction & Improvements

Building and site acquisition or improvements services, engineering, and construction services.

What *is* support services

Instructional Support Services

	Audited June 30, 2022
Instructional Support Services	
Pupil	7,421,834
Instructional Staff	4,161,699
School Administration	6,588,161
Athletics	2,038,766
Total Instructional Support Services	<u>20,210,460</u>

Instructional Support Services – Pupil

Support designed to assess and improve the well-being of pupils supplementing the teaching process. Attendance Services, Guidance Services, Health Services, Psychological Services, Speech and Audiology Services, Social Work Services, Visual Aid Services, Teacher Consultant and Other Pupil Services, including noon supervision.

Instructional Support Services – Instructional Staff

Activities and services associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Instructional Support Services – School Administration

Activities concerned with overall administrative responsibility for a single school.

Instructional Support Services – Athletics

Activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Non-Instructional Support Services

	Audited
	June 30, 2022
Non-Instructional Support Services	
General Administration	1,448,000
Business Services	1,345,630
Operations & Maintenance	12,080,061
Transportation	954,400
Central	3,616,479
Total Non-Instructional Support Services	<u><u>19,444,570</u></u>

Non-Instructional Support Services – General Administration

Activities concerned with establishing policy, operating schools, and the school system, and providing the essential facilities and services for staff and pupils.

Non-Instructional Support Services – Business Services

Activities concerned with the fiscal and business operations of the school system. Included are budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Non-Instructional Support Services – Operations & Maintenance

Activities concerned with keeping the physical plant open, clean and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of schools.

Non-Instructional Support Services – Transportation

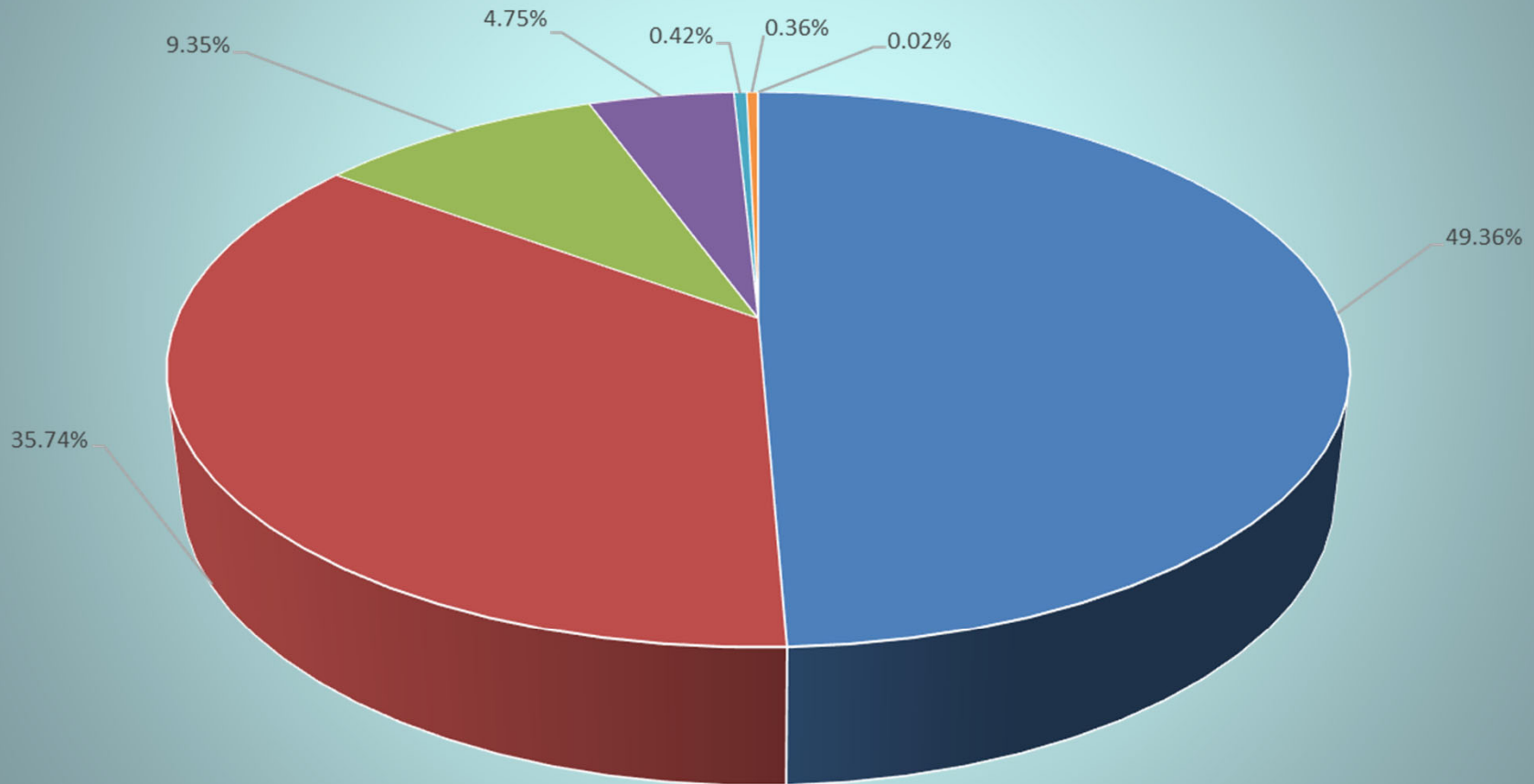
Activities concerned with the transporting of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.

Non-Instructional Support Services – Central

Activities other than general administration, which support each of the other instructional and supporting service programs.

How We Spend Our Money

General Fund Expenditures 2022-2023 GAAA #1



Salaries Benefits Purchased Services Supplies & Materials Capital Outlay Other Outgoing Transfers

Cost Containment and Reduction Proposal

Instructional Services

Description (FTE)	Amount
Basic Programs	
Teacher Attrition	\$ 100,000
Elementary Spanish (1.0)	\$ 130,000
Compress Specials Schedule (1.5)	\$ 195,000
Instrument Refresh	\$ 100,000
Added Needs	
Emotionally Impaired (EI) Teacher (0.5)	\$ 65,000
Learning Resource Center (LRC) Teacher (1.0)	\$ 130,000

Instructional Support Services

Description (FTE)	Amount
Pupil	
Transition Coordinator (1.0) *	\$ 130,000
ES Paraprofessionals (5.0)	\$ 225,000
MS Paraprofessionals (6.0)	\$ 219,000
HS Paraprofessionals (4.5)	\$ 197,500
HS Professional Support (0.6)	\$ 30,000
Contracted Security (2.0)	\$ 60,000
Extra Help/Timesheets	\$ 105,000
Extra Pay for Extra Duty (EPED) Position Control	\$ 74,500

* Change in funding source

Instructional Support Services

Description (FTE)	Amount
Instructional Staff	
District Science Coordinator (0.5)	\$ 22,000
5 th Grade Level Leaders (3 EPED)	\$ 21,750
School Administration	
MS Assistant Principal (1.0)	\$ 200,000
HS Secretary (2.0)	\$ 110,000
Athletics	
Contracted Secretary	\$ 22,500

Non-Instructional Support Services

Description (FTE)	Amount
General Administration	
Communications Coordinator (1.0)	\$ 121,000
Business Services	
Accounts Payable (1.0)	\$ 80,000
Business Operations Assistant (0.5) *	\$ 56,000
Operations & Maintenance	
Elementary Custodian (1.0)	\$ 72,000
Contracted Custodians (6.5)	\$ 290,000
Close MS Pools	\$ 140,000
Furniture	\$ 60,000

* Change in funding source

Non-Instructional Support Services

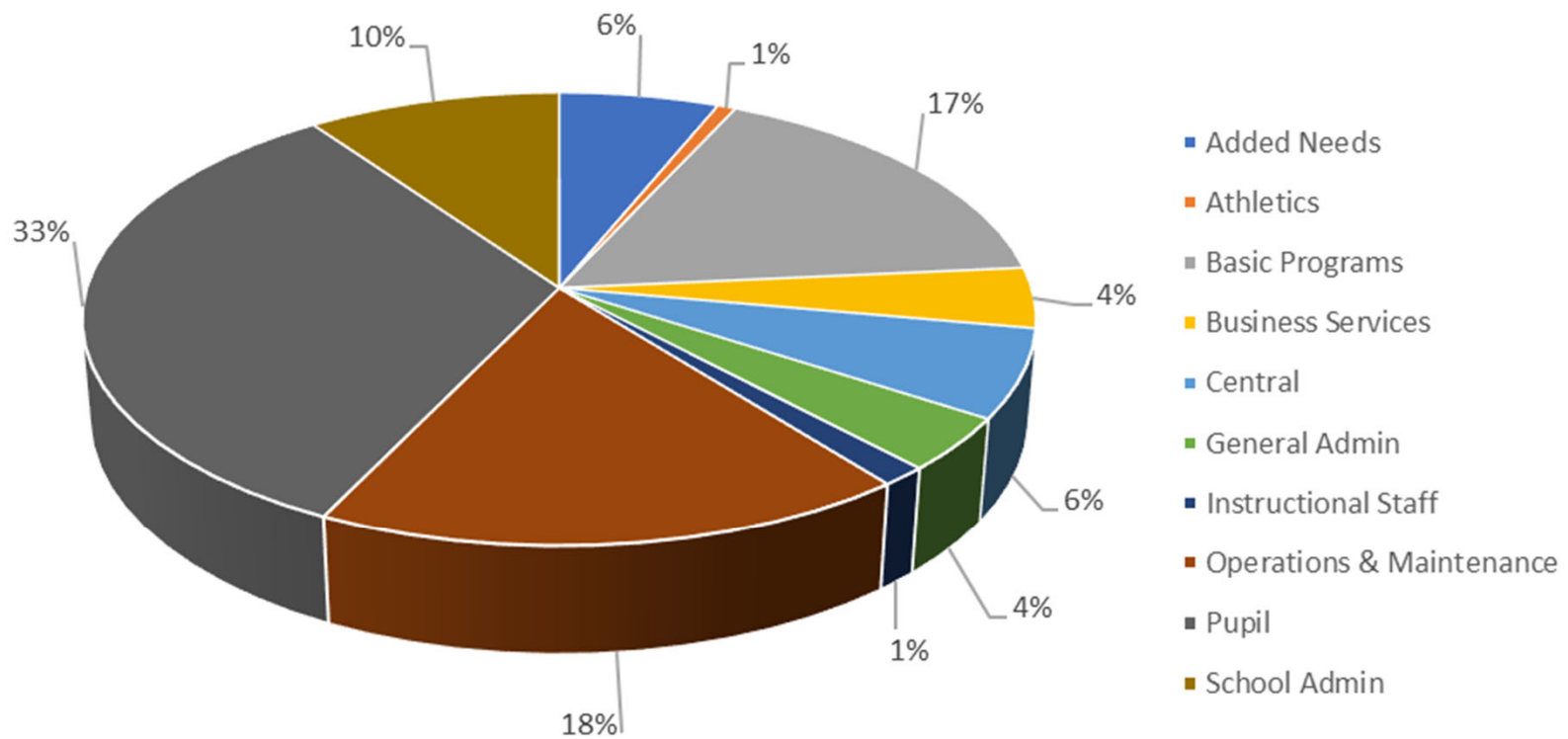
Description (FTE)	Amount
Central Administration	
Tech Assistant (2.0)	\$ 60,000
Tech Coaches (EPED x 12)	\$ 44,400
Color Copy Reduction	\$ 95,000

Total

Description	Amount
Instructional Services	\$ 720,000
Instructional Support Services	\$ 1,417,250
Non-Instructional Support Services	\$ 1,018,400

\$3,155,650

Allocation



2023-2024

Budget Development Timeline

March/April	Legislature Deliberates <i>House Budget Proposal</i> <i>Senate Budget Proposal</i>
05/19/2023	May Consensus Revenue Estimating Conference (CREC)
06/12/2023	Public Hearing on 2023-2024 Proposed Budget
06/26/2023	Adoption of 2023-2024 Budget

Questions