

Planning for 2022-2023 Budget

December 2021

Planning for 2022-2023.

Why are we dealing with a budget deficit?

The school finance formula legal max general fund budget, supplemental general fund and funded on a formula that is driven by student enrollment FTE (Full-Time Equivalency). Special revenues funds, that are tied to the general fund and supplemental general fund are also impacted by the enrollment and the related enrollment weightings.

Enrollment Options:

- A. The **Adjusted Enrollment** is based on the higher of the 1st preceding year or 2nd preceding year's enrollment, or 3-year average if:
- a) your district receives federal Impact Aid **and**
 - b) your district has military dependent students **and**
 - c) declined in enrollment.

For 2021-2022 Budget Year

1st Preceding Year Enrollment: 9/20/2020 = 9,973.10 (audited)

2nd Preceding Year Enrollment: 9/20/2019 = 10,624.9 (audited) – highest option

Averaging – do not qualify. 1 answer is NO and Averaging would not be the highest FTE of the three options $(10,793.6 (9/20/18)+10,624.9 (9/20/2019)+ 9,973.10 (9/20/2020) = 10,463.9)$

- a. receive federal Impact Aid; **NO**
- b. have military dependent students; YES
- c. declined in enrollment YES

For 2022-2023 Budget Year

1st Preceding Year Enrollment: 9/20/2021 = 10,027.40 (unaudited) – highest option

Unaudited means, this is subject to change before year end – Audit usually happens in March

2nd Preceding Year Enrollment: 9/20/2020 = 9,973.10 (audited)

Averaging – do not qualify.

- a. receive federal Impact Aid; **NO**
- b. have military dependent students; YES
- c. declined in enrollment **NO** – increased 54.3 FTE $(10,027.4 (9/20/2021) – 9,973.10 (9/20/2020))$ *Although after audit this could be the same a 9/20/2020 or lower and might be a yes it won't change our options as we do not receive impact aid..*

Realizing a decrease of 597.5 FTE from 2021-2022 budget year to 2022-2023 budget year. $(10,027.4 – 10,624.9 = (597.5 \text{ decrease})$ is the cause of the budget deficit – funding decrease.

- B. The **Weighted FTE** (enrollment weightings) are calculated based upon the Superintendent's Organization Report (S066) unaudited enrollment as filed by your district in October (2022).

Assuming weightings have do not increase at all for 2022-23, est. decrease approx. 3.85 Million
Assuming weightings return to level planned 2021-22, est. decrease for 2022-2023 is approx. 3.25 Million

These reductions are from our planned 2021-2022 spending – current year deficit adding into 2021-2023 deficit.

Planning for 2022-2023 Budget

December 2021

Budget and Program Evaluation Sub-committees were tasked with identifying and developing three (3) proposals for budget savings and provide those proposals to the Budget and Program Evaluation Committee (BPEC). Proposals are categorized as high, medium and low with regard to the amount of cost savings for each proposal. All proposals must include an analysis of the “pros” and “cons” regarding the particular proposal.

BPEC Sub-Committees:

1. Elementary Staffing
2. Middle School Staffing
3. High School Staffing
4. Administration
5. Special Education
6. Facilities and Operations
7. Curriculum and Instruction
8. ESOL – English Language Learners
9. Athletics and Activities

Each Sub-Committee sections will have the following:

- a) Cover Page
- b) Proposal Low
- c) Proposal Medium
- d) Proposal High
- e) Meeting Minutes
- f) Proposal – Other (if applicable)
- g) Additional Information generated throughout the review process – including financial from proposals submitted
- h) Resource Data – some data was not easily printable and is sub-committee folders

SUMMARY OF PROPOSAL SUBMITTED BY SUB-COMMITTEES AS OF DEC 13, 2021

Elementary	No Changes	Low	Medium	High
Apply Threshold drop of enrollment - cause natural Decrease	854,868			
Close an Elementary School - Estimated Savings			786,347	
Change Thresholds - give FTE to buildings to configure				1,160,178
Other Options offered by Elementary - no financial impacts noted				
Total Elementary	854,868	-	786,347	1,160,178
Middle School	No Changes	Low	Medium	High
Apply Threshold drop of enrollment - cause natural Decrease	355,863			
Reduce 1.0 from MS Total FTE: Asst. Principal; Learning Coach; Facilitator Student Support		234,164		
Reduce and additional 1.0 from MS Total FTE: Asst. Principal; Learning Coach; Facilitator Student Support		234,164		
Close a Middle School				966,732
Close a Middle School - reconfigure 6th grade pods- Cost Estimate would need to be done in conjunction with changes at elementary schools		Requires - scenarios to be presented before estimate can be generated		
Total Middle School	355,863	468,328	-	966,732
High School	No Changes	Low	Medium	High
Reduce High School Building Budgets by 15% - estimated		65,000	65,000	65,000
Reduce HS Building Budgets by 15% and ?KU Blueprint Scholarship? Cost is to students not to district \$100,000 - Scholarships are with LSF currently			100,000	100,000
Rebrand AVID - across district				100,000
Combine classes with low enrollment across two high schools				195,000
Total High School	-	65,000	165,000	460,000
Administration				
Eliminate two Assistant Principals, 1 each HS - Create 1 Athletic Director for both High Schools, use a lead teacher or intern to fill dsome of that) and create one AD For all Middle Schools		55,500		
1 Principal supervising two buildings with a lead teacher (or learning coach) - Use Exixting Learning Coach LMS, Counselro (certified staff member that does not have classes daily) with a \$10,000 stipend to cover leadership/ Lower option \$40,000 - hire a new individual on a teacher's salary but whose time is committed to building leadership (increases certified FTE)			90,000	
Cut one Curriculum Specialsit (average cost)				77,843
Cut one Director Level Position (average cost)				105,186
Cut one Executive Director Position (average cost)				124,207
Total Administration	-	55,500	90,000	307,236
Special Education	No Changes	Low	Medium	High
Current Vacant position - SPED Support position - net Cat Aid		35,438		
Eliminate SPED secretary - becomes vacant Dec 31, 2021			34,746	
Restructure Gifted up to 3.0 FTE net Cat Aid				106,314
Total Special Education	-	35,438	34,746	106,314
Facilities and Operations	No Changes	Low	Medium	High
Bulk Purchasing and Replacement Cycles		40,000		
Utility Savings			65,000	
Generate Income (Capital Outlay) Sell viable Property - Wakarusa/Holcom				650,000

SUMMARY OF PROPOSAL SUBMITTED BY SUB-COMMITTEES AS OF DEC 13, 2021

Total Facilities and Operations				
	-	40,000	65,000	650,000
Curriculum and Instruction				
	No Changes	Low	Medium	High
Reduce Library Media FTE by 25% (LMS 19FTE X .25 X - Avg Cost) + LMA FTE 13.475 X .25 X Avg Cost		393,538		
Reduce Learning Coach FTE by 25% 14.5FTE General Fund (14.5X.25X Avg Cost)		282,982		
Eliminate Director of Curriculum Position (.5 FTE)		56,968	56,968	56,968
Reduce the PD Budget		50,000	100,000	150,000
Reduce Learning Coach FTE by 50%			565,964	
Reduce Library Media FTE by 50%			787,075	
Additional Reduction C&I FTE by a % equal to loss in Enrollment			TBD	
Reduce Learning Coach FTE by 75%				848,946
Reduce Library Media FTE by 75%				1,180,613
C&I Dpt by a % Greater than the loss to student enrollment				TBD
Total Curriculum and Instruction	-	783,487	1,510,007	2,236,527
ESOL - English Language Learners				
	No Changes	Low	Medium	High
Reorganize Elementary ELL Sites - all levels - option 1		Requires more information - and is dependent upon decisions by elementary and middle school - related to school closure		
Reorganize Elementary ELL Sites - all levels - option 2		Requires more information - and is dependent upon decisions by elementary and middle school - related to school closure		
Close ELL Site - Move HC Cluster Site to Sunset Hill; Close Hillcrest (savings see- cost of an elementary school - within elementary sub-committee additional information)				786,347
Total ESOL - English Language Learners	-	-	-	786,347
Athletics and Activities				
	No Changes	Low	Medium	High
Reduction of coaching positions - no sport identified - look at athlete to coach ratios		13,400	10,060	10,060
Reduction of Fine Arts Sponsorships		9,800	12,000	2,530
Reduction of Club Sponsors			3,850	3,850
Reduction of BookStore Supplemental				2,970
Reduction of MS Coaching Positions				26,140
Total ESOL - English Language Learners	-	23,200	25,910	45,550
	No Changes	Low	Medium	High
Total of Proposals as submitted December 13, 2021	1,210,731	1,470,953	2,677,010	6,718,884