

LEHIGHTON AREA SCHOOL DISTRICT

2023-2024

BUDGET DATA PRESENTATION



LEHIGHTON AREA SCHOOL DISTRICT

**HISTORICAL
REFERENCE**

PRESENT

FUTURE



ELEMENTS OF THE PAST

- **HISTORICAL BUDGETS**
- **HISTORICAL FUND BALANCE DATA**
- **HISTORICAL TAX RATE HISTORY**
- **HISTORICAL EXPENDITURES**



PRIOR YEAR BUDGETS

YEAR	REVENUE	EXPENDITURE	FUND BALANCE USE
2011-12	BEGINNING FUND BALANCE		\$ 12,950,556
2012-13	\$ 35,802,797	\$ 34,737,171	\$ 1,065,626
2013-14	\$ 35,548,158	\$ 36,598,927	\$ (1,050,769)
2014-15	\$ 38,663,581	\$ 36,443,258	\$ 2,220,323
2015-16	\$ 37,156,587	\$ 43,902,436	\$ (6,745,849)
2016-17	\$ 38,148,747	\$ 41,368,221	\$ (3,219,474)
2017-18	\$ 39,630,260	\$ 42,395,496	\$ (2,765,236)
2018-19	\$ 41,423,164	\$ 43,901,736	\$ (2,478,572)
2019-20	\$ 42,357,265	\$ 42,249,095	\$ 108,170
2020-21	\$ 44,491,374	\$ 41,161,205	\$ 3,330,169
2021-22	\$ 47,439,419	\$ 42,703,559	\$ 4,735,860

- HISTORICALLY UNBALANCED
- 5/10 YEARS SIGNIFICANT DEFICIT SPENDING
- EXPENDITURES 8.5% ON AVERAGE OVER REVENUE
- AVERAGE 2.9 MILLION OVER BUDGET IN 4/5 YEARS



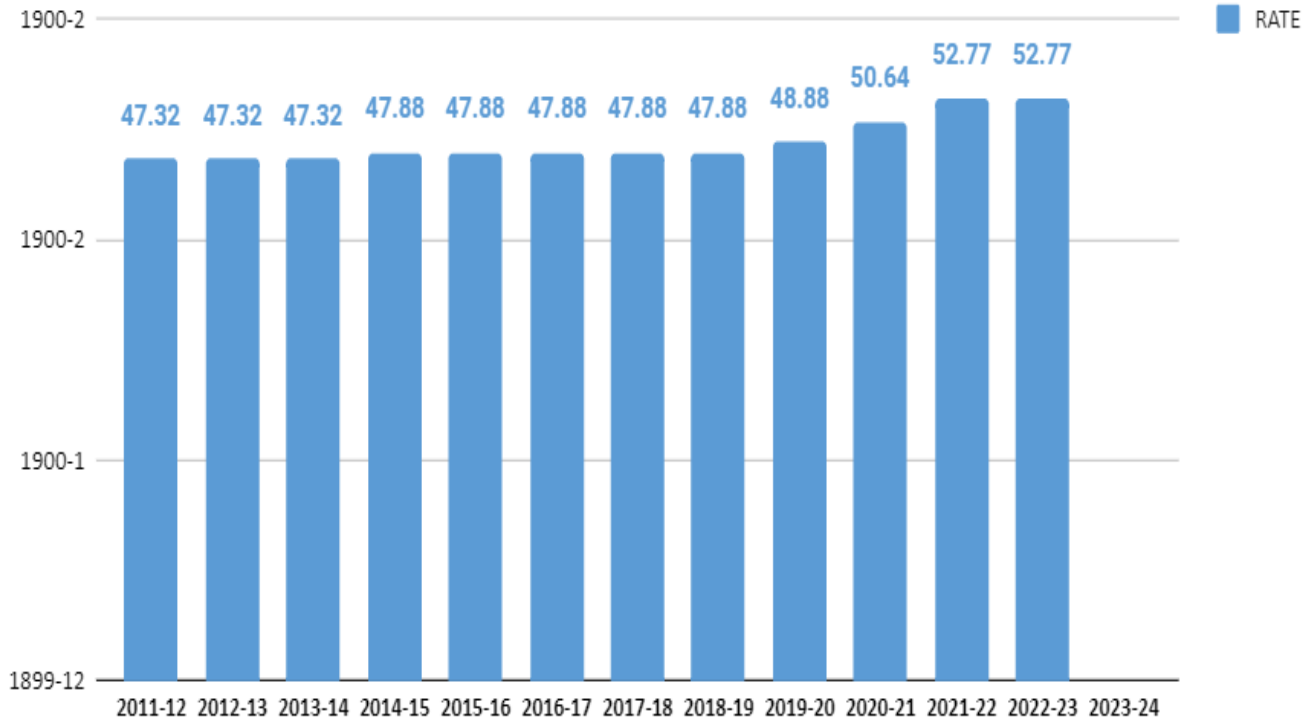
HISTORICAL FUND BALANCE

YEAR	FUND BALANCE USE	ACTUAL or ESTIMATED ENDING FUND BALANCE
2011-12	\$ 12,950,556	
2012-13	\$ 1,065,626	\$ 14,016,182
2013-14	\$ (1,050,769)	\$ 12,965,413
2014-15	\$ 2,220,323	\$ 15,185,736
2015-16	\$ (6,745,849)	\$ 8,439,887
2016-17	\$ (3,219,474)	\$ 5,220,413
2017-18	\$ (2,765,236)	\$ 2,650,956
2018-19	\$ (2,478,572)	\$ 172,384
2019-20	\$ 108,170	\$ 982,609
2020-21	\$ 3,330,169	\$ 3,849,825
2021-22	\$ 4,735,860	\$ 8,585,685

- PEAK FUND BALANCE 2014-15
- SIGNIFICANT DECLINES IN FUND BALANCE IN 5 OF 10 YEARS
- 19-20 DISCUSSION ABOUT OBTAINING TAX ADVANCE NOTE TO COVER PAYROLL
- 20-21 INCREASES FROM RESOLVED PLAN CON ISSUE AND BEGINNING OF COVID-19 FUNDING

TAX RATE HISTORY

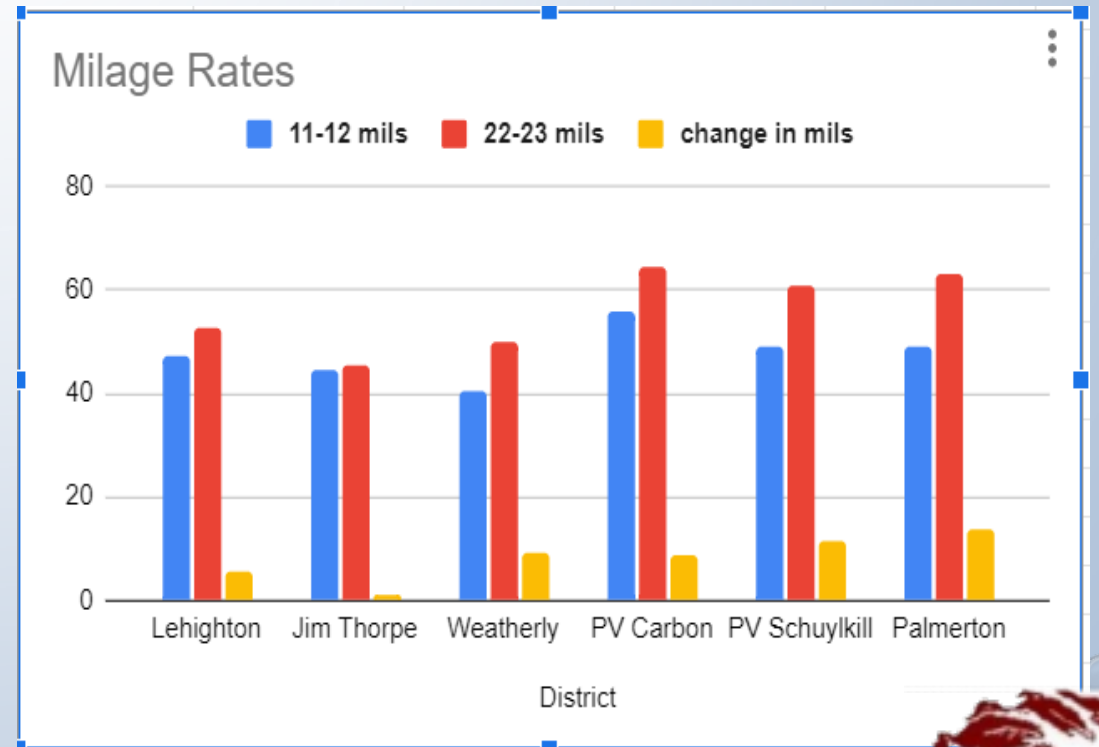
Lehigh Area School District
TAX RATE HISTORY



- **2011-2022 MILS HAVE INCREASED 5.4**
- **AVERAGE OF .5 MIL/YEAR**
- **4/11 TAXES INCREASED WHILE EXPENDITURES INCLUDING SALARIES, BENEFITS, AND DEBT SERVICE ESCALATED**

TAX MIL CHANGE COMPARISON

Tax Milage Comparison			
District	2011-2012	2022-2023	Change
Lehighton	47.32	52.77	5.45
Jim Thorpe	44.52	45.52	1
Weatherly	40.46	49.84	9.38
PV Carbon	55.69	64.56	8.87
PV Schuylkill	49.11	60.69	11.58
Palmerton	49.14	62.91	13.77



EXPENDITURE GROWTH

YEAR	EXPENDITURE	% CHANGE
2010-11	\$ 31,883,083	-
2011-12	\$ 34,037,331	6.76%
2012-13	\$ 34,737,171	2.06%
2013-14	\$ 36,598,927	5.36%
2014-15	\$ 36,443,258	-0.43%
2015-16	\$ 43,902,436	20.47%
2016-17	\$ 41,368,221	-5.77%
2017-18	\$ 42,395,496	2.48%
2018-19	\$ 43,901,735	3.55%
2019-20	\$ 42,249,095	-3.76%
2020-21	\$ 41,161,205	-2.57%
2021-22	\$ 42,703,559	3.75%

- AVERAGE 3% INCREASE Y/Y
- BUILT A MULTIPURPOSE STADIUM FROM FUND BALANCE
- CONSOLIDATED INTO A NEW ELEMENTARY CENTER
- RENOVATED HS AND MS
- ADDED 50+ MILLION IN DEBT
- ANNUALIZED DEBT SERVICE PAYMENTS OF 4.1 MILLION



STATE OF DISTRICT TODAY



MOVING IN THE RIGHT DIRECTION

- **REDUCED STAFFING LEVELS THROUGH ATTRITION OVER THE PAST 7 YEARS 339-261 (23% REDUCTION)**
- **DEVELOPED ZERO BASED BUDGETS FOR THE PAST 2 YEARS, WITH ADDED CONTROLS IN PURCHASING**
- **EXAMINED AND IMPLEMENTED COST SAVINGS MEASURES UTILIZING RFP PROCESS FOR COPIER CONTRACTS, HVAC, AND TELECOMMUNICATIONS SAVING THE DISTRICT TAXPAYERS THOUSANDS OF DOLLARS.**
- **CONDUCTED SPYGLASS TELECOM AUDIT VERIFYING THE EFFICIENCY AND ACCURACY OF BILLING FOR TELECOM SERVICES**
- **COMPLETED ASSETS AUDIT TO CATALOG AND DOCUMENT DISTRICT CAPITAL IMPROVING FISCAL AUDIT ACCURACY**
- **BECOME A 1:1 TECHNOLOGY DISTRICT**
- **UPGRADED COMPUTER LABS, AND SOME TECHNOLOGY INFRASTRUCTURE**
- **CONTINUED INVESTING IN INFRASTRUCTURE BY REPLACING ADMIN ROOF AND UPGRADED UNION STREET LEADING INTO THE DISTRICT**
- **ESTABLISHED SIGNIFICANT SAVINGS MEASURES IN BOND REFINANCE AND SOLAR PROJECT**



FINANCIALLY

- **IMPROVED FUND BALANCE TO OVER 8 MILLION DOLLARS (PLAN CON/ESSER)**
- **CONTROLLED EXPENDITURE PROCESS BY IMPLEMENTING AUTOMATED MULTI LAYER APPROVALS**
- **ESCALATING COSTS IN GOODS, SERVICES, AND UTILITIES**
- **CONTRACTUAL INCREASES FOR SALARY**
- **PSERS ESCALATIONS**
- **ESTIMATED ESCALATION OF HEALTHCARE AT 6-8%**
- **RISING COST OF SPECIAL EDUCATION AND PLACEMENTS OUTSIDE DISTRICT**



UNDERSTANDING ELEMENTS OF OUR BUDGET

- **3 MAIN REVENUE STREAMS**
 - **LOCAL (PROPERTY TAX, EARNED INCOME TAX, PER CAPITA TAX, INTEREST ON INVESTMENTS)**
 - **STATE (BASIC EDUCATION AND SPECIAL EDUCATION SUBSIDY, REIMBURSEMENTS FROM PLAN CON, SOCIAL SECURITY, AND PSERS, GRANTS-PRE K)**
 - **FEDERAL (GRANTS-TITLE I, TITLE II, ESSER)**



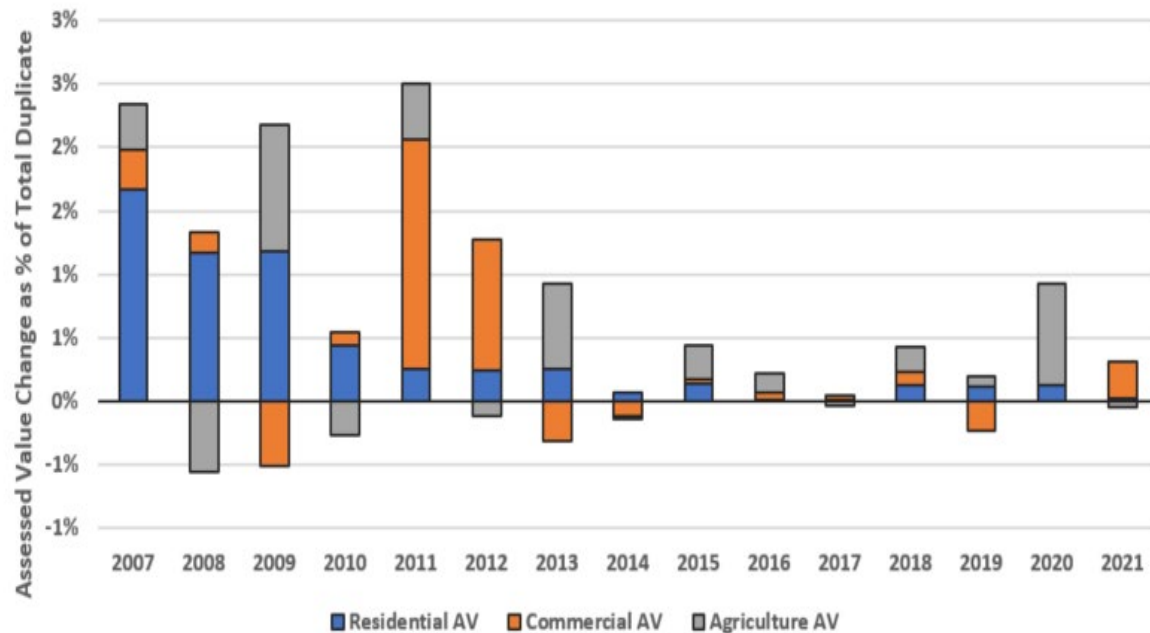
UNDERSTANDING ELEMENTS OF OUR BUDGET

- **9 MAIN OBJECTS UNDER 58 MAIN FUNCTIONS IN THE DISTRICT**
 - **FURTHER BROKEN DOWN 195 SUB OBJECTS, INSTRUCTIONAL LEVEL, SCHOOL BUILDING, FUNDING SOURCE, JOB CLASSES, AND SPECIAL COST CENTERS.**
 - **100 SALARIES**
 - **200 BENEFITS**
 - **300 PURCHASED PROFESSIONAL SERVICES**
 - **400 PURCHASED PROPERTY SERVICES**
 - **500 OTHER PURCHASED SERVICES**
 - **600 SUPPLIES**
 - **700 PROPERTY**
 - **800 OTHER**
 - **900 FINANCING USES**



UNDERSTANDING LOCAL REVENUE

Annual Change in Assessed Value as % of Total Duplicate



- **TAX BASE IS >70% RESIDENTIAL**
- **PAST 10 YEARS LITTLE CHANGE IN ASSESSED VALUES.**
- **RESIDENTIAL AVERAGE GROWTH .11%**
- **COMMERCIAL AVERAGE GROWTH .09%**



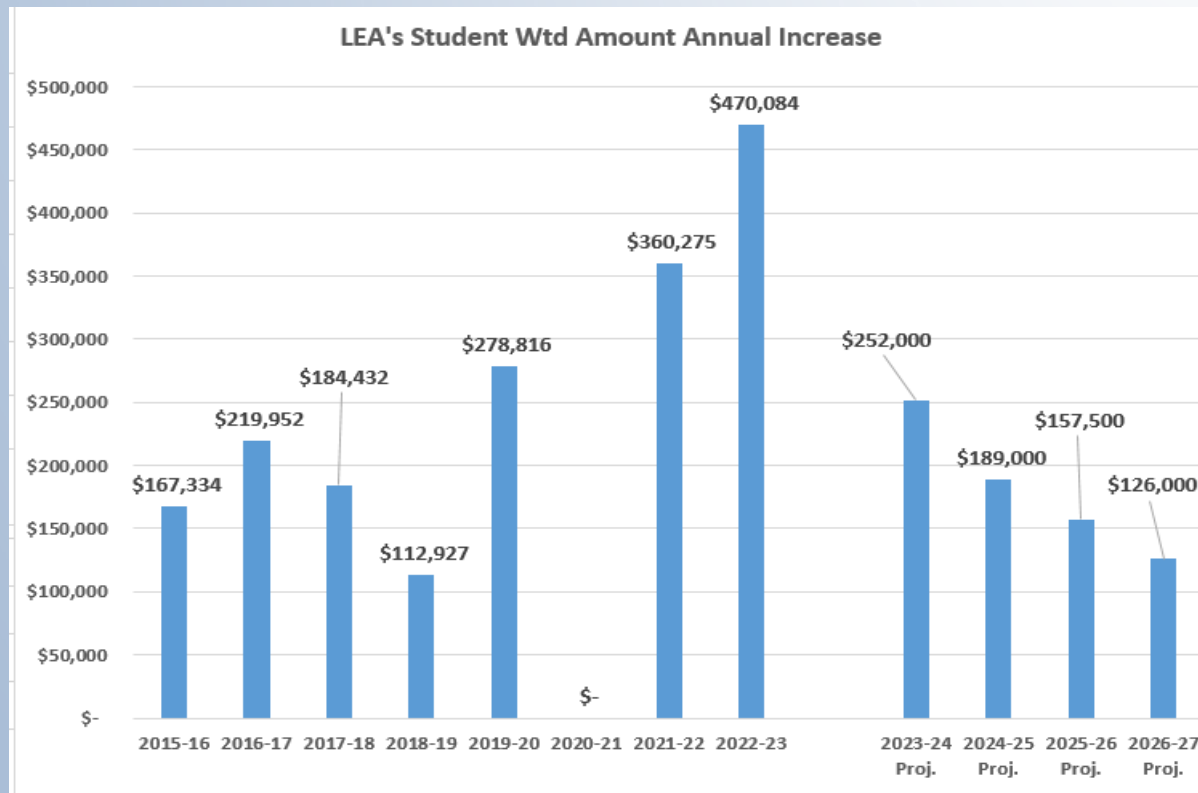
UNDERSTANDING STATE REVENUE

		BEF 2022-23	Add 2023-24		
Lehigh Area SD	Share	\$ 1,423,667,194	???	\$ 1,623,667,194	Enter Data in Yellow boxes only!!
2022-23	0.001260	\$ 1,794,191.56	\$ 200,000,000	Enter your Estimated: Governors budget March 2023? GA approval June 2023?	
2023-24 share change ??	-0.05				Author: See yr over yr tab...column Ai....what is your share doing?? Enter decreasing share as a negative
New 2023-24 share?	0.001197	\$ 1,704,481.98	\$ 239,449.50	Amount from new share times new ADD to BEF	
Share change on current BEF		\$ (89,709.58)	\$ 149,739.92	NET	
			\$ 1,943,931.48	\$ 149,740 Change	

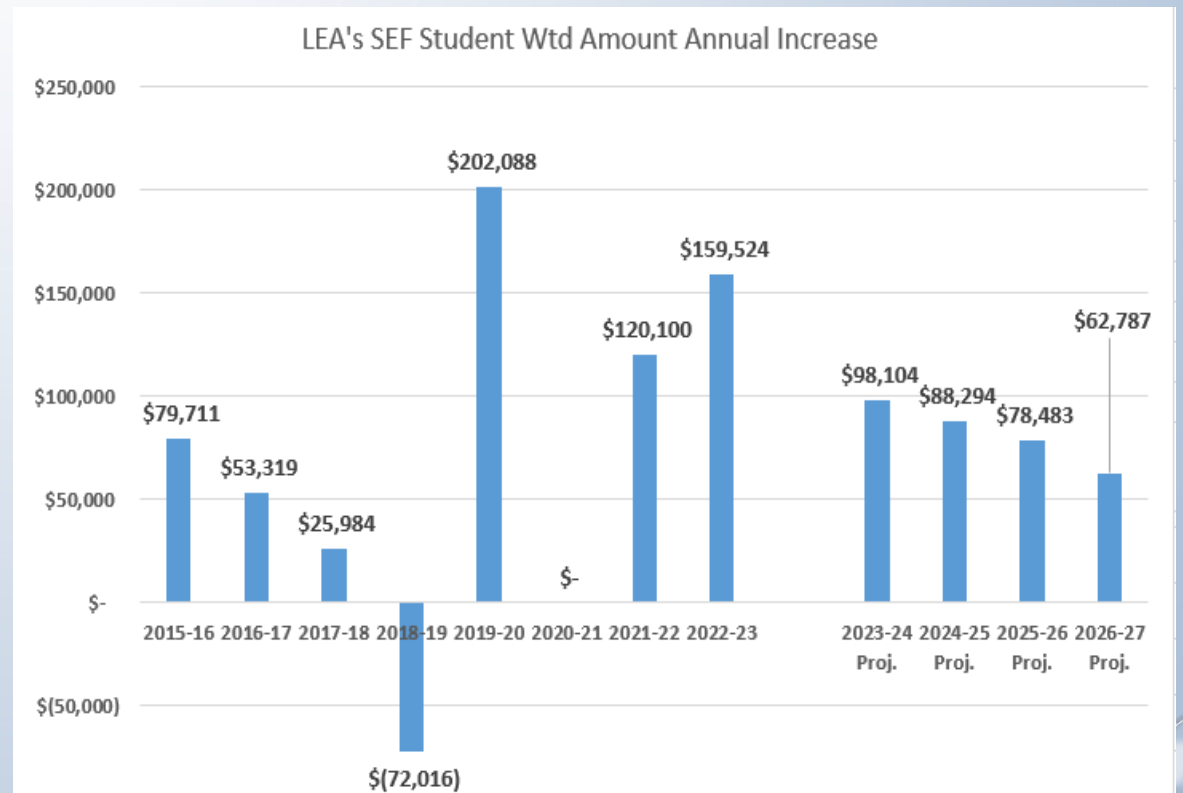


UNDERSTANDING STATE REVENUE

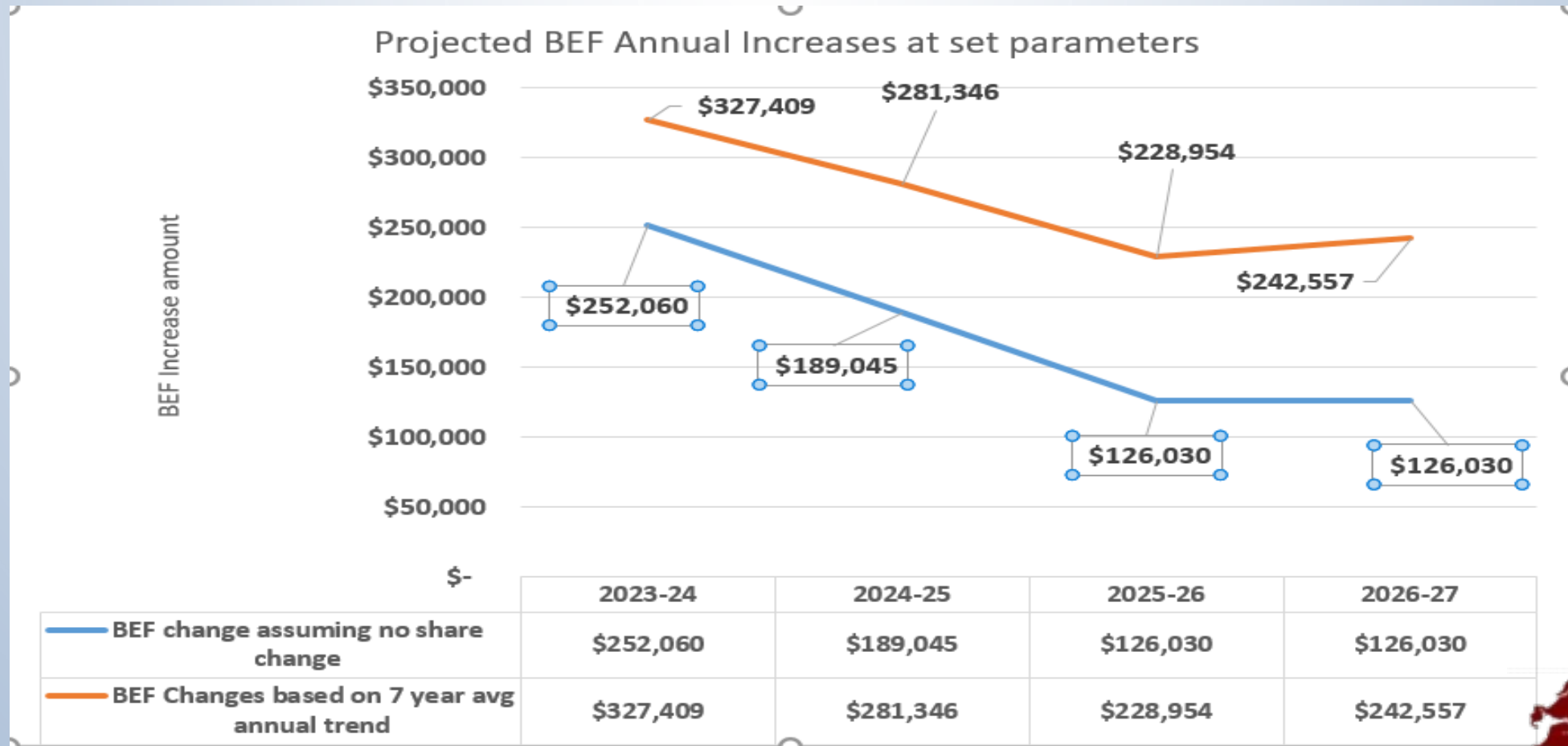
BASIC EDUCATION FUNDING



SPECIAL EDUCATION FUNDING



PROJECTIONS OF BEF



UNDERSTANDING ACT 1 INDEX AND STATE FUNDING

Fiscal years Estimated / Projected	\$ 19,296,688	AV Annual Avg Change (On Base only)		0.27%		Maximum Estimated Act 1 rate		Actual Estimated / Projected Mill rate changeRate	Difference from Act 1 base to Estimated Actual Mill Rate Change
	Base Year	Base Plus AV	AV Change value	New Base	Rate		Rate		
2023-24	Year 1	\$ 19,296,688	\$ 52,101	\$ 19,348,789	5.7%	\$ 20,451,670	0.0%	\$ 19,348,789	\$ 1,102,881
2024-25	Year 2	\$ 19,348,789	\$ 52,242	\$ 19,401,031	4.5%	\$ 21,424,237	0.0%	\$ 19,401,031	\$ 2,023,206
2025-26	Year 3	\$ 19,401,031	\$ 52,383	\$ 19,453,414	4.0%	\$ 22,333,589	0.0%	\$ 19,453,414	\$ 2,880,176
2026-27	Year 4	\$ 19,453,414	\$ 52,524	\$ 19,505,938	3.8%	\$ 23,223,623	0.0%	\$ 19,505,938	\$ 3,717,685
	4 Year Change	\$ 156,726	\$ 209,250	\$ 209,250		\$ 3,926,935		\$ 209,250	\$ 3,717,685
	Cumulative	\$ 77,499,921	\$ 209,250		18.0%	\$ 87,433,119	0.0%	\$ 77,709,171	\$ 9,723,948

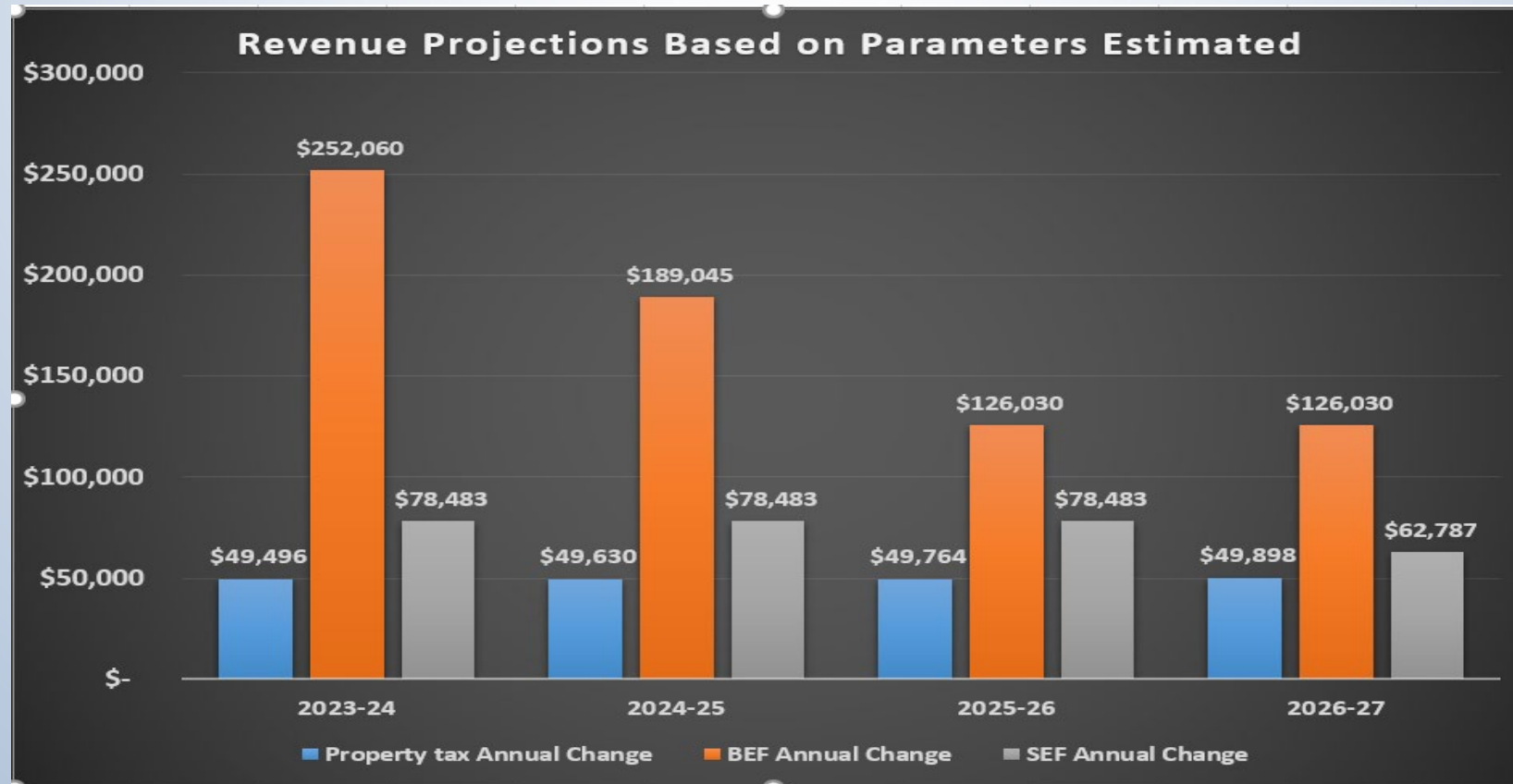


UNDERSTANDING ACT 1 INCREASE

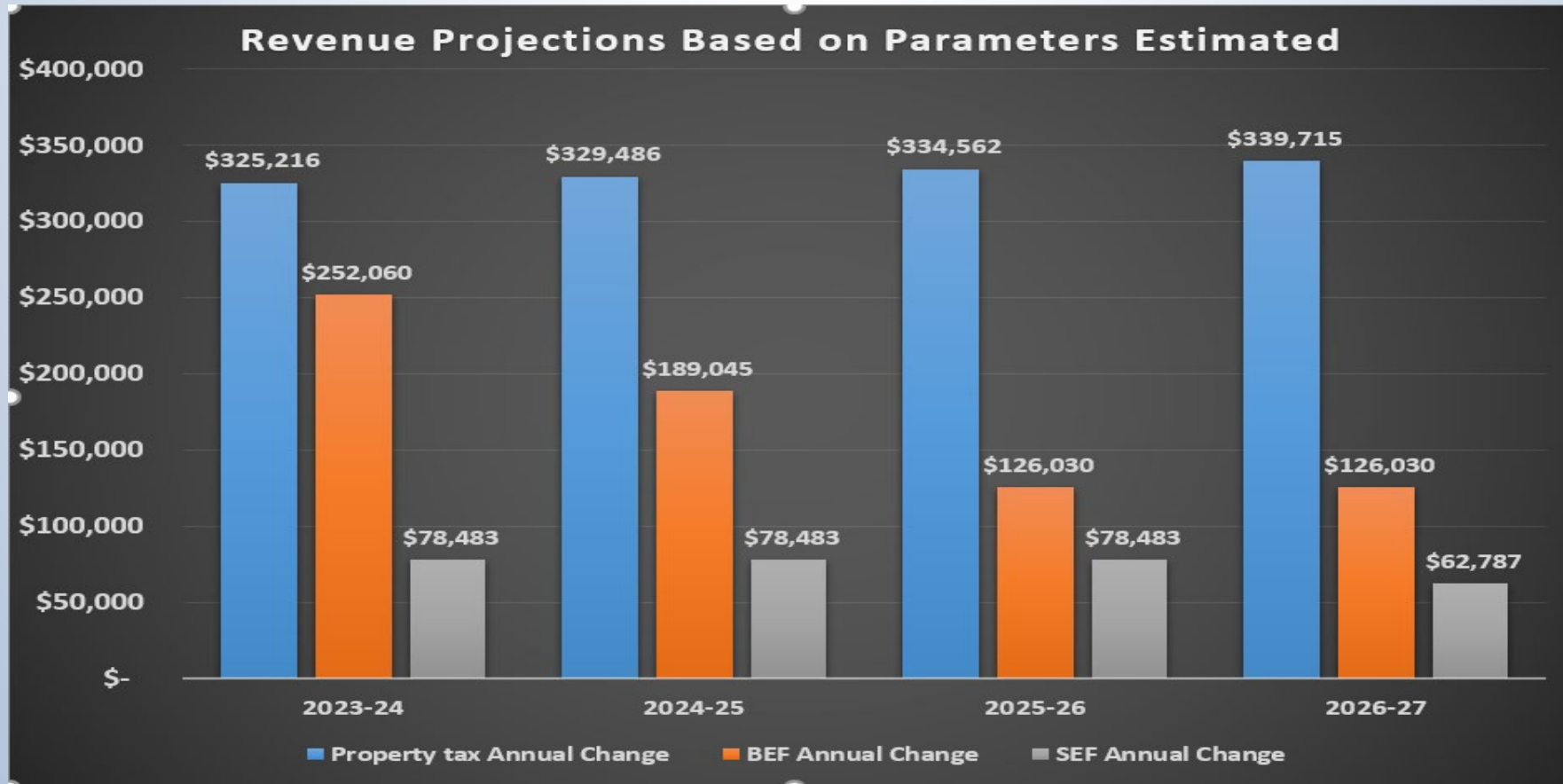
- **95% COLLECTION RATES**
- **1 MIL OF TAX EQUATES TO \$375,313**
- **AVERAGE ASSESSMENT \$43,542**
- **AT MAXIMUM ACT 1 INDEX(5.75%) \$130/YEAR (10.83/MONTH) FOR AVERAGE PROPERTY =3 MILS**
- **AT 1 MIL INCREASE \$43.54/YEAR (\$3.63/MONTH) FOR AVERAGE PROPERTY=1.8% INCREASE**
- **5583/9090 (61.4%) PROPERTIES BELOW AVERAGE ASSESSMENT**



UNDERSTANDING COMBINED REVENUE



OVERALL IMPACT COMBINED REVENUE



CHANGE IN REVENUE

+1.1 MILLION 5 YEARS

	0 MILS				
Revenue Estimate	2022-23	2023-24	2024-25	2025-26	2026-27
Property tax	\$ 19,296,688	\$ 19,348,789	\$19,401,031	\$19,453,414	\$ 19,505,938
BEF	\$ 1,371,111	\$ 1,660,037	\$ 1,804,499	\$ 1,900,808	\$ 1,997,116
SEF	\$ 511,014	\$ 599,166	\$ 678,502	\$ 749,023	\$ 805,440
Totals	\$ 21,178,814	\$ 21,607,992	\$21,884,032	\$22,103,245	\$22,308,494

+2.3 MILLION 5 YEARS

	1 MIL				
Revenue Estimate	2022-23	2023-24	2024-25	2025-26	2026-27
Property tax	\$ 19,296,688	\$ 19,639,021	\$19,985,848	\$20,338,018	\$ 20,695,613
BEF	\$ 1,371,111	\$ 1,660,037	\$ 1,804,499	\$ 1,900,808	\$ 1,997,116
SEF	\$ 511,014	\$ 599,166	\$ 678,502	\$ 749,023	\$ 805,440
Totals	\$ 21,178,814	\$ 21,898,223	\$22,468,849	\$22,987,850	\$23,498,170



PLANNING FOR OUR FUTURE

- **CAPITAL PROJECTS LIST**
 - **IDENTIFIES PROJECTS FROM LOW TO HIGH BASED ON FINANCING NEED**
 - **IDENTIFIES TYPE OF PROJECT (ENVIRONMENTAL, INFRASTRUCTURE, MAINTENANCE, ETC)**
 - **EACH PROJECT IS PLACED INTO A PROJECT CRITERIA SCORE CARD**
 - **WEIGHTED AVERAGES BASED ON VALUE, COST, DIFFICULTY, RELATIVE NEED, URGENCY, CHALLENGES**
 - **DYNAMIC LIST**
 - **CURRENTLY HAS 16 PROJECTS**
 - **TOTALING 1.6 MILLION IN ESTIMATED COSTS**



CURRENT CAPITAL PROJECTS LIST

ID	Code	Capital Project	Estimated Cost
1	LLP/IF	Concrete Walkway HS	\$ 12,000.00
2	LLP/IF	Sidewalk Leveling District Wide	\$ 29,000.00
3	HLP/IF	Blacktop Middle School Parking Lots	\$ 165,000.00
4	LLP/IHP	Seal all Parking Lot cracks	\$ 5,000.00
5	LLP/IHP	Salt Shed	\$ 25,000.00
6	HLP/IF	High School Storage Faciltiy/Greenhouse	\$ 385,000.00
7	LLP/MP	Painting of High School Walls	\$ 2,500.00
8	LLP/MP	Cove Base in High School	\$ 4,000.00
9	MLP/EC	District Wide Bathroom Toilets Conversion	\$ 25,000.00
10	LLP/IHP	Repair Middle School Above Lockers	\$ 15,000.00
11	MLP/IF	HVAC EC Cafeteria	\$ 12,000.00
12	LLP/MP	Middle School Electrical System	\$ 8,000.00
13		Deleted	
14	MLP/MP	Acoustic Tiles for Elementary Cafeteria	\$ 60,000.00
15	LLP/IF	Solar Project	\$ -
16	HLP/IF	Recoat HS Roof	\$ 700,000.00
17	HLP/IF	Upgrade Phone system	\$ 125,000.00
18	LLP/IF	Security upgrade to Admin Building	\$ 21,000.00



DISTRICT VEHICLES

- FUTURE REPLACEMENT OF DISTRICT VEHICLES
- 14 VEHICLES
- AVERAGE AGE 10 PLUS YEARS
- 4 VEHICLES USED TO MAINTAIN CAMPUS OVER 10 YEARS OF AGE
- AVERAGE REPLACEMENT COST 50K

5 Year Plan						
Year Purchased	Current Year	Model	Miles	Vin Number	Replacement Year	Replacement Cost
2005		2022 Ford Dump Truck	69,570	1FDWF37Y15EA37182	2027	\$80-\$100,000
2008		2022 GMC Sierra	48,104	1GTHK24K78E107307	2023	\$50-\$65,000
2012		2022 GMC Box Truck		1GD372BGXC1101619	2023	\$40-\$60,000
2013		2022 Kubota Tractor	Hrs. 1753	3023090271	Unknown	\$60,000
2013		2023 Chevy 2500 U/T		1GB3KZCG9DF129415	2025	\$50-\$65,000
2016		2022 Kawasaki Mule	Hrs. 770	JK1AFED12GB515898	2027	\$50,000
		2022 John Deere Gator	Hrs. 1788	1M0855DSCBM040309	2024	\$50,000
		2022 John Deere Gator			2024	
		2023 Ford Dump Body Replacement			2023	\$17,000
2023		2023 Tool Cat			2023	\$69,000
2023		2022 Ventrac Ball Park Groomer			2023	\$10,262.55
2014		2023 Chevy Van #1	31941	1GNZGZBGXE1210678		\$55,000
2014		2023 Chevy Van #2	26708	1GNZGZBG9E1213281		\$55,000
2016		2023 Ford Van #7	22057	1FMZK12M26KA32486		\$55,000
2017		2023 Ford Escape	15554	1AMCU9GD9HUB90492		\$28,000
2018		2023 Ford Van #6	13871	1FMZK1ZM9JKA61460		\$55,000



DISTRICT TECHNOLOGY

- **641K IN DISTRICT TECHNOLOGY THAT NEEDS TO BE REPLACED IN THE NEXT 3-4 YEARS**
- **YEARLY REPLACEMENTS OF CHROME BOOKS AND IPADS AVERAGE COST 225K PER YEAR**
- **ANNUALIZED COST OF PROGRAMMING FOR SOFTWARE AND LICENSING OF APPROXIMATELY 351K**

Tripp Lite UPS Smart LCD AVR (4)	2022	10	\$667
Google Chromecasts (160)	2022	10	\$5,100.80
Meraki WAPs District-Wide (98)	2022	6	73,402.00
Lenovo ThinkBook (1)	2022	6	\$678.87
Lenovo ThinkCentre M70a all in one (42)	2022	8	\$30,524.76
Chromebooks DELL (370)	2023	5	\$141,536.10
Apple iPads (20)	2023	5	\$6,580
iMacs (21)	2023	6	\$37,359
Lenovo ThinkBook (4)	2023	6	\$2,715.48
Servers (4) Larger	2023	6	\$48,000
All-in One Desktops (MS) (62)	2023	8	\$60,000.00
All-in One Desktops (office staff) 10	2023	8	\$8,000
Cafeteria Desktops POS (6)	2023	8	\$8,000
Servers (2) Smaller	2024	6	\$4,000
Switch (2)	2024	2	\$26,331.98
Chromebooks DELL (370)	2024	5	\$160,000
Apple iPads (170)	2025	5	\$55,930
Chromebooks DELL (370)	2026	5	\$165,000
Apple iPads (170)	2026	5	\$60,000



PLANNING FOR FUTURE RENOVATIONS

- **BRIDGE STREET TRAFFIC SIGNAL ESTIMATED COST 2022 382K**
- **ELEMENTARY CENTER OPENED IN 2018**
- **HS AND MIDDLE SCHOOL RENOVATIONS TOOK PLACE 2016-2017**
- **LONG TERM NEEDS OF THOSE BUILDINGS**
 - **ROOFING**
 - **HVAC**
 - **SAFETY SECURITY**
 - **ELECTRICAL**



PLANNING FOR OUR FUTURE

- **RECOMMEND COMMIT/ASSIGN FUNDS**
 - **CAPITAL PROJECTS**
 - **TECHNOLOGY REPLACEMENT**
 - **EQUIPMENT REPLACEMENT**
 - **FUTURE RENOVATIONS AND INFRASTRUCTURE**



A GOOD FINANCIAL PLAN

- **A GOOD FINANCIAL PLAN TAKES ACCOUNT FOR THE PAST, UNDERSTANDS THE POSITION OF TODAY, AND PLANS FOR THE FUTURE**
- **ALLOCATING FUNDS FOR CURRENT CAPITAL PROJECTS AND EQUIPMENT REPLACEMENT AS WELL CREATING YEARLY SET ASIDES FOR LONG TERM INFRASTRUCTURE AND RENOVATION PROJECTS**



OUR FUTURE AHEAD

Lehighton Area School District	
2023-24 Budget Summary	
ESTIMATED REVENUES:	
LOCAL	\$ 23,630,568
STATE	\$ 19,227,856
FEDERAL	\$ 2,897,399
TOTAL ESTIMATED REVENUE	\$ 45,755,823
ESTIMATED EXPENDITURES:	
1000 Series-Instruction	\$ 30,362,458
2000 Series-Support Services	\$ 12,524,335
3000 Series-Activities	\$ 1,179,720
5000 Series-Debt Service	\$ 4,060,283
TOTAL ESTIMATED EXPENDITURES	\$ 48,126,797
TOTAL PROJECTED (DEFICIT)/SURPLUS	\$ (2,370,974)

- **SIGNIFICANT GAP IN REVENUE AND EXPENSES**
- **BASELINE 0% TAX INCREASE**
- **PROJECTED 2.4 DEFICIT**
- **UNCERTAINTY IN STATE FUNDING**
- **END TO FEDERAL COVID-19 FUNDING**
- **FUTURE CAPITAL INVESTMENTS**



EXPENDITURE DATA

ACCOUNT	DESCRIPTION	2022-2023 Budget	2023-2024 Proposed Budget	CHANGE
100	SALARIES	\$ 15,602,277	\$ 16,720,738	\$ 1,118,461
200	BENEFITS	13,404,088	\$ 13,697,008	\$ 292,920
300	PURCHASED PROF & TECH. SERVICES	\$ 3,291,968	\$ 4,250,593	\$ 958,625
400	PURCHASED PROPERTY SERVICES	\$ 528,567	\$ 490,392	\$ (38,175)
500	OTHER PURCHASED SERVICES	\$ 6,516,091	\$ 6,523,514	\$ 7,423
600	SUPPLIES	\$ 1,377,645	\$ 1,823,922	\$ 446,277
700	PROPERTY	\$ 572,780	\$ 428,990	\$ (143,790)
800	OTHER OBJECTS	\$ 1,960,357	\$ 1,944,140	\$ (16,217)
900	OTHER FINANCING USES	\$ 2,202,500	\$ 2,247,500	\$ 45,000
	TOTAL	\$ 45,456,273	\$ 48,126,797	\$ 2,670,524

- **SALARIES, BENEFITS, AND PURCHASED PROFESSIONAL SERVICES ACCOUNT FOR 89% OF BUDGET INCREASE.**
- **CURRICULUM UPDATES PAID THRU ESSER IS DRIVING THE SUPPLIES INCREASE**



PERCENTAGE CHANGE

ACCOUNT	DESCRIPTION	2023-2024 Proposed Budget	CHANGE	% Change
100	SALARIES	\$ 16,720,738	\$ 1,118,461	7.17%
200	BENEFITS	\$ 13,697,008	\$ 292,920	2.19%
300	PURCHASED PROF & TECH. SERVICES	\$ 4,250,593	\$ 958,625	29.12%
400	PURCHASED PROPERTY SERVICES	\$ 490,392	\$ (38,175)	-7.22%
500	OTHER PURCHASED SERVICES	\$ 6,523,514	\$ 7,423	0.11%
600	SUPPLIES	\$ 1,823,922	\$ 446,277	32.39%
700	PROPERTY	\$ 428,990	\$ (143,790)	-25.10%
800	OTHER OBJECTS	\$ 1,944,140	\$ (16,217)	-0.83%
900	OTHER FINANCING USES	\$ 2,247,500	\$ 45,000	2.04%
	TOTAL	\$ 48,126,797	\$ 2,670,524	5.87%



STATUS QUO COMPARISON

STATUS QUO

ACCOUNT	DESCRIPTION	2022-2023 Budget	2023-2024 Proposed Budget	CHANGE
100	SALARIES	\$ 15,602,277	\$ 16,115,026	\$ 512,749
200	BENEFITS	13,404,088	\$ 13,444,729	\$ 40,641
300	PURCHASED PROF & TECH. SERVICES	\$ 3,291,968	\$ 4,250,593	\$ 958,625
400	PURCHASED PROPERTY SERVICES	\$ 528,567	\$ 490,392	\$ (38,175)
500	OTHER PURCHASED SERVICES	\$ 6,516,091	\$ 6,523,514	\$ 7,423
600	SUPPLIES	\$ 1,377,645	\$ 1,771,922	\$ 394,277
700	PROPERTY	\$ 572,780	\$ 248,990	\$ (323,790)
800	OTHER OBJECTS	\$ 1,960,357	\$ 1,944,140	\$ (16,217)
900	OTHER FINANCING USES	\$ 2,202,500	\$ 2,247,500	\$ 45,000
	TOTAL	\$ 45,456,273	\$ 47,036,806	\$ 1,580,533

PROPOSED BUDGET

ACCOUNT	DESCRIPTION	2022-2023 Budget	2023-2024 Proposed Budget	CHANGE
100	SALARIES	\$ 15,602,277	\$ 16,720,738	\$ 1,118,461
200	BENEFITS	13,404,088	\$ 13,697,008	\$ 292,920
300	PURCHASED PROF & TECH. SERVICES	\$ 3,291,968	\$ 4,250,593	\$ 958,625
400	PURCHASED PROPERTY SERVICES	\$ 528,567	\$ 490,392	\$ (38,175)
500	OTHER PURCHASED SERVICES	\$ 6,516,091	\$ 6,523,514	\$ 7,423
600	SUPPLIES	\$ 1,377,645	\$ 1,823,922	\$ 446,277
700	PROPERTY	\$ 572,780	\$ 428,990	\$ (143,790)
800	OTHER OBJECTS	\$ 1,960,357	\$ 1,944,140	\$ (16,217)
900	OTHER FINANCING USES	\$ 2,202,500	\$ 2,247,500	\$ 45,000
	TOTAL	\$ 45,456,273	\$ 48,126,797	\$ 2,670,524



STATUS QUO COMPARISON

ACCOUNT	DESCRIPTION	2021-2022 Actual Expenditure	2022-2023 Proposed Budget	22-23 Spent to date	22-23 Estimated Final	23-24 Status Quo	23-24 Status Quo W/Savings	23-24 Proposed
100	SALARIES	\$14,332,387	\$15,602,277	\$8,799,196	\$15,476,577	\$16,115,026	\$16,115,026	\$16,720,738
200	BENEFITS	\$11,688,348	\$13,404,088	\$7,611,210	\$12,951,088	\$13,444,729	\$13,444,729	\$13,697,008
300	PURCHASED PROF & TECH. SERVICES	\$3,517,210	\$3,291,968	\$2,340,359	\$3,689,196	\$4,250,593	\$4,250,593	\$4,250,593
400	PURCHASED PROPERTY SERVICES	\$531,667	\$528,567	\$321,227	\$449,634	\$490,392	\$490,392	\$490,392
500	OTHER PURCHASED SERVICES	\$6,788,124	\$6,516,091	\$4,162,698	\$6,582,596	\$6,523,514	\$6,523,615	\$6,523,615
600	SUPPLIES	\$2,010,782	\$1,377,645	\$944,851	\$1,430,641	\$1,771,922	\$1,761,922	\$1,823,922
700	PROPERTY	\$0	\$572,780	\$104,738	\$425,838	\$248,990	\$248,990	\$428,990
800	OTHER OBJECTS	\$1,929,729	\$1,960,357	\$982,488	\$1,960,357	\$1,944,140	\$1,944,140	\$1,944,140
900	OTHER FINANCING USES	\$1,905,309	\$2,202,500	\$1,914,874	\$2,202,500	\$2,247,500	\$2,197,500	\$2,247,500
	TOTAL	\$42,703,556	\$45,456,273	\$27,181,641	\$45,168,427	\$47,036,806	\$46,976,907	\$48,126,898
			22-23 Projection under budget		\$287,846			



UNDERSTANDING INCREASES TO SALARIES AND BENEFITS

- **ACCOUNTS FOR 1.4 MILLION OR 54% OF PROPOSED INCREASE IN BUDGET**
- **CONTRACTUAL OBLIGATIONS IN ALL 3 UNITS (PROFESSIONAL, SUPPORT, ACT 93)**
- **INCLUSION OF NEW POSITIONS IN BUDGET 6 IDENTIFIED AREAS OF CONCERN**
 - **TECHNOLOGY SUPPORT, SPECIAL EDUCATION, GIFTED PROGRAMING, FCS & TECHNOLOGY TEACHERS IN MS AND HS, SUPPORT POSITION FOR BUILDING AND GROUNDS**



UNDERSTANDING INCREASES IN PURCHASED SERVICES AND SUPPLIES

- **15% INCREASE OVER PROJECTED 22-23 YEAR END EXPENDITURE EQUIVALENT TO \$958,000 OVER PRIOR YEAR BUDGET**
- **ESCALATING COSTS AND INCREASED SERVICES TO STUDENTS IN PLACEMENTS FOR BHA, CLIU, AND OTHER PRRI STUDENT SERVICES**
- **SUPPLIES SHOWS A 33% INCREASE FOR CURRICULUM UPDATES PAID FOR BY ESSER GRANT FUNDING**
- **97% OF BUDGET IS REQUIRED TO OPERATE.**
- **REMAINING 3% IS HIGH IMPACT ITEMS SUCH AS SUPPLIES AND PROGRAMING.**



FINAL THOUGHTS

- **\$2.3 MILLION DEFICIT COULD RESULT IN SIGNIFICANT DEPLETION OF FUND BALANCE**
- **FISCAL FEDERAL GRANT CLIFF WITH ESSER FUNDING ENDING 2024 WILL ESCALATE CURRENT SHORTFALL**
- **ADDED INCREASES TO SALARIES BY APPROVED CONTRACTS THAT NEED TO BE ACCOUNTED FOR**
- **ADDED 3 BUILDING POSITIONS AND AN ADMINISTRATIVE POSITON THIS PAST YEAR ACCOUNTING FOR \$383,267 IN ADDITIONAL EXPENSE.**



FINAL RECOMMENDATIONS

- **ALLOCATE FUNDING FOR FUTURE CAPITAL PROJECTS, CURRICULUM UPDATES, EQUIPMENT AND TECHNOLOGY REPLACEMENT, AS WELL FUTURE RENOVATION PROJECTS.**
- **INCREASE REVENUE TO ACCOUNT FOR COMMITMENTS OF ADDED POSITIONS AND CONTRACTUAL OBLIGATIONS (GRANTS AND/OR TAXES)**
- **DEVELOP AN ORGANIZATIONAL PLAN TO DEAL WITH DISTRICT SHORTFALLS IN EDUCATIONAL SUPPORT (STAFFING PLAN)**
- **IDENTIFY MISSION CRITICAL ITEMS IF WE CONTINUE TO FACE UNBALANCED BUDGETS**

