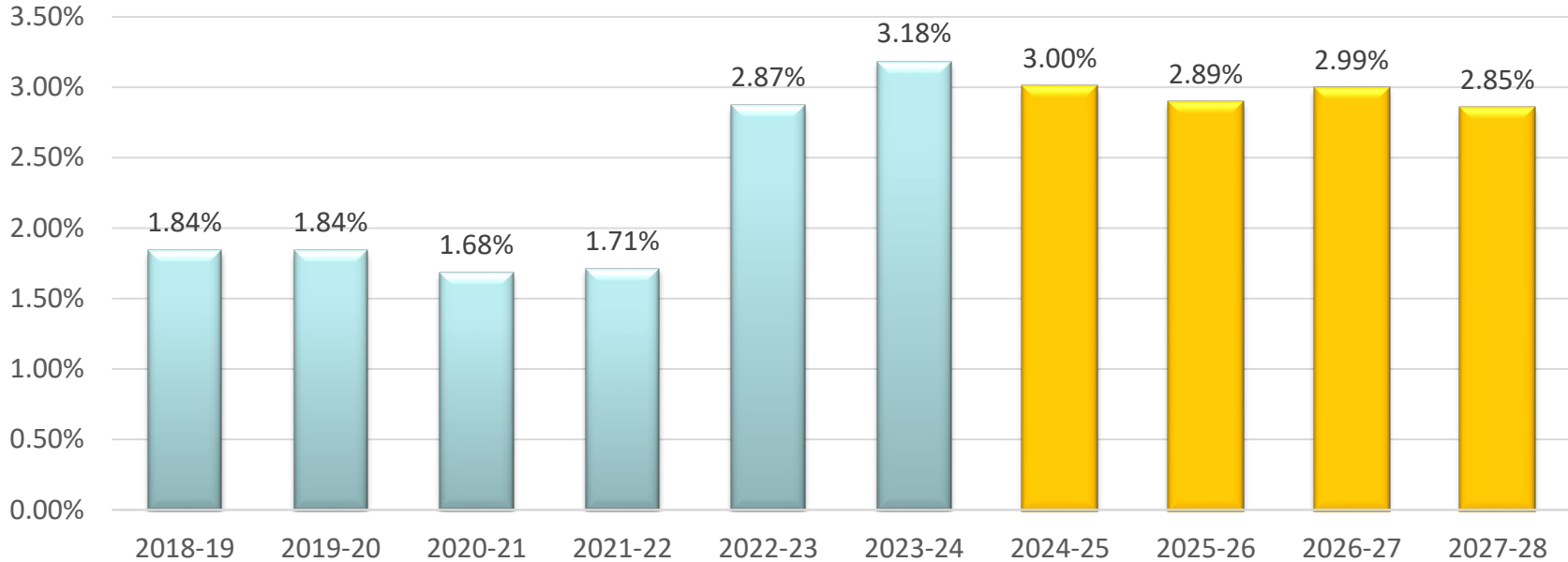




Administrative Budget Five-Year Plan

October 18, 2023

ADMINISTRATIVE CHARGE



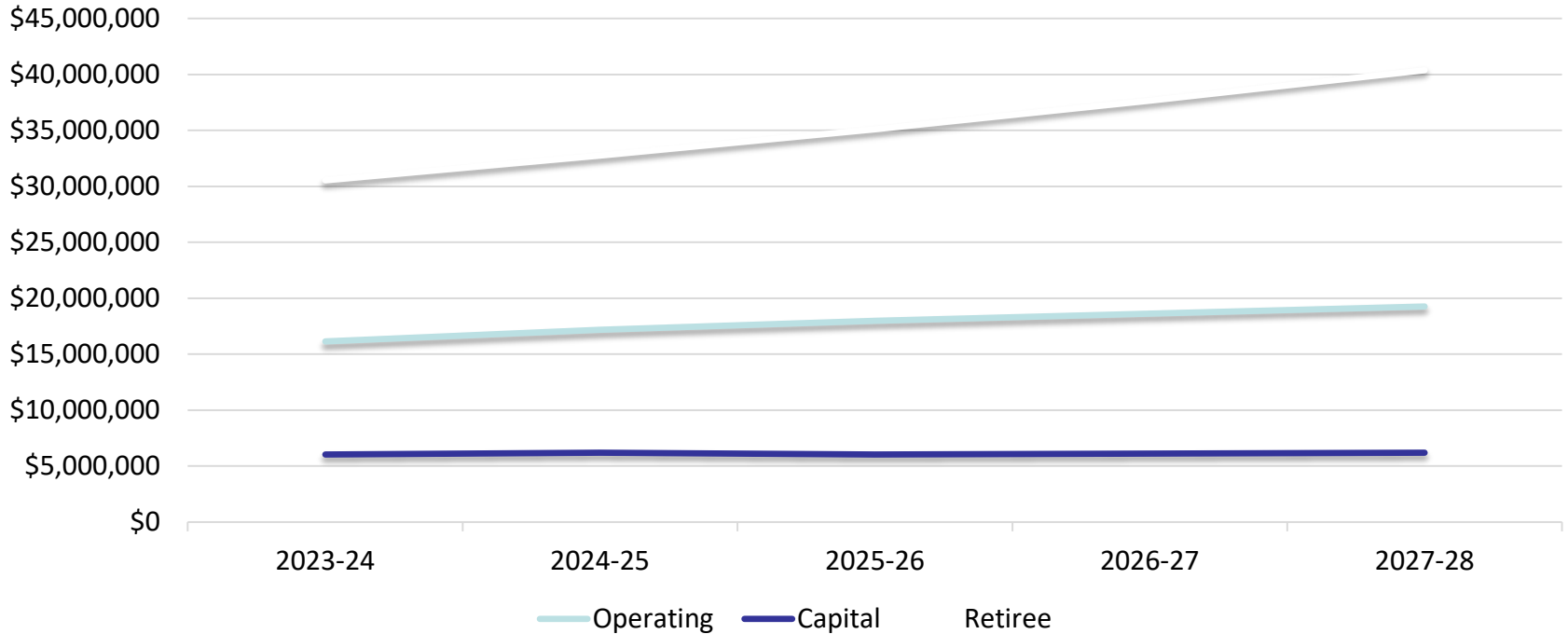
(Average increase of 2.49% over 10-year period)

ADMINISTRATIVE BUDGET

- The agency has been able to keep the administrative charge lower by:
 - Negotiating reductions in the rental budget
 - Strategic use of reserve funds
 - Monitoring cash and maintaining a strong cash flow
 - Collective bargaining, including increases in employee health insurance contributions
 - Evaluating programs and realigning duties to maximize departmental efficiencies within the agency



PROJECTED BUDGET COMPONENTS

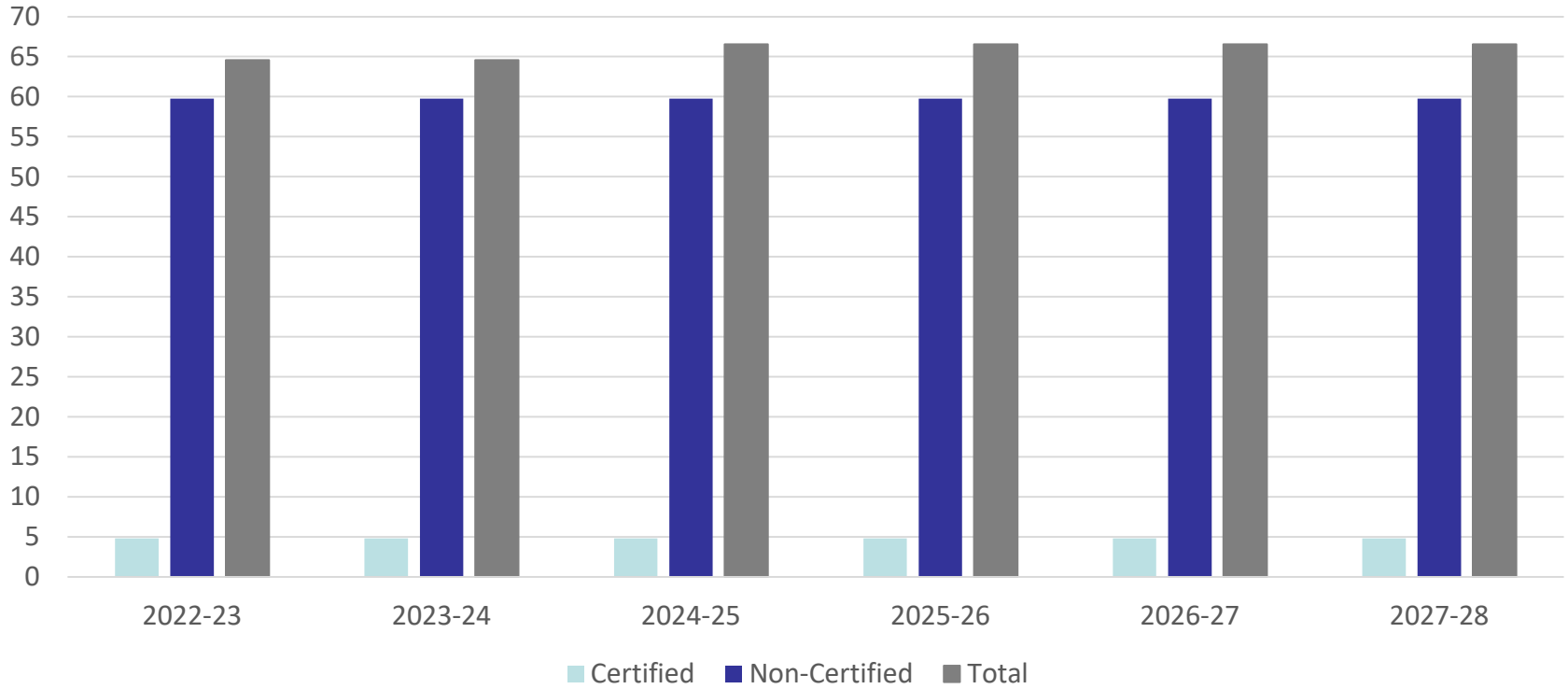


TOTAL OPEB LIABILITY

	2023	2022	2021
Total OPEB Liability			
Service cost	\$26,233,561	\$33,573,145	\$41,573,215
Interest on total OPEB liability	27,682,705	22,626,329	22,717,620
Effect of plan changes	0	1,561,274	(16,570,825)
Effect of demographic gains or losses	0	(150,124,329)	0
Effect of assumption changes or inputs	36,872,233	(137,648,977)	8,113,489
Benefit payments	(28,769,025)	(27,664,922)	(28,854,793)
Net change in total OPEB liability	62,019,474	(257,677,480)	26,978,706
Total OPEB liability, beginning	770,023,173	1,027,700,653	1,000,721,947
Total OPEB liability, ending (a)	832,042,647	770,023,173	1,027,700,653
Covered payroll	\$128,000,917	\$128,000,917	\$126,614,115
Total OPEB liability as a % of covered payroll	650.03%	601.58%	811.68%



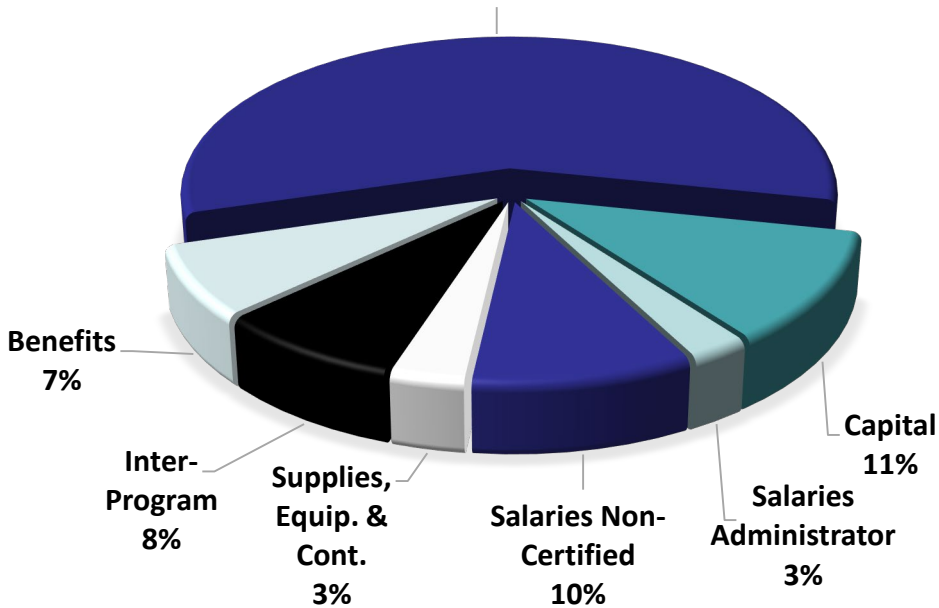
PROJECTED STAFFING



BUDGET COMPARISON

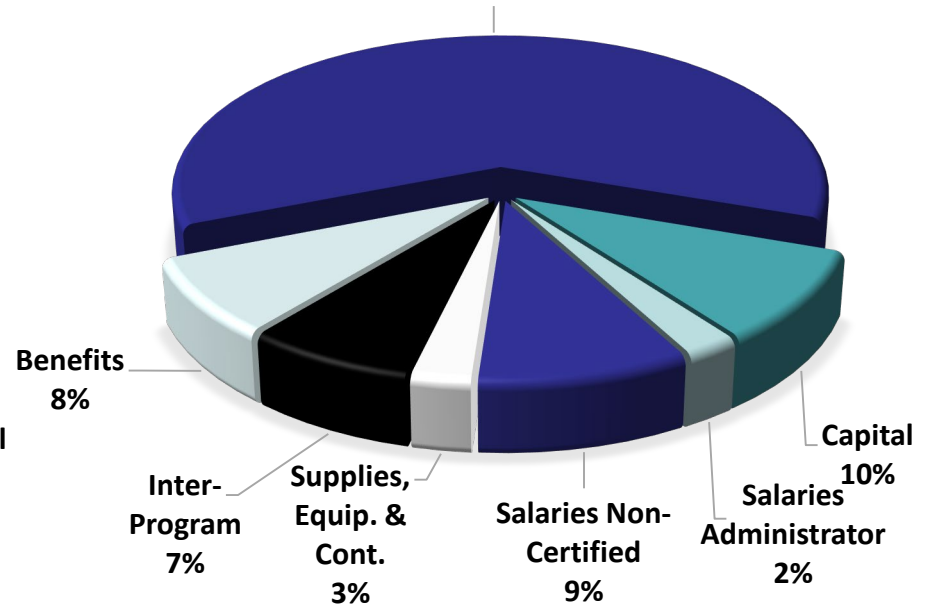
2023-24

Retiree Benefits
58%



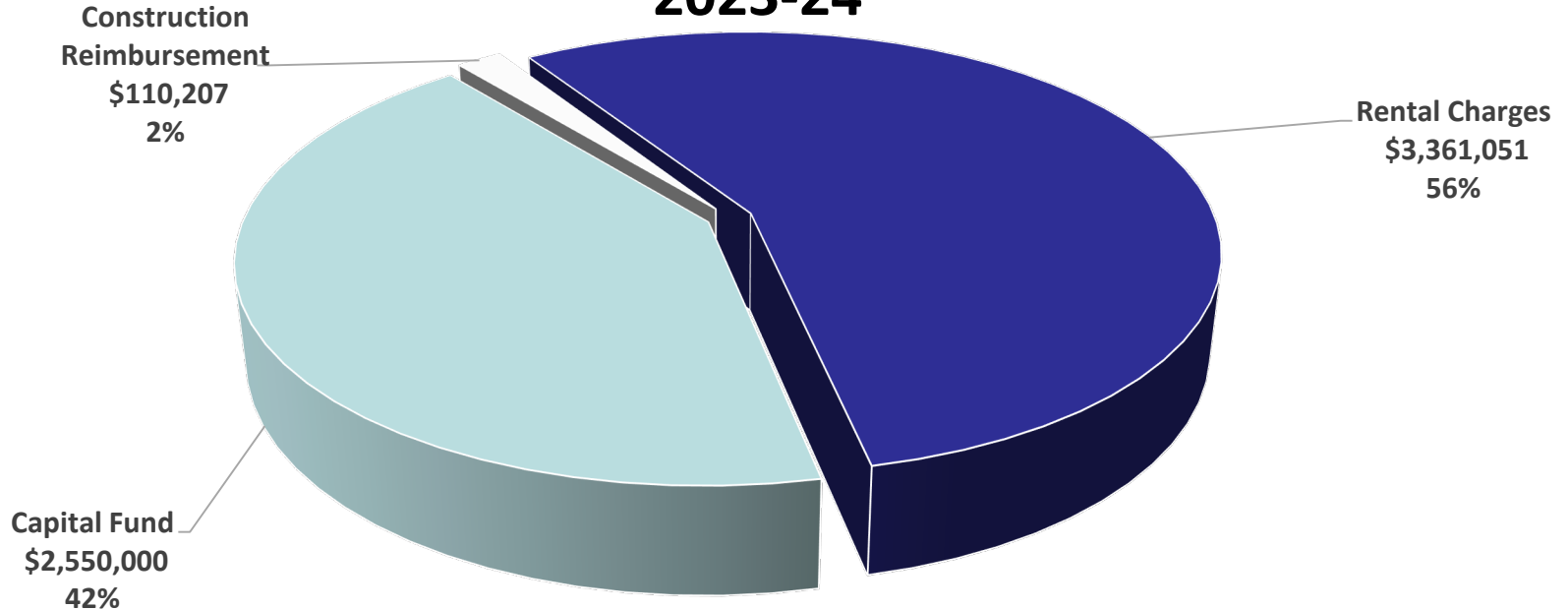
2027-28

Retiree Benefits
61%



CAPITAL BUDGET

2023-24



TOTAL \$6,021,258

BUDGET ASSUMPTIONS

- Lease renewals of rental properties will be the lesser of 2% or the CPI-U or based on negotiated agreements
- Inter-Program charges will increase by 3%
- Staff salary and other contractual costs are projected between 3%-6%
- Health insurance will increase by 10%
- Static employer contributions to ERS and TRS with the continued use of the reserve fund
- Retiree health costs projected to rise an average of 7.25% (up from 5.1%) based on the current GASB 75 Post Retirement Report
- Inflation, supply chain, labor, politics, global unrest....

BUDGET ASSUMPTIONS - YEAR 1

2023-24

- Baseline Year
- Increased interest income
- Capital Fund Transfer established at \$2.550MM
- Utilize ERS and TRS reserves funds to manage expense lines

BUDGET ASSUMPTIONS - YEARS 2/3

2024-25

- 2.0 FTE staff increase
- Increased interest income
- Planned use of TRS and ERS reserve funds
- Capital Fund Transfer increased to \$2.620MM

2025-26

- No change in staff
- Planned use of TRS and ERS reserve funds
- Transfer to Capital Fund increased to \$2.790MM
- Rental budget savings of \$455,000 - Tatonka (BAC)

BUDGET ASSUMPTIONS - YEARS 4/5

2026-27

- No change in staff
- Planned use of TRS and ERS reserve funds
- Transfer to Capital Fund increased to \$2.925MM
- Final rental budget savings of \$91,000 - Tatonka (BAC)

2027-28

- No change in staff
- Planned use of TRS and ERS reserve funds
- Transfer to Capital Fund increased to \$2.945MM

HIGHLIGHTS

- Maintains a 10-year average rate of 2.49% for component school districts
- Continues the agency's commitment to Diversity, Equity & Inclusivity
- Considers long-term space and security, including future expansion
- Employs best practices; Favorable audit reports including from the Office of the State Comptroller
- Plans to support a changing demographic and regional needs



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