



MADISON
SCHOOL DISTRICT

Budget Advisory Committee

January 30, 2024

Overview

- Introductions
- Overview – Committee
- Budget Recap and Update

Budget Advisory Committee Members

- Andre' Reyes
- Andrea Wymore
- Brian Foltyn
- Casey George
- Chris Roussin
- Dajanay Robinson
- Doug Armstrong
- Ella Conroy
- Joshua Offenhartz
- Katy Clark
- Nancy Leon
- Priscilla Gossett
- Rob Lazarus
- Savannah Galaviz
- Sergio Delgado
- Sheila O'Connor
- Shelby Smith

Budget Advisory Committee - What is the goal?

- Policy DA

The Governing Board recognizes that money and its management constitute the foundation of the entire school program. To make that support as effective as possible, the Board intends to:

- Encourage short- and long-range planning through the best possible budgeting procedures.
- Explore all practical and legal sources of monetary income.
- Guide the expenditure of funds to achieve the greatest educational returns.
- Require maximum efficiency in accounting and reporting procedures.
- Maintain, within budget limits, a level of per-student expenditure needed to provide high-quality education.

Budget Development Process

What It Is And What It Is Not

Budget Development Process

- **What it is:**
 - Focused on funding a public school district in order to prepare students for success
- **What it is not:**
 - Focused on increasing profit

Budget Development Process

- **What it is:**
 - A manner by which to ensure we are responsible stewards of tax payer dollars
- **What it is not:**
 - A way to cut taxes

Budget Development Process

- **What it is:**

- Involves establishing a Superintendent appointed Budget Advisory Committee (BAC)

- **What it is not:**

- Involves establishing a Governing Board appointed Budget Advisory Committee (BAC)

Budget Development Process

- **What it is:**
 - Interdependent with Governing Board direction, BAC and IBN recommendations
- **What it is not:**
 - A replacement for IBN

Budget Advisory Committee

- Needs autonomy to discuss all aspects of the budget
- Needs cross IBN representation
- Committee
 - Community Members
 - Parents
 - Teachers
 - Classified Staff
 - School Administrators
 - District Office Administrators

IBN (Meet and Confer)

- Discuss Employee Salary and Benefits, Workplace Conditions
- Needs cross BAC representation
- Make recommendations to Superintendent

Budget Recap – FY 23/24

FY24 Budget Recap

FUNDING SOURCE	ONGOING AMOUNT	ONE TIME FUNDING
Base Support Level Increase (\$139.44/weighted ADM) • Inflation – 2.0% (\$661,000) • Statewide Redistribution - Results Based Funding - 0.92% (\$304,060) - Loss of Results Based Funding (\$535,000)	\$965,060	
Maintenance & Operations Override – Revenue Control Limit Increase	\$145,000	
District Additional Assistance (Unrestricted Capital) • Increase to formula amount – 9.38% • Transfer to M&O Allowable	\$251,000	
Set-Aside – Parity Study	\$1,016,400	
Uncommitted Budget Balance Carryforward	\$749,000	
One Time State Aid Supplement Funding • Pro-rata basis using Group A weighted students counts		\$1,362,000
Total	\$3,126,460	\$1,362,000

Budget Advisory Recommendations – FY23/24

Budget Recommendations*:

➤ Parity - Greater of Parity or 2%	\$263,991
➤ Additional 0.4% Salary Increase	<u>128,800</u>
	\$392,791

If Additional Funds Become Available:

➤ Additional 0.6% Salary Increase	\$193,200
➤ Classified Level Up II	\$ 60,000
➤ Dean of Students (3 FTE)	\$256,800
➤ Behavior Interventionist (1 FTE)	\$ 85,600
➤ Additional 3% Salary Increase – Additional 1%	\$966,000
➤ Permanent Sub – Elementary & MTA	\$188,000
➤ Increase Social Studies Coach to Full-Time	\$ 42,000
➤ Stipend – 504's (\$1,000/school)	\$ 9,900
➤ Health Associate Assistance (0.5 FTE) – Lead Nurse	\$ 16,000
➤ Up to 3 Additional Holidays - 9 and 10 month employees	\$ 15,000/day
➤ Class Size – 1 Full-Time Instructional Aide / School	\$256,000
➤ Full Support Special Ed Coach paid through grant funds	

*Before any recommendations – If funding sunsets, keep Counselors/Social Workers and Kinder Instructional Aides

FY 2023 / 2024 Budget Commitments

- Salaries and Benefits

• Parity – Greater of Parity or 2%:	\$1,270,000
• Additional 2% - All Employees:	\$ 647,000
• Classified Level Up:	\$ 60,000
• Teacher Staffing – Rollup (11.0 FTE)	\$ 858,000
• Medical Insurance Increase (4%)	\$ 137,600
• ASRS Retirement (Employer Contribution 0.12%)	\$ 17,700
• Increase in Extra Duty Pay Schedule	\$ 175,000
• Retention Stipend \$600 (1X Only Funds & Payment)	\$ 435,000
• Permanent Subs – Elem & MTA (1X Only Funds)	\$ 188,000

- Non M&O Commitments

• Student Behavior Specialist (ESSER)	\$ 85,600
• Teacher on Assignment -3.0 FTE (ESSER)	\$ 256,800
• Retention Stipend \$600 (ESSER)	\$ 435,000
• Special Ed Instructional Coach (IDEA)	\$ 85,600

Budget Projection – FY 24/25

Non-Permanent Funding

M&O One Time Funding (End Date 06/24) \$1,362,000

- Retention Stipend \$600 (1X Only Funds & Payment)
 - \$500,000
- Permanent Subs – Elem & MTA (1X Only Funds)
 - \$255,000

ESSER III (End Date 09/24) \$366,000

- Teacher on Assignment -3.0 FTE
 - Budget \$90,000 each
- Student Behavior Specialist
 - Budget \$93,000

Non-Permanent Funding

Safety Grants (End Date 06/26) \$784,000

- Counselors (7.0)
- Social Worker (1.0)

Prop 123 (End Date 06/25) \$350,000

- Governor's plan for renewal
 - 10 year extension - require voter approval

FY25 Budget Highlights

Base Support Level (Inflation)	• 2.00% in FY25 = \$98.29 increase to the base level amount (per weighted student count) • To maintain purchasing power & covers increasing costs of existing operations
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FY 2024 / 2025 Projected Budget

Funding Source	Increase/(Decrease)
ADM Increase (45.5)	-
Base Support Level Increase (Inflation)	702,000
Increase in Teacher Experience Index (TEI)	150,000
Increase in Override	127,800
Uncommitted Budget Balance Carryforward*	400,000
One Time State Aid Supplement Funding - \$300M	(1,362,000)
Increase in Projected Revenue	\$17,800

* Projected Budget Balance Carryforward	1,800,000
Amount to be used for FY25 Commitments	(400,000)
Projected Budget Balance Carryforward (3%)	1,400,000

FY 2024 / 2025 Budget Commitments

Increase in Projected Revenue			\$17,800
FY 2025 Budget Commitments	From	To	Cost
Teacher Staffing – Rollup (Reduction 4.0 FTE)			(324,000)
Retention Stipends (1X Only Funds)			(500,000)
Medical Insurance		6%	250,000
ASRS Retirement (Employer Contribution)	12.29%	12.27%	(5,700)
Decrease in Projected Expenditures			(\$498,700)
Balance			\$ 597,500

Cost of Options

- Salary Increase – 1% all staff \$355,000

Next Steps

- Governing Board Meeting Budget Presentation – February 6; 6:00pm
- Next meeting – February 13; 4:15pm
- Discussion – Budget recommendations