GWLUFSD 26-27 Budget Reconsideration

Presentation #3: Community Forum
5/28/26

Welcome!

Opening Remarks on Tonight's Forum

President Thurber

Have Questions?

Index Cards

- Write down on index card
- Bring to question table
- Team will identify themes
- Present to whole group at end of evening
- Answers provided to public via website, social media, and email

Agenda for Tonight’s Community Forum

1. Brief Overview of Timeline to Date, History of Budget Discussions
2. Informational Presentation - Budget options requested by the Board
3. Facilitated Discussions / Community Feedback
4. Wrapping Up
5. Closing Remarks

Original Budget 5.19.26 Vote - 4.87%

Rejected by voters

185 Yes

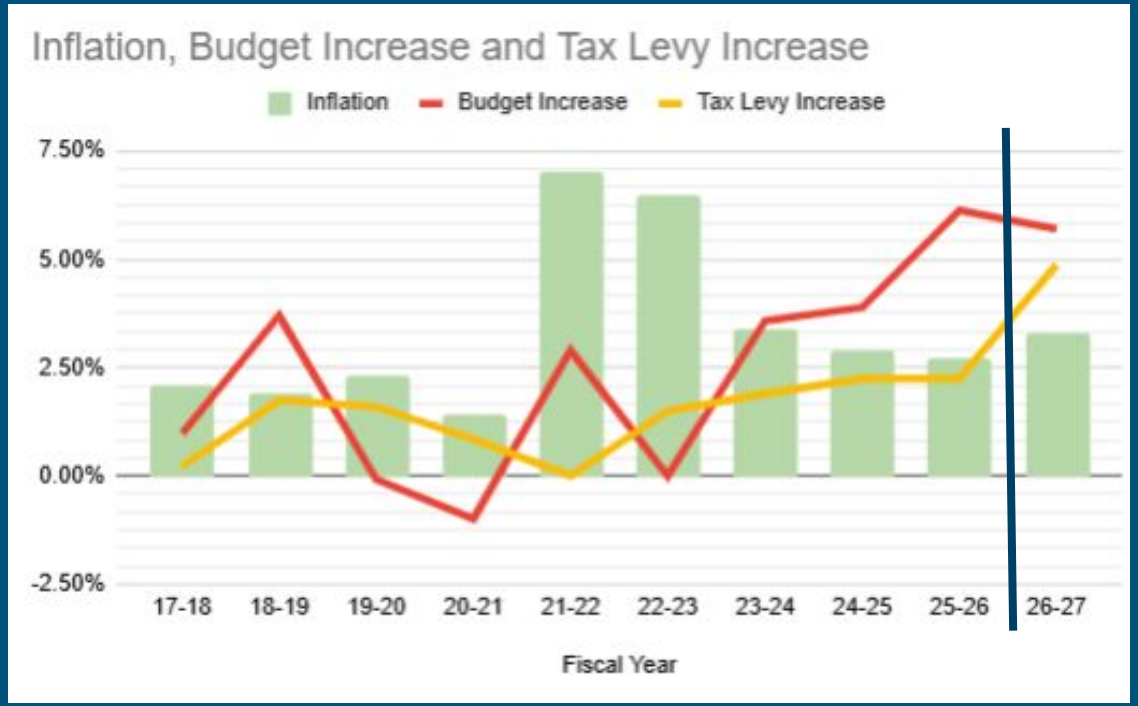
252 No

	Original (5.19)
Proposed Budget	**32,746,080**
State Aid	8,661,245
Fund Balance	1,853,450
Reserve (Retirement)	701,610
Reserve (Insurance)	1,079,235
Reserve (Tax Certiorari)	271,165
Reserve (Bus)	162,039
Interest	345,795
Other Revenue	405,395
Tax Levy	19,266,146

Tax Rate Increase for Household Assessed Value of $30,000 (average):

Original 26-27 Budget:
$21.04 per month / $252.47 per year

Inflation Rate Analysis - Last 10 years



- Post-pandemic, the US Inflation Rate increased significantly.
- The District worked to keep Budget and Tax Levy increases to a minimum.

Source for Inflation: US Bureau of Labor Statistics

Board Direction: **Revise the current budget**

Allows us to move forward on own terms.

- Adjust tax levy
- Reduce overall budget
- Review expenditures, make cuts to make up the difference in reduced budget
- Reduce reliance on one time revenues - evaluate use of reserves

Long Term Planning:

Fiscal Stewardship:

- Reduce administrator titles/positions when opportunities arise
- Eliminate through attrition
- Review programs

Special Education Review - now

Enrollment Study / District Review - planned for fall

Need to rethink reliance on reserves

(Original Budget)

Use of Reserves

Reserves needed to Balance Budget and to Minimize Tax Impact:

	Description	Projected Balance 6/30/26
entirety	RETIREMENT CONTRIBUTION RESERVE	701,610
entirety	INSURANCE RESERVE	1,079,235
portion	RESERVE FOR TAX CERTIORARI	670,815
Entirety / close it out	CAPITAL RESERVE for BUS PURCHASES	162,039

Flood Insurance Premium would be ~ +$20,000 per year for $1M Coverage

Facilities Committee: ES Fire Alarm Replacement

ES Fire Alarm system near end of life. Parts becoming increasingly difficult to replace. → Need a new system.

A school cannot operate without a fully functioning fire alarm system.

Two Options: Budget or Capital Project Vote (bond)

Original 5/19 Budget: Had fire alarm replacement built in

A Review Of 5/26 Budget Workshop

District proposed a modified budget = reflecting a reduction of $1.1 million and assessing a 2.98% tax levy

Board request:

- What would a tax levy at higher rate to keep fire alarm look like?
- What would a tax levy at a higher rate that even further reduces reliance on reserves look like?

(4.25%)

Workshop Initial Revised Budget Proposal: 2.98%

Revised Revenues

	Original (5.19)	Proposed Revised (6.16)	Difference
Proposed Budget	**32,746,080**	**31,642,475**	**(1,103,605)**
State Aid	8,661,245	8,818,089	156,844
Fund Balance	1,853,450	1,790,411	(63,039)
Reserve (Retirement)	701,610	351,610	(350,000)
Reserve (Insurance)	1,079,235	579,235	(500,000)
Reserve (Tax Certiorari)	271,165	271,165	0
Reserve (Bus)	162,039	162,039	0
Interest	345,795	345,795	0
Other Revenue	405,395	405,395	0
Proposed Tax Levy 26-27	19,266,146	18,918,736	(347,410)
	4.87%	2.98%	

Tax Rate Increase for Household Assessed Value of $30,000 (average):

Original 26-27 Budget:
$21.04 per month / $252.47 per year

Proposed 26-27 Budget:
$12.87 per month / $154.45 per year

**Tax rate increase are estimated and not finalized until assessment in August*

Workshop Initial Revised Budget Proposal: 2.98%

Revised Expenditures

Salary & Benefits

Cut 6 positions across multiple departments

Assistant Principal + 5 more

Reduction in number of hours for some hourly workers

Other

- Reduce Software (C&I, Business, Tech)
- Reduced B&G Contracted Services
- Eliminates one bus purchase (still buy 2)
- Eliminate fully funded Field Trips
- Reduces Tutoring
- Reduces Student Consumables
- Reduces Clubs
- Reduces Transfer to School Lunch Fund
- Reduces Transfer to Capital (eliminate ES Fire Alarm replacement)

Workshop Board Request: Tax Levy 4.25% (Fire alarm)

Revised Revenues

	Original (5.19)	Revised w/ Fire Alarm (4.25%)	Difference
Proposed Budget	32,746,080	32,042,475	(703,605)
State Aid	8,661,245	8,818,089	156,844
Fund Balance	1,853,450	1,790,411	(63,039)
Reserve (Retirement)	701,610	351,610	(350,000)
Reserve (Insurance)	1,079,235	745,919	(333,316)
Reserve (Tax Certiorari)	271,165	271,165	0
Reserve (Bus)	162,039	162,039	0
Interest	345,795	345,795	0
Other Revenue	405,395	405,395	0
Proposed Tax Levy 26-27	19,266,146	19,152,052	(114,094)
	4.87%	4.25%	

Increase for Household Assessed Value of $30,000 (average):

Original 26-27 Budget:
$21.04 per month / $252.47 per year

4.25% w/ Fire Alarm Budget:
$18.36 per month / $220.28 per year

**Tax rate increase are estimated and not finalized until assessment in August*

Workshop Board Request: Tax Levy 4.25% (Fire alarm)

Revised Expenditures

Salary & Benefits Reduction

6 positions across multiple departments

Assistant Principal + 5 more

Reduction in number of hours for some hourly workers

Other:

- Reduce Software (C&I, Business, Tech)
- Reduced B&G Contracted Services
- Eliminates one bus purchase (still buy 2)
- Eliminate fully funded Field Trips
- Reduces Tutoring
- Reduces Student Consumables
- Reduces Clubs
- Reduces Transfer to School Lunch Fund

Keep:

Fire Alarm System funded through budget

Workshop Board Request: 4.25% & Reduced Reliance on Reserves

Revised Revenues

	Original (5.19)	Revised Revenues only (4.25%)	Difference
Proposed Budget	**32,746,080**	**31,642,475**	**(1,103,605)**
State Aid	8,661,245	8,818,089	156,844
Fund Balance	1,853,450	1,790,411	(63,039)
Reserve (Retirement)	701,610	0	(701,610)
Reserve (Insurance)	1,079,235	697,529	(381,706)
Reserve (Tax Certiorari)	271,165	271,165	0
Reserve (Bus)	162,039	162,039	0
Interest	345,795	345,795	0
Other Revenue	405,395	405,395	0
Proposed Tax Levy 26-27	19,266,146	19,152,052	(114,094)
	4.87%	4.25%	

Increase for Household Assessed Value of $30,000 (average):

Original 26-27 Budget:
$21.04 per month / $252.47 per year

4.25% w/o Fire Alarm Budget:
$18.36 per month / $220.28 per year

**Tax rate increase are estimated and not finalized until assessment in August*

Workshop Board Request: 4.25% & Reduced Reliance on Reserves

Revised Expenditures

Salary & Benefits Reduction

6 positions across multiple departments

Assistant Principal + 5 more

Reduction in number of hours for some hourly workers

Other Reductions:

- Reduce Software (C&I, Business, Tech)
- Reduced B&G Contracted Services
- Eliminates one bus purchase (still buy 2)
- Eliminate fully funded Field Trips
- Reduces Tutoring
- Reduces Student Consumables
- Reduces Clubs
- Reduces Transfer to School Lunch Fund
- Reduces Transfer to Capital (eliminate ES Fire Alarm replacement)

If budget fails a second time….

Adoption of Contingent Budget

	Original (5.19)	Contigent Budget (0.00%)	Difference
Proposed Budget	**32,746,080**	**31,119,650**	**(1,626,430)**
State Aid	8,661,245	8,818,089	156,844
Fund Balance	1,853,450	1,828,698	(24,752)
Reserve (Retirement)	701,610	0	(701,610)
Reserve (Insurance)	1,079,235	1,079,235	0
Reserve (Tax Certiorari)	271,165	271,165	0
Reserve (Bus)	162,039	0	(162,039)
Interest	345,795	345,795	0
Other Revenue	405,395	405,395	0
Proposed Tax Levy 26-27	19,266,146	18,371,273	(894,873)
	4.87%	0.00%	

Increase for Household Assessed Value of $30,000 (average):

Original 26-27 Budget:
$21.04 per month / $252.47 per year

Contingent Budget:
$0 per month / $0 per year

**Tax rate increase are estimated and not finalized until assessment in August*

Contingent Budget

Salary & Benefits Reduction

6 positions across multiple departments

Assistant Principal + 5 more

Reduction in number of hours for some hourly workers

Other Reductions:

Software (C&I, Business, Tech)
Contracted Services
Field Trips
Tutoring
Student Consumables
Transfer to School Lunch Fund

PLUS:

No Equipment Purchases allowed (i.e. Buses, iPads, Chromebooks, B&G, Bus Garage Tools)
Charge the community for Facilities Use
No ES fire alarm
Potential for even further staff reductions

Administrative Component must equal the lesser of the Prior Year or recently Failed Budget - 8.49%

Comparing all options

	Original (5.19)	Proposed Revised (5.26)	Revised w/ Fire Alarm (4.25%)	Revised Revenues only (4.25%)	Contigent Budget (0.00%)
Proposed Budget	**32,746,080**	**31,642,475**	**32,042,475**	**31,642,475**	**31,119,650**
State Aid	8,661,245	8,818,089	8,818,089	8,818,089	8,818,089
Fund Balance	1,853,450	1,790,411	1,790,411	1,790,411	1,828,698
Reserve (Retirement)	701,610	351,610	351,610	0	0
Reserve (Insurance)	1,079,235	579,235	745,919	697,529	1,079,235
Reserve (Tax Certiorari)	271,165	271,165	271,165	271,165	271,165
Reserve (Bus)	162,039	162,039	162,039	162,039	0
Interest	345,795	345,795	345,795	345,795	345,795
Other Revenue	405,395	405,395	405,395	405,395	405,395
Proposed Tax Levy 26-27	19,266,146	18,918,736	19,152,052	19,152,052	18,371,273
	4.87%	2.98%	4.25%	4.25%	0.00%

Facilitated Discussion / Feedback

Procedures

1. Question Displayed (5)
2. Moderator facilitates discussion
3. 1-2 Board members at each table. (notetaker)
4. Each person at table has time to share brief response
5. Brief discussion

Repeat for each question

- *Respectful participation.*
- *One speaker at a time.*
- *No personal attacks.*
- *Discussion should relate to current topic.*
- *Facilitators may redirect discussions.*

Discussion Questions

Introductions

Should the Fire Alarm be in the budget or go out for a capital project vote?

What is your Tax Levy comfort level? (2.98? 4.25? Other?)

When making reductions, what guiding priorities should be considered?

What is important to preserve as we move forward in district planning?

Feedback on other areas (Number of homerooms, HS tuition, number of classes per grade level, other topics)

Wrapping Up

Sharing Out: Question Themes

Questions and responses will be shared out to community in upcoming days

Survey

We are passing around a survey. Please fill it out and drop it in the box on way out.

Thank you

Closing Remarks by President Thurber