

March 2013 Budget Presentation

Parkston School District

3.11.13

Look at several budgets

- Special Education
- Title
- General
- Capital Outlay

Current SPED Revenues

	"2012-13"
Funding	
Taxes -1st half	\$ 167,750.00
Taxes -2nd Half	\$ 181,200.00
State Aid	\$ 239,200.00
Federal -619	\$ 105,404.00
Federal -611	\$ 7,354.00
	\$ 700,908.00

Projected

5% Federal Reduction- Increase SPED Levy

	"2013-14
Funding	
Taxes -1st half	\$ 181,200.00
Taxes -2nd Half	\$ 238,232.00
State Aid	\$ 98,738.00
Federal -619	\$ 100,133.80
Federal -611	\$ 6,986.30
	\$ 625,290.10

Comparison

	"2012-13"	"2013-14"
Funding		
Taxes -1st half	\$ 167,750.00	\$ 181,200.00
Taxes -2nd Half	\$ 181,200.00	\$ 238,232.00
State Aid	\$ 239,200.00	\$ 98,738.00
Federal -619	\$ 105,404.00	\$ 100,133.80
Federal -611	\$ 7,354.00	\$ 6,986.30
	\$ 700,908.00	\$ 625,290.10

Title I Budget

Total Expenses	\$ 153,369.62
Allocation for 12-13	\$ 150,961.00
Carry over from 11-12	\$ 23,691.00
Total Funds Available	\$ 174,652.00
Carry Over after expenses	\$ 21,282.38

Title I Projected

15% funding cut

Total Expenses	\$ 154,903.32
Allocation for 13-14	\$ 128,316.85
Carry over from 12-13	\$ 21,282.38
Total Funds Available	\$ 149,599.23
Carry over after expenses	\$ (5,304.09)

Solutions

- We believe we have solutions to both of these budget issues.
- Talk about that in a moment.
- Need to discuss other funds since it all ties together.

General Fund

- 2012-13 Budget
 - Deficit Spending
 - Budget says by \$560k, we believe it will be less
 - Adding an elementary teacher next year (will lose general fund aide however)
 - Negotiations

Capital Outlay

- Option looks to be extended
- We can shift about \$270k of expenditures to capital outlay
- Our current levy is \$2.00 per thousand. Of that 90 cents will be used for General fund.

Levies

- Will have a need to increase SPED levy to cover costs.
- Will need to increase Capital Outlay levy to cover general and capital costs.

Elephant in the Room

- General fund at some point will need to be addressed.
 - Cuts
 - Opt out
- Not suggesting anything for next year, but we will need to take some action next year.

Tying it together

- We need K/1 grade teacher.
 - Reassign teacher from Title
 - Teaching staff from 2 to 1 in Title
 - Add paraprofessional for support (from Gen Fund)
 - Balances Title Budget
- SPED
 - Leave vacant position open (1 Teaching/1 Para)

Projected Title I expenses	2012-13 actual	2013-14	2013-14
		Projected	Projected
T1 Salaries	\$ 85,297.00	\$ 86,149.97	\$ 43,074.99
T1 Aide Salaries			\$ 17,743.00
T1N Salary	\$ 35,880.00	\$ 36,238.80	\$ 36,238.80
T1 Benefits Elm	\$ 27,295.00	\$ 27,567.95	\$ 13,783.98
T1 Benefits Ed aide			\$ 10,400.00
T1 Benefits Neglected	\$ 4,897.62	\$ 4,946.60	\$ 4,946.60
Total Expenses	\$ 153,369.62	\$ 154,903.32	\$ 126,187.36
Yearly Allocation	\$ 150,961.00	\$ 128,316.85	\$ 128,316.85
Carry Over	\$ 23,691.00	\$ 21,282.38	\$ 21,282.38
Total Funds Available	\$ 174,652.00	\$ 149,599.23	\$ 149,599.23
Total	\$ 21,282.38	\$ (5,304.09)	\$ 23,411.87

SPEd

	"2012-13"	"2013-14"	"2014-15"
Funding			
Taxes -1st half	\$ 167,750.00	\$ 181,200.00	\$ 238,232.00
Taxes -2nd Half	\$ 181,200.00	\$ 238,232.00	\$ 238,232.00
State Aid	\$ 239,200.00	\$ 98,738.00	\$ 84,994.00
Federal -619	\$ 105,404.00	\$ 100,133.80	\$ 100,133.80
Federal -611	\$ 7,354.00	\$ 6,986.30	\$ 6,986.30
	\$ 700,908.00	\$ 625,290.10	\$ 668,578.10
Diff prior year		\$ (75,617.90)	\$ (32,329.90)
Reductions		\$ 57,186.14	\$ 57,186.14
Deficit/surplus		\$ (18,431.76)	\$ 24,856.24

Tying it together

- Reassign a current 5th grade teacher to either 4th or 6th grade.
- Still have need for either 4th or 6th depending upon above.
- What happens the year following?

Projected Elementary Enrollment

	2012-13	2013-14	2014-15	2015-16
pk	46	45		
BK	9	46	45	
K	32	9	46	45
1	32	32	9	46
2	38	32	32	9
3	30	38	32	32
4	21	30	38	32
5	39	21	30	38
6	27	39	21	30
	228	247	253	232

Projected Elementary Staffing

	2012-13	2013-14	2014-15	2015-16
pk	1	1	1	1
BK	1	2	2	2
K	2	1	2	2
1	2	2	1	2
2	2	2	2	1
3	2	2	2	2
4	1	2	2	2
5	2	1	2	2
6	1	2	1	2
	14	15	15	16

Staffing and Enrollment

	12-13		13-14		14-15		15-16	
pk	46	1	45	1		1		1
BK	9	1	46	2	45	2		2
K	32	2	9	1	46	2	45	2
1	32	2	32	2	9	1	46	2
2	38	2	32	2	32	2	9	1
3	30	2	38	2	32	2	32	2
4	21	1	30	2	38	2	32	2
5	39	2	21	1	30	2	38	2
6	27	1	39	2	21	1	30	2
	228	14	247	15	253	15	232	16

	2012-13	2013-14	2014-15
BK	12	49	45
K	40	12	49
1	37	40	12
2	40	37	40
3	34	40	37
4	27	34	40
5	43	27	34
6	34	43	27
7	39	34	43
8	45	39	34
9	43	38	35
10	38	43	38
11	38	38	43
12	35	38	38
OH	34	34	34
	539	546	549

	Actual	Actual	Projected
	2011-2012	2012-13	2013-14
ADM	557	536	546
OH	27	23.75	34
ADM less OH	530	512.25	512
2 yr average	561.52	546.5	541
OH 2 yr	28.5	25.375	30
	533.02	521.125	511
Best Number	580.02	561.52	546.5
PSA	\$ 4,389.95	\$ 4,490.92	\$ 4,625.65
Small School	\$ 104.85	\$ 141.93	\$ 167.13
Adj PSA	\$ 4,494.80	\$ 4,632.85	\$ 4,792.78
Total	\$ 2,607,073.90	\$ 2,601,437.29	\$ 2,619,252.31
Diff Pre Yr	<u>\$ (263,504.00)</u>	\$ (5,636.61)	\$ 17,838.19

Where From Here

- Board will need to make tough decisions?
 - Short one teacher for next year – which you addressed
- Fall count will influence decisions
 - Will need decisions by October 1
 - Cut
 - Opt Out
 - Other?

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