

"Budget pressures are relentless and insatiable." Accounting Conference, March 2015  
 "Unlimited desires and needs that collide with limited resources." Joe Schroeder  
 "How to deal with scarcity: Reduce our wants, reorganize our resources, or economic growth."  
 Dr. Mark Healey, Harper College

Assumptions:  
 8% Health Ins; 5% Dental  
 2% Salaries  
 Baird cohort method enrollment (more conservative)  
 Slight OE Out Increase +6/ Stable In numbers  
 Rev Limit: \$0 inc  
 Per Pupil: \$0 inc

Overall 0.25% Approximate Revenue Increase to Budget  
 17-18:

Original Target Amount to reduce:

453,644

Impact Needs:

*	150,000	Investment in transportation services
	82,000	SmartLab LP position
		MS inhouse learning center
		Mental Health Staff
		Reading Specialist
		Math Specialist
	22,000	Special Ed Teacher (using Transfer of Services)
	9,000	MS additional study hall supervisor
	82,000	HS/MS Science/Ag/Fab Lab class FTE
*	15,000	Increase AD (reconfig secretary, fitness room Fd 80)
*	18,000	FACE .5 reconfiguration
	14,460	2.13% Salary increases instead of 2.00%

Total Needing to be Reduced:

846,104

Recommendation:

A. Retirees off plan for 17-18:	-43,672	
B. Health Insurance and Dental Insurance Renewal at 0% instead of 8% and 5%:	-187,000	
C. Removal of one-time capital expenses in transportation & B&G added after pos Sept 2016 count:	-70,000	
D. If per pupil aid increases by \$50 per student <i>If per pupil aid increases by \$150 more than the above \$50 (total of \$200 as proposed by Governor)</i>	-87,000 additional rev -261,000	
E. Title I reconfig of current staff salaries - no new hire of grade level staff	-39,702	
F. Late 16-17 transition of Xerox staff	-18,143	
G. 9 to 12% EE ins contribution change + cash in lieu reduction(-\$500)	-81,561	
H. Anticipated retirements	-21,267	
I. MS Teacher Reduction	* -82,000	
J. PV Teacher Reduction	* -82,000	
K. Reduce music .5	* -24,300	
L. Library	* -40,000	-20,000
M. Less conservative budgeting	-50,000	
N. Xerox on-site	* -9,000	
Subtotal Reductions:	-835,645	

**Total for balancing budget:** 10,459.07

\*Personnel Impacts

Levy Impact:

Special Education Teacher with Transfer of Service; .42% levy impact

Reconfigurations Budget Neutral:

Wrap-around day care services

Possible additional reductions:

Further reductions to health insurance  
 Further reductions to Cash in lieu  
 Reduce additional staff member PV  
 Less conservative budgeting  
 50,000 Decrease from .5% salaries  
 Reduce another MS staff member

One-time upcoming expenditure (18-19 short-term borrowing increase):

225,000 Bus Garage upgrades

March 13 Closed budget session to inform the board

10-Apr  
 24-Apr  
 8-May