

"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:
 6% Health Ins; 3% All otr benes
 2.42% Salaries
 Baird cohort method enrollment (more conservative)
 OE Out Increase 6%/ Stable In numbers
 Rev Limit: \$0 inc
 Per Pupil: \$204 inc

Overall 1.85% Approximate Revenue Increase to Budget (First time in recent history)

18-19:

Original Target Amount to reduce: **-182,321** (Often this amount is \$300-\$500K: without per pupil aid inc and higher insurance)

Removal of One-time or ending costs:

Byrnes Remaining Operational Budget	18,130
PV Furniture + (Project 994)	216,672
Fund 38 Debt	129,285

New Subtotal **181,766** Positive balance sub total

*Packets for impact needs and reductions include some items beyond the recommendations below:

Impact Needs:

Reading Interventionist 1.0	LH/MW/K H/DK	100,000	120,000
Reading Specialist or Teacher from .4 to .71	KH/DK		\$20,000 offset by Title I
FACS/Medical 1.0	KK	60,000	\$80,000 offset by reduction of stipends
ES Counselor	KH	80,000	
Psych recode	PS/KH	-93,000	IDEA Spec Ed Aid dec in 19-20: -\$25,110
Social Worker 1.0	KH	40,000	\$85,000 Some reimb of aid; noon-8:00; possible Fund 8C
AD Reconfiguration w/part-time hire	SK	5,000	\$30,000 offset by reductions of current AD
Curriculum Reconfig from admin asst to curriculum coordinator	CH	24,000	
Reconfig 5th grade section to MS (Eng Lang Arts and Soc Studies)	PS	0	
Socioemotional Learning	KH	5,000	
Subsidy to Fund 50 to freeze lunch prices	KZ	10,000	
Health insurance 8% instead of 6%	KZ	43,000	
Salaries	KZ	28,869	.42% addtl teacher salary structure inc over original 2.42% = 2.84%
Edmentum	DK	12,000	
Start of Longevity Awards	KZ	10,000	
Transfer of Service diagnostic teacher 1st year aid impact	KZ/KH	21,600	

Total Needing to be Reduced: **164,703** Subtotal of Impacts: 314,869

Recommendation:

A. Retirees off health plan for 18-19:	-52,441	
B. Health Insurance Renewal at 4% instead of 8%:	-85,996	-171,995 if 0%
C. Anticipated retirements	-36,058	
		Subtotal of Reductions: -174,495

Total for balancing budget: 9,791.90

*Personnel Impacts

Levy Impact:

Estimated -0.84%
 Transfer of Service Addition of Spec Ed Diagnostic Teacher = .39% levy impact; new levy est -0.45%

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

Student chromebooks June 2019

March Closed budget session to inform the board
 April Open session budget meetings