

## District Enrollment

|             |       |
|-------------|-------|
| 2005 – 2006 | 392.8 |
| 2006 – 2007 | 398.2 |
| 2007 – 2008 | 381.6 |
| 2008 – 2009 | 395   |
| 2009 – 2010 | 387   |

## District Revenue

|             |             |
|-------------|-------------|
| 2005 – 2006 | \$4,503,364 |
| 2006 – 2007 | \$4,770,462 |
| 2007 – 2008 | \$4,774,596 |
| 2008 – 2009 | \$4,718,040 |
| 2009 – 2010 | \$4,482,820 |

## Unspent Balance

|             |                      |
|-------------|----------------------|
| 2005 – 2006 | \$1,157,703          |
| 2006 – 2007 | \$1,139,618          |
| 2007 – 2008 | \$985,708            |
| 2008 – 2009 | \$644,261            |
| 2009 – 2010 | \$274,568 (estimate) |

## Open Enrollment - IN

|             |      |
|-------------|------|
| 2005 – 2006 | 18   |
| 2006 – 2007 | 14   |
| 2007 – 2008 | 14   |
| 2008 – 2009 | 13.1 |
| 2009 – 2010 | 13   |

## Open Enrollment - OUT

|             |    |
|-------------|----|
| 2005 – 2006 | 28 |
| 2006 – 2007 | 30 |
| 2007 – 2008 | 36 |
| 2008 – 2009 | 40 |
| 2009 – 2010 | 40 |

## Why the decline?

### 1. Enrollment decline

- ❑ 2010-11 reduced funding
  - **\$47,000** K-12 enrollment
  - **\$40,000** preschool enrollment

## Why the decline?

### 2. Expenditures

- ❑ Continue to increase...
  - Salaries
  - Benefits
  - State mandates

## Why the decline?

### 3. The inability of the state to meet its obligations

- ❑ 11.5% cut in the last two years
  - **\$220,000**
- ❑ Shortfall (of funding) in the instructional support levy
  - **\$58,000**
- ❑ Phase I reduction
  - **\$30,000**
- ❑ Projection of *underfunding* for next year
  - **\$119,000**

## Sales Tax Revenue

- May only be used for buildings, buses, and technology

## Raising Taxes

- Board Authority
  - Management Fund
  - PPEL
  - Cash Reserve
  - General Fund - taxes are tied to student enrollment

## By the Numbers

| 2009-2010                          | 2010-2011                           |
|------------------------------------|-------------------------------------|
| <u>District Valuation</u>          | <u>District Valuation</u>           |
| <b>\$100,626,201</b>               | <b>\$100,690,290</b>                |
| <u>General Fund Levy</u> (\$12.17) | <u>General Fund Levy</u> (\$11.874) |
| • <b>\$1,224,619</b>               | • <b>\$1,195,596</b>                |
| <u>Management Levy</u> (\$1.00)    | Includes:                           |
| • <b>\$100,626</b>                 | ✓ \$51,505 dropout prevention       |
| <u>PPEL</u> (\$0.33)               | ✓ \$44,368 open enrollment aid      |
| • <b>\$33,207</b>                  | <u>Management Levy</u> (\$ ?)       |
| <u>State Aid</u>                   | • ?                                 |
| • <b>\$2,171,407</b>               | <u>PPEL</u> (\$ ?)                  |
|                                    | • ?                                 |
|                                    | <u>State Aid</u>                    |
|                                    | • <b>\$2,158,134</b>                |

## Cash Balance

|           |                      |
|-----------|----------------------|
| 2005-2006 | \$1,350,752          |
| 2006-2007 | \$1,124,933          |
| 2007-2008 | \$732,457            |
| 2008-2009 | \$416,656            |
| 2009-2010 | \$196,000 (estimate) |

## Unpredicted Deficits

2008-2009

- Special Education Deficit  
– \$254,000

2009-2010

- State Aid Deficit  
– \$220,000

## Estimated Management Funds Needed

**[Current Balance = \$40,000]**

Insurance

- \$60,000

Early Retirement

- \$21,000

Unemployment

- \$56,000

## Projected Enrollment

|         | Graduating Seniors | Incoming Kindergarten | Difference |
|---------|--------------------|-----------------------|------------|
| 2010-11 | 29                 | 26                    | - 3        |
| 2011-12 | 34                 | 15                    | - 19       |

## Early Retirement Incentive

| Impact   | Estimated Savings  | Concerns   |
|--|--|--|
| (possibly)<br>• 3 certified staff<br>• 3 non-certified | <b>\$60,000-\$80,000</b><br>• approx. \$20,000 per certified staff, non-certified staff savings vary | • funding (mngmt)<br>• short- and long-term impact |

## Superintendent Retirement

| Impact  | Estimated Savings  | Concerns  |
|---|--|---|
| <ul style="list-style-type: none"> <li>• replace current .5 superintendent</li> </ul> | <p><b>\$50,000</b></p> <ul style="list-style-type: none"> <li>• salary/benefits</li> </ul> | <ul style="list-style-type: none"> <li>• short-term?</li> <li>• long-term?</li> <li>• sharing or re-org.</li> </ul> |

## HS Art Position

| Impact   | Estimated Savings  | Concerns  |
|--|--|---|
| <ul style="list-style-type: none"> <li>• do not fill</li> <li>• 1 FTE</li> <li>• no elem. art</li> </ul> | <p><b>\$20,000</b></p> <ul style="list-style-type: none"> <li>• salary/benefits (-) cost of sending EC students to NE or P (approx. \$15,000)</li> </ul> | <ul style="list-style-type: none"> <li>• short- and long-term effect</li> <li>• scheduling</li> </ul> |

## 6th Grade Self-Contained

| Impact   | Estimated Savings  | Concerns   |
|--|--|--|
| <ul style="list-style-type: none"> <li>• from MS to classroom</li> <li>• 26 students</li> <li>• .67 FTE</li> </ul> | <p><b>\$6,000</b></p> <ul style="list-style-type: none"> <li>• salary/benefits (-) cost of adding 1 elem. FTE (\$41,000-\$35,000)</li> </ul> | <ul style="list-style-type: none"> <li>• possible 7-12 WG sharing</li> <li>• void in MS</li> <li>• class size</li> <li>• curriculum</li> </ul> |

## HS Science Position

| Impact  | Estimated Savings   | Concerns  |
|---|---|---|
| <ul style="list-style-type: none"> <li>• reduce</li> <li>• 1 FTE</li> </ul> | <p><b>\$32,000</b></p> <ul style="list-style-type: none"> <li>• salary/benefits (-) cost of sending EC students to NE or P (approx. \$6,000)</li> </ul> | <ul style="list-style-type: none"> <li>• scheduling</li> <li>• using available staff to fill</li> </ul> |

## HS FCS Position

| Impact   | Estimated Savings   | Concerns  |
|--|---|---|
| <ul style="list-style-type: none"> <li>do not fill</li> <li>.33 FTE</li> </ul> | <p><b>\$8,000</b></p> <ul style="list-style-type: none"> <li>salary/benefits (-) cost of sending EC students to NE (approx. \$9,000)</li> </ul> | <ul style="list-style-type: none"> <li>scheduling w/ NE</li> <li>makes classroom space available</li> </ul> |

## HS Business Position

| Impact   | Estimated Savings  | Concerns  |
|--|--|---|
| <ul style="list-style-type: none"> <li>reduce</li> <li>.5 FTE</li> </ul> | <p><b>\$12,000</b></p> <ul style="list-style-type: none"> <li>salary/benefits (-) cost of sending EC students to NE (approx. \$8,000)</li> </ul> | <ul style="list-style-type: none"> <li>scheduling w/ NE</li> <li>makes classroom space available</li> </ul> |

## Move 7th & 8th Grade to Miles

| Impact  | Estimated Savings  | Concerns  |
|---|--|---|
| <ul style="list-style-type: none"> <li>JH Science + 2 HS Science</li> <li>JH Math + 2 HS Math</li> <li>JH Art + 1 HS Art</li> <li>JH Art + 1 HS English</li> <li>travel expenses</li> </ul> | <p><b>\$35,000</b><br/>(50 students @ EC)</p> <p><b>\$21,000</b><br/>(30 students @ EC)</p> <p><b>\$10,500</b><br/>(15 students @ EC)</p> <p><b>\$9,000</b><br/>(12 students @ EC)</p> <p><b>\$5,000</b></p> | <ul style="list-style-type: none"> <li>scheduling w/ HS</li> <li>classroom space available</li> <li>reduces one MS .67 FTE (6th grade in classroom)</li> <li>Science/AD teaching load</li> <li>exploratories</li> </ul> |

## Reduction of Associates

| Impact  | Estimated Savings  | Concerns   |
|---|--|--|
| <ul style="list-style-type: none"> <li>1 elementary</li> <li>2 MS</li> <li>1 HS</li> <li>1 library</li> <li>1 technology</li> </ul> | <p><b>\$73,000</b></p> <ul style="list-style-type: none"> <li>combined salaries</li> </ul> | <ul style="list-style-type: none"> <li>increased student/teacher ratio</li> <li>small group support</li> <li>special ed. requirements</li> </ul> |

## Custodian Reduction

| Impact  | Estimated Savings   | Concerns   |
|---|---|--|
| <ul style="list-style-type: none"> <li>1 full time position in Miles</li> </ul> | <p><b>\$43,000</b></p> <ul style="list-style-type: none"> <li>salary</li> </ul> | <ul style="list-style-type: none"> <li>coverage</li> <li>xtra curricular</li> <li>shift some Sabula hours if 7th &amp; 8th moved to Miles</li> </ul> |

## 2010-11 Classroom Projection

### 2 FTE K-5 Reduction

- (20+)PS = ??
- (27) k = **2** [13.5:1]
- (23) 1 = **1** [23:1]
- (31) 2 = **2** [15.5:1]
- (10) 3 = **0** [combine w/ 4th]
- (32) 4 = **2** [21:1 w/ 3rd]
- (27) 5 = **1** [27:1]
- (26) 6 = **1** [26:1]

### 3 FTE K-5 Reduction

- (20+)PS = ??
- (27) k = **1.5** [18:1]
- (23) 1 = **1** [23:1]
- (31) 2 = **1.5** [21:1]
- (10) 3 = **0** [combine w/ 4th]
- (32) 4 = **2** [21:1 w/ 3rd]
- (27) 5 = **1** [27:1]
- (26) 6 = **1** [26:1]

## K-5 Classroom Projection

| Impact   | Estimated Savings   | Concerns  |
|--|---|---|
| <ul style="list-style-type: none"> <li>reduce</li> <li>2 or 3 FTE</li> </ul> | <p><b>\$70,000 or \$105,000</b></p> <ul style="list-style-type: none"> <li>salary/benefits</li> </ul> | <ul style="list-style-type: none"> <li>larger class size</li> <li>class size reduction funds</li> <li>combined 3rd &amp; 4th grade classroom</li> </ul> |

## JH Football

| Impact  | Estimated Savings  | Concerns   |
|---|--|--|
| <ul style="list-style-type: none"> <li>send to NE</li> <li>coach</li> </ul> | <p><b>\$1,500</b></p> <ul style="list-style-type: none"> <li>salary</li> </ul> | <ul style="list-style-type: none"> <li>available coach</li> <li>transportation \$\$</li> <li>cost per athlete</li> </ul> |

## JH Softball

| Impact  | Estimated Savings  | Concerns  |
|---|--|---|
| <ul style="list-style-type: none"> <li>• send to NE</li> <li>• coach</li> </ul> | <p><b>\$1,500</b></p> <ul style="list-style-type: none"> <li>• salary</li> </ul> | <ul style="list-style-type: none"> <li>• enough players</li> <li>• no coach</li> <li>• transportation \$\$</li> <li>• cost per athlete</li> </ul> |

## Secretarial Reduction

| Impact  | Estimated Savings   | Concerns   |
|---|---|--|
| <ul style="list-style-type: none"> <li>• Sabula</li> <li>• fewer students if 7th &amp; 8th move to Miles</li> <li>• .5 reduction</li> </ul> | <p><b>\$12,000</b></p> <ul style="list-style-type: none"> <li>• salary</li> </ul> | <ul style="list-style-type: none"> <li>• coverage throughout the day</li> <li>• added responsibilities to Miles staff</li> </ul> |

## 1 Preschool Classroom

| Impact   | Estimated Savings  | Concerns   |
|--|--|--|
| <ul style="list-style-type: none"> <li>• reduce</li> <li>• 1 FTE</li> <li>• 1 associate</li> </ul> | <p><b>\$47,000</b></p> <ul style="list-style-type: none"> <li>• salary/benefits (teacher/associate)</li> </ul> | <ul style="list-style-type: none"> <li>• grant-funded</li> <li>• larger class size</li> <li>• grant requirements (funds 4-year-olds)</li> <li>• 3-year-olds</li> </ul> |

## PE Reduction

| Impact   | Estimated Savings   | Concerns   |
|--|---|--|
| <ul style="list-style-type: none"> <li>• reduce</li> <li>• .5 FTE</li> </ul> | <p><b>\$17,500</b></p> <ul style="list-style-type: none"> <li>• salary</li> </ul> | <ul style="list-style-type: none"> <li>• scheduling</li> <li>• reduction in required physical activity/week</li> <li>• block schedule</li> </ul> |