

Brunswick School Department Budget Presentation



April 5, 2017

The development of the 2018 budget will be unique this year due to the Governor's proposals to eliminate past reimbursement. Usually the administration's proposals do not make it to the state calculation for funding public education report until after the legislature has had an opportunity to review them.

This year the preliminary Pre K-12 Financial Report includes the Governor's proposal to eliminate reimbursement for Warrant 6 System Administration and change the student enrollment formula by eliminating the declining enrollment feature. If these proposals are passed Brunswick will lose \$1,061,480.82 in revenue.

We will develop and deliver for your consideration a maintenance budget for 2018 as well as a list of possible reductions to meet the deficit. We may not know about the results of the proposals until after the referendum in June. Because of this possibility our strategy for adjustments may take us time to determine.

2017-2018 Budget Summary

<u>Expense Budget</u>	<u>16-17 Actual Budget</u>	<u>17-18 Proposed Budget</u>	<u>Dif</u>	<u>%</u>
(W1) Regular Education	\$16,235,966	\$16,668,979	\$433,013	2.7%
(W2) Special Education	\$5,079,301	\$5,498,342	\$419,041	8.2%
(W3) CTE	\$832,627	\$881,756	\$49,129	5.9%
(W4) Other Instruction	\$777,449	\$791,806	\$14,357	1.8%
(W5) Student & Staff Support	\$3,546,705	\$3,634,341	\$87,636	2.5%
(W6) System Admin	\$945,297	\$1,002,283	\$56,986	6.0%
(W7) School Admin	\$1,564,840	\$1,610,461	\$45,621	2.9%
(W8) Transportation	\$1,898,703	\$1,940,280	\$41,577	2.2%
(W9) Facilities	\$4,925,581	\$4,815,878	(\$109,703)	-2.2%
(W10) Debt Service	\$1,687,512	\$1,766,895	\$79,383	4.7%
(W11) All Other	<u>\$201,555</u>	<u>\$223,786</u>	\$22,231	11.0%
Total Expense Budget	\$37,695,536	\$38,834,807	\$1,139,271	3.0%

2017-2018 Budget Summary continued

<u>Non Local Revenue & Taxation Budget</u>	<u>16-17 Actual Budget</u>	<u>17-18 Proposed Budget</u>	<u>Dif</u>	<u>%</u>
Non Local Revenues				
State GPA	\$10,976,063	\$9,914,745	-\$1,061,318	
Federal	\$0	\$0	\$0	
Tuition	\$83,339	\$71,338	-\$12,001	
Reserve Fund Balance	\$2,599,363	\$2,611,364	\$12,001	
Miscellaneous	<u>\$63,000</u>	<u>\$63,000</u>	<u>\$0</u>	
Total Non Local Revenues	\$13,721,765	\$12,660,447	-\$1,061,318	
Local Taxation				
Local Required Contribution (State Defined)	\$16,627,943	\$16,881,894	\$253,951	
Additional Local Appropriation	<u>\$7,345,828</u>	<u>\$9,285,713</u>	<u>\$1,939,885</u>	
Total Local Taxation	\$23,973,771	\$26,167,607	\$2,193,836	
Impact on 2016/2017 Mil Rate			\$1.59	5.41%

2017-2018 Budget Worksheet of Possible Reductions

POSSIBLE REDUCTIONS

	Tier 1		
W1	BHS – 1 FTE (Business)	\$101,208.00	
W1	BHS – 1 FTE (Consumer Life)	96,927.00	
W1	BHS - .5 FTE (English)	67,570.00	
W1	BHS – Staff Reallocation Business to Learning Lab	69,723.00	
W5	Vista Interns	13,000.00	
W5	BHS – Foreign Language Lab	60,000.00	
W7	HBS Principal – Salary	14,619.00	
W8	Special Ed Transportation	20,000.00	
W8	System wide - Bus	92,404.00	
W9	BJHS – Strip & Paint Exterior Steel Beams	6,000.00	
W9	BJHS – Underground Heat Pipe Replacement	58,718.00	
W9	BJHS – Library Window Replacement	15,100.00	
W9	BHS – Paving Access Road	90,000.00	
W9	BHS – Field House/Garage Roof	32,000.00	
W9	System wide – Equipment	11,500.00	
	Health Insurance Rate Adj		
	TIER 1 TOTALS		\$748,769.00

POSSIBLE REDUCTIONS (CONTINUED)

	Tier 2		
W1	HBS – 1.0 FTE (Music)	\$87,092.00	
W1	BJHS – 1 FTE (RTI)	97,027.00	
W5	Curriculum Coordinator Salary	136,001.00	
W6	Superintendent - .8 FTE	35,680.00	
	TIER 2 TOTALS		\$355,800.00
	TOTAL TIER 1 & TIER 2		\$1,104,569.00

2017-2018 Budget Summary with Tier 1 Reductions

<u>Expense Budget</u>	<u>16-17 Actual Budget</u>	<u>17-18 Proposed Budget</u>	<u>Dif</u>	<u>%</u>
(W1) Regular Education	\$16,235,966	\$16,333,551	\$97,585	0.6%
(W2) Special Education	\$5,079,301	\$5,498,342	\$419,041	8.2%
(W3) CTE	\$832,627	\$881,756	\$49,129	5.9%
(W4) Other Instruction	\$777,449	\$791,806	\$14,357	1.8%
(W5) Student & Staff Support	\$3,546,705	\$3,554,588	\$7,883	0.2%
(W6) System Admin	\$945,297	\$1,002,283	\$56,986	6.0%
(W7) School Admin	\$1,564,840	\$1,595,842	\$31,002	2.0%
(W8) Transportation	\$1,898,703	\$1,827,876	(\$70,827)	-3.7%
(W9) Facilities	\$4,925,581	\$4,602,560	(\$323,021)	-6.6%
(W10) Debt Service	\$1,687,512	\$1,766,895	\$79,383	4.7%
(W11) All Other	<u>\$201,555</u>	<u>\$223,786</u>	<u>\$22,231</u>	11.0%
Total Expense Budget	\$37,695,536	\$38,079,285	\$383,749	1.0%

2017-2018 Budget Summary with Tier 1 Reductions (continued)

<u>Non Local Revenue & Taxation Budget</u>	<u>16-17 Actual Budget</u>	<u>17-18 Proposed Budget</u>	<u>Dif</u>	<u>%</u>
Non Local Revenues				
State GPA	\$10,976,063	\$9,914,745	-\$1,061,318	
Federal	\$0	\$0	\$0	
Tuition	\$83,339	\$71,338	-\$12,001	
Reserve Fund Balance	\$2,599,363	\$2,611,364	\$12,001	
Miscellaneous	<u>\$63,000</u>	<u>\$63,000</u>	<u>\$0</u>	
Total Non Local Revenues	\$13,721,765	\$12,660,447	-\$1,061,318	
Local Taxation				
Local Required Contribution (State Defined)	\$16,627,943	\$16,881,894	\$253,951	
Additional Local Appropriation	<u>\$7,345,828</u>	<u>\$8,536,944</u>	<u>\$1,191,116</u>	
Total Local Taxation	\$23,973,771	\$25,418,838	\$1,445,067	
Impact on 2016/2017 Mil Rate			\$1.05	3.56%

2017-2018 Budget Summary with Tier 1 & Tier 2 Reductions

<u>Expense Budget</u>	<u>16-17 Actual Budget</u>	<u>17-18 Proposed Budget</u>	<u>Dif</u>	<u>%</u>
(W1) Regular Education	\$16,235,966	\$16,149,432	(\$86,534)	-0.5%
(W2) Special Education	\$5,079,301	\$5,498,342	\$419,041	8.2%
(W3) CTE	\$832,627	\$881,756	\$49,129	5.9%
(W4) Other Instruction	\$777,449	\$791,806	\$14,357	1.8%
(W5) Student & Staff Support	\$3,546,705	\$3,418,587	(\$128,118)	-3.6%
(W6) System Admin	\$945,297	\$966,603	\$21,306	2.3%
(W7) School Admin	\$1,564,840	\$1,595,842	\$31,002	2.0%
(W8) Transportation	\$1,898,703	\$1,827,876	(\$70,827)	-3.7%
(W9) Facilities	\$4,925,581	\$4,602,560	(\$323,021)	-6.6%
(W10) Debt Service	\$1,687,512	\$1,766,895	\$79,383	4.7%
(W11) All Other	<u>\$201,555</u>	<u>\$223,786</u>	<u>\$22,231</u>	11.0%
Total Expense Budget	\$37,695,536	\$37,723,485	\$27,949	0.1%

2017-2018 Budget Summary with Tier 1 & Tier 2 Reductions (continued)

<u>Non Local Revenue & Taxation Budget</u>	<u>16-17 Actual Budget</u>	<u>17-18 Proposed Budget</u>	<u>Dif</u>	<u>%</u>
Non Local Revenues				
State GPA	\$10,976,063	\$9,914,745	-\$1,061,318	
Federal	\$0	\$0	\$0	
Tuition	\$83,339	\$71,338	-\$12,001	
Reserve Fund Balance	\$2,599,363	\$2,611,364	\$12,001	
Miscellaneous	<u>\$63,000</u>	<u>\$63,000</u>	<u>\$0</u>	
Total Non Local Revenues	\$13,721,765	\$12,660,447	-\$1,061,318	
Local Taxation				
Local Required Contribution (State Defined)	\$16,627,943	\$16,881,894	\$253,951	
Additional Local Appropriation	<u>\$7,345,828</u>	<u>\$8,181,144</u>	<u>\$835,316</u>	
Total Local Taxation	\$23,973,771	\$25,063,038	\$1,089,267	
Impact on 2016/2017 Mil Rate			\$0.79	2.68%