

PROPOSED SCHOOL BUDGET 2024-2025 School Year

May 2, 2024

“To promote an educational experience which will prepare our students to develop high levels of academic achievement, engage in a lifelong desire to learn and develop a deep respect for life and its diversity in our global society.”

Board of Education

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Ms. Shannon Marren

Mrs. Gina Esposito-McQuin

Mrs. MaryAnn Perro

Mrs. Julissa Rodriguez

Dr. Mark Salemi

Agenda

- Budget Goals
 - Dr. Michele Pillari, Superintendent of Schools
- Revenues and Expenditures
 - Mr. Paul Murphy, Business Administrator
- Discussion and Questions

Overall Budget Goal

To provide the best possible educational program for the children of the Woodland Park School District while exercising the utmost diligence in the expenditure of public funds.

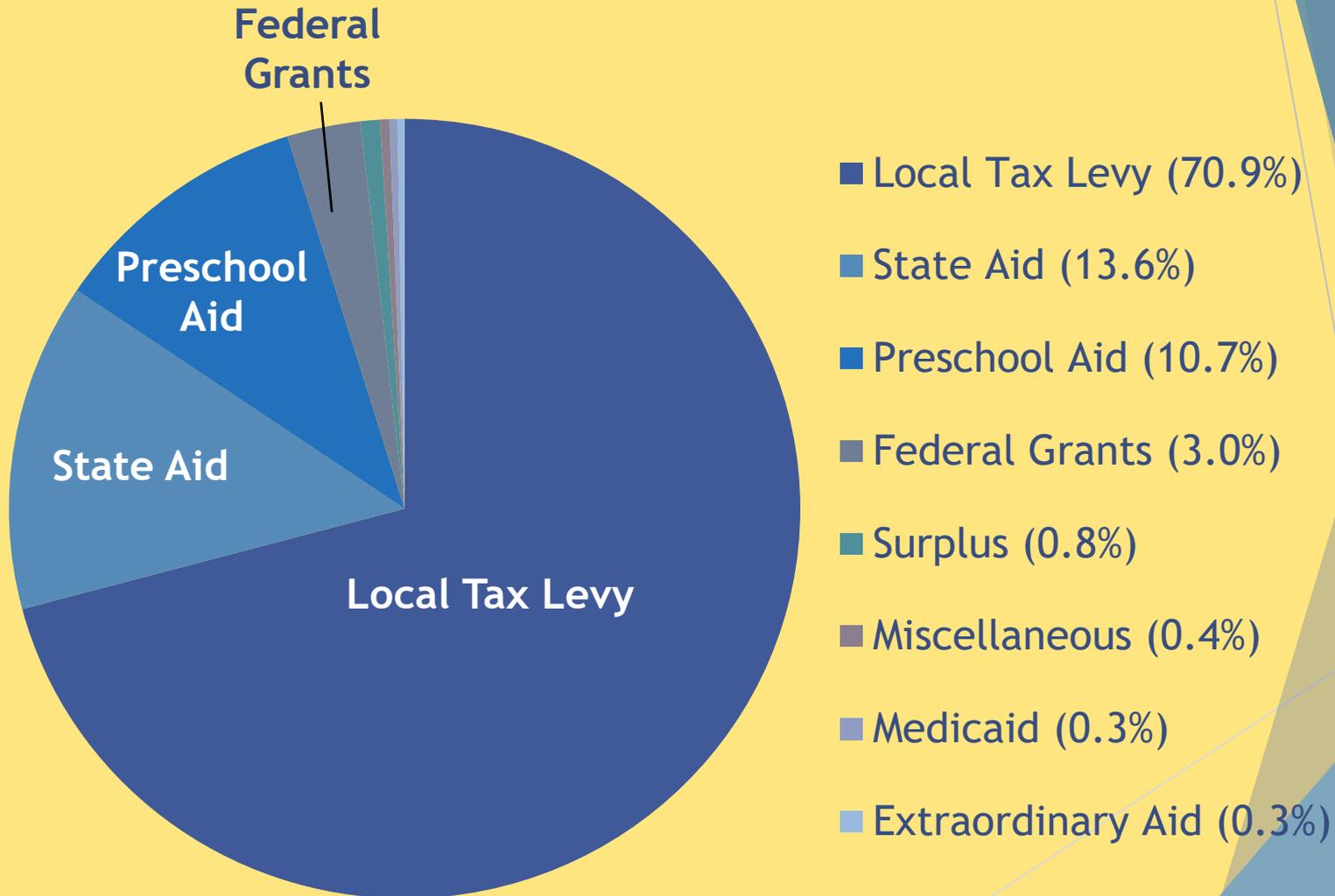
BUDGET POINTS (2024-2025)

- ▶ Maintains all existing programs
- ▶ Includes a 2% local tax levy increase
 - ▶ The BOE has discussed the use of \$554,712 banked cap generated in 2023-2024
 - ▶ These funds can be incorporated into the tax levy in 2024-2025 or 2025-2026 as health care cost and weighted enrollment cost adjustments were deferred in 2023-2024
 - ▶ The preliminary budget did not include the use of these funds, however, the BOE and subcommittees have met subsequently to discuss emerging facilities needs
- ▶ Absorbs mental health staffing costs previously covered by American Rescue Plan/ESSER grant funding
- ▶ Includes the purchase of upgrading and maintaining technology in order to continue the 1:1 technology initiative district wide

Factors Impacting the Budget

- ▶ Special Education
 - ▶ Additional classroom aides to meet the needs of increased enrollment
 - ▶ Out of district tuition costs
- ▶ Transportation Costs
- ▶ Health Benefit Costs
 - ▶ Increasing health insurance premiums
 - ▶ Decreasing employee contributions to health insurance costs
- ▶ Labor Costs
- ▶ Schools have become dependent on expensive technology. This includes wireless infrastructure to support standardized testing, digital textbooks, computers, printers, servers, and network switches.
- ▶ Federal ESSER grants have been fully utilized
 - ▶ Grant period March 2020-September 2024

SOURCES OF REVENUE



BUDGET REVENUE SUMMARY

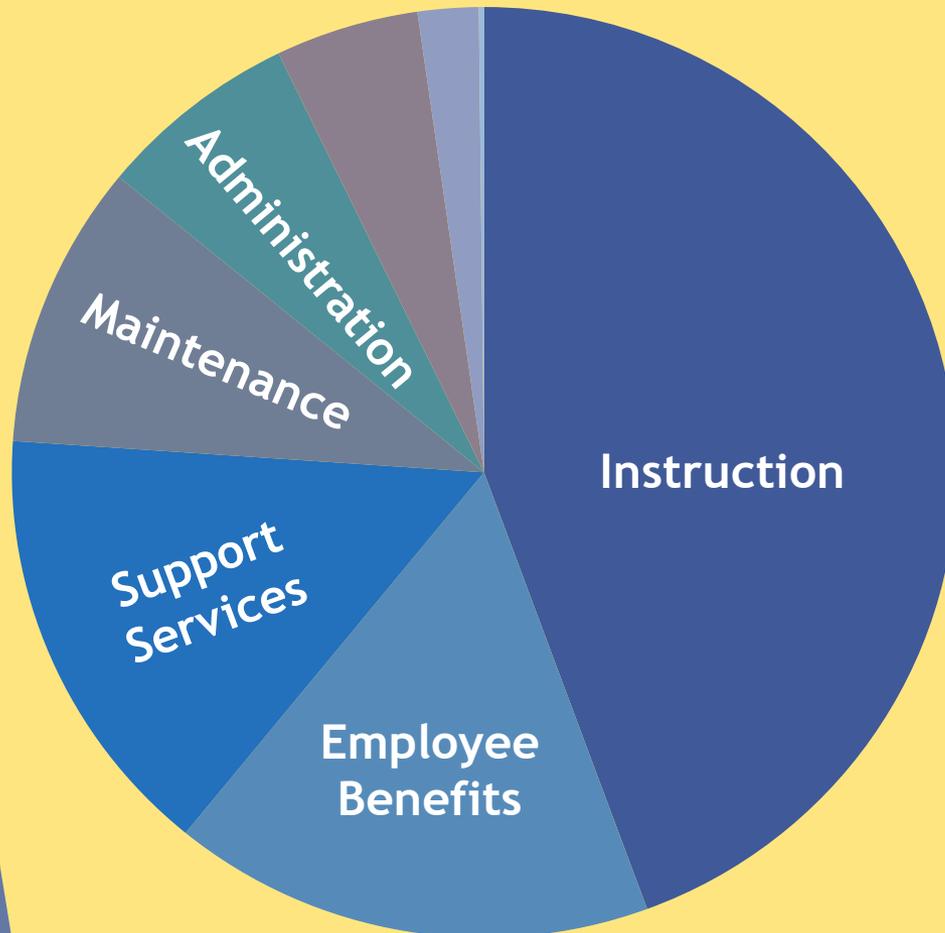
GENERAL FUND	2023-2024	2024-2025	Increase/(Decrease)
WITHDRAW CAPITAL RESERVE	\$0	\$0	\$0
SURPLUS	\$444,010	\$207,909	(\$236,101)
LOCAL TAX LEVY	\$18,144,287	\$18,507,287	\$362,886
MISC. REVENUE	\$100,000	\$100,000	\$0
TUITION REVENUE	\$0	\$0	\$0
INTEREST EARNED ON CAPITAL RESERVE FUNDS	\$95	\$95	\$0
MEDICAID REIMBURSE	\$65,955	\$84,573	\$18,618
EXTRAORDINARY AID	\$50,000	\$75,000	\$25,000
STATE AID	\$2,747,157	\$3,556,467	\$809,310
TOTAL	\$21,551,504	\$22,531,217	\$979,713

DEBT SERVICE

DEBT SERVICE	2023-2024	2024-2025	Increase/(Decrease)
SURPLUS	\$0	\$0	\$0
LOCAL TAX LEVY	\$500,500	\$507,750	\$7,250
TOTAL	\$500,500	\$507,750	\$7,250

- ▶ Bond refinancing in June 2020 resulted in savings of \$635,500 to taxpayers on repayment of bonds issued in 2010
- ▶ Average savings of \$70,478 per year until bond maturity in April 2030
- ▶ \$2,605,000 principal outstanding

HOW DISTRICT FUNDS ARE SPENT

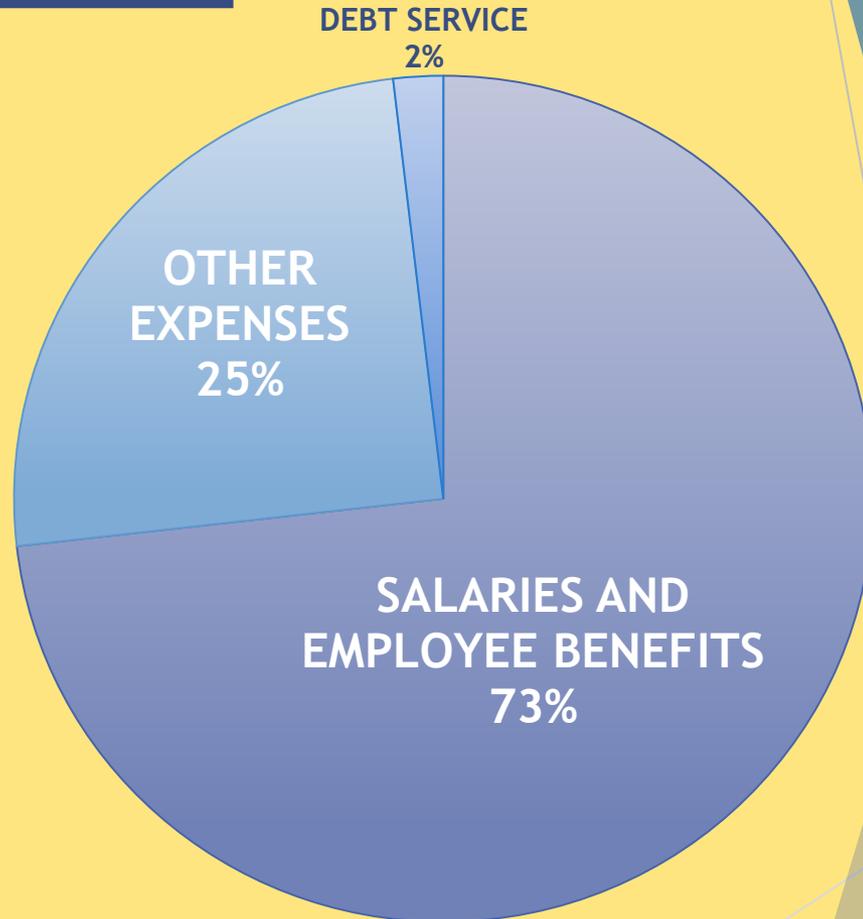


EXPENSES:

- Instruction (44.4%)
- Benefits (16.5%)
- Support Services (15.2%)
- Maintenance (9.8%)
- Administration (6.9%)
- Transportation (4.9%)
- Charter School Tuition (2.1%)
- Capital Outlay (0.2%)

TOTAL BUDGET

SALARIES AND
EMPLOYEE BENEFITS
CONSUME 73% OF
THE OVERALL
BUDGET



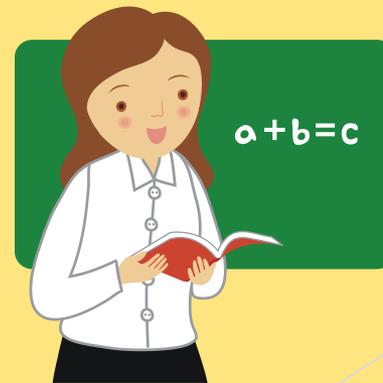
- SALARIES AND HEALTH BENEFITS
- OTHER EXPENSES
- DEBT SERVICE

Focus on Professional Learning 2024-2025

- Maintain partnership with The Madison Institute to remain current on best, research-based instructional practices.
- Continue partnership with Magnolia Group:
 - SEL Behavior Data Team
 - School Data Teams
 - I&RS protocols
 - WIN period
- Focus on student supports for learners displaying difficult behaviors:
 - Restorative Justice
 - Positive Behavior Supports
 - Nurtured Heart
 - NJ4S
 - SiLAS

Focus on Professional Learning 2024-2025

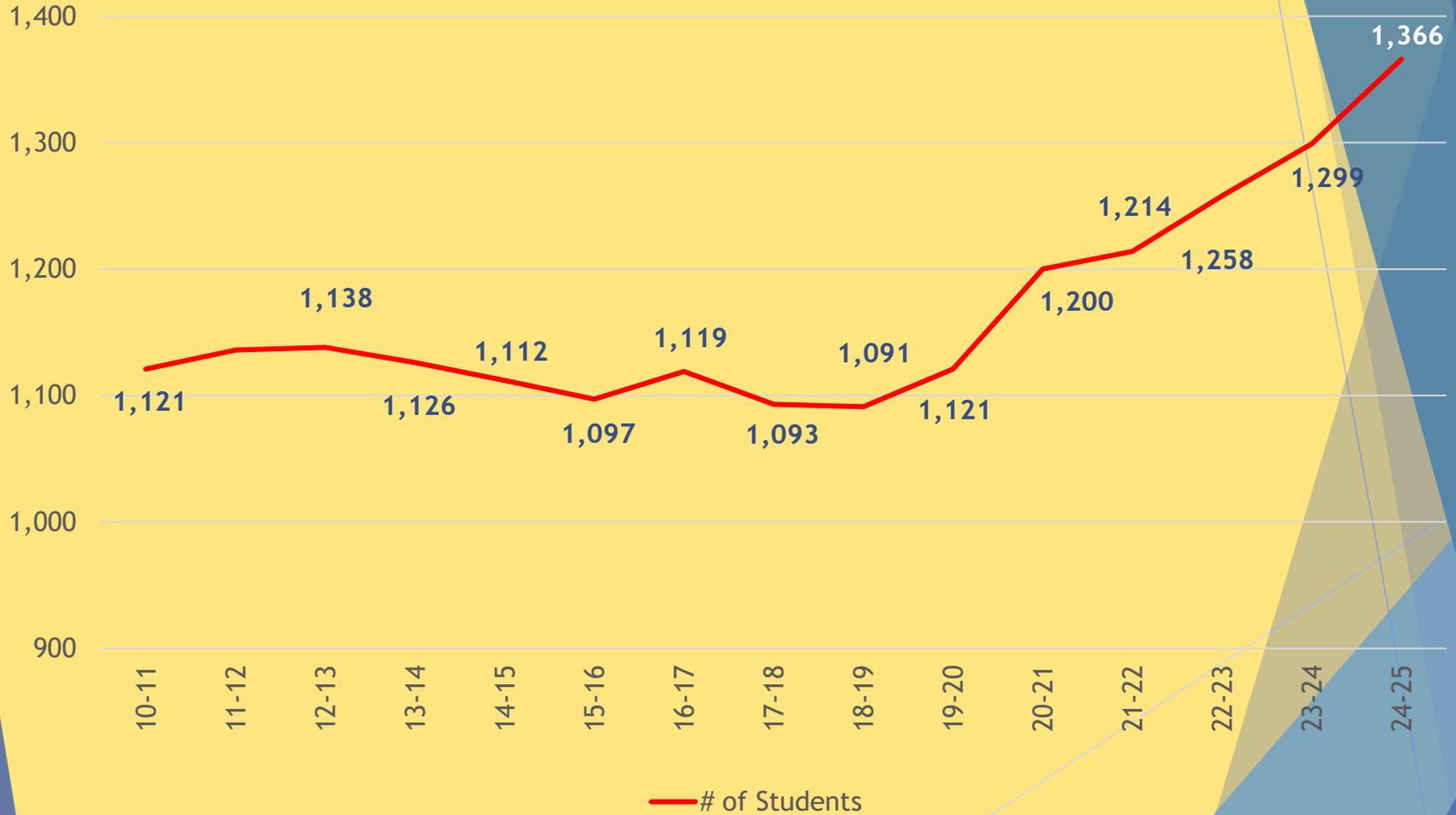
- Professional learning will continue in all content areas. Areas of focus for 24-25 will be:
 - Balanced Literacy/Science of Reading
 - Co-Teaching models
 - 5E model in Science
 - Differentiation and Interventions/BSI
 - Data and Curricular analysis
 - Lesson planning in ATLAS
 - STEM integration
 - MTSS



AVERAGE CLASS SIZE 2024-2025

Grade	Projected Enrollment	# Of Classrooms	Average Class Size
PKD	10 - current projected	1	12 current
PreK	210	14	15
K	101	5	20.2
1	101	5	20.2
2	116	5	23.2
3	109	5	21.8
4	96	5	19.2
5	108	5	21.6
6	107	5	21.4
7	101	5	20.2
8	99	5	19.8

ENROLLMENT HISTORY



FACILITIES/B&G IMPROVEMENTS

2024-2025



Upcoming Projects

- ▶ Roofing repairs and replacement costs
- ▶ Paving and security upgrades
- ▶ Stormwater drainage filter replacement
- ▶ Continued upgrades to HVAC and Indoor Air Quality

Other Considerations

- ▶ Purchase of Early Childhood Center
- ▶ Solar panels on roofs to alleviate costs of roof replacement
- ▶ Transportation - purchase of a bus to alleviate costs
- ▶ Building infrastructure upgrades: fire alarm and building management systems
- ▶ Electric upgrades at CO and Memorial

Challenge

- Future funding

Tax Impact of School Budget

- ▶ Local school district property taxes for the average home assessed at \$347,665 will increase from \$3,803 to \$3,880, or \$77 per year.

- ▶ **TAX CALCULATION:**

The tax rate increases from \$1.094 cents per hundred to \$1.116 cents per hundred or 2.2 tax points. This is calculated by dividing the assessed value of the home by 100 and then multiplying by \$1.116 for local school tax.

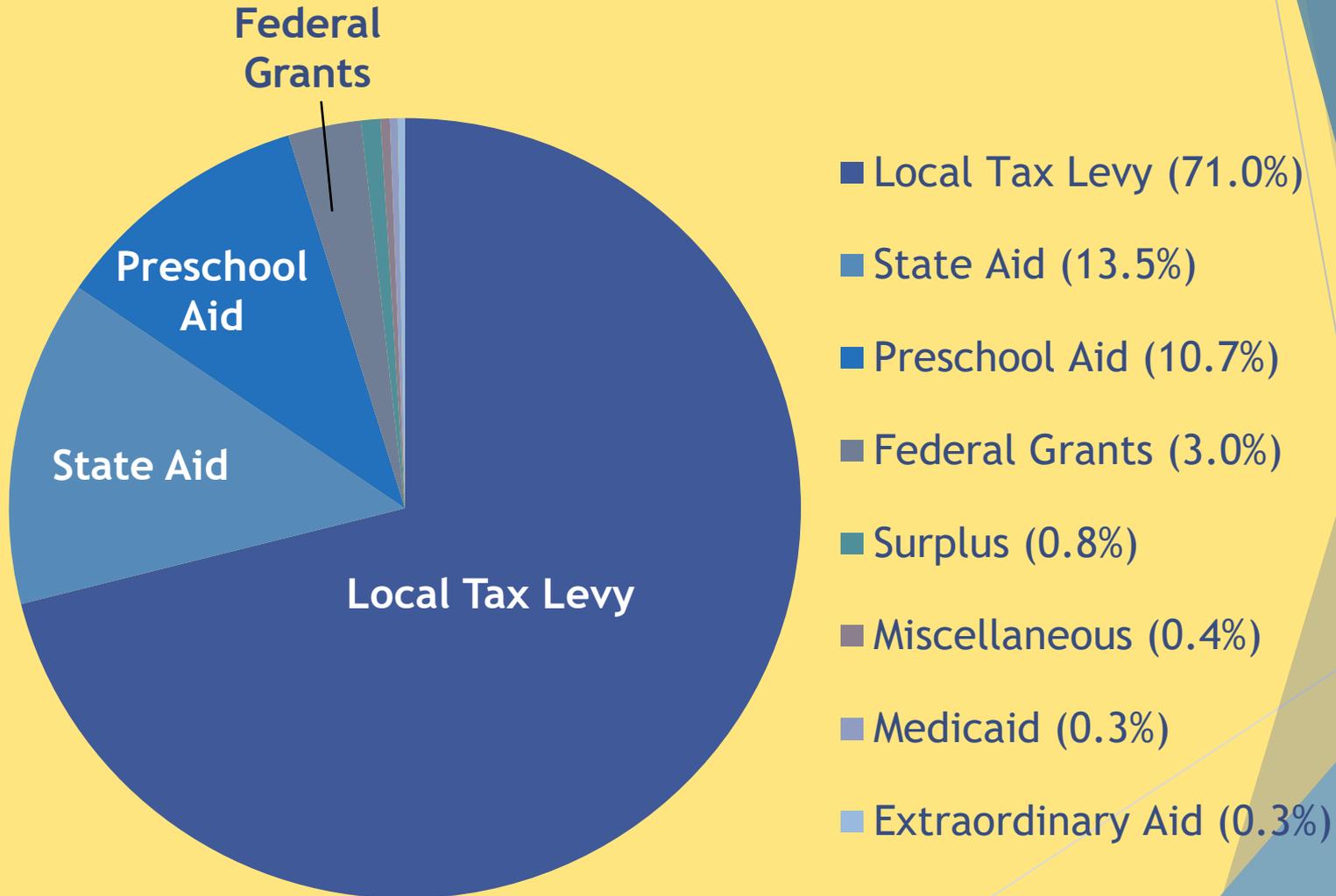
Tax Impact of School Budget

- ▶ State aid increases are not guaranteed in future years
 - ▶ 2023-2024 and 2024-2025 state aid increases result in a reduced impact on the local community
 - ▶ Tax levy as proposed = \$18,507,173
 - ▶ Excludes tax levy for debt service
 - ▶ Allowable tax levy = \$19,061,885
- ▶ Consideration has been given to the use of banked cap, up to \$554,712
 - ▶ The BOE should be prepared to utilize the banked cap, as state aid increases are not guaranteed
 - ▶ Deferring these funds will result in a larger increase to the local tax levy when utilized

Budget Revenue Summary - ALTERNATE

GENERAL FUND	2023-2024	2024-2025	Increase/(Decrease)
WITHDRAW CAPITAL RESERVE	\$0	\$0	\$0
SURPLUS	\$444,010	\$207,909	(\$236,101)
LOCAL TAX LEVY	\$18,144,287	\$18,688,733	\$544,446
MISC. REVENUE	\$100,000	\$100,000	\$0
TUITION REVENUE	\$0	\$0	\$0
INTEREST EARNED ON CAPITAL RESERVE FUNDS	\$95	\$95	\$0
MEDICAID REIMBURSE	\$65,955	\$84,573	\$18,618
EXTRAORDINARY AID	\$50,000	\$75,000	\$25,000
STATE AID	\$2,747,157	\$3,556,467	\$809,310
TOTAL	\$21,551,504	\$22,712,777	\$1,161,273

Sources of Revenue - ALTERNATE



Tax Impact of School Budget - ALTERNATE

- ▶ Local school district property taxes for the average home assessed at \$347,665 will increase from \$3,803 to \$3,918, or \$115 per year.

- ▶ **TAX CALCULATION:**

The tax rate increases from \$1.094 cents per hundred to \$1.127 cents per hundred or 3.3 tax points. This is calculated by dividing the assessed value of the home by 100 and then multiplying by \$1.127 for local school tax.

Questions?

Thank you for your continued
support of the children of the
Woodland Park School
District.

Please submit any questions to the Business Administrator
at pmurphy@wpschools.org