

ORCSD 2022-2023 Budget Options for Dec 1, 2021 board meeting

The Added Positions (A-E) and Total Revenue and Expenses (1-7) options are intended to reflect the discussion from the Nov 17, 2021 school board meeting and Nov 18, 2021 school board budget workshop.

A suggested approach is:

1. The board selects which “Added Positions” to include (option A-E or a modification of these).
2. Then the board selects which “Total Revenue and Expense” to include (option 1-6 or a modification of these) to align with added positions.
3. Reduce the use of reserve funds or restore from cuts to match expenses and revenues (for example, option B requires \$196,000, and Option 1 provides \$202,000, so reserve funds used could be reduced from \$900,000 to \$894,000 to balance the budget).

Combinations of Added Positions Table

Option	A	B	C	D	E
Positions included	Elem K teacher*	Elem K teacher*	Elem K teacher*	Elem K teacher*	Elem K teacher*
	Mandarin teachers (2)*	Mandarin teachers (2)*	Mandarin teachers (2)*	Mandarin teachers (2)*	Mandarin teachers (2)*
	ORMS Custodians (2)*	ORMS Custodians (2)*	ORMS Custodians (2)*	ORMS Custodians (2)*	ORMS Custodians (2)*
		K-4 Math/Science Spec.	K-4 Math/Science Spec.	K-4 Math/Science Spec.	All proposed additions on “yellow sheets” (incl. elem world language with OWL, leaves 1 tutor in ESSER)
		MTSS & Writing intervention (2)	MTSS & Writing intervention (2)	MTSS & Writing intervention (2)	
		DEIJ Coordinator @ 100%	DEIJ Coordinator @50%		
Funds needed	\$ 0	\$ 196,000	\$ 326,000	\$ 261,000	\$ 629,000

* = included in core Fund 10 proposed budget, no additional “funds needed” for these positions.

Total Revenue and Expense Options

The baseline for revenue and expense options shown (Option 1) is the scenario that was on the 11/18/21 “REVISED” proposal with \$202,000 available for position/program additions based on reductions from special ed/speech (\$42,000), moving accounting software purchase to FY2022 (\$70,000), Cafeteria furniture deferral (\$25,000), and School Nutrition funds not needed (\$28,000). This option utilizes \$900,000 in reserve funds from the emergency (\$500,000), facilities capital (\$300,000), and benefits stabilization funds (\$100,000).

Total Revenue and Expense Options Table (changes from baseline scenario are **bold underlined**)

Option #	1	2	3	4	5	6	7
Description	Baseline	Dr. Morse 11/18 memo without unidentified cuts	Dr. Morse 11/18 memo including \$50k unidentified cuts	Dr. Morse 11/18 memo including \$50k unidentified + \$20k comm cut	Baseline without use of Benefits Stabilization Fund	"No yellow sheets" Use baseline cuts without added positions	"Do everything" Option 4 + additional \$301.3k tax revenue
Additional reductions (from baseline)	none	Curriculum, \$25k Field trips, \$7.7k MS Equipment, \$10k Athletic Rehab, \$10k Graduation, \$3k	Curriculum, \$25k Field trips, \$7.7k MS Equipment, \$10k Athletic Rehab, \$10k Graduation, \$3k Undefined, \$50k	Curriculum, \$25k Field trips, \$7.7k MS Equipment, \$10k Athletic Rehab, \$10k Graduation, \$3k Undefined, \$50k Communications, \$20k	none	None	Curriculum, \$25k Field trips, \$7.7k MS Equipment, \$10k Athletic Rehab, \$10k Graduation, \$3k Undefined, \$50k Communications, \$20k
Total Additional Reductions	\$ 0	<u>\$ 55,700</u>	<u>\$ 105,700</u>	<u>\$ 125,700</u>	\$ 0	\$ 0	<u>\$ 125,700</u>
Additional revenue (from baseline)	none	none	none	none	Do not use Benefits Stabilization \$100k	Do not use Benefits Stabilization \$100k	Additional apportionment (taxes) \$301.3k
Funds available to add positions	\$ 202,000	<u>\$ 257,700</u>	<u>\$ 307,700</u>	<u>\$ 327,700</u>	\$ 202,000	<u>\$ 0</u>	<u>\$ 629,000</u>
Fund 10	\$ 50,571,956	\$ 50,571,956	\$ 50,571,956	\$ 50,571,956	\$ 50,571,956	<u>\$ 50,369,956</u>	<u>\$ 50,873,256</u>
Fund 21,22,23	\$ 1,465,050	\$ 1,465,050	\$ 1,465,050	\$ 1,465,050	\$ 1,465,050	\$ 1,465,050	\$ 1,465,050
Warrants	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Total expenditures	\$ 52,412,006	\$ 52,412,006	\$ 52,412,006	\$ 52,412,006	\$ 52,412,006	<u>\$ 52,210,006</u>	<u>\$ 52,713,306</u>
Reserve funds used	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000	<u>\$ 800,000</u>	<u>\$ 800,000</u>	\$ 900,000
Revenue and Credits	\$ 6,924,792	\$ 6,924,792	\$ 6,924,792	\$ 6,924,792	<u>\$ 6,824,792</u>	<u>\$ 6,824,792</u>	\$ 6,924,792
Amount to be apportioned to towns	\$ 45,487,214	\$ 45,487,214	\$ 45,487,214	\$ 45,487,214	<u>\$ 45,587,214</u>	<u>\$ 45,385,214</u>	<u>\$ 45,788,514</u>
% Increase in amount to be apportioned from 2021-2022	4.10%	4.10%	4.10%	4.10%	<u>4.33%</u>	<u>3.87%</u>	<u>4.79%</u>