

2023-2024 BUDGET HEARING

Lennox School District #41-4
Angela Arlt - Business Manager

General Fund Revenue Budget Highlights

TOTAL BUDGET - \$9,063,760

❖ State funding formula

- Target statewide average teacher salary of \$59,659.25 – 7% increase
- Target student to teacher ratio – ours is 15 to 1
- District's target number of teachers =
 - ❖ Fall enrollment ÷ Target student to teacher ratio
 - ❖ Budgeted 1,160 ÷ 15 = 77.33; Actual – 73.45
- District's total instructional need =
 - ❖ Target # of teachers x (Target average teacher salary x 29% for benefits)
 - ❖ 77.33 x (\$59,659.25 x 1.29%) = \$5,951,607
- District's total need for State Aid =
 - ❖ Total Instructional need x 38.78% for overhead or instructional costs
 - ❖ \$5,951,607 x 1.3878% = \$8,259,640

General Fund Revenue Budget Highlights

❖ District's State Aid =

- LEP Adjustment – ESL students: 25% weight
 - 8 students qualified for the LEP Adjustment - \$14,241
- District's total need for State Aid = $\$8,267,967 + \$14,241 = \$8,273,881$
- District's total need for State Aid - FY 2024 local effort or property taxes – Other Revenue Equalization: $\$8,273,881 - \$3,028,225 - \$466,034 = \$4,779,622$

❖ 2023 Levies payable 2024

- Ag \$ 1.320
- Owner Occupied \$ 2.954
- Other \$ 6.113

❖ \$5,000 increase in Utility Tax

General Fund Revenue Budget Highlights

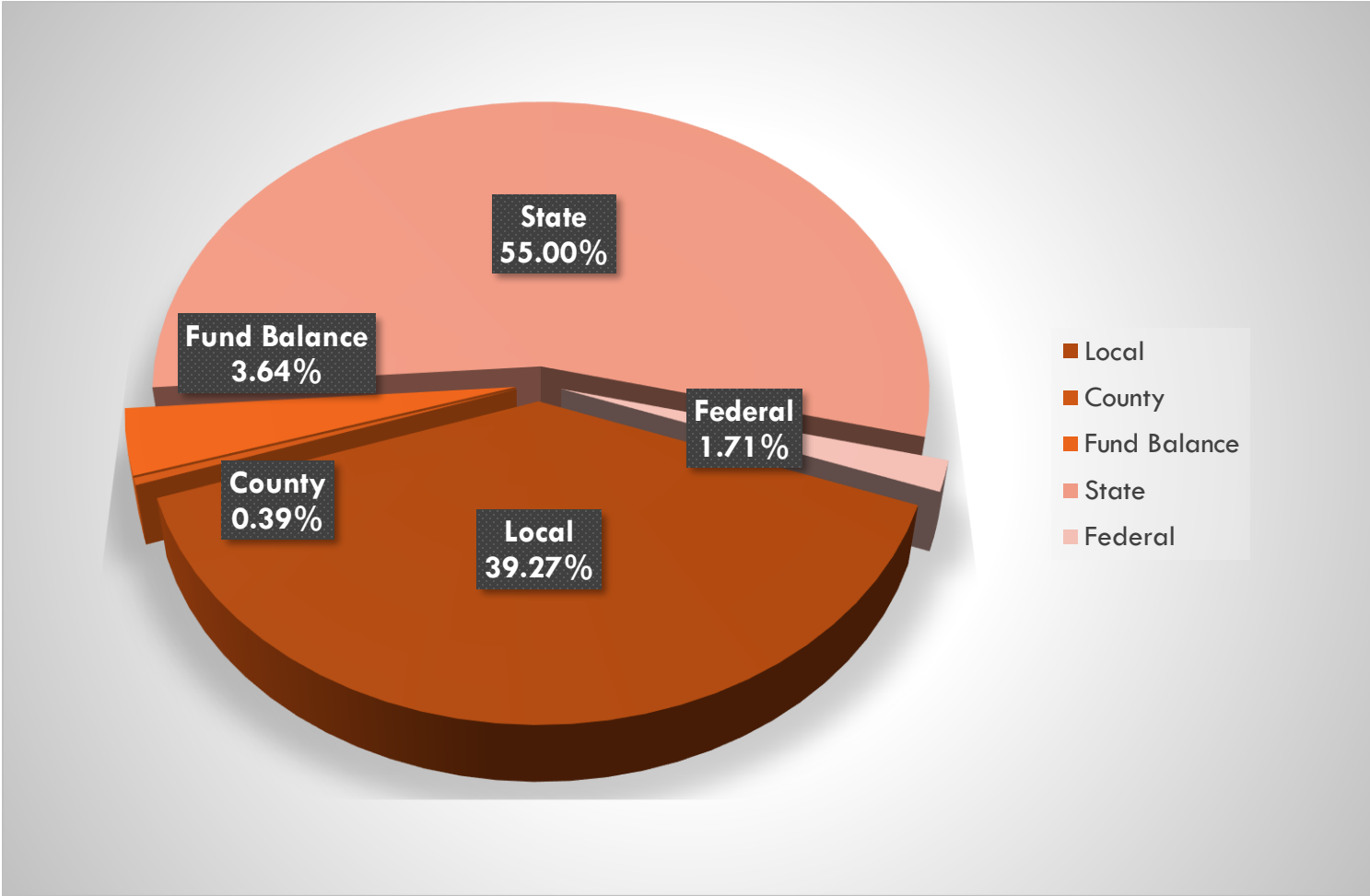
- ❖ \$8,000 increase to State Apportionment
- ❖ \$20,000 increase to Bank Franchise Tax
- ❖ \$56,000 increase to Title I funds
- ❖ \$9,000 decrease in Title II funds
- ❖ \$329,606 of fund balance to balance the budget

Fall Enrollment History

2017-2018	1,079
2018-2019	1,123.75
2019-2020	1,141.02
2020-2021	1,135.53
2021-2022	1,137.84
2022-2023	1,157.28
2023-2024	Budgeted 1,160

- ❖ State Aid is based on the fall enrollment count for school districts. The fall enrollment count is taken the last Friday in September.

General Fund Revenue 2023-2024



General Fund Expenditure Budget Highlights

TOTAL BUDGET - \$9,063,760

- ❖ Districts must meet or exceed their FY 2017 average teacher compensation
 - Our FY 2017 average teacher compensation - \$54,150
 - Includes teacher salary and benefits
 - Estimated FY 2024 average teacher compensation - \$67,900
- ❖ \$2,000 increase to the certified base salary
- ❖ Increase for years of experience - \$100 increase years 2 - 4 and years 6 -10; \$1,000 increase at year 5; and \$200 increase for each year after 10
- ❖ 3% increase for classified staff and \$.50/hour increase to staff with 5 or more years of experience, and \$.10/hour for every year above 10 years of experience

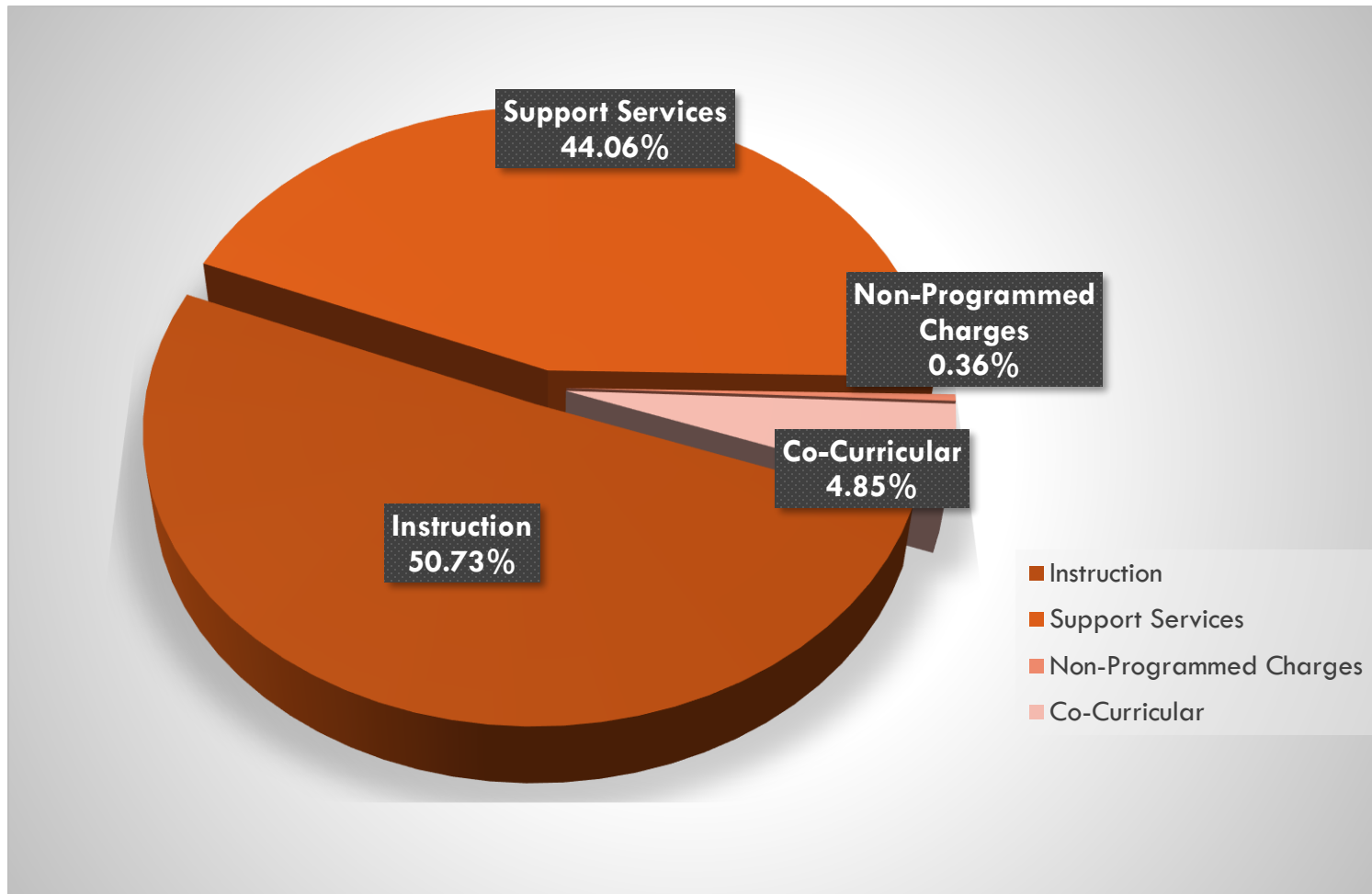
General Fund Expenditure Budget Highlights

- ❖ District health insurance contributions for staff – \$483/month-single premium and \$900/month-family premium
- ❖ Increased 2nd grade from 2 sections to 3 sections
- ❖ Reduced 3rd grade from 3 sections to 2 sections
- ❖ Staff additions:
 - ❖ .8 Activities Director
- ❖ Teachwell student spots remain at 3
- ❖ Increased ELL teacher from .10 to .15 FTE and additional help from a high school teacher during their planning time and an ELL aide
- ❖ Reduced Carroll Institute prevention services from 5 days to 2 days a week due to loss of ESSER funds

General Fund Expenditure Budget Highlights

- ❖ Title I grant will fund 1 FTE teacher and 1 aide at Lennox Elementary
- ❖ Using the Title II, Part A grant to help pay for an additional 2nd grade teacher and professional development
- ❖ Title IV, Part A - \$10,000 will be used for behavior training
- ❖ Early retirement payments – 1 teacher and 1 director
- ❖ Property insurance increased by \$50,000 due to the Tornado
- ❖ Increased electrical, natural gas, garbage, and water/sewer costs
- ❖ No other large increases or decreases to expenditures

General Fund Expenditures 2023-2024



Capital Outlay Fund

Revenue Budget Highlights

TOTAL BUDGET - \$2,638,291

- ❖ The maximum property tax revenue cannot increase annually more than 3% plus the growth factor.
 - Growth = new construction in your school district – budgeted 2%
- ❖ Reappraisal increases/decreases have no effect on this calculation
- ❖ Capital Outlay request must be made in dollar amount
 - The maximum dollar amount cannot be more than \$3.00/thousand when calculated into a levy amount
- ❖ \$36,680 in E-Rate money for technology purchases

Capital Outlay Fund

Revenue Budget Highlights

- ❖ \$170,000 Sioux Falls School District minor boundary tax payment
- ❖ \$44,275 Clean Diesel Grant for one propane bus

CAPITAL OUTLAY PROJECTS AND PURCHASES FOR 2023-2024

Curriculum

- ❖ Reading/English/Language Arts curriculum
- ❖ Other miscellaneous textbooks and instructional software

Technology

- ❖ Student/staff laptops and desktops, monitors, webcams, notebook, TV's, and software licenses
- ❖ UPS, switches, and access ports – 50% funded with E-Rate money

Operation and Maintenance

- ❖ Worthing Elementary School
 - Concrete repairs
 - HVAC improvement project
- ❖ Lennox Elementary School
 - Parking Lot
 - Concrete repairs

CAPITAL OUTLAY PROJECTS AND PURCHASES FOR 2023-2024

Operation and Maintenance

- ❖ Lennox Elementary School
 - HVAC improvement project in the 4th grade rooms
- ❖ LWC Intermediate School
 - Painting the hallways and cafeteria
 - Water fountains
 - Interior gym doors
 - Entryway rugs
- ❖ Lennox High School/LWC Junior High School
 - Concrete repairs
 - Parking lot repairs
 - Exterior lighting

Miscellaneous

- ❖ Carpet Extractor

CAPITAL OUTLAY PROJECTS AND PURCHASES FOR 2023-2024

Transportation

- ❖ Propane bus
- ❖ Suburban

Co-Curricular Activities

- ❖ Football helmets
- ❖ Uniforms and warm-ups
- ❖ Tennis courts
- ❖ Band instruments

Debt

- ❖ Principal and interest payments on Capital Outlay Certificates
- ❖ Leases – copiers and Worthing phone system

Special Education Fund Revenue Budget Highlights

TOTAL BUDGET - \$2,586,718

- ❖ 7% increase to the disability allocations for State Aid
- ❖ State Aid based on enrollment and December child count – 196 students
 - Increase of 9 students – 5%
- ❖ Taxes received - \$1.574/thousand dollars of valuation
- ❖ Slight increase in Federal IDEA revenue
- ❖ All other revenue similar to last fiscal year
- ❖ Use of fund balance -\$135,670

Special Education Fund

Expenditure Budget Highlights

TOTAL BUDGET - \$2,586,718

- ❖ \$2,000 increase to the certified base salary
- ❖ Increase for years of experience - \$100 increase years 2 - 4 and years 6 -10; \$1,000 increase at year 5; and \$200 increase for each year after 10
- ❖ 3% increase for classified staff and \$.50/hour increase to staff with 5 or more years of experience, and \$.10/hour for every year above 10 years of experience
- ❖ District health insurance contributions for staff - \$483/month-single premium, \$900/month-family premium
- ❖ 10 students at a day program
- ❖ 2 additional speech-language pathologists

Food Service Fund

Revenue Budget Highlights

TOTAL BUDGET - \$890,900

❖ Food Service prices:

- Adult Lunch \$4.85
- Student Lunch
 - JK-6 \$3.10
 - 7-12 \$3.30
- Adult Breakfast \$2.75
- Student Breakfast \$1.90

❖ Federal reimbursement – based on qualifying free and reduced students

❖ Commodities received from Federal Government

Food Service Fund

Expenditure Budget Highlights

TOTAL BUDGET - \$890,900

- ❖ 3% increase for classified staff and \$.50/hour increase to staff with 5 or more years of experience, and \$.10/hour for every year above 10 years of experience
- ❖ District health insurance contributions for staff - \$483/month-single premium, \$900/month-family premium
- ❖ Depreciation expense - \$24,000 non-cash expense
- ❖ No other major changes to expenditures

Preschool/OST Fund Revenue Budget Highlights

TOTAL BUDGET - \$424,768

- ❖ Tuition Rates for preschool : \$190/month full-time; \$100/month for part-time
 - Budgeted 50 total (morning and afternoon) students for Lennox and 15 students for Worthing
- ❖ Totally Kids – School year fee schedule and summer fee schedule
 - Average 60 children after school in Lennox during school year and 26 in Worthing
 - Average 125 children during the summer
- ❖ Budget also includes fees for driver's education, ACT prep, and summer band lessons

Preschool/OST Fund

Expenditure Budget Highlights

TOTAL BUDGET - \$424,768

- ❖ 3% increase for classified staff and \$.50/hour increase to staff with 5 or more years of experience, and \$.10/hour for every year above 10 years of experience
- ❖ District health insurance contributions for staff - \$483/month-single premium, \$900/month-family premium
- ❖ Budget includes expenses for driver's education, ACT Prep, and summer band lessons
- ❖ No other major changes to expenditures