

Special School Board Meeting
Wednesday, December 21, 2022, 5:00 PM
Middle School IMC
9302 Schofield Ave.
Weston, WI 54476



– A G E N D A –

Upon request to the Executive Assistant to the Superintendent, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

- I. Call to Order**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Budget Workshop**
- V. Adjourn**

2

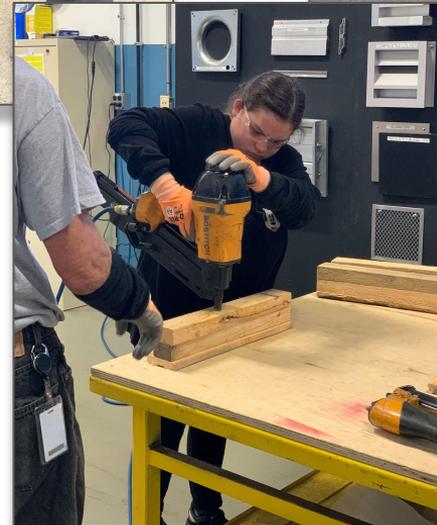
Strategic Finance Board Retreat Part 2

Financial Reality of DCE, Priorities, and Exploring Revenue Solutions

December 21, 2022@ 5:00 pm



WELCOME!



TOPICS

Dec. 7 Recap

Summary of 2023-2024 Assumptions

ESSER Impact to Current Fund Balance

Exploring Solutions

Co-create Next Steps

DCE GOALS

5

Great Place to Learn

GOALS

LITERACY

- Develop young readers, thinkers and problem solvers. Ensure that each elementary student meets or exceeds expected literacy and math growth.

PORTRAIT OF A GRADUATE

- Develop pathways that connect D.C. Everest students with the world. Provide opportunities for every D.C. Everest student to graduate with meaningful academic, service and community-based experiences.

Great Place to Work

GOALS

COMPENSATION

- Create and implement flexible compensation that values the unique circumstance of each employee.

PROFESSIONAL DEVELOPMENT

- Enhance and integrate a goal-aligned professional learning system that is choice-driven for every employee.

Great Community

GOALS

FISCAL RESPONSIBILITY

- Incrementally shift resources to support inclusive, innovative learning opportunities while establishing a stable tax levy rate.

DIVERSITY & INCLUSION

- Attract and retain a diverse group of individuals to better reflect our community and student body, and foster an inclusive environment for all learners and employees.

COMMUNITY LEARNING CENTER

- Create a vision and execution plan for an Early Evergreens Academy in collaboration with the community.

EQUITY & INNOVATION

Each of the D.C. Everest Area School District's goals is designed to promote equity and innovation — fostering a culture that provides each individual with the tools and opportunities they need to succeed now and into the future.

4

**Economic Factors
DCE Everest Funding
DCE 2023-2026 Scenarios
Wisconsin School Funding**

PROJECTIONS

DCE 2022 - 2026		22-23	23-24		CRUCIAL POINT: Even with a \$200 / member increase in 23-24, if we continue current spending plans we will be another <u>\$2,340,000</u> short.
REVENUE SCENARIO 1	State Budget	BASE	\$200 / Mem	+\$2.9M	
	Base Revenue +	\$63,181,999	+\$1.45M		
REVENUE SCENARIO 2	State Budget	BASE	\$0 / Mem	+\$0	
	Base Revenue +	\$63,181,999	+\$0		
EXPENSES: BASIC NEEDS		-\$595,000 (+Adds +Trans, Utilities)	\$-3,790,000(+)	-\$4,900,000(+)	< +\$2,000,000 in 24-25 (CTSP + H. INS.)

23-24 Base Expenses - Cost of Doing Business

Current Staffing	Current Teacher + Staff Pay Plan	Insurance Benefit	Current School / Dept. Allocations	The Middle - Phase 2 Copy Contract	Total 23-24 Investments
Neutral	-\$1,000,000	-\$400,000	-\$500,000 (Curriculum) -\$40,000 (4K Contract)	-\$1,500,000 -\$350,000	\$3.79 Million

DCE's 2023-2024 ASSUMPTIONS RECAP: *Sustain*

8

The shortfall of **\$2.34 million** is based on...

...assuming the revenue limit increases by \$200 per member.

...assuming we will make the following investments:

1. Provide an approximate 3% raise across all employee groups	(\$1,000,000)
2. Insurance premiums will increase 7%	(\$400,000)
3. Continue the established curriculum investments	(\$500,000)
4. Complete Phase 2 of the Senior High Campus project	(\$1,500,000)
5. Renew our contract for copiers	(\$350,000)
6. Honor historical yearly increases in vendor / partner contracts	(\$40,000+)

REVENUE ADD = **\$1,450,000**

EXPENSE ADD = **\$3,790,000**

PROJECTED Shortfall = **\$2,340,000**

Our directors are leading teams via 5-Year Planning.

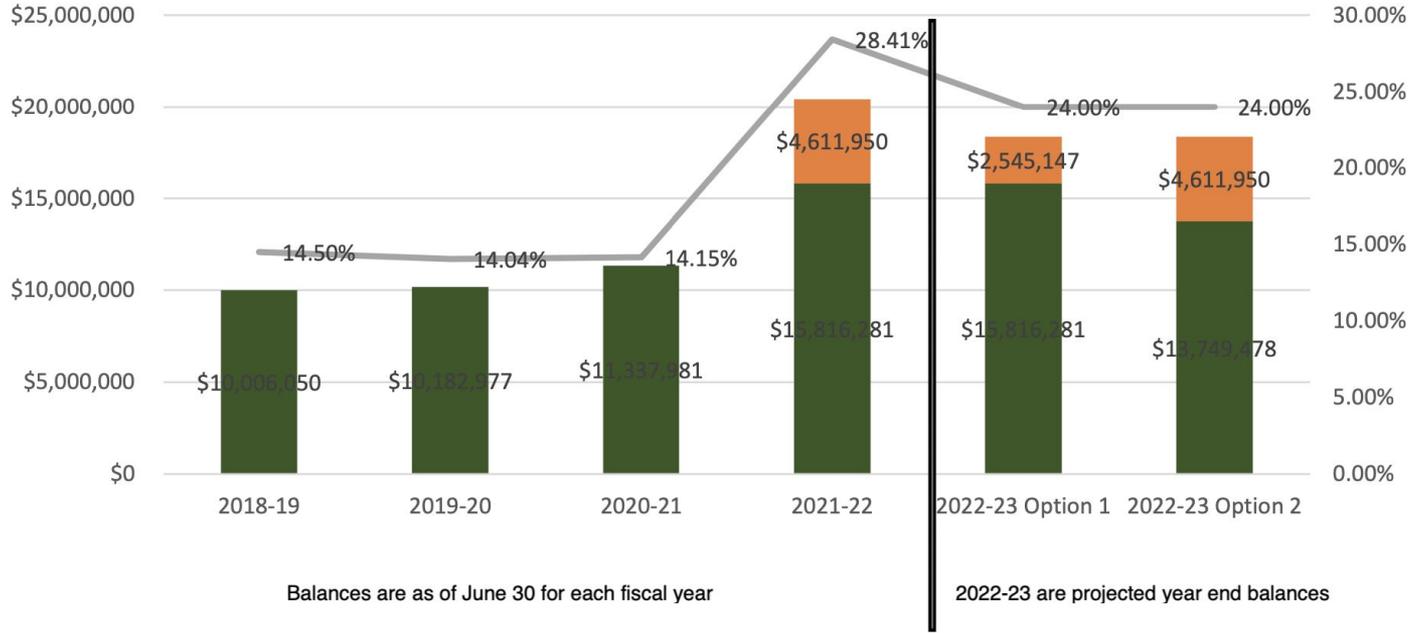
5-Year Planning is research and development with support across all departments of DCE.

The following enhancements are rising to the top of this iterative process.

1. *Class Size: Student to Teacher Ratio*
2. *Mental Wellness*
3. *Market Aligned Salaries and Wages*
4. *Equity in Benefits for Support Staff*

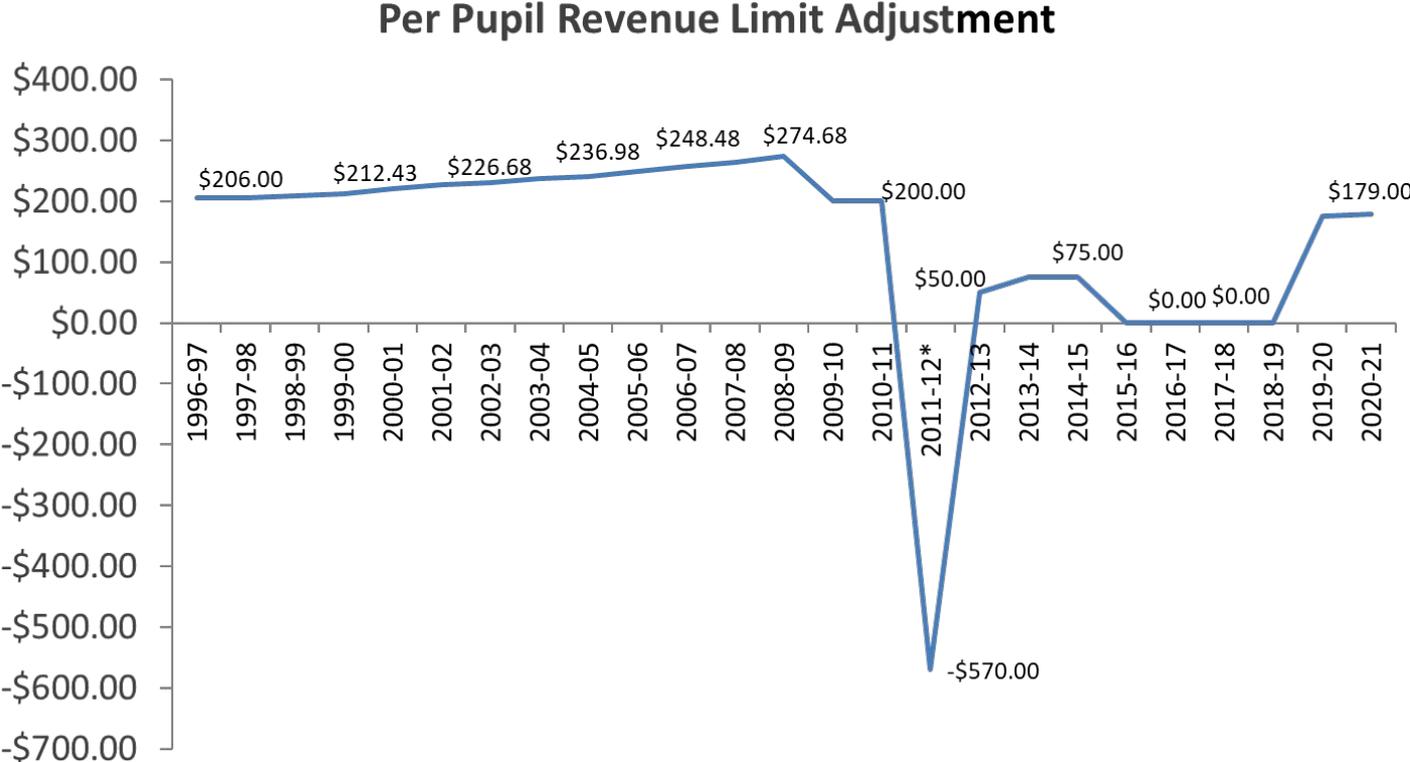
FUND BALANCE POLICY ANALYSIS

Fund Balance Analysis
D.C. Everest School District



Fund Balance
 ESSER Value
 % of Expenses

History of Per Pupil Increases



SOLUTIONS

SOLUTIONS

13

The only way a district with declining membership can increase revenue outside the limit is to partner with the community and *pass an operational referendum*.

Or, a district can use a *cut and cost avoidance* strategy to ensure balanced budgets.

We can be mindful of the short-term strategy to use fund balance.

Or, we can *hope* to be provided *historic revenue limit increases* (\$555 est.) in 23-24 and (\$755 est.) in 24-25.

What do we know?
What do we wonder?
What have we learned?

About the following solutions:

Leverage Fund Balance
Expenditure Efficiencies
Revenue Enhancements

WISCONSIN OPERATIONAL REFERENDA

15

Overall, 64 of the 81 referenda on Nov. 8 ballots around Wisconsin passed. For the year, that makes 133 of 166 approved, following a trend in recent years of support for school referendums at the same time more districts are asking for them.

Dan Rossmiller, government relations director for the Wisconsin Association of School Boards, said he's not surprised to see high rates of support for local ballot measures, especially as districts face challenging fiscal environments and declining enrollment that exacerbates a lack of state funding increases.

“To a certain extent, in some districts, they've grown accustomed to that, that we're going to have to come and rescue the schools, because the state just isn't doing the job,” Rossmiller said. “I think they can see where their dollars are going.”

NEXT STEPS

16

December 21, 2022	Regular Board of Education Meeting
January (mid) 2023	Culmination of Market Compensation Study
Winter 2023	School and Department 5-Year Planning
January 24, 2023	Regular Board of Education Meeting

15

THANK YOU

17

On behalf of our entire leadership team, we thank the Board for their time, efforts, and dedication to all of our learners.

We look forward to continuing to partner with the community to continue to do the best things for all the kids.

16