

## **Work Session**

Monday, March 13, 2023 7:00 PM

Waconia High School - Room C107, 1650 Community Drive, Waconia, MN 55387

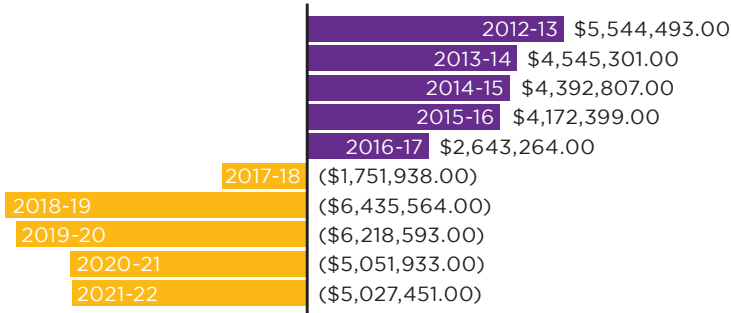
- 1. Administrative Team Presents Budget Adjustments  
per the WREAP Plan**

# 2023-24 Budget Adjustments FACT SHEET

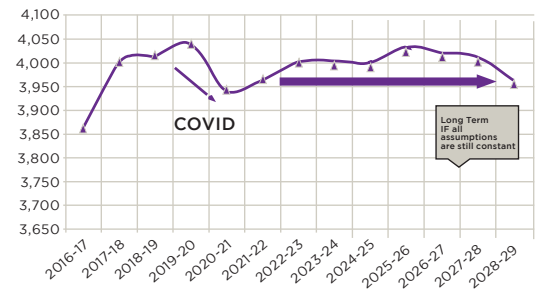


Why is ISD 110 engaged in a budget adjustment process for the 2023-24 fiscal year? Due to relatively flat enrollment and expenditures outpacing revenues, the District has been in Statutory Operating Debt and has maintained a negative general fund balance since the 2017-18 fiscal year. Current projections show that the District will end the current fiscal year with a negative \$6.2 million general fund balance.

## 10 Year Unreserved General Fund Balance History



## Enrollment History and Future Enrollment Projections



E-12 Enrollment Trends if all assumptions are constant: Short Term average forecast around just 4,000

## Proposed Adjustments

ISD 110 leadership, including the School Board, Superintendent Gersich and other leaders districtwide are committed to building a budget for the next fiscal year that sets the District on a path toward a healthy financial position. This process, which began in late Fall, has included multiple opportunities for internal staff to engage in the work of identifying potential cost-saving opportunities, an external stakeholder survey, and will include a public comment Special Meeting of the School Board on March 20.

Leadership teams worked together to identify potential adjustments totaling no less than \$4.75 million. Superintendent Gersich presented the Board with these recommended adjustments at the March 13 School Board Work Session.

Proposed Adjustment Totals	
Administration	\$659,000
Instructional & Pupil Support	\$384,051
Operations & Maintenance	\$609,712
Elementary	\$1,173,059
Secondary	\$1,677,302
Athletics & Activities	\$308,808
<b>Total</b>	<b>\$4,811,932</b>

## Notable Adjustments

The notable items below involve a large cost savings or create new revenue. Stakeholders should know that this is not a complete list and that many other reductions will also be made. The complete line-by-line list of adjustments is available online at [isd110.org](http://isd110.org). Scan QR code at right for more information about budget adjustments.



### Administration

- Restructure Teaching & Learning Dept. with the elimination of 2.0 FTE
- Reduce 3.0 FTE through consolidation of technology integration, instructional coaches, and deans of students
- Consolidate Directors of Technology and Teaching & Learning into one Director and one Coordinator position
- Prorate compensation of Communications Director to Community Education
- Place moratorium on district administration performance payments

### Instructional & Pupil Support

- Reduce 4.0 FTE for Educational Support Professionals (ESP)
- Reduce district curriculum expenses
- Delay the replacement of High School Business Education Computer Lab

### Operations & Maintenance

- Reduce 2.0 FTE night custodial staff
- Reduce 1.5 FTE elementary custodial staff
- Reduce custodial, grounds, and maintenance supplies

### Elementary

- Eliminate 3.0 FTE Spanish teachers
- Restructure 5th Grade Band instruction
- Reduce 7.0 FTE Grades 3-5 teachers
- Reduce 2.0 FTE Art teachers as part of specialist restructure

### Secondary

- Middle School schedule restructure, reduce 7.0 FTE Grade 6-8 teachers
- Additional reduction of 5.0 FTE from Grade 6-8 teachers
- Reduce 7.0 FTE Grade 9-12 teachers
- Reinstitute Waconia HS parking fees
- Eliminate 1.0 FTE Media Center ESP position

### Athletics & Activities

- Increase HS activity participation fees
- Reduce assistant HS athletics coaches
- Delay purchase of new athletic uniforms by one year
- Increase price of Middle School (\$4) and High School (\$15) yearbooks



**Administration Budget Adjustments 2023-2024**

Item	Description	Implications	Tier 1	Tier 2	Tier 3
1	Eliminate HumanX vendor	Eliminate HumanX program used to support hiring process, allocation training for hires to human resources department	\$10,000		
2	Reduce School Board travel, public relations, postage, photos, board gifts	Reduce ads, utilize online content and consolidate into communications budget; adjust travel to reflect online learning; reduce costs of board gifts and photos	\$12,500		
3	Business office professional learning, consulting, miscellaneous personal technology.	Reduce travel, and conferences for Skyward by utilizing webinar-based learning options. Reduce consulting for Site Logic Director of Finance onboarding and training.	\$8,135		
4	Reduce Superintendent advertising, supplies, subscriptions, dues, and memberships	Consolidate into communications advertising, reduce purchases and association costs	\$5,500		
5	Prorate usage fees to community education department for communications director	Prorate compensation for Communications Director for usage by Community Education Department	\$35,075		
6	Allocate prorated usage fees to community education department for Mailchimp communications tool	Prorate for usage of communications tool by Community Education Department	\$1,590		
7	Eliminate Social media freelance consulting	Eliminate compensation for freelancer as Director of Communications has assumed responsibility for managing ISD 110 social media.	\$4,800		
8	Reallocation of district clerical position	Reallocation of district clerical position for School Nutrition and Community Education Department responsibilities including centralized enrollment	\$34,000		
9	Pre-employment physicals	Reduce pre-employment physicals to mandated position physicals only	\$9,000		
10	Reduce district printing	New process to eliminate physically printing guidebooks, available online only	\$1,000		
11	Restructure Teaching & Learning, Technology departments	Eliminate 2.0 FTE teaching and learning managers.	\$248,700		
		Reconfigure and consolidate the Director of Technology and Director of Teaching and Learning positions into a Director of Education Services and Technology Coordinator.		\$65,000	
		Reduce 3.5 from 6.5 FTE through consolidation of technology integration, instructional coaches, and deans of students into 2.0 FTE Teaching and Learning Specialists (elementary and secondary TOSAs) to assume tech integration support. Note 1: requires a new model for peer evaluation (PLC) Note 2: 1.0 of coaching positions will be condensed into deans for 2023-24 (COVID funds used for deans)			\$203,700

12	Moratorium district administration performance payments	Moratorium on contract incentives/bonus for district administration (up to 3% of salary per)		\$20,000	
Sub Totals			\$370,300	\$288,700	\$0

Total				<b>\$659,000</b>	
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### Instructional and Pupil Support Budget Adjustments 2023-2024

Item	Description	Implications	Tier 1	Tier 2	Tier 3
1	Reduce Infrastructure hardware & software	Move to a less expensive management system for our Apple devices; Move to a less expensive web filter; Predictions from past set-up costs; adjustments from budget to actual costs; replace GoGuardian	\$51,260		
2	Reduce Neverland software, Screencastify, travel expenses, internet service (ISP) provider budget clean-up	Utilize free tools; Budget reduction for website and ISP (internet service provider), travel expenses alignment matches actuals for in district mileage (tech support)	\$21,000		
3	Delay computer lab replacement	Delay replacement of WHS business education computer lab.	\$45,000		
4	Reduce printers districtwide	Remove stand alone HP printers and utilize uniflow copiers for printing	\$5,000		
5	Reduce 4.0 FTE ESP districtwide	Special Education ESP positions were periodically left unfilled this year due to applicants, meet student needs with current staffing level by increased efficiencies in scheduling and planning.	\$108,000		
6	Reduce special education instructional budget by 35%	Reduce special education curriculum such as consumable workbooks, materials, and online subscriptions.	\$36,000		
7	Reduce online supplemental subscriptions	Online subscriptions that are supplemental will not be renewed. Only online programs that accompany core curriculum will be maintained.	\$15,522		
8	Reduce health services staff development, travel and supplies	Utilize free staff development opportunities to health staff via online resources resulting in decrease in travel expenditures and supplies.	\$3,700		
9	Pre-K compensation for health service coverage and early childhood family education (ECFE) screening nursing time	Reimbursement for health services coverage Pre-K, ECFE screening will be covered internally with current staff.	\$9,120		
10	Adjust District Health Manager supervision of health office at parochials	Health Services Manager currently supervises and oversees parochial school health coordination	\$5,000		
11	Reduce travel, conferences, staff development subs, and outside consultants.	Some partnerships have ended (HumanEx, YMCA). Teaching and Learning will absorb the curriculum training for new teachers or teachers transitioning to a new grade level instead of hiring curriculum consultants.	\$27,191		
12	Reduce District curriculum expenses including consumable workbooks for elementary and new curriculum allotment for middle school science	Consumable workbooks will be reduced (need to monitor to ensure no significant increase to copy costs.) Maximize efficiency in the implementation of new middle school science curriculum.	\$40,178		
13	Reduce health associate coverage districtwide by 0.4 FTE	Reduce current health associate vacancy by 0.4 FTE, restructure current health services personnel to cover district buildings	\$17,080		
Sub Totals			\$384,051	\$0	\$0

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Total	<b>\$384,051</b>
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### Operations and Maintenance Budget Adjustments 2023-2024

Item	Description	Implications	Tier 1	Tier 2	Tier 3
1	Reduce night crew custodial staff via attrition	Reduce 2.0 FTE custodian (1.0 FTE WHS, 1.0 FTE WMS) and reallocate responsibilities and increase efficiency. Note: open positions will not be filled.	\$95,000		
2	Reduce additional summer support	Summer worker specific to community education programming shifted to community education as needed	\$4,000		
3	Shift to internal mail delivery	Capture internal mail services back to staff in the district (has been piloted this year to prove model)	\$12,000		
4	Prorate School Nutrition custodial expenses	Prorate custodian expense to food services fund for cost of services to serve meals	\$21,000		
5	Prorate Community Education buildings and grounds expenses	Prorate buildings and grounds expenses to community education fund for related programming costs	\$16,000		
6	Prorate Community Education materials (fertilizer) expenses	Prorate buildings and grounds fertilizer expense to community education fund for related programming costs	\$15,000		
7	Increase operational efficiency and renegotiate contracts for services	Reduced cost for phone services, fire and sprinkler inspection fees, security system, travel expenses, maintenance contracts, water/sewer/garbage	\$65,200		
8	Adjust budget for WMS generator	Adjust budget to match actual usage	\$8,500		
9	Reduce custodial, maintenance, and grounds supplies and utilize cooperative pricing	Adjust priorities and utilize cooperative pricing for maintenance supplies, custodial cleaning supplies, grounds supply and repair, roofing projects, mechanical and site projects, interior surfaces, equipment purchases	\$212,250		
10	Increase energy efficiency	Adjust interior temperatures / implement efficient energy controls by ensuring temperature schedules including evening setbacks	\$45,000		
11	Reduce elementary custodian positions	Reduce 1.5 FTE custodian positions (0.5 FTE SV, 0.5 FTE BV, 0.5 FTE LT), lunch supervisors will provide lunch services, custodial services will be shifted to building-wide cleaning needs.	\$70,191		
12	Reduce district custodian position	Reduce 1.0 FTE custodian, and reallocate responsibilities and increase efficiency.			\$45,571
Sub Totals			\$564,141	\$0	\$45,571

Total	<b>\$609,712</b>
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### Elementary Budget Adjustments 2023-2024

Item	Description	Implications	Tier 1	Tier 2	Tier 3
1	Lunchroom supervision chargeback	Chargeback of supervision for lunchroom to food services fund.	\$29,263		
2	Reduce instructional and capital supply budgets	Reduce elementary instructional supply budgets by 20% and reduce elementary capital improvement budgets by 75%. Unaccounted for expenses may necessitate a request to the building PTO.	\$74,000		
3	Eliminate elementary supply budget allocations for professional development, medial books, library maintenance allocations	Eliminate 2023-24 allocation for elementary building level staff development accounts, library book allocations, and library maintenance allocations.	\$27,010		
4	Eliminate elementary Spanish	Eliminate 3.0 FTE Spanish instruction for elementary. The elementary specialist rotation would move from a 4-day rotation to a 3-day rotation. Grade levels would combine 4 sections of students into 3.	\$224,241		
5	Specialist restructure	Reduce 2.0 FTE Art, retain 0.5 FTE media (from Integration reductions). Restructure would result in 1 trimester of art instruction and 2 trimesters of Media Literacy/STEM instruction. Students would also have 30 minutes/week of increased classroom instructional time.	\$95,110		
6	Educational assistant restructure	Reduce 2.5 FTE ESP positions. Remaining positions support adjusted responsibilities, including copy center, lunchroom supervision, and media center support.	\$64,000		
7	Eliminate kindergarten education assistant position (BV)	The pending open 1.0 FTE EA position will not be filled at BV Elementary.	\$31,646		
8	Eliminate 1 assessment window for elementary	FastBridge assessment will be given 2 times per year to monitor student learning instead of 3.	\$18,500		
9	Increase class sizes grade 5 (BV, SV)	Reduce 2.0 FTE elementary teachers. Class sizes move from 27 in grade 5 to average size of 30.8.	\$226,236		
10	Increase class sizes grade 4 (LT, BV, SV)	Reduce 3.0 FTE elementary teachers. Class sizes move from 24 in grade 4 to average size of 31.6.	\$167,011		

11	Restructure band instruction	<p>Reduce up to 1.0 FTE band instruction.</p> <p>Tier 1: Reduce 0.5 FTE band teacher due to a structural shift of not pulling students out of core classes for 5th-grade band. The resulting shift in model would increase core instruction time for 80% of the 5th-grade students. Limiting the reduction to tier 1 would allow the 5-12 instrumental program to closely mimic current programming.</p> <p>Tier 3: Reduce additional 0.5 FTE band teacher. The structural shift for tier 1 would still occur, but there would be an additional reduction in staffing from middle school and high school, resulting in reduced lesson frequency and increased class sizes at the secondary level.</p>	\$27,648		\$27,648
12	Elimination of elementary intervention ESPs	Reduce two positions totaling 11 hours of ESPs providing intervention support. Intervention time would be impacted for some students needing additional support. Grade levels would attempt to utilize WIN time to help support these students.			\$37,000
13	Increase class sizes grade 3 (BV, SV)	Reduce 2.0 FTE elementary teachers. Class sizes move from 24.5 in grade 3 to average size of 32.7 OR displace some 3rd grade students to LT to balance classes that net average of 30.5.			\$123,746
Sub Totals			\$984,665	\$0	\$188,394

Total			<b>\$1,173,059</b>	
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## Secondary Budget Adjustments 2023-2024

Item	Description	Implications	Tier 1	Tier 2	Tier 3
1	WHS lunchroom supervision chargeback	Chargeback of supervision for lunchroom to food services fund.	\$112,258		
2	WMS lunchroom supervision chargeback	Chargeback of supervision for lunchroom to food services fund.	\$59,402		
3	Reduce PreAct and ACT assessment costs	Offer PreACT for grade 10 only (instead of 9 and 10), grade 11 students opting for ACT administration window pay for assessment	\$19,352		
4	Reinstitute fees for student parking at Waconia High School	Reinstitute charge for student parking in line with other high schools, \$50/trimester or \$150/year	\$40,000		
5	Reduce WHS instructional supply budgets	Reallocating of funds along with a 10% reduction of all instructional budgets, reduce WLC copier allocation, postpone new purchase of MC library books for one year.	\$44,775		
6	Reduce WMS Instructional and Capital budget allocations	10% reduction in supplies and capital purchases	\$13,080		
7	WMS media center book costs	Postpone purchase of new media center book purchases.	\$4,518		
8	Reduce summer day allocations for WHS counselors	Prioritize tasks and and reallocate scheduling duties to administration where needed.	\$12,000		
9	Eliminate media center ESP position	Reduce 1.0 FTE ESP position, allocate responsibilities to learning lab ESP	\$29,902		
10	Eliminate WMS security position	Eliminate 1.0 FTE security monitor position at WMS; Note: currently vacant position will not be filled	\$18,000		
11	Eliminate WHS security position	Eliminate 1.0 FTE security monitor position at WHS	\$45,817		
12	Rightsize staffing for WLC	Reduce 1.0 FTE teaching positions at WLC based on declined enrollment (loss of partner district in 2022-23)	\$58,200		
13	Reduce WMS ESP media assistant	Reduce 0.5 FTE media assistant. Student guidance/support and media tasks absorbed by 0.5 media specialist or volunteers	\$7,507		
14	Eliminate work experience overloads	Work experience can be completed within current staffing (reduction to Transitions program)	\$15,000		
15	Eliminate part time WMS math support ESP	Eliminate 0.5 FTE ESP position for additional general education math support. Support can be provided during dedicated WIN time with classroom teachers.	\$11,783		
16	Reduce WMS technology support ESP	Reduce position to half-time reduction in technology support to students and staff	\$15,000		

17	WMS restructure	<p>Reduce 7.0 FTE teaching positions. Impact includes:</p> <ul style="list-style-type: none"> <li>* Reduce core teachers' collaborative planning time</li> <li>* Revised model will have 4 core periods and 2 exploratory periods averaging 52 minutes in length</li> <li>* Advisory classes 25 minutes in length will continue</li> <li>* Reduce 1 exploratory period in daily schedule</li> <li>* Eliminate Spanish and French in grades 6 and 7 due to drama, art, and music options required for the new MDE fine arts standard</li> <li>* Eliminate grade 8 French, Spanish elective course remains an option (8th grade)</li> <li>* Require music grades 6-8, students continue to have option for full-year, every other day band and choir</li> <li>* Increase instructional minutes by offering full-year social studies and science (34% increase)</li> <li>* Reduce instructional minutes in math and ELA (17% reduction)</li> <li>* Shift a portion of 7/8 health instruction to FACS and/or connect advisory</li> <li>* Reduce grade 6 PE from daily to every other day</li> <li>* Results in choices in classes for STEM, FACS, Industrial Technology, and Art</li> <li>* Minimal impact on class sizes</li> </ul>	\$407,400		
18	Increase WMS class sizes	Reduce 5.0 FTE WMS teaching positions by increasing MS student/staff ratio from 17 to 1 to 19 to 1		\$232,800	\$58,200
19	Increase WHS class sizes	Reduce 7.0 FTE WHS teaching positions by increasing HS student/staff ratio from 19 to 1 to 21.2 to 1	\$297,708	\$116,400	\$58,200
Sub Totals			\$1,211,702	\$349,200	\$116,400

Total			<b>\$1,677,302</b>		
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### Athletics and Activities Budget Adjustments 2023-2024

Item	Description	Implications	Tier 1	Tier 2	Tier 3
1	Budget reclass for edible classroom	Edible classroom salary removed from activities budget in place of more appropriate food services budget	\$10,534		
2	Budget clean-up for WMS yearbook, international club, athletic consulting fees	Duplicate advisor stipends, soccer consult misplacement of fee	\$3,747		
3	Shift WMS programming to community education model, supported based on advisor, participant and program interests and enrollments	Reduce WMS activities and attendance clerical ESP	\$20,819		
		MS Track and Field coaches, officials, transportation, etc.	\$13,868		
		MS Spring Musical	\$7,313		
4	Establish fees for WMS club participation	Addition of a \$20 per trimester participation fee for science, drama, art, math league to support cost of supplies and stipends	\$6,900		
5	Establish fees for WMS ensembles	Addition of a \$20 per trimester participation fee for music ensembles including Jazz Bands, Percussion Ensemble to support cost of supplies and stipends	\$7,150		
6	Eliminate WMS club supply budgets	Elimination of club budgets to align with WHS clubs	\$3,480		
7	Reduce WHS club supplies, entry fees, transportation	Reduce club supply budgets, reduce entry fees and transportation	\$1,750		
8	Increase MS participation fee by \$80	Fee increase grade 7 and 8 cross country participation fee to match cost of WHS	\$4,000		
9	Establish fee for WHS off season strength and conditioning program	Addition of a participation fee of \$50/seasons (off season participation)	\$7,500		
10	Eliminate state tournament housing/meals budget	Programs would need to seek fundraising and/or booster support for state housing if they stay overnight and the \$10 per meal per student fees	\$9,067		
11	Eliminate Science club and knowledge bowl	Programs proposed for elimination due to lack of participation. Eliminates cost for advisor, transportation, entry fees.	\$9,087		
12	Increase WHS participation fees, will be in line with other district fee comparisons	Increase participation fees for football and hockey from \$250 to \$275	\$4,525		
		Increase participation fees for all sports (except lacrosse, football, hockey) from \$200 to \$250	\$45,850		
		Increase participation fee for WMS fall play from \$85 to \$100, add participation fee for crew of \$25	\$2,550		
		Increase participation fee for Robotics from \$80 to \$200	\$3,600		
		Increase participation fee for Jazz bands from \$80 to \$200	\$6,120		
		Increase participation fee for DECA from \$80 to \$200	\$3,600		

		Addition of a participation fee for high school clubs of \$25 (applies to clubs with paid advisor)	\$9,375		
		Addition of a participation fee for crew for fall musical, spring play of \$25	\$1,100		
13	Increase prices of WMS and WHS yearbooks	Increase price of WMS yearbook by \$4/book, increase price of WHS yearbook by \$15 (revenue to defer cost of advisor stipends)	\$14,665		
14	Delay purchase of athletic uniforms	Delay purchase of new uniforms for one year	\$25,000		
15	Reduce assistant coaching positions, ratios more in line with peers	Reduce 1.0 assistant coach girls basketball (HS)	\$5,392		
		Reduce 1.0 assistant coach boys and girls golf (HS)		\$4,883	
		Reduce 1.0 assistant coach WHS baseball (9th grade)		\$3,316	
		Reduce 1.0 coach boys cross country (MS)		\$3,339	
		Reduce 1.0 coach girls cross country (MS)		\$2,826	
		Reduce 1.0 coach girls swim and dive (MS)		\$3,391	
		Reduce 1.0 coach wrestling (MS)		\$4,521	
		Reduce 1.0 coach gymnastics (MS)		\$4,752	
		Reduce 1.0 coach dance team (MS)		\$3,693	
		Reduce 2.0 assistant coaches dance team (HS)		\$9,499	
		Reduce 1.0 assistant coach football (HS)		\$4,750	
		Reduce 1.0 assistant coach volleyball (HS)		\$5,652	
		Reduce 1.0 assistant coach boys hockey (HS)		\$5,652	
		Reduce 1.0 assistant coach girls hockey (HS)		\$6,217	
Reduce 1.0 assistant coach softball (HS)		\$3,869			
Reduce 2.0 assistant coaches Track (HS)		\$9,098			
16	Reduce athletic equipment budgets	Minor adjustments for athletics equipment purchases		\$4,358	
17	Reduce athletic team entry fees	Minor adjustments for athletic tournament fees		\$2,000	
Sub Totals			\$226,992	\$81,816	\$0

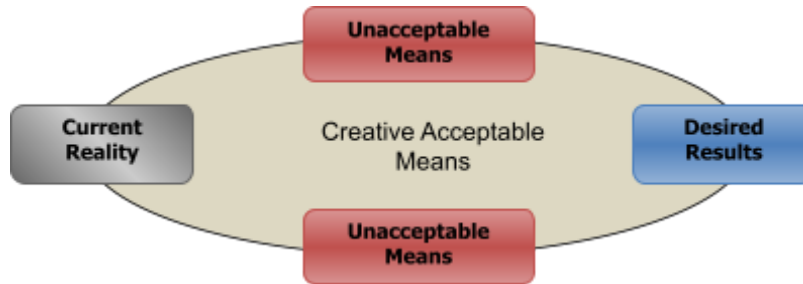
Total			<b>\$308,808</b>	
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<b>Totals</b>				
	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Total</b>
Administration	\$370,300	\$288,700	\$0	\$659,000
Instructional & Pupil Support	\$384,051	\$0	\$0	\$384,051
Operations and Maintenance	\$564,141	\$0	\$45,571	\$609,712
Elementary	\$984,665	\$0	\$188,394	\$1,173,059
Secondary	\$1,211,702	\$349,200	\$116,400	\$1,677,302
Athletics and Activities	\$226,992	\$81,816	\$0	\$308,808
Total	\$3,741,851	\$719,716	\$350,365	\$4,811,932

# GUIDING CHANGE DOCUMENT

Budget Planning 2022-2023



**Driving Question:** How can ISD 110 Administrative Team create an adjusted budget that decreases debt/expenses, maximizes efficiency and synergies in student programming, allocates available resources, and increases the fund balance by involving stakeholder input, and is transparent to recommend to the school board/governance for their approval of the 23-24 school year and subsequent years.

Current Reality	Unacceptable Means	Desired Results
<p>The following realities necessitate adjustments to the ISD 110 budget for the coming school year(s):</p> <ul style="list-style-type: none"> <li>• SOD 5 years + (and counting)</li> <li>• Stagnant enrollment (public opinion / past communication has been growth)</li> <li>• History of (and continuing) deficit spending</li> <li>• Lack of transparency</li> <li>• Lack of controls/procedures (lack of systems in place)</li> <li>• Additional capital expenditures that HAVE to be accounted for</li> <li>• Understanding of some district staff is not accurately aligned to debt reality</li> <li>• Due to lack of transparency, staff could be shocked and risk feeling demoralized (current staff feel they have made sacrifices)</li> <li>• All costs are increasing</li> <li>• Lack of site input/working in silos</li> <li>• Misalignment on ledger</li> <li>• No districtwide priorities that focus on actual and highest needs compared to wants</li> <li>• Equity in process and allocation of resources (who asked and who received)</li> <li>• Need process for projects, LTFM 10-year plan, large capital expenses</li> <li>• Costs and effectiveness unknown for current practices (schedules, programs, etc.)</li> </ul>	<p>It will be unacceptable to:</p> <ul style="list-style-type: none"> <li>• To repeat same mistakes that resulted in current budget situation</li> <li>• Add expense without a corresponding reduction</li> <li>• Not stay within statutory operations/contracts</li> <li>• For reductions that result in perceptions that current students to take brunt of SOD impact</li> <li>• Pit employee groups against each other (department/building/etc.)</li> <li>• Protect certain programs / individuals without objective rationale</li> <li>• Not be forthcoming and transparent</li> <li>• For us all not to be prepared for the emotional toll</li> <li>• Lose sight of the fact we are a student success business</li> <li>• Not focus on equitable outcomes</li> <li>• Not to communicate with clarity and reasons why</li> <li>• Not ensure understanding and closure</li> <li>• To lose sight of the outcomes that need to remain constant:               <ol style="list-style-type: none"> <li>1. Safety/security</li> <li>2. Student learning</li> <li>3. SEL well-being</li> </ol> </li> <li>• To not look critically at all areas or to review some areas and not others</li> </ul>	<p>The outcome of the project/decision will allow for:</p> <ul style="list-style-type: none"> <li>• Reducing debt (showing progress) and building the general fund balance</li> <li>• Building understanding and trust with staff, community, stakeholders</li> <li>• Show we can do what we say, honor commitments, build trust</li> <li>• Come out with stronger relationships with partners</li> <li>• ISD 110 to be more efficient with resources at all levels (Potential change in elementary, MS, HS models)</li> <li>• Students still have high-quality programs and opportunities</li> <li>• Clean audit financials</li> <li>• Efficiency with personnel, efficient and right-sized staffing ratios</li> <li>• Districtwide synergy - systems, structure (remove existing silos and reinforce partnership)</li> <li>• Decisions made with Districtwide interests that supersede individual interests</li> <li>• Staff embrace common vision</li> <li>• Financial literacy and clarity throughout the school community</li> </ul>

<b>Groups</b>		
<b>Decision Makers (C)</b>	<b>Design Team (B)</b>	<b>Input (A)</b>
School Board	District Leadership Team	Teachers & Staff
	Principal Leadership Team	Students
	Department Leadership	Parents
		Community

## Action Plan- & Timeline

### *Stakeholder Voice and Options:*

- Week of January 9:
  - Administrative team initiates full review of ISD 110 budget including FTE allocations and comparisons by site and department.
- Week of January 16:
  - Superintendent and Director of Finance and Operations facilitate optional staff meetings to share plan and timeline, and respond to questions
- Week of January 23:
  - Principals and Department Leaders to facilitate opportunities for staff, parents, and community to share ideas and input about possible budget adjustment items
  - Online community input form available to share ideas and input about possible budget adjustment items
- Week of March 13:
  - Principals and Department Leaders to present budget adjustment plan to staff and community, facilitate gathering questions and feedback

### *Choice Making:*

- January 2022:
  - General feedback from Board finance committee to review and establish fund balance goal for development of budget
- March 13:
  - Administrative team presents proposed budget adjustment plan to School Board
- March 27:
  - Superintendent and Director of Finance and Operations seek approval on the proposed Budget Adjustment Plan
- June 2023
  - School Board adopts the 2023-24 budget

### *Implementation and Refinement:*

- TBD Week of February 20 or 27:
  - Administrative team ensures proactive communication with those potentially identifiable in budget adjustment recommendations
- March 28:
  - Administrative team initiates program and/or staffing adjustment implementation
- May:
  - Administrative team makes final preparations for 2023-24 budget
- Fall 2023:
  - Administrative team monitors impact of budget adjustments



## Waconia Resources in Education Allocation Planning (WREAP) Budget Process Timeline

December 5, 2022	The Finance Committee reviews the proposed 2023-24 Budget Adjustment Planning Timeline.
December 12, 2022	The Director of Finance presents financial projections for June 30, 2023 General Fund Balance at the work session. The board reviews the proposed 2023-24 Budget Adjustment Planning Timeline.  **Pending the projection model, items could be moved to December 19, 2022.
January 9, 2023	Administrative team initiates a full review of the ISD 110 budget. Review FTE allocations and comparisons by site and department during this phase
January 13, 2023	Superintendent and Director of Finance and Operations will attend staff meetings to share the 2023-24 Waconia Resources in Education Adjustment Planning Timeline and the factors that will affect the final budget.  Schedule: Proposed completion by Jan 20, 2023
January 2023	The Finance Committee reviews the Fund Balance Policy and establishes the initial General Fund, Fund Balance Goal for the 2023-24 fiscal year.
January 17, 2023	The Superintendent and Director of Finance and Operations present to the full board on the budget forecast.
January 23, 2023	Administrative team facilitating opportunities for staff and community to share ideas including site and department meetings, and online input forms.
February 2023	Administrative team prepares the Budget Adjustment Plan for 2023-24.
February 27, 2023	The Superintendent and Director of Finance and Operations preview the Budget Adjustment plan with the Finance Committee.
March 13, 2023	Administrative team presents a proposed Budget Adjustment Plan to the School Board.
March 13, 2023	Administrative team presents a proposed Budget Adjustment Plan to staff, parents, students, and the community.
March 20, 2023	Special Meeting of the School Board for Public Comment
March 23, 2023	School Board Work Session
March 27, 2023	The Superintendent and Director of Finance and Operations seek approval on the proposed Budget Adjustment Plan.
March 28, 2023	Administrative team initiates the program and/or staffing adjustment implementation for 2023-24.
May 2023	Administration makes final preparations for the 2023-24 budget.
June 2023	School Board adopts the 2023-24 budget. (Due by June 30, 2023)

2. **Finalize Agenda for March 20 Public Comment**