

Budget Questions for 2011-12 and Beyond

1. **What General Fund balance should the Northfield Public Schools maintain?** Continue to build budget reserve? Maintain 16% or two months fund balance? Spend down one time General Fund balance rather than make additional cuts if additional state aid is not received or state aid is cut?
2. **What General Fund Revenue should we anticipate?** What will happen to our enrollment for 2011-12? Will we receive additional dollars per pupil for 2011-12? Will general fund dollars per pupil be frozen at their current level? Will general fund dollars per pupil be decreased?
3. **What General Fund expenditures should we anticipate?** What should we anticipate in regards to salaries, benefits, and fixed costs?
4. **Based on the potential lack of revenue to fully fund the 2011-12 expenditures, how should we address the budget shortfall?** Maintain existing staff and programs and spend down General Fund balance until depleted and District reaches Statutory Operating Debt (SOD)? Spend down General Fund balance to 16% or two month level and cut staff and programs by x% to balance remaining revenue and expenditures? Maintain existing General Fund balance and cut staff and programs by x%+y% to balance remaining revenue and expenditures?