

FY14 PRELIMINARY OUTLOOK

Analysis assumes the FY13 Original School Operating Budget as the base
January 28, 2013

REVENUE

State (based on enrollment projection of 12,230 students) (Governor Proposed 12/17/12)	217,500	
Federal - DOD, Impact Aid, and Medicaid		
Impact Aid	unknown	
DOD (based on FY13 actual payment)	(40,500)	
Federal grants	unknown	
Medicaid reimbursement	25,000	
County	unknown	
Local Miscellaneous (leases, refunds, etc.)	45,835	
	Total revenue increase	247,835

EXPENDITURES

Operations	
Warehouse position - 1 FTE - position not filled in FY13	(42,300)
Reduce custodians - 3 FTEs	(66,000)
Janitorial supplies	50,000
HVAC materials and supplies	14,625
Position regrades	?
Communications - Printing	(2,000)
Communications - Advertising	(1,250)
Communications - Contractual Services	(17,150)
Human Resources - Program 3900-140 - Contractual Services	(5,910)
Human Resources - Printing	(1,500)
Human Resources - Advertising	(3,500)
Human Resources - Travel	(5,000)
Human Resources - Supplies (acct. 6001)	(500)
Human Resources - Contractual Services	(14,000)
Instruction	
National Board Certified Teachers - Grandfathered savings	(9,500)
Reduce SBO clerical - 1 FTE	(60,650)
Zweibrucken exchange program	3,000
Integrated Preschool Outreach Program (IPOP)	20,000
Billing service for Medicaid reimbursement	4,150

Transportation cost for Spec Ed Transition Program	17,000
Special Education teachers - 2 FTEs	100,000
New Horizons Regional Education Center (estimated worst case)	64,453
Finance	
Property and liability insurance	13,500
Supplies	(800)
Equipment	(1,000)
Health insurance (20%)	2,580,000
Employer share of 20% = \$2,156,880	
Employee share of 20% = \$423,120	
(Can lower increase by changing to KC20 and HK15 and/or shifting to higher co-pays on Rx's)	
Dental insurance (increase per month = \$1 EE , \$2 EE + one dependent, \$4 EE - Family) Premier Plan only, no change in rates for DeltaCare (DMO) ER share on percentage basis is \$13,620 and EE share is \$19,780	33,400
Employer cost of shifting 4% VRS to employees	600,000
Cover employee payroll cost for 4% VRS shift (0.8%)	608,000
Market Adjustment	
Licensed staff 2% (1% = \$485,000)	970,000
Non-licensed staff 2% (1% = \$275,000))	550,000
County shared service - grounds maintenance (subject to change)	-
County shared service - high school resource officers	-
County shared service - video services	15,220
County shared service - radio maintenance	6,000
Enrollment loss reductions (120 students):	
Teachers - 5 FTEs	(250,000)
Para Educators - 2 FTEs	(34,000)
Materials and supplies per allocation	(15,000)

Savings from Defined Benefit Plan annual contribution	(40,000)	
Savings from one-time reversion to County in FY13	(712,460)	
Attrition savings	(1,200,000)	
	Total expenditure increase	<u>3,166,828</u>
	NET DEFICIT	<u>(2,918,993)</u>

Note: Does not include any adjustments to revenues or expenditures for grants.

file: FY14 budget est.xlsx

1/28/2013