

Expenditure Assumptions for Budget Projections

Column A – FY 2010-11

- Reflects current wage & benefit rates
- 5-day reduction in the school year

Column B – FY 2011-12

- Restoration of 5-day reduction
- 1.5% COLA for Classified group
- Step advances earned for all groups
- 6.5% average PERS rate increases effective 7/1/2011

Column D

- Full Calendar (Restoration of 5-day reduction)
- No COLA, No Step advances (true freeze)
- To reach targets in Col. F, need further reductions in: Salaries \$712,000
Benefits \$348,000
(equivalent to 10.2 licensed staff)

Column D

- No COLA, No Step advances (true freeze)
- Not replacing certain retirements happening at the end of the year
- Certain Reductions in Force (RIFs)
- To reach targets in Col. F, need further reductions in: Salaries \$320,000
Benefits \$250,000
(equivalent to 4.6 licensed staff)

Column E

Target spending levels for salaries & benefits necessary to re-size our district to reflect the realities of long-term enrollment declines and revenue reductions from the state.

Purchased Services

Major categories are Transportation, Charter School payments, Utilities, Repairs, Technology costs. We have made reductions in these areas over multiple years now. Some items continue to increase and are difficult to control. There are undoubtedly some additional savings here but they are modest and are likely to be offset by areas that will see increases. For now, I have assumed the same amounts for 2011-12.

Supplies & Materials

Major categories are Custodial supplies, Classroom supplies, Textbooks, Grounds & Maintenance supplies, Technology supplies & software. We have made reductions for several years in a row. In addition, we have delayed important textbook purchases. We could trim back more, but reductions will likely allow us to purchase textbooks and savings will be offset. For now, I have assumed the same amounts for 2011-12.

Capital Outlay – Not material to discussion.

Other - Major Property insurance (75% of total) , dues & fees

Transfers to other funds - To PHS & PMS athletics, Pool, Classified Development Fund, Food Service.