

# School Board FY 2019 Budget Discussion

February 6, 2018



# Governor's Proposed FY2018 Budget

	FY 2018 Budget	FY 2019 Estimated	Change (\$)	Change (%)
<b>Revenues</b>				
<b>State Sales Tax - Local</b>	<b>12,875,248</b>	<b>13,088,031</b>	<b>212,783</b>	<b>1.7%</b>
<b>State Revenue</b>				
<b>Standards of Quality (SOQ)</b>	<b>30,181,521</b>	<b>31,078,827</b>	<b>897,306</b>	<b>3.0%</b>
<b>Categorical/Incentive</b>	<b>2,924,742</b>	<b>2,880,501</b>	<b>-44,241</b>	<b>-1.5%</b>
<b>Total State Revenue</b>	<b>33,106,263</b>	<b>33,959,328</b>	<b>853,065</b>	<b>2.6%</b>
<b>Grand Total (State + Sales Tax)</b>	<b>45,981,511</b>	<b>47,047,359</b>	<b>1,065,848</b>	<b>2.3%</b>

# Enrollment: Revenue & Staffing

	Governor's Budget Projection	Future Think Low Projection	Future Think Most Likely Projection
<b>Enrollment</b>			
<b>Projected FY2019</b>	<b>11,600</b>	<b>11,492</b>	<b>11,606</b>
<b>Sept. 2017 Enrollment</b>	<b>11,477</b>	<b>11,477</b>	<b>11,477</b>
<b>Projected Increase</b>	<b>123</b>	<b>15</b>	<b>129</b>
<b>% Change</b>	<b>1.1%</b>	<b>0.1%</b>	<b>1.1%</b>
<b>Increased teaching staff based upon enrollment option</b>			
<b># of teachers</b>	<b>7</b>	<b>3</b>	<b>7</b>
<b>Estimated Cost</b>	<b>\$ 525,000</b>	<b>\$225,000</b>	<b>\$ 525,000</b>

# Non-negotiables

Description	Estimated Cost
<b>New Horizons</b>	<b>\$90,703</b>
<b>James Blair Middle School – Insurance &amp; Ops</b>	<b>\$200,000</b>
<b>James Blair Middle School – Salaries</b>	<b>\$2,106,624</b>
<b>VRS – Rate Reduction</b>	<b>(\$496,456)</b>
<b>4 Teachers – 3 Per Enrollment Projection/1 Reserve</b>	<b>\$300,000</b>
<b>Special Education Requirements</b>	<b>\$131,000</b>
<b>Athletic Safety – Concussion Protocol &amp; Metal Detectors</b>	<b>\$29,700</b>
<b>TOTAL Non-negotiables</b>	<b>\$2,361,571</b>

# Instruction

Description	Estimated Cost
<b>4 Special Education Teachers</b>	<b>\$300,000</b>
<b>1 Behavior Intervention Specialist</b>	<b>\$75,000</b>
<b>3 ESL Teachers</b>	<b>\$225,000</b>
<b>1 Career Counselor Coach/Coordinator</b>	<b>\$75,000</b>
<b>Expansion of Early College</b>	<b>\$50,355</b>
<b>Expansion of High School Course Offerings</b>	<b>\$216,432</b>
<b>Virtual Learning Revised Costs</b>	<b>\$68,921</b>
<b>TOTAL Instruction</b>	<b>\$1,010,708</b>

# Allocations

## Re-allocation of resources to meet student needs

School`	Current Allocation	New Allocation	Targeted School Allocation
Middle	\$422,560	\$367,099	\$55,461
High	\$890,100	\$774,000	\$116,100
Total	\$1,312,660	\$1,141,009	\$171,561

# Transportation

Description	Estimated Cost
<b>Increase Bus Drivers' Contracted Hours</b>	<b>\$13,750</b>
<b>Increase Substitute Driver Pay</b>	<b>\$52,210</b>
<b>2 Buses</b>	<b>\$220,000</b>
<b>TOTAL Transportation</b>	<b>\$285,960</b>

# FY19 Budget Priorities – Salary Adjustment

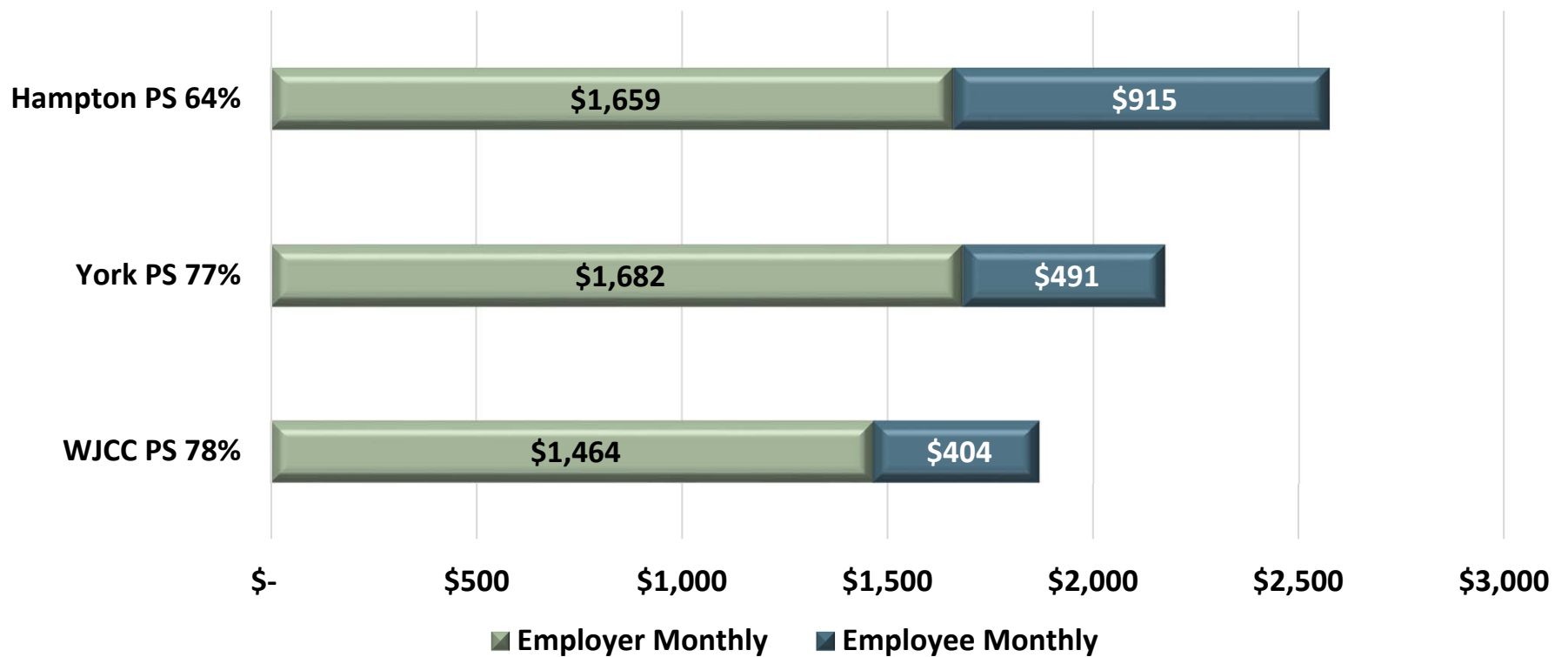
## Rich, rewarding experience for professionals

Description	Estimated Cost
<b>Teachers: Entry-level adjustment plus step &amp; salary increase = Avg. 3%</b> <b>Avg. 3% increase for all other staff</b> <b>Plus regrade</b>	<b>\$2,976,484*</b>

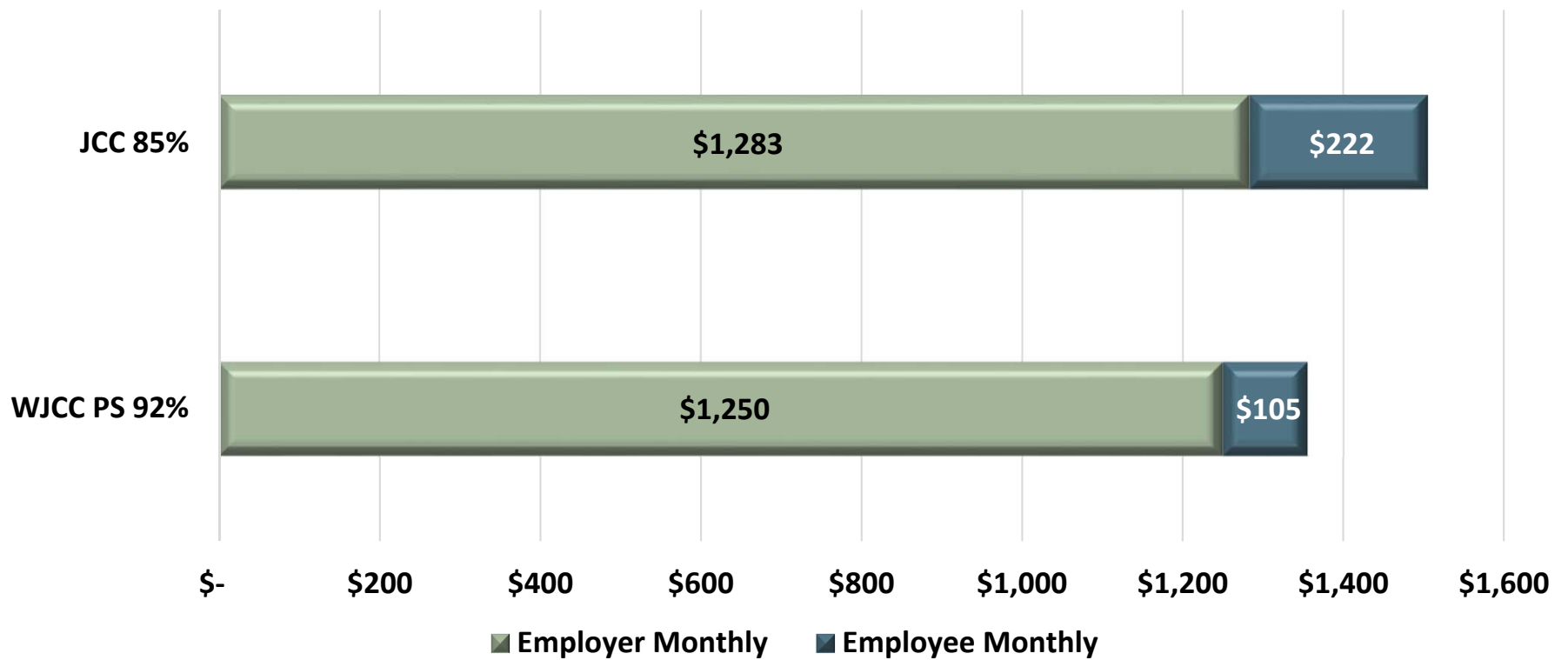
**\*Includes FICA & VRS – Total Operating Fund Costs**



# Family Health & Dental PPO



# Family Health & Dental HDHP



# Health Insurance – Employee Impact

Tier	KA250	KA500	HDHP
Employee	+ \$6	+ \$2	+ \$0
Employee + Child	+ \$17	+ \$11	+ \$2
Employee + Spouse	+ \$17	+ \$11	+ \$2
Employee + Children	+ \$24	+ \$15	+ \$5
Family	+ \$24	+ \$15	+ \$5
DS Employee +1	+ \$10	+ \$4	+ \$0
DS Family	+ \$19	+ \$10	+ \$1

Impact of 7% on employee/month – Comprehensive plans

# Health Insurance – Employer Impact

Tier	KA250	KA500	HDHP
Employee	+ \$43	+ \$43	+ \$34
Employee + Child	+ \$72	+ \$72	+ \$61
Employee + Spouse	+ \$72	+ \$72	+ \$61
Employee + Children	+ \$106	+ \$106	+ \$88
Family	+ \$106	+ \$106	+ \$88
DS Employee +1	+ \$79	+ \$79	+ \$63
DS Family	+ \$111	+ \$111	+ \$91

Impact of 7% on employer/month – Comprehensive plans

# Budget Priorities Not Included

- **Reduction of teachers for unanticipated growth – 3 FTEs**
- **Special Education Aides – 2 FTEs**
- **Social Studies Coordinator - .5 FTE**
- **Career Counselors – 2 FTEs**
- **Snow Removal**
- **Transportation Vehicles – 4 Buses & 3 Minivans**
- **Bus Lifts**
- **Additional CTE Testing Expense**
- **Lacrosse**

# Revenue

Revenue Source	Projected
Governor's Budget Revenue Impact Including Sales Tax	\$1,065,848
Projected Local Appropriation Increase	5,613,703
Loss of "Other Revenue"	(163,000)
<b>Total Change in Projected Revenue</b>	<b>\$6,516,551</b>

# Summary – Balanced Budget

Description	Governor's Budget
<b>Revenue – Net Increase</b> <b>(Projected based on Governor's Budget &amp; Localities' Projected Budgets)</b>	<b>\$6,516,551</b>
<b>Expenditure – Additions:</b>	
Non-negotiables	\$2,361,571
Instruction	\$1,010,708
Transportation	\$285,960
Salaries & Benefits (3% Raise & Regrade; Employer 7%)	\$3,672,146
<b>Expenditure Subtotal</b>	<b>\$7,330,385</b>
<b>Expenditure – Reductions</b> Budget line review = reductions, efficiencies & attrition	<b>-\$813,834</b>
<b>Expenditure – Net Increase</b>	<b>\$6,516,551</b>

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