



BUDGET WORKGROUP

April 2, 2013



CHALLENGES FOR 2013-2014

- ✓ Budget Philosophy.
- ✓ Student Safety.
- ✓ Retirement Contribution Rates.
- ✓ Health Insurance Costs.
- ✓ Class Size Requirements.
- ✓ Funding.
- ✓ Facilities Repairs and Upgrades.
- ✓ Enrollment Shifts to Charters Schools.

RECONCILIATION OF TEACHER SCATTERGRAMS TO HIRED

	Scattergrams 2/28/2013	Position Report 2/28/2013	Difference
Units	1,776.52	1,818.22	(41.70)
Unallocated Positions	4.00		4.00
Short Term Leave of Absence	37.30		37.30
ROTC Units	6.00		6.00
	<u>1,823.82</u>	<u>1,818.22</u>	<u>5.60</u>

*5.60 difference is due to timing differences in running reports

2013-2014 INSTRUCTIONAL STAFFING

DRAFT

Impact of Unit Allocation Adjustments

	<u>2013-14 Inst. Projected</u>	
Ratios for Middle(21)	343.00	744.43
and HS(24)	401.43	
Ratios for Middle(22)	332.60	723.23
and HS(25)	390.63	
		<u>21.20</u>

2013-2014 INSTRUCTIONAL STAFFING

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	2013-14 Projected	2012-13 Budgeted	Increase
	Inst. Units	Inst. Units	(Decrease)
Instructional Units (Elementary)	859.10	847.90	11.20
Instructional Units (Middle)	343.00	331.40	11.60
Instructional Units (High)	401.43	401.00	0.43
Instructional Units (Special Center)	120.60	116.60	4.00
Instructional Units (District)	83.63	83.63	-
Rawlings CRT, BRT, Guidance, and Media	2.00	-	2.00
Reserve	3.80	25.00	(21.20)
Total Instructional	1,813.56	1,805.53	8.03

2013-2014 INSTRUCTIONAL STAFFING

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2013-14 Projected Inst. Increase	29.23
Minus Units due to Ratio change	<u>(21.20)</u>
Units due to Student Growth	<u><u>8.03</u></u>
2012-13 Reserve Units	25.00
2013-14 Allocation Increase	<u>21.20</u>
Reserve Units	<u><u>3.80</u></u>

2013-2014 INSTRUCTIONAL STAFFING

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Summary

	2013-14 Projected	2012-13 Budgeted	Increase (Decrease)
Allocated Instructional	1,813.56	1,805.53	8.03
Curriculum Additional Reserve	8.20	-	8.20
Total Additional Units	<u>1,821.76</u>	<u>1,805.53</u>	<u>16.23</u>

2013-2014 INSTRUCTIONAL STAFFING

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Est. 2013-14 Reserve Units	3.80
Curric. Dept. Reserve Unit Request	<u>8.20</u>
Est. 2013-14 Total Reserve	<u>12.00</u>
Est. Net Growth Units and Adjustments	8.03
Est. Reserve Units	<u>8.20</u>
Total Est. 2013-14 Additional Units	<u>16.23</u>

GENERAL FUND AUDITED FINANCIALS

	Audited Annual Financial Statement 2006-07	Audited Annual Financial Statement 2007-08	Audited Annual Financial Statement 2008-09
Beginning Fund Balance	17,325,849.33	22,706,580.63	20,941,075.01
Revenues	206,361,071.24	209,005,130.71	194,166,787.15
Other Financing Sources	<u>4,646,464.92</u>	<u>7,637,548.91</u>	<u>8,571,988.97</u>
Total Revenues, Other Financing Sources, and Fund Balance	<u><u>228,333,385.49</u></u>	<u><u>239,349,260.25</u></u>	<u><u>223,679,851.13</u></u>
Total Expenditures	<u>205,626,804.86</u>	<u>218,408,185.24</u>	<u>202,404,637.30</u>
Restricted/ Designated Unrestricted	17,583,627.81	16,376,107.83	17,152,766.29
Board Contingency	<u>5,122,952.82</u>	<u>4,564,967.18</u>	<u>4,122,447.54</u>
Ending Fund Balance	<u>22,706,580.63</u>	<u>20,941,075.01</u>	<u>21,275,213.83</u>
Total Expenditures and Fund Balance	<u><u>228,333,385.49</u></u>	<u><u>239,349,260.25</u></u>	<u><u>223,679,851.13</u></u>

GENERAL FUND AUDITED FINANCIALS

	Audited Annual Financial Statement 2009-10	Audited Annual Financial Statement 2010-11	Audited Annual Financial Statement 2011-12	Projected Annual Financial Statement 2012-13
Beginning Fund Balance	21,275,213.83	32,816,159.53	41,807,682.79	34,316,503.01
Revenues	201,028,195.21	198,136,028.45	186,542,875.64	192,457,326.74
Other Financing Sources	<u>4,603,642.05</u>	<u>4,720,454.06</u>	<u>6,392,506.38</u>	<u>6,966,644.00</u>
Total Revenues, Other Financing Sources, and Fund Balance	<u><u>226,907,051.09</u></u>	<u><u>235,672,642.04</u></u>	<u><u>234,743,064.81</u></u>	<u><u>233,740,473.75</u></u>
Total Expenditures	<u>194,090,891.56</u>	<u>193,864,959.25</u>	<u>200,426,561.80</u>	<u>203,912,635.22</u>
Restricted/ Designated Unrestricted	29,017,497.62	30,099,611.02	21,248,213.41	20,186,967.21
Board Contingency	<u>3,798,661.91</u>	<u>10,410,428.45</u>	<u>11,553,714.68</u>	<u>9,640,871.32</u>
Ending Fund Balance	<u>32,816,159.53</u>	<u>41,807,682.79</u>	<u>34,316,503.01</u>	<u>29,827,838.53</u>
Total Expenditures and Fund Balance	<u><u>226,907,051.09</u></u>	<u><u>235,672,642.04</u></u>	<u><u>234,743,064.81</u></u>	<u><u>233,740,473.75</u></u>

GENERAL FUND PROJECTED TREND 2013-14

	Projected Annual Financial Statement 2012-13	Projected Annual Financial Statement 2013-14
Beginning Fund Balance	34,316,503.01	29,827,838.53
Revenues	192,457,326.74	192,457,326.74
Other Financing Sources	<u>6,966,644.00</u>	<u>6,966,644.00</u>
Total Revenues, Other Financing Sources, and Fund Balance	<u>233,740,473.75</u>	<u>229,251,809.27</u>
Total Expenditures	<u>203,912,635.22</u>	<u>203,912,635.22</u>
Restricted/ Designated Unrestricted	20,186,967.21	20,186,967.21
Board Contingency	<u>9,640,871.32</u>	<u>5,152,206.84</u>
Ending Fund Balance	<u>29,827,838.53</u>	<u>25,339,174.05</u>
Total Expenditures and Fund Balance	<u>233,740,473.75</u>	<u>229,251,809.27</u>