

## **Board of Finance Recommends Reduced Board of Education Budget**

The Board of Finance deliberated the Board of Education budget on the evening of March 13, 2013 and approved a \$750,000 reduction.

While there were specific areas discussed for such adjustments, the Board of Education will ultimately have to decide what is cut when their budget is passed. April 23, 2013 is the referendum vote.

Items that were readily identified include the following reduction:

- \$100,000 (OPEB) Other Post Employment Benefits
- \$ 92,119 Fuel Oil - based on lower bid prices
- \$ 79,281 Diesel Fuel – based on lower bid prices

            
\$271,400

Other items discussed included reduction to the increases in: Technology, Building and Site Projects, Unemployment, Security Guards, Turnover, Teaching staff at various levels, Custodians, and Supplies.

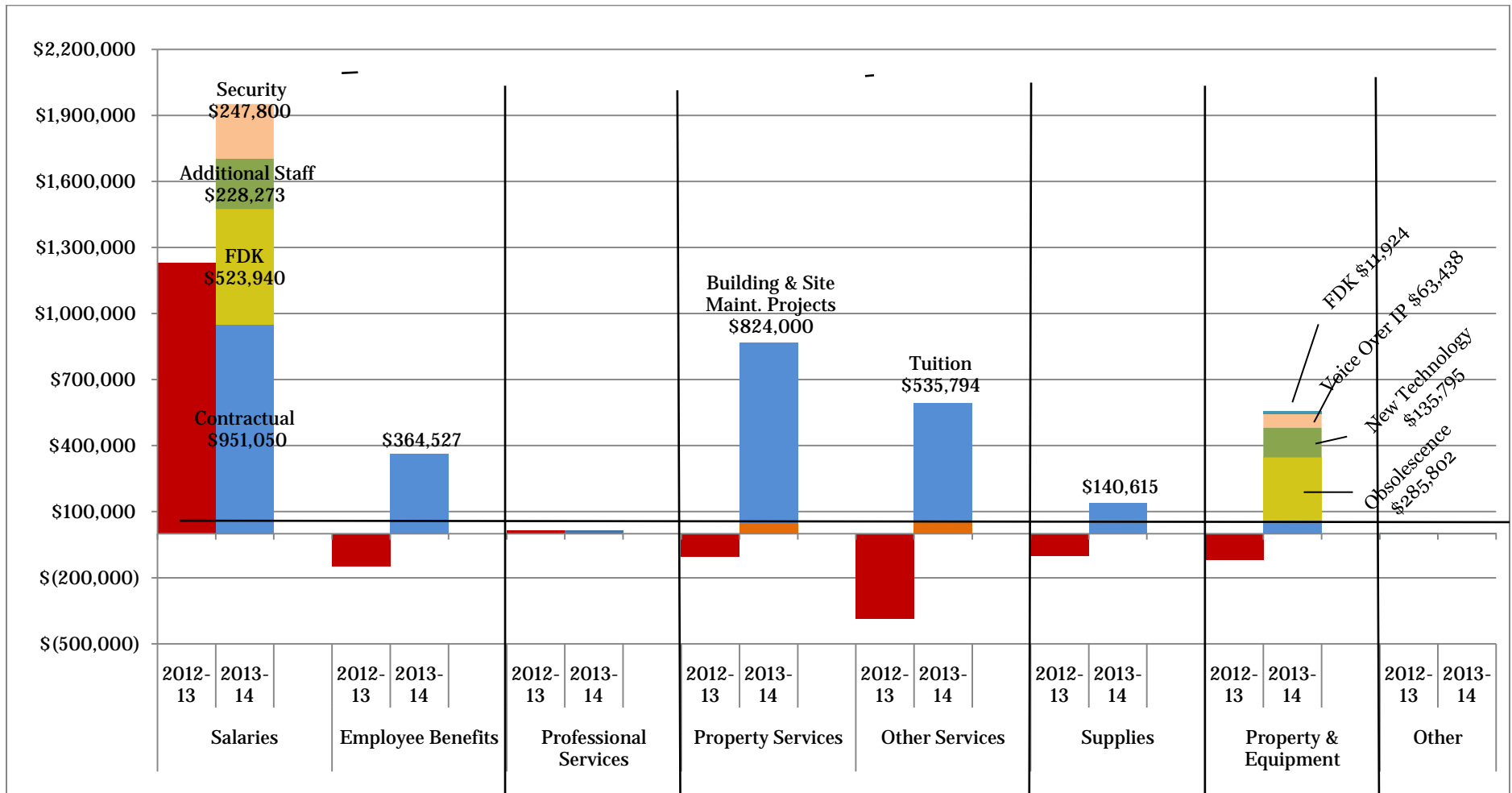
The Board of Education will need to decide where the balance of \$478,600 will come from.

The Board of Finance recommended budget is \$72,095,304 an increase of 5.47%.

The Board of Education budget is currently being deliberated by the Legislative Council.

The areas of increase before this reduction are demonstrated in the following schedules.

## Requested Budget Compared to Current By Major Object (page 38)



## Percent of Budget Increases

2009 – 2010	.43%	} Four Year Average .85%	} Five Year Average 1.99%
2010 – 2011	1.33%		
2011 – 2012	1.16%		
2012 – 2013	.57%		
2013 – 2014	6.57%		

**2013-14 REQUESTED BOARD OF EDUCATION BUDGET INCREASES**

		<i>2012 - 13</i>	<i>2013 - 14</i>				<i>Staffing Changes, FDK &amp; Other Costs</i>	<i>All Other Increases</i>
		<i>Current</i>	<i>Requested</i>	<i>\$ Change</i>	<i>% Change</i>	<i>Contractual Increase</i>	<i>Fixed Costs Increases *</i>	
<b><i>SALARY EXPENSES</i></b>								
111	Certified Salaries	34,661,013	36,009,792	1,348,779	3.89%	803,766		(87,066)
112	Non Certified Salaries	9,224,822	9,827,106	602,284	6.53%	166,336		68,014
	<b>Total Salaries</b>	<b>43,885,835</b>	<b>45,836,898</b>	<b>1,951,063</b>	<b>4.45%</b>	<b>970,102</b>		<b>(19,052)</b>
200	Employee Fringe Benefits	10,425,010	10,789,537	364,527	3.50%	320,538		10,943
	<b>Total Salaries &amp; Benefits</b>	<b>54,310,845</b>	<b>56,626,435</b>	<b>2,315,590</b>	<b>4.26%</b>	<b>1,290,640</b>		<b>(8,109)</b>
<b><i>NON-SALARY EXPENSES</i></b>								
300	Professional Services	674,878	675,587	709	0.11%	9,633		(8,924)
322	Professional Educational Services	241,865	255,325	13,460	5.57%			13,460
410	Building Contracted Services	671,800	685,300	13,500	2.01%	7,500		6,000
411	Utility Services - Water & Sewer	116,600	117,000	400	0.34%		400	
430	Repair & Maintenance Services	713,253	732,325	19,072	2.67%		6,646	12,426
441	Rentals - Building & Equipment	290,432	300,165	9,733	3.35%		7,788	1,945
450	Building & Site Maintenance Projects	0	824,000	824,000	- %			824,000
500	Contracted Services	400,227	505,704	105,477	26.35%		83,000	4,477
510	Transportation Services	3,719,431	3,640,547	(78,884)	-2.12%	85,480		(164,364)
520	Insurance - Property & Liability	291,066	299,135	8,069	2.77%		8,069	
530	Communications	127,369	131,409	4,040	3.17%			5,000 (960)
550	Printing Services	45,897	43,097	(2,800)	-6.10%			(2,800)
560	Tuition - Out of District	1,582,548	2,118,342	535,794	33.86%		535,794	
580	Student Travel & Staff Mileage	209,722	229,619	19,897	9.49%	21,500		3,000 (4,603)
611	Supplies	1,168,234	1,165,340	(2,894)	-0.25%			(2,894)
613	Plant Supplies	361,100	381,100	20,000	5.54%		20,000	
620	Energy	2,958,192	2,966,230	8,038	0.27%		40,776	(32,738)
641	Textbooks	188,986	304,457	115,471	61.10%			115,471
734	Property & Equipment	209,375	766,748	557,373	266.21%			17,951 539,422
810	Memberships	73,974	77,439	3,465	4.68%			3,465
	<b>Total Non-Salary Expenses</b>	<b>14,044,949</b>	<b>16,218,869</b>	<b>2,173,920</b>	<b>15.48%</b>	<b>124,113</b>	<b>702,473</b>	<b>(147,151) 1,494,485</b>
	<b>Total Requested Board Budget</b>	<b>68,355,794</b>	<b>72,845,304</b>	<b>4,489,510</b>	<b>6.57%</b>	<b>1,414,753</b>	<b>702,473</b>	<b>885,908 1,486,376</b>
900	Capital & Non-Recurring Fund	200,000	0	(200,000)	-100.00%			(200,000)
	<b>Total Requested Budget</b>	<b>68,555,794</b>	<b>72,845,304</b>	<b>4,289,510</b>	<b>6.26%</b>	<b>1,414,753</b>	<b>702,473</b>	<b>885,908 1,286,376</b>
	<b>Percentage of Increase</b>					<b>32.98%</b>	<b>16.38%</b>	<b>20.65% 29.99%</b>

\* FIXED COSTS INCREASES ARE INCREASES THAT THE BOARD IS ESTIMATED TO HAVE LITTLE OR NO CONTROL OVER.