



2010-2011

General Operating Budget

**Approved
August 9, 2010**



**2010-2011
General
Operating
Budget**

Introduction

Budgeting In Tough Economic Times

The Superintendent's Budget Recommendations for 2010-11 present a balanced budget of \$467,921,477 for Cincinnati Public Schools (CPS).

This budget represents the administration's hard work to keep spending as close as possible to the 2009-10 level (\$467,005,155). These difficult economic times create tough budgetary choices for CPS and for most other Ohio school districts, as well as for families and the community. Over the past two months, every line item has been analyzed for potential additional reductions to help bring the budget within the target range.

The budget process has been painful at times, resulting in about \$28 million in cuts from preliminary requests. But, throughout it all, the district's strategy has been to protect the impact on student learning as much as possible, and we believe we accomplished that.

CPS is better positioned to weather tough times because of past downsizing in recent years — more than 1,500 employee positions were eliminated at CPS over the last decade. But our district struggles under an uneven state funding formula that treats CPS as a wealthy district because of our city's healthy downtown property values. It does not take into account the low incomes of many of our residents, and, by forcing CPS to return often to the ballot to seek property-tax increases to avert drastic spending cuts, it puts an unfair tax burden on our residents. The state provides less than 40 percent of CPS' funding, while giving other urban districts much higher percentages. (For example, the Cleveland school district receives 80 percent of its funding from the state.)

In addition, there have been reductions in state funding — 1 percent in the 2009-10 budget and 2 percent in 2010-11.

(Continued)



2010-2011 General Operating Budget

Introduction (cont.)

Throughout this coming year, CPS will continue to seek more federal and state grant money to supplement the General Fund budget, such as federal Teacher Incentive Fund (TIF) grants and the Race to the Top grant. CPS recently received several significant grant awards, including capturing \$6.8 million in six School Improvement grants for 2010-11 and a \$1.5-million, five-year Foreign Language Assistance Program (FLAP) grant from the U.S. Department of Education.

Again this year, CPS' department heads used a zero-based budgeting process for all nonpersonnel budgets in preparing centrally controlled budgets. Each budgeted expenditure was subject to a justification process to ensure the spending was necessary to support vital district operations.

The district's Budget Commission contributed to the development of this budget — as did members of the public who attended two budget hearings in June designed to explain the district's budget challenges and gain stakeholder input in making decisions on reductions. Their input was extremely valuable and assisted in the process of finalizing these recommendations.



**2010-2011
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Five-Year Forecast

**Cincinnati Five Year Forecast
Fiscal Year 2011**

	Actual		Forecasted			
	2009	2010	2011	2012	2013	2014
General Property (Real Estate)	206,252,300.00	236,151,000.00	240,331,755.00	239,028,052.00	239,028,052.00	239,028,052.00
Tangible Personal Property Tax	28,497,015.00	17,461,931.00	16,132,841.00	12,672,403.00	12,672,403.00	12,672,403.00
Unrestricted Grants-in-Aid	66,971,976.91	150,541,369.96	147,530,542.56	147,530,542.56	147,530,542.56	147,530,542.56
Restricted Grants-in-Aid	38,544,712.95					
Restricted Federal Grants-in-Aid	46,545,300.00					
Property Tax Allocation	47,914,108.40	54,224,287.96	53,902,623.48	47,875,614.11	41,772,371.23	35,574,592.44
All Other Operating Revenue	14,104,244.79	12,810,465.00	12,973,465.00	13,434,225.00	13,434,225.00	13,434,225.00
Total Revenue	448,829,658.05	471,189,053.92	470,871,227.04	460,540,836.67	454,437,593.79	448,239,815.00
Advances-In	37,529,717.00	8,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Total Other Financing Sources	37,529,717.00	8,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Total Revenues and Other Financing Sources	486,359,374.00	479,189,054.00	443,371,227.00	400,540,837.00	394,437,594.00	388,239,815.00
Personnel Services	118,872,967.71	124,443,476.22	120,859,973.28	125,200,208.11	127,709,861.69	130,269,928.83
Employees' Retirement/Insurance Benefits	40,293,101.00	47,161,798.00	51,547,846.00	56,496,439.00	61,920,097.00	67,864,426.00
Purchased Services	127,055,536.00	125,945,319.00	131,178,627.00	137,253,225.00	143,663,078.00	150,430,501.00
Supplies and Materials	2,611,505.00	5,549,973.00	5,558,535.00	5,672,461.00	5,788,862.00	5,907,796.00
Capital Outlay	1,443,338.00	2,520,030.00	6,648,669.00	6,774,671.00	7,156,972.00	7,295,889.00
Other Objects	4,558,690.00	6,349,209.00	8,886,705.00	9,146,041.00	9,418,343.00	9,704,260.00
Total Expenditures	294,835,137.71	311,969,805.22	324,680,355.28	340,543,045.11	355,657,213.69	371,472,800.83
Operational Transfers Out	147,342,538.00	155,035,352.00	159,672,446.00	154,017,500.00	161,455,554.00	173,405,691.00
Advances Out	40,753,317.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Total Other Financing Uses	188,095,855.00	160,035,352.00	164,672,446.00	159,017,500.00	166,455,554.00	178,405,691.00
Total Expenditures and Other Financing Uses	482,930,994.00	472,005,158.00	489,352,802.00	499,560,546.00	522,112,768.00	549,878,492.00
Excess Rev & Other Financing Sources over(under) Exp & Other Financing	3,428,380.00	7,183,896.00	(13,481,575.26)	(34,019,708.90)	(62,675,174.12)	(96,638,676.85)
Beginning Cash Balance	18,201,508.00	21,629,889.00	28,813,785.00	15,332,209.34	(18,687,499.56)	(81,362,673.69)
Ending Cash Balance	21,629,889.00	28,813,785.00	15,332,209.34	(18,667,499.56)	(81,362,673.69)	(178,001,350.54)
Outstanding Encumbrances	14,523,657.00	14,523,657.00	14,523,657.00	14,523,657.00	14,523,657.00	14,523,657.00
Fund Bal. June 30, Certification of Appropriations	7,106,232.00	14,290,128.00	808,552.69	(33,211,156.21)	(95,886,330.34)	(192,525,007.19)
Property Tax -Renewal or Replacement Cumulative Balance of Replacement/Renewal Levies			32,500,000.00	65,000,000.00	65,000,000.00	65,000,000.00
Fund Bal. June 30 for Cert of Contracts, Salary Sched. Other Obligations	7,106,232.00	14,290,128.00	808,553.00	(33,211,156.00)	(95,886,329.00)	(192,525,006.00)
Revenue from Future State Advancements	(1,420,826.00)	(1,420,826.00)				
Unreserved Fund Bal. June 30	5,685,406.00	12,869,302.00	808,553.00	(33,211,156.00)	(95,886,329.00)	(192,525,006.00)

Related Assumptions to this forecast can be found at <http://fyf.oecn.k12.oh.us/>



**2010-2011
General
Operating
Budget**

**General Fund Allocation
Detail**

	Budget Allocations For 2009-2010		Superintendent's Recommendations For 2010-2011		Difference 2009-11 vs. 2009-10		Notes	
	Amount	FTE	Amount	FTE	Amount	FTE		
School Budgets:								
School Bldg. Budgets								
01	Athletics/Extra-Curricular-Central	4,219,893		2,806,606	0.00	(1,413,287)		1
02	School Budgets	254,635,405	3,197.19	247,576,148	3138.04	(7,059,257)	(59.15)	2
03	Federal Pooled Funds (in School Budget GF \$ above)	(20,064,625)		(16,121,767)		3,942,858		3
<i>(Includes Titles: I, IIA-Class Size Reduction, IV-Safe & Drug Free, VIB-IDEIA, and Title I ARRA)</i>								
Technology Support								
04,76								
77,78	Technology Initiatives / Refresh	0	0.00	2,717,837	0.00	2,717,837	0.00	4
04	Instructional Technology	0	0.00	762,343	0.00	762,343	0.00	4
Special Needs Support								
05	Service Providers	7,671,923	74.92	9,950,099	104.62	2,278,176	29.70	5, 5A
06	Special Needs - Contracts	0	0.00	1,027,869	0.00	1,027,869	0.00	6
07	Special Needs - Nonstandard Contingency	1,945,699	0.00	1,924,758	0.00	(20,941)	0.00	
07	Supplemental Service Student List/NonStd in Schls	6,496,250	250.00	6,190,713	241.25	(305,537)	(8.75)	6A
School Bldg. Support Budgets								
08	Collected Student Fees	440,500		440,500	0.00	0	0.00	
	Transportation							
09,34	Public School	12,366,491		11,098,817		(1,267,674)	0.00	7
09,34	Special Needs	6,595,437		7,742,339		1,146,902	0.00	7
35,36	Utilities	12,886,405		13,982,818		1,096,413	0.00	8, 8A
11	Telecommunications	478,500		1,489,127		1,010,627	0.00	9, 9A

- Note: If there are not footnotes for a specific line, this denotes no change in Amount, FTE, or the difference is only due to salary and fringes. Salaries were adjusted from a prior year estimation for FY10 to an actual projection with steps for FY11. The fringe benefit rate increased from 39.2% to 41.2% from FY10 to FY11, respectively. Differences reflecting a reduction may be due to employee turnover with a lower salary.**
- 1 Reduction of \$590,884 due to restructuring of Athletics Centrally.
 - 1A Reduction of Schedule E stipends by 30% in the amount of \$822,403..
 - 2 Reduction due to Student Based Budgeting Formula.
\$234,570,780 for FY10 plus \$20,064,625 federal title pooled funds (includes \$4.8 in Title I ARRA).
The initial Base Allocation \$/student unit for FY10 was \$4,872.84 plus \$151.15 added later due to ARRA funding availability.
\$231574,702 for FY11 plus \$16,121,767 federal title pooled funds (includes \$1.7 in Title I ARRA).
The Base Allocation \$/student unit for FY11 was \$4,872.84.
 - 2A Due to Budget cuts reduced school budgets: Extended Time \$143,044, SIG funding \$172,060, Lead Teacher stipends \$26,828, Transition Coordinators to IDEA-B \$257,417, adjusted ParaPro Hours \$326,560, AFSCME reduction \$304,296, eliminate 2 AP's \$240,642.
 - 3 Federal Title Dollars allocated to "Title-Eligible" SWP schools. FY10 includes \$4.8M in ARRA funding and FY11 \$1.7M.
 - 4 Please see Technology Initiatives Addendum
 - 5 Return of OT and PT positions to GF from ARRA Budget plus additional staff for new students. SST's were moved to ARRA in FY10 after budget was approved .
 - 5A Due to Budget cuts, reflects a budget cut of 1 FTE Manager for \$95,439 and a cut in mileage and travel of \$4,787.
 - 6 Return of \$1,027,869 for Bd of Health Nurses Contract to GF from ARRA in FY10 and replaced with Satellite Schools expenditures. Since the contracts were Medicaid reimbursable, the move from GF to Federal funding would cause a loss in Federal Medicaid cost reimbursements.
 - 6A Reduction of 8.75 FTE for NonStandard Paraprofessional positions due to Budget Cuts.
 - 7 **Overall increase of \$921,220 = (\$3,754,786-1,300,000-533566-1,000,000/ round 2 reductions)** change in service requirements for proposed contracts: **Yellow Bus (YB) Public Eligibility Decrease \$1,001,328, Non-Public (YB) Inc \$1,202,823, Charter (YB) Inc \$1,202,822.72 Spec Ed Mini Public Inc \$1,146,902, and decreases for Metro Public \$206,346, Charter \$288,041.Non Pub \$122,829. Parent Reimbursement Non Public decrease \$17,200 but increase for Charter \$34,400**
FY10 metro charges were increased to proper contract amount by \$2,135,261 after budget was approved.
 - 8 Replaced contract services with 1 FTE Utilities Manager repurposed from Maintenance budget (Note 26) in FY10 (after budget was approved) to reduce overall cost. Increases projected of 11% Electric, 8% Gas and 11% Water based on input from Utilities Companies. Amounts also adjusted for opening and closing of buildings.
 - 8A Due to budget cuts, a reduction in service to vacant buildings of \$220,000 in utilities.
 - 9 Restructuring and reorganizing budgets in Telephone and Infrastructure to properly reflect school costs.
 - 9A Due to budget cuts, \$3,721,676 of the E-Rate from Telecommunications and \$429,183.67 from Infrastructure were moved to Fund 11.

	Budget Allocations For 2009-2010		Superintendent's Recommendations For 2010-2011		Difference 2009-11 vs. 2009-10		Notes
	Amount	FTE	Amount	FTE	Amount	FTE	
29 Turnaround Program	86,877	1.00	40,735	0.20	(46,142)	(0.80)	22, 22A
	0.02%		0.01%		-0.01%		
30 Leadership Development	282,680	2.00	272,363	2.00	(10,317)	0.00	
	0.06%		0.06%		0.00%		
Total Instructional Support Budgets:	14,072,535	11.50	12,038,027	9.70	(2,034,508)	(1.80)	
	3.01%		2.58%		-0.44%		

State Charters/Public & Non-Public Tuition and Transportation:

31 Tuition-State Approved Charters	45,450,000	0.00	45,450,000	0.00	0	0.00	
31 Tuition-Ed Choice	8,500,000	0.00	11,814,400	0.00	3,314,400	0.00	23
32 DSS/Out of District Tuition	12,311,527	20.24	11,444,372	25.12	(867,155)	4.88	24, 24A
33 Out of District Other	3,000,000	0.00	3,000,000	0.00	0	0.00	24
34 Out of District Special Needs Transportation	1,420,556	0.00	1,400,000	0.00	(20,556)	0.00	7
35 Non-Public Transportation	2,765,107	0.00	3,827,901	0.00	1,062,794	0.00	7
36 Charter Transportation	3,344,152	0.00	3,343,906	0.00	(246)	0.00	7
Total State C/P/NP Tuition and Transportation:	76,791,342	20.24	80,280,579	25.12	3,489,237	4.88	
	16.44%		17.18%		0.74%		

School Social Workers

37 School Social Workers	211,690	2.00	203,288	2.00	(8,402)	0.00	
Total School Social Workers	211,690	2.00	203,288	2.00	(8,402)	0.00	
	0.05%		0.04%		0.00%		

Pupil Support Programs

38 CYC Student Mentoring	174,000	0.00	204,000	0.00	30,000	0.00	25
39 Graduation Ceremonies	80,000	0.00	80,000	0.00	0	0.00	
Total Pupil Support Programs	254,000	0.00	284,000	0.00	30,000	0.00	
	0.05%		0.06%		0.01%		

Other Pupil Services

40 Athletics Office	303,393	2.00	314,566	2.00	11,173	0.00	
41 Security Services Office	1,122,568	12.75	1,140,818	12.75	18,250	0.00	
42 Security Services - Central	40,582	0.00	41,166	0.00	584	0.00	
43 Crossing Guards	800,000	0.00	700,000	0.00	(100,000)	0.00	26A
44 Pupil Transportation Office	890,011	10.00	832,872	10.00	(57,139)	0.00	27
Total Other Pupil Services	3,156,554	24.75	3,029,422	24.75	(127,132)	0.00	
	0.68%		0.65%		-0.03%		

School Building Support

- 7 See Footnote 7 on page 1.
- 22 Increase of 1 FTE from restructuring Asst Sup. Duties in FY10, after budget approved for compliance in the amount of \$196,002.
- 22A Due to budget cuts, 90% of the salaries moved to Title I funding \$242,144.
- 23 Increase of \$3,314,400 Ed Choice (2272 Students @ \$5,200); HB1 changed the Kindergarten rate from \$2,700 to \$5,200 since it mandates schools to provide All Day Kindergarten if previously funded by Poverty Based Assistance (PBA). There is an overall increase in number of Ed Choice students. CPS records show 2091; ODE 2272 for FY10. FY11 projected at 2272 students.
- 24 FY10 Out of District tuition was \$10,150,000 until we moved \$1,187,520 to ARRA, which will return to the GF in FY11 and made the amount of OOD tuition for FY10 \$8,962,480. For FY11 we found out Children's Home Hosp. Satellite no longer wants our staff and will now charge tuition so we moved the \$787,585.07 Children's Home budget to the OOD tuition line. (Note 10) Therefore, the total for FY11 OOD tuition should be \$9,750,065. The increased staff of 4.88 FTE is for CPS IA/LPN's that serve our students that attend other DDS facilities such as Bobby Fairfax, Margaret B Rost etc...
- 24A Due to Budget cuts, \$1,500,000 Out of District tuition was moved back to ARRA for FY11.
- 25 Increase of \$30,000.00 for Business In Education.
- 26A Due to Budget cuts, reduced number of crossing guard sites.
- 27 Reduction for 1 FTE Transportation Specialist.

Budget Allocations For 2009-2010		Superintendent's Recommendations For 2010-2011		Difference 2009-11 vs. 2009-10		Notes
Amount	FTE	Amount	FTE	Amount	FTE	

School Building Support

45	Facility Operations (incl. custodians, floaters, CO)	11,337,803	223.50	11,357,142	227.00	19,339	3.50	28, 28A
46	Local 20 Contract	10,000	0.00	10,000	0.00	0	0.00	
47	Maintenance	2,524,950	27.68	2,123,011	22.95	(401,939)	(4.73)	28, 28B
Total School Building Support		13,872,753	251.18	13,490,154	249.95	(382,599)	(1.23)	
		2.97%		2.89%		-0.08%		

Total Pupil Support:	17,494,997	277.93	17,006,864	276.70	(488,133)	-1.23	
	3.75%		3.64%		-0.11%		

Teacher Professional Development:

48	Peer Appraisal/Teacher Evaluation	1,821,353	18.00	1,101,648	9.60	(719,705)	(8.40)	29,29A
49	Mayerson Academy	1,000,000	0.00	1,000,000	2.00	0	2.00	30
15	CFT Contractual PD	350,000	0.00	412,978	0.00	62,978	0.00	31
50	Curriculum Chairs	284,052	3.00	225,041	2.20	(59,011)	(0.80)	32
Total Teacher Professional Development:		3,455,405	21.00	2,739,667	13.80	(715,738)	-7.20	
		0.74%		0.59%		-0.15%		

Total School, Tuition and School Support Budgets:	406,008,029	3,940	408,106,224	3,872	2,098,195	-68.00	
	86.94%		87.35%		0.41%		

Central Operating:

51	District Operating Fees (Cty Audit/Treas Fees, Elect Exp, Audits, Tuition Reimb, PD)	5,286,083	0.00	5,847,033	0.00	560,950	0.00	33
	1.13%		1.25%		0.12%			

ACPSOP (Clerical) Contractual:

52	Clerical Resource Team	385,228	6.00	398,386	6.00	13,158	0.00	
53	Ergonomic Safety	51,200	0.00	51,200	0.00	0	0.00	
Total ACPSOP (Clerical) Contractual:		436,428	6.00	449,586	6.00	13,158	0.00	
		0.09%		0.10%		5.89%		

54	Board Office:	452,397	2.00	494,328	2.00	41,931	0.00	34
	0.10%		0.11%		0.01%			

Central Office:

Superintendent

55	Office of Superintendent	516,029	3.00	499,032	3.00	(16,997)	0.00	
56	Office of Innovations	363,521	3.00	182,997	1.90	(180,524)	(1.10)	35A
57	LSDMC Support/Parental Involvement	2,430	0.00	2,430	0.00	0	0.00	
58	Office of Customer Relations	568,431	6.00	535,959	6.00	(32,472)	0.00	
Total Superintendent		1,450,411	12.00	1,220,417	10.90	(229,994)	(1.10)	
		0.31%		0.26%		-0.05%		

- 28 Ed Center Operations and Facilities budgets were consolidated with Facility Operations and/or Maintenance budgets. The net is a reduction of 8.83 FTE. Two (2) FTE repurposed to ITM budgets (Notes 42 and 44) and 1 FTE to Utilities (Note 8).
- 28A Budget cuts for building efficiencies totaling \$200,000; Reduction of 3 FTE custodians for a cost saving of \$120,000.
- 28B Due to Budget cuts, a reduction of \$34,288 in bldg supplies.
- 29 Increase of .20 FTE Teacher Evaluator in FY10 (after the budget was approved). Increase of \$151,456 was due to the increased FTE (18,760) and switching from using average salaries to actual salaries in budget. This caused a variance of \$130,390. The remaining balance of \$2,306 is due to salary and fringe variances.
- 29B Due to budget Cuts, there was a reduction of 7.6 FTE's for \$769,571, 1 FTE Clerical for \$40283.93, Ext.Time of \$56480 and Mileage of \$4868.
- 30 The additional 2 FTE has always been in the total contract, however, they are being reflected beginning in FY11 since they are CPS employees.
- 31 Moved \$62,411 to CFT Contractual as it is part of professional development (See Note 13). Additional difference is due to salary and fringes.
- 32 Team-Based Stipends were moved to Teacher Stipends. See 12A.
- 33 Increase of \$560,950 for Audit Fees, Delinquent PP Taxes, Bank Charges, Insurance Fees, and CAAS Merit Pay Reserve.
- 34 Increase of \$49,931 for Professional Organization Memberships and Contract Services.
- 35A Due to Budget cuts, reduction of .10 FTE for \$10,775 Grant Writer transferred to Impact Aid; Reduction of 1.0 FTE for \$176,500 Vacant Director position.

	Budget Allocations For 2009-2010		Superintendent's Recommendations For 2010-2011		Difference 2009-11 vs. 2009-10		Notes
	Amount	FTE	Amount	FTE	Amount	FTE	
Human Resources							
59 Human Resources	1,543,829	17.60	1,564,532	17.00	20,702	(0.60)	36
60 Workers Compensation	105,691	1.00	106,196	1.00	505	0.00	
61 Teacher Programs	200,975	2.00	206,201	2.00	5,225	0.00	
Total Human Resources	1,850,496	20.60	1,876,929	20.00	26,433	(0.60)	
	0.40%		0.40%		0.01%		
Ed Center Operations	324,486	6.50	-	0.00	(324,486)	(6.50)	26
	0.07%		0.00%		-0.07%		
Public Affairs							
62 Public Affairs	878,261	5.50	887,325	5.50	9,064	0.00	
Total Public Affairs	878,261	5.50	887,325	5.50	9,064	0.00	
	0.19%		0.19%		0.00%		
General Counsel & Legal							
63 General Counsel	551,116	3.00	603,262	3.00	52,146	0.00	37
64 Legal Contingency	1,000,000	0.00	1,000,000	0.00	0	0.00	
Total General Counsel & Legal	1,551,116	3.00	1,603,262	3.00	52,146	0.00	
	0.33%		0.34%		0.01%		
Deputy Superintendent							
65 Office of Deputy Superintendent	484,367	4.00	562,191	5.00	77,824	1.00	38
Total Deputy Superintendent	484,367	4.00	562,191	5.00	77,824	1.00	
	0.10%		0.12%		0.02%		
Curriculum & Instruction							
66 Department of Student Services	698,010	6.50	541,160	5.50	(156,850)	(1.00)	39
67 Charter Schools/HomeSchooling	31,345	0.50	31,579	0.50	234	0.00	
28 Curriculum & Assessment	843,020	2.90	780,254	2.90	(62,766)	0.00	40
68 Evaluation	481,494	2.80	710,012	4.76	228,518	1.96	41
69 Career and Technical Education	97,804	1.10	106,373	1.10	8,569	0.00	
70 Test Administration & IAT	1,040,624	4.00	993,389	4.00	(47,235)	0.00	42
71 Early Childhood	85,727	0.70	-	0.00	(85,727)	(0.70)	43A
Total Curriculum & Instruction	3,278,024	18.50	3,162,766	18.76	(115,258)	0.26	
	0.70%		0.68%		-0.03%		
Chief Operating Officer							
72 Chief Operating Officer	233,448	1.50	259,895	1.66	26,447	0.16	44
73 Fiscal Services	361,693	4.50	496,348	5.50	134,655	1.00	45
74 Imaging	100,000	0.00	100,000	0.00	0	0.00	
45,46 47 Facilities	345,100	4.10	-	0.00	(345,100)	(4.10)	26
Total Chief Operating Officer	1,040,241	10.10	856,243	7.16	(183,998)	(2.94)	
	0.22%		0.18%		-0.04%		

- 26 Ed Center Operations and Facilities budgets were consolidated with Facility Operations and/or Maintenance budgets. The net is a reduction of 8.83 FTE. Two (2) FTE repurposed to ITM budgets (Notes 42 and 44) and 1 FTE to Utilities (Note 8).
- 36 Increase of .4 FTE for HR Specialist and decrease of 1.0 FTE for Secretary positions.
- 37 Increase for Professional Contract Service.
- 38 Increase of 1 FTE for Facilitator added in FY10 (after budget was approved).
- 39 Due to Budget Cuts, reduction of 1.0 FTE Manager of \$161,503.90
- 40 Salaries reflect actual, not average and fringe variance.
- 41 Increase of 2 @ .48 FTE for staff paid previously from Fund 0432-EMIS which ended. Repurposed 1.0 FTE Bus. Analyst from Applications budget. (Note 44)
- 42 Increase of \$50,000 from Gifted and Talented budget to Test Admin and IAT budget. At same time, decrease of equipment needs. (See Note 20)
- 43 Reduction of .70 FTE Manager
- 44 Increase of 2 @ .08 FTE for COO and Secretary added back from Fund 004.
- 45 Increase of 1.0 FTE for repurposed Purchasing Manager position.

	Budget Allocations For 2009-2010		Superintendent's Recommendations For 2010-2011		Difference 2009-11 vs. 2009-10		Notes
	Amount	FTE	Amount	FTE	Amount	FTE	
Chief Information Officer							
75 Information Technology Management	517,486	2.00	331,740	2.00	(185,746)	0.00	46
76 Infrastructure	2,327,382	4.75	2,551,593	6.66	224,211	1.91	4, 9A, 47
77 Applications	3,597,148	11.65	3,003,754	10.65	(593,394)	(1.00)	4, 48
78 User Support	2,904,714	6.00	2,303,446	7.00	(601,268)	1.00	4, 49
Total Chief Information Officer	9,346,730	24.40	8,190,533	26.31	(1,156,197)	1.91	
	2.00%		1.75%		-0.25%		
Treasurer							
79 Treasurer	909,543	5.75	815,654	5.00	(93,889)	(0.75)	50
80 Internal Auditor	0	0.00	113,285	0.75	113,285	0.75	50
Grant Development Office	0	0.00	-	1.00	0	1.00	51
81 Payroll	732,711	11.33	775,705	11.00	42,994	(0.33)	52, 52A
82 Payables	427,653	6.33	394,893	6.00	(32,760)	(0.33)	52B
83 Benefits Administration	170,964	2.34	125,716	2.00	(45,248)	(0.34)	52C
84 Budget & Accounting	842,452	13.70	874,363	11.70	31,911	(2.00)	53
Total Treasurer	3,083,323	39.45	3,099,617	37.45	16,294	(2.00)	
	0.66%		0.66%		0.00%		
Total Central Office:	23,287,455	144.05	21,459,283	134.08	(1,828,171)	-9.97	
	4.99%		4.59%		-0.39%		
	135167381.00%						
Central Operating (Before Debt)	29,462,363	482.72	28,250,231	467.40	(1,212,132)	(15.32)	
	6.31%		6.05%		-0.26%		
Total Operating Exp. (School & Central Operating)	435,470,391	4,091.73	436,356,454	4,013.76	886,063	(77.97)	
	93.25%		93.39%		0.15%		

- 46 Reduction for Network Technology.
- 47 Increase of .50 FTE of Infrastructure Manager due to repurposed FMP Technology Manager with Fund 004, .6 clerical FTE return to the General Fund. for compliance, .4 increase in clerical support. Increase of .41 FTE Network Administrator. Restructuring and reorganizing budgets in Telephone and Infrastructure to properly reflect school costs.
- 48 Reduction of 1.0 FTE Business Systems Analyst moved from Applications Department to EMIS Department. (Note 37)
- 49 Increase of 1 repurposed FTE from Facilities (Software Process/Data Administrator position).
- 50 Reduction .75 FTE for Internal Auditor moved from Treasurer to increase of .75 moved to Internal Auditor budgets.
- 51 Increase of 1.0 FTE moved from Budget & Accounting to Development and offset with Indirect Costs Reimbrsmnt.
- 52 Increase of \$43,029 for check stock, W2 forms, toners, as well as salary and fringe variance.
- 52A Due to Budget cuts, eliminated .33FTE Benefits Manager
- 52A Due to Budget cuts, eliminated .33FTE Benefits Manager
- 52A Due to Budget cuts, eliminated .33FTE Benefits Manager
- 53 Reduction of 1.0 FTE for Accountant moved to Federal Funding in FY10 and 1.0 FTE moved to Grant Development.

Budget Allocations For 2009-2010		Superintendent's Recommendations For 2010-2011		Difference 2009-11 vs. 2009-10		Notes
Amount	FTE	Amount	FTE	Amount	FTE	

85	Contingency/Reserve:	4,000,000	0.00	4,000,000	0.00	0	0.00	54
		0.86%		0.86%		0.00%		

86	1 Mill Maintenance Levy Commitment	2,100,000	0	1,884,288	0.00	(215,713)	0.00	55, 55A
		0.45%		0.40%		-0.05%		

Non-Operating Costs

87	Debt Service-Principal and Interest	20,869,487	0.00	20,470,000	0.00	(399,487)	0.00	56
88	Classroom Facility Maintenance	4,565,277	0.00	4,517,714	0.00	(47,563)	0.00	57

Total Non-Operating Costs (Debt)		25,434,764	0.00	24,987,714	0.00	(447,050)	0.00	
		5.45%		5.35%		-0.10%		

Grand Total General Fund Budget		467,005,155	4,091.73	467,228,456	4013.76	223,301	(77.97)	
		100.00%		100.00%		0.00%		

Original Proposed Budget April 9, 2010

\$	487,843,521
\$	20,615,065

Difference

- 54 No change.
- 55 Increase of \$1,740 to reflect annual Budget. The FY10 budget was lowered as a result of the use of prior year encumbered funds which do not require re-appropriation
- 55A Due to Budget cuts, a reduction of \$65,712 Supplies was made.
- 56 Reduction based on Debt Service payment schedule.
- 57 Reduction of Building Engineers reimbursement from Fund 004 to GF.

2010-11 Staffing Changes

School Bldg. Budgets

School Budgets	(59.15)	2
Service Providers	29.70	5,5A
Supplemental Service Student List/NonStd in Schls	(8.75)	6A
Satellite Schools	(25.00)	10,10C
Alternative Learning Sites	0.55	11,11B
Net Change to School Budgets	(62.65)	

Reductions

Career Increments/Lead Teacher Stipends	(1.00)	12,12A
Turnaround Program	(0.80)	22,22A
Peer Appraisal/Teacher Evaluation	(8.40)	29,29A
Curriculum Chairs	(0.80)	32
Office of Innovations	(1.10)	35A
Human Resources	(0.60)	36
Department of Student Services	(1.00)	39
Early Childhood	(0.70)	43A
Payroll	(0.33)	52A
Payables	(0.33)	52B
Benefits Administration	(0.34)	52C
Total Reductions	(15.40)	

Increases

DSS/Out of District Tuition	4.88	24,24A
Mayerson Academy	2.00	28
Office of Deputy Superintendent	1.00	38
Curriculum & Assessment	0.00	40
Evaluation	1.96	41
Chief Operating Officer	0.16	44
Fiscal Services	1.00	45
Total Increases	11.00	

Reorganization

School Services

Ed Center Operations	(6.50)	28,28B
Facility Operations (incl. custodians, floaters, CO)	3.50	28,28B
Maintenance	(4.73)	28,28B
Facilities	(4.10)	28,28B
Total School Services	(11.83)	

Information Technology Management

Infrastructure	1.91	47
Applications	(1.00)	48
User Support	1.00	49
Total Information Technology	1.91	

Treasurer

Treasurer	(0.75)	50
Internal Auditor	0.75	50
Grant Development Office	1.00	51
Budget & Accounting	(2.00)	53
Total Treasurer	(1.00)	

Net Change to Central Operating

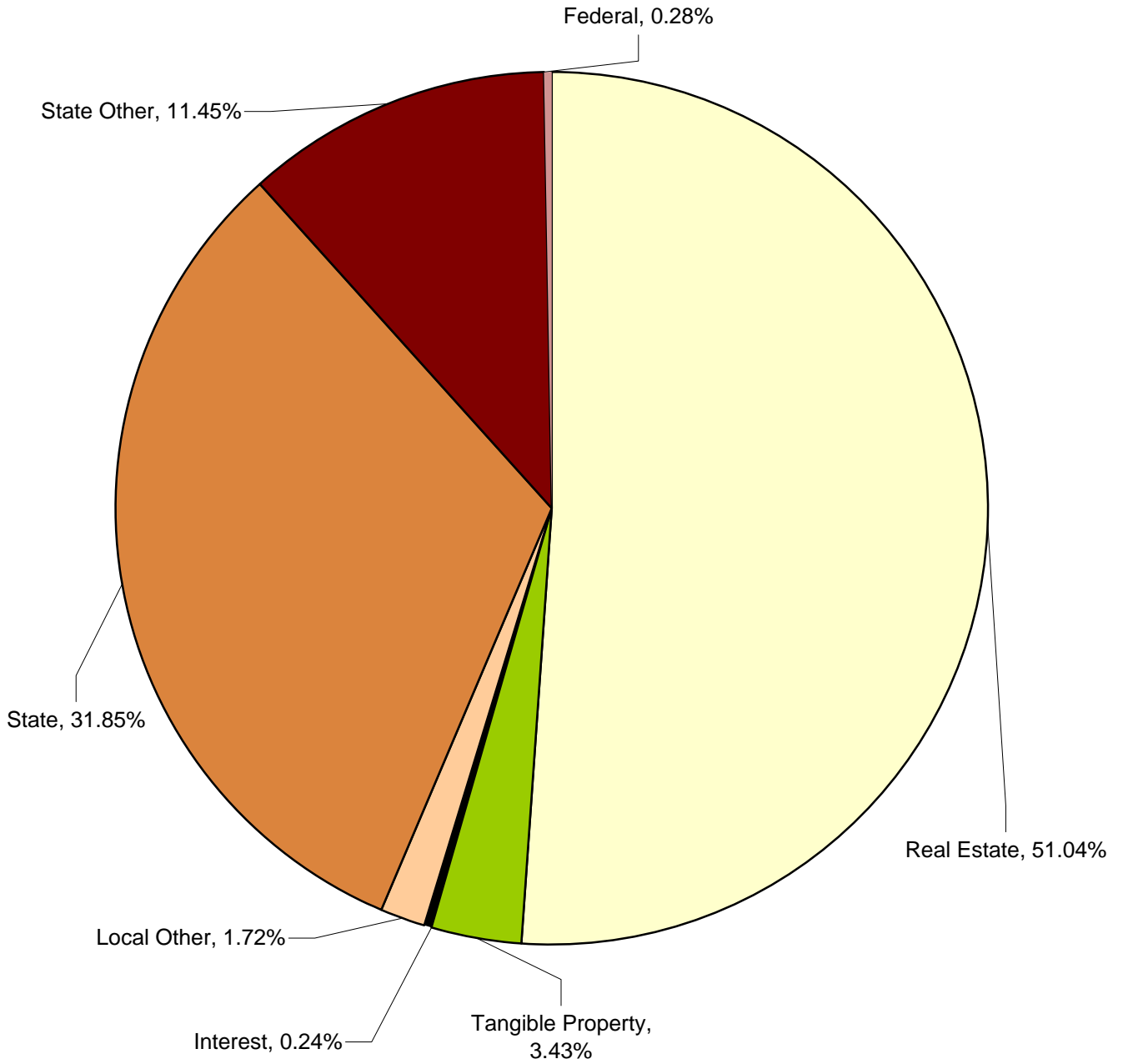
(15.32)

NET INCREASE TOTAL BUDGET (SCHOOLS & CENTRAL OPERATING)

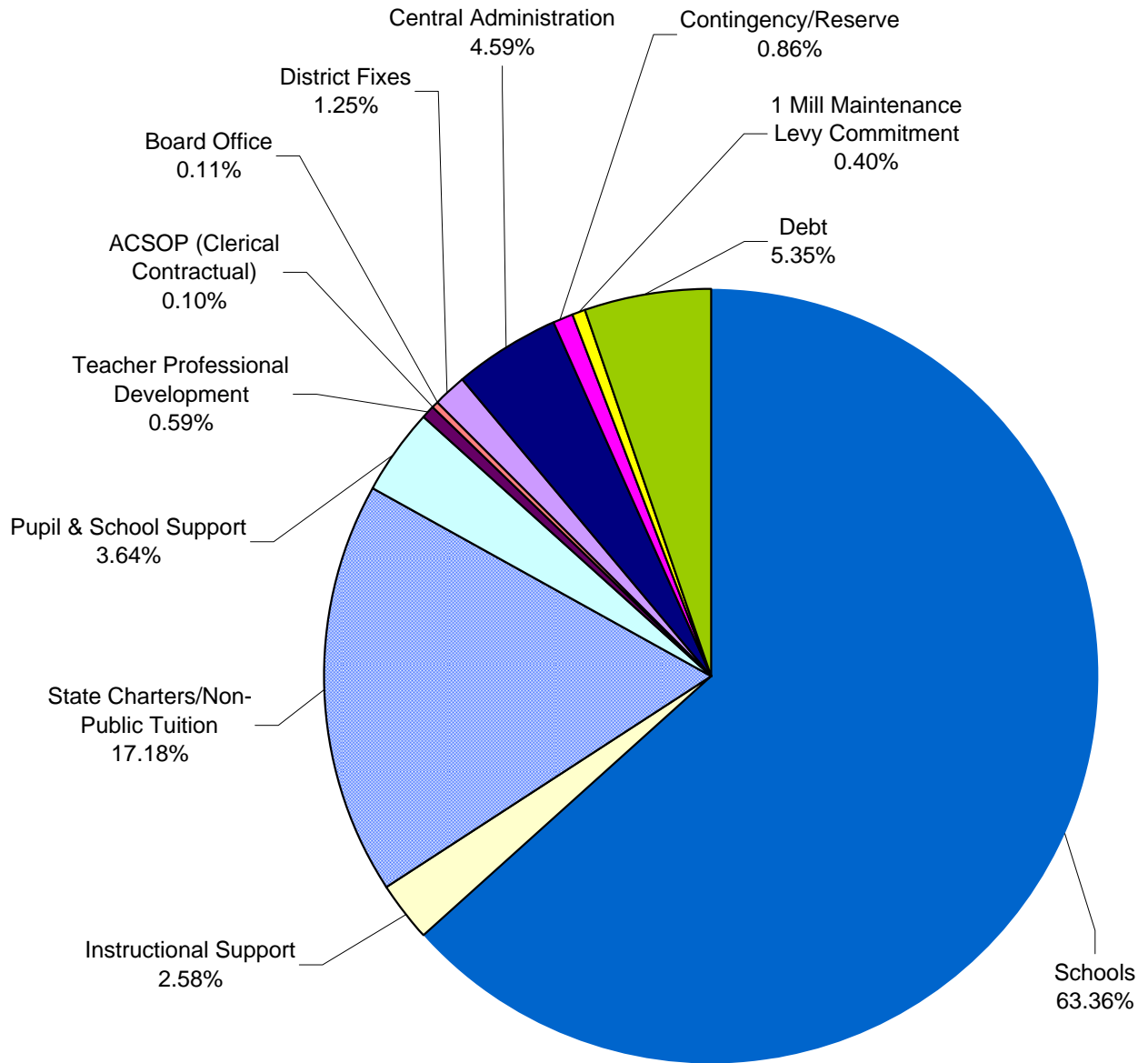
(77.97)

*See footnotes denoted at the bottom of preceding pages

General Fund Revenues



General Fund Budget



In Chart above Pupil & School Support, State Charter/Non Public Tuition, Instructional Support, Teacher Professional Development and Schools equal the total costs for the schools which is equal to 87.35% of total budget.



**2010-2011
General
Operating
Budget**

Notes