

CHANGES FROM 1/24/05 MAINTENANCE BUDGET TO 2/22/05 PRELIMINARY GENERAL FUND BUDGET

Notes:

1. The "maintenance budget" is the amount deemed necessary to continue delivering all programs and services next year at their current-year level, at next year's projected resource cost levels.
2. Reductions presented in the course of Board budget discussions are relative to the projected maintenance budget.
3. The 1/24/05 budget presentation depicted a "maintenance budget" of \$83,511,608.
4. Since 1/25/05, additional analysis has identified an additional \$1,620,105 in necessary expenditures, resulting in a revised maintenance budget of \$85,131,713. Because we are limited by the CAP on expenditures imposed by S1701, this implies additional reductions in expenditure to bring the budget under CAP.
5. The CAP itself increased, from the 1/24/05 CAP projection of \$81,756,867, to a more accurate \$82,489,438, an increase of \$732,571. Changes in the CAP calculation are not depicted here, but may be found on the one-page budget summary, commonly referred to as the "side-by-side". The increased CAP resulted primarily from clarification of the Statutory Growth Limitation Adjustments ("SGLAs") to which the district is entitled.
6. The 1/24/05 one-page budget summary projected the need for \$2,272,670 in reductions from the projected maintenance-level General Fund budget of \$83,511,608 in order to conform the overall T&E budget to the 1/24/05 CAP projection of \$81,756,867. (The T&E budget includes both the General Fund and a projected \$519,929 in Fund 20, the Special Revenue Fund).
7. The current proposed budget projects the need for \$3,160,204 in total reductions, the amount by which the new maintenance budget exceeds the CAP:
 $\$85,131,713 \text{ General Fund} + 519,929 = \$85,651,642$.
Difference between $\$85,651,642$ and $\$82,489,438 = \$3,162,204$, the new level of required reductions.
8. The Total Proposed Reductions described below include items originally proposed on 1/24/05, together with new proposed reductions. Note that many of the reductions proposed result from changes in service delivery which in some cases require increases in related line-items to achieve an overall savings. The projected reductions are net of such related line-item increases. In the list of reductions, such increases are listed as positive numbers, while reductions appear in parentheses e.g., "(99,999)", as negative numbers.

MAINTENANCE BUDGET PROJECTED
(as of 1/24/05)

83,511,608

Required Additions to Budgeted Expenditure

Maintenance Adjustment	271,964
Additional Pension	52,000
Workers comp Ins	50,000
Other liability insurance	53,849
Tuition	713,845
Related Services	190,000
Autistic Services	228,447
Salaries funded by grants	60,000

TOTAL ADDITIONS

1,620,105

REVISED MAINTENANCE BUDGET

85,131,713

Proposed Reductions

**Change to
Line Item Net Reduction**

Special Education

Visual Impairment

Tuition	(60,206)
Instr Aide	32,000
Benefits	6,400
Pur Svcs	<u>10,280</u>

Net Savings: (11,526)

Counseling Services (70,000) (70,000)

Autistic Program

Tuition	(685,476)
Teachers	133,000
Aides	192,000
Benefits	65,000
Supplies	30,000
Transportation	<u>(175,176)</u>

Net Savings: (440,652)

Elementary Enrollment (4.5) (299,250) (299,250)

Elementary Specials Schedule (412,300) (412,300)

Middle School schedule (4.0) (226,000) (226,000)

Administrative secretaries (2.0) (95,000) (95,000)

Instructional Aides (2.0) (64,000) (64,000)

Administrative (1.0) (71,000) (71,000)

Benefits (305,450) (305,450)

Custodial Services

Salaries (24)	(1,268,260)
Benefits (24)	(228,000)
Supplies	(100,000)
Add'l Contracts	<u>577,560</u>

Net Savings: (1,018,700)

Technology (146,326) (146,326)

TOTAL REDUCTIONS (CUTS): (3,160,204)

PRELIMINARY GENERAL FUND BUDGET: 81,971,509