

General Fund Budget 2008-09

Expenditure Assumptions

Salaries and Benefits

Teachers:

- ❖ Contract Days = 190
- ❖ Average cost of a full-time teacher of \$79,150.
- ❖ Medical insurance cap of \$855/mo. effective 10-1-08 (+6.0%).
- ❖ Dental, vision, & life insurance estimated at \$150/mo (no change).
- ❖ A salary schedule increase of 3% effective 7-1-08.
- ❖ Steps for eligible staff effective 7-1-08.

Classified Staff:

- ❖ Average salaries for positions calculated on regular staff only.
- ❖ Salary schedule increase per contract of 3.0% effective 7-1-08.
- ❖ Steps for eligible staff effective 7-1-08.
- ❖ Medical insurance cap of \$893/mo effective 10-1-08.
- ❖ Dental, vision, & life insurance estimated at \$138/mo (no change).
- ❖ Year-Round employees work 260 days.

Non-Represented and Administrative Employees

- ❖ Assumes Non-represented & administrative salary increase of 3%.
- ❖ Steps for eligible staff 7-1-08.
- ❖ Medical insurance cap of \$855/mo. effective 10-1-08 (+6.0%).
- ❖ Dental, vision, & life insurance estimated at \$150/mo (no change).

All Employees

- ❖ PERS rate at 21.1%, including pickup (savings from UAL bonds lower rates) - no change from 2007-08.
- ❖ Social Security rate remains 6.2% on a salary limit of \$102,000, plus 1.45% for Medicare on all income.
- ❖ Substitutes for illness and other contractual leaves, except professional development, will be paid centrally, (General Fund salaries only) except for maintenance staff.

Schools

- ❖ Base Allocations by Level (1.0 FTE unless indicated):
 - Elementary - Principal, Head Secretary, .5 FTE clerical assistant, .5 FTE Library Media Assistant, .5 FTE Student Behavior Specialist, and .75 FTE Playground Asst.
 - Middle - Principal, Asst. Principal, Head Secretary, Office Assistant, Registrar, Counselor, Student Behavior Specialist, Library/Media Assistant, and .75 FTE Tech/Computer Lab Assistant.
 - High - Principal, two Assistant Principals, Head Secretary, Bookkeeper, Registrar, Librarian, 3.0 FTE Counselor, .5 FTE Technology Support, .5 FTE Health Services Assistant, .5 FTE Assessment Assistant, .875 FTE Attendance Secretary, .75 FTE Career Center Coordinator, .94 FTE Student Behavior Specialist, and \$200,000 plus \$150,000 from Local Option Levy at each school for Athletics and Activities costs.
- ❖ Schools are allocated a base amount of \$2,478 per weighted student. The 08-09 amount will keep the same student:teacher ratio for allocation as that of 2007-08.

- ❖ The Local Option Levy will continue to reduce class sizes in grades 3-12. Additional legislative resources will be targeted to reduce class sizes in grades K-2 and 6-12.
- ❖ Hold harmless budget allocations for the schools is +/- 5% of school's estimated enrollment.
- ❖ K-6 Music/PE will be twice a week each, one-half funded by the Local Option Levy.

2nd Year of 5-Year Plan for Additional Expenditures:

- ❖ Instructional Materials - \$140,000
- ❖ Technology Equipment & Support - \$160,000
- ❖ Expanded Options Mandate - \$40,000
- ❖ Staff Development - \$60,000
- ❖ District-wide Nurse - \$75,000
- ❖ Expanded Options clerical support - \$7,000

General Overhead

- ❖ Utility costs are budgeted at \$1,624,100 in 2008-09, which is a 5% decrease from the 07-08 budget. The Energy Management Program, along with bond-funded energy savings projects and replacement of two schools will continue to help the district keep costs down as much as possible.
- ❖ Transportation is budgeted at \$2,007,000, which is a 7% increase over 2007-08. The district expects gas prices and extra routes to dramatically affect transportation costs. 70% of the transportation cost is reimbursed by the state.
- ❖ Supplemental retirement plan costs are budgeted at \$1,398,000, a decrease of \$602,000 which will be paid from the Early Retirement Fund balance.
- ❖ Enrollment Contingency is \$102,932, in case enrollment exceeds projections. The first 41.54 additional ADMw will not generate more funding.
- ❖ Unemployment estimated at \$100,000.
- ❖ Property/Liability insurance premiums are projected to increase by approximately 5.3%.

Local Option Levy.

- ❖ Revenues. The first year of the new Local Option Levy was 2007-08. The district anticipates approximately \$3,890,290.
- ❖ Tracking of Use of Revenues. The revenue and expenditures of the Local Option Levy are accounted for separately within the General Fund.
- ❖ The Local Option Levy expenditure plan includes funding for the 28 new teachers added in 2007-08 to maintain reduced class sizes.
 - » See the Local Option Levy Expenditure Plan following the Budget Message.