

Budget Assumptions 2012-2013

The following budget assumptions are general District guidelines for budget development only and are not intended as replacement for contractual agreements or addendum to any negotiations.

ENROLLMENT/ADA PROJECTIONS

1. An enrollment projection of 700 was used to develop staffing allocations.
2. Actual Average Daily Attendance (ADA) is projected to be 672.

STAFFING ASSUMPTIONS

1. Classes are staffed at the following ratio of students per teacher:

20:1 K-3
21:1 4-5
20:1 7-8

2. Classified positions are budgeted based on the following staffing formulas unless otherwise noted:

Secretarial/Clerical

School: 1.0 FTE Office Manager
1.0 FTE School Secretary

Application of these formulas results in no additional clerical positions for 2010/11.

Library Technician

Grade	Enrollment	Hours
K-3	0-600	7
4-8	0-600	8

Custodial

K-3 School 2.038 FTE
 4-8 School 2.346 FTE

3. Management and Confidential personnel are projected at 2012-13 staffing levels per the Board approved Management reductions in 2009-2010.

4. In 2012-13, Special Education has been staffed using the following caseload formulas:

Resource Specialists 1.0 FTE/28 students
 Special Day Class Teachers 1.0 FTE/15 students
 Speech Therapists 1.0 FTE/50 students

Based on these formulas, no additional positions have been included for the 2012-13 budget. Staffing reductions of six (6) Para-Professionals will occur next year.

5. Any staffing increases over the above listed assumptions must be approved by the Superintendent, and recommended to the Governing Board for approval.

REVENUE ASSUMPTIONS

1. Revenue Limit is projected on current year property taxes plus a one-percent increase and State Aid for Voluntary Pupil Transfer Attendance students. Property taxes are estimated at \$ 7,907,871 and State Aid is estimated at \$136,302.
2. State Special Education revenues are projected at current year levels.
3. K-3 Class Size Reduction revenues are reduced to reflect the Basic Aid Fair Share Reduction.
4. State categorical program revenues are projected to reflect the Basic Aid Fair Share Reduction of (\$403,326). This includes the CSR Fair Share Reduction. The reduction increases from 8.92% to 9.57%.
5. Lottery revenues are budgeted at \$123.00 per estimated 2011-12 Annual ADA.

EXPENDITURE ASSUMPTIONS

1. Salaries are budgeted for 2012/2013 in accordance with the staffing assumptions outlined on pages 1 - 3.
2. All salary projections include step, and professional growth increases.
3. Substitutes are budgeted based on historical data, plus any applicable increases.
4. Employee benefits are projected as follows:

Certificated Employees

STRS	8.25%
Medicare	1.45%
Workers Compensation	1.0924%
Unemployment	1.61%
Health & Welfare	\$640/mo or \$7,680/year

Classified Employees

PERS	10.923%
Medicare	1.45%
OASDI	6.20%
Workers Compensation	1.795%
Unemployment	1.0924%
PERS Reduction	2.097%
Health & Welfare	\$719/mo or \$8,628/year

5. Discretionary allocations are budgeted based on projected enrollments, and will be adjusted:

\$40.00 for K-5
\$55.00 for 6-8

The individual school site discretionary budgets will be reduced by 10%.

6. Discretionary allocations include allocations for Special Day Class students. In addition, a supplemental allocation for special programs at the school site is budgeted as follows:

\$475 for each Learning Handicapped Special Day Class
\$575 for each Severely Handicapped Special Day Class
\$375 for each Resource Specialist

7. Program/site discretionary carryovers will NOT be allowed.
8. Utilities rates will be increased as follows: electricity 14%; natural gas 3%; water 3%; garbage 3%. The utility budget for 2012-2013 will be based on 2011-12 estimated cost not prior years budget.
9. Property and liability insurance are budgeted based on program rates for the 2012-2013.
10. Capital outlay must be funded within program/site allocations.
11. The Cafeteria Funds must operate within their budgeted income.

RESERVES

A reserve for economic uncertainties has been budgeted at 4% of expenditures per the State standards and criteria. Reserves have been established as follows:

\$	900	Revolving Cash Funds
	76,345	Undesignated Fund Balance
	<u>455,155</u>	Reserve for Economic Uncertainties (4%)
\$	532,400	

ONE PERCENT COST

Certificated Salaries	\$57,322
Classified Salaries	\$15,848
Unrepresented	\$13,408