

January 28, 2014

Miscellaneous Budget Response 14-15

Q: Why is the salary account 2.5 percent higher than the actual projected salary expenditure for this year when the teachers' contract calls for a 2.25 percent increase? Budget-to-budget the increase is 1.5 percent.

A: We budget 2014-2015 based on the actual individuals' salaries for the current year and apply the negotiated wage increase to each one. Staff turnover lowers the base salary on which the wage increases are applied, which is why a 2.25 percent total wage increase translates into a 1.5 percent increase budget-to-budget.

The difference between the expected 2.25 percent increase and the actual 2.50 percent increase can be explained as follows: 1) teachers on an unpaid leave of absence this year lowers the actual for this year, but their full salary is included for next year; 2) the BOE salary account must account for new paraprofessional positions and those no longer grant-funded – the 2.25 percent increase assumes a constant FTE count; 3) the 2.25 percent is based on the distribution of teachers on the salary schedule at the time of negotiation, in this case, 2010. Teacher turnover reduces the overall salary account but does mean that more teachers are getting "step" increases than projected in 2010. These three factors explain the 0.25 percent difference between the 2.25 wage increase and the 2.50 percent budget-to-actual increase.

Q. IDEA part B, large increase in total expenditure for paras does not seem to be reflected in the FTE increase?

A: IDEA is a two-year grant, therefore, funds may be expended over a two year period. Actual FTE's represent the total number of staff paid this year from the current year grant entitlement and carryover funds. 13-14 Estimated Expenditures do not include the expenditure of carryover funds which explains the minimal increase in dollars despite the decrease in FTE's. Sequestration and the depletion of carryover funds is why we are unable to fund as many positions in the grant next year and positions were moved to the BOE general fund budget or eliminated.

Q. Transportation Increases based on 3 factors – Fuel, Runs, Special Education.

A: Fuel	\$ (67,516)
Sped	\$ 229,002 Increased rate and runs (w/o fuel). Includes \$143,000 add'l OOD placements
Runs	\$ 6,385
Rate	\$178,871
Other	\$ 25,008 (mail, bond etc.)
Misc.	\$ 6,449 (summer school, extra-curricular, etc.)
Total Incr	\$378,199

Q. Question about Food Services owing money to Fund 25.

A: The 25 Private Grant Fund is an internal fund where monies owed to the BOE are booked instead of to Fund 11 General Fund.