

## Questions from Budget Committee meeting May 2, 2012

### HIGH SCHOOL

Page 1:

1131-123 Temporary Licensed – from \$9,000 to \$43,506

*There are two temporary 0.5 FTE positions in the cost center. One is Culinary Arts and the other is English. This account also includes placeholder funding for the possibility of a currently unidentified need for temporary employees.*

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1133-151 NJROTC Advisors – from \$5,800 to \$15,800

*The \$10,000 increase is a placeholder for the anticipated mid-year increases the Navy may award NJROTC instructors. It should be budgeted in salary object 111 instead of the advisor (extra salaries) object 151. The \$10,000 includes both salaries and APC.*

What is the salary reimbursement rate from the Navy?

*The Navy reimburses CCSD for 50% of the salary.*

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2122-111 Counselor FTE – Explain 1.83 FTE Is it shared with Pioneer?

*One of the counselor position FTE amounts is understated for next year. This year that counselor taught a PE class for one semester, which decreased the FTE from 1.0 to 0.83. That is not planned for FY 2012/13. We will increase the 2012/13 budgeted amount to reflect 1.0 FTE in this cost center. We will also reduce 0.17 FTE in cost center 1131.*

2122-124 from \$2,100 to \$26,065 – Aspire?

*The increase is for the ASPIRE positions which increased from 5 hours per week to 20 hours per week. The \$26,065 figure is the increase for base wages. The increase in hours made the employees eligible for other employer paid benefits such as health benefits. The total increase for these positions is \$46,090.*

Utility Costs

Do the utility costs for the high school, specifically electricity, include the stadium?

*Yes. Stadium costs are paid from the same cost center as all other high school utilities.*

## **PAULINA**

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2411-113

Rural School Admin – FTE increased, went from .10 to .26, yet dollars decreased.

*The dollars decreased because the current Principal is paid a lower wage than the prior Principal.*

## **TRANSPORTATION**

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2554-417

Gasoline – from \$200,435 to \$216,385. How did we calculate?

*The Proposed Budget assumes a 5% increase based upon review of current and anticipated economic conditions and the cost of oil resulting in an increase amount based upon professional judgment. We do not know if that will be too much or too little.*

If we retrofit the exhaust systems on our buses will that increase fuel consumption?

*The newer buses with the exhaust system already in place have experienced about 1 mile per gallon less than other buses. Federal government reports there will be no negative impact to gas mileage. It is anticipated the buses fuel economy may drop by 1 mile per gallon.*

## **CURRICULUM**

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2219-111

Tuition Reimbursements??? With 2.0 FTE?

*The 2.0 FTE are currently coded to an incorrect cost center. The FTE are Academic Coaches that should be coded to Special Programs. Moving these positions to the correct cost center will also correct the currently understated Special Programs budget.*

*The positions were moved off of IDEA funding and onto the General Fund in the fall of 2011 as part of the efforts to better align expenditures with federal requirements and ensure the District meets its Maintenance of Effort.*

## **FTE GENERAL**

Questions were asked about various cost centers, specifically the schools as to why some payroll costs seem to increase and other decrease, when the FTE count remained constant.

*In general the variance in employee costs is driven by 6 interrelated factors.*

- *Classified employees received a mid-year increase in FY 2011/12 that was not included in the 2011/12 Adopted Budget. The increase has been rolled forward to the 2012/13 Proposed Budget.*
- *A limited number of employees became eligible for a lane increase during the fiscal year. This was after they successfully completed upper level education.*
- *The 2012/13 increase in PERS UAL costs increases the APC for all employees.*
- *The 2012/13 Proposed Budget recognizes that not all employees take advantage of the District paid health benefits and the Proposed Budget discounts the costs. This reduces the APC costs for employees.*
- *Reduction in the placeholder amount for substitutes in both the certified and classified positions. Historical analysis of actual expenditures revealed this account could be reasonably reduced.*
- *More consisted budgeting for possible lane increases during the fiscal year.*

#### Cecil Sly

- 1111 - \$1,400 increase in salary with no increase in FTE?

*Variation is due to multiple changes in staffing, actual personnel assigned, and differences in salary between the initially budgeted positions as included in the 2011/12 Adopted Budget and the FY 2011/12 actual budget after all positions were filled.*

- Not asked but this explains part of the increase in overall salaries for the school ... increases in Classified Substitutes from \$0 to \$3,556.

*The FY 2011/12 Budget didn't include an allocation classified substitutes. Substitutes are included in the 2012/13 budget to support consistent budgeting across all schools.*

#### Middle School

- Decrease in FTE: 37.78 to 35.88, but salaries increase?
- 1121-111: FTE is reduced from 26.0 to 25.0; salaries increase from \$1,406,950 to \$1,437,405.

*Budgeted for potential lateral moves \$32,607.*

- 1121-112: FTE decreases from 1.25 to .060.

*A 0.4 new Technician II position is budgeted in function 2660, Technology Services, for FY 2012/13. Discussions with IT may result in moving the costs for part of this FTE back to the middle school.*

*The other 0.25 FTE was an accompanist budgeted in FY 2011/12 but not funded in FY 2012/13.*

Ochoco

Decrease in FTE, increase in salaries?

- 1111-111: FTE remains constant at 14.0; Salaries increase from \$766,738 to \$777,224

*The FY 2012/13 Proposed budget includes \$10,869 for potential lane changes.*

- 2542-112: FTE 2.0 to 1.0; \$72,098 to \$37,918

*This discrepancy requires a technical correction to add back a custodian. At the time position budget was done for the Proposed Budget this positions was being filled by substitutes.*