2/14/17 Not Intended to be Stand Alone Document

			<u>Preliminary</u>	
Comment Administration Dad ast Worlds	<u>Monetary</u>		<u>Budget</u>	Notes
Current Administrative Budget Updates	<u>Change</u> Inc.	Dec.	<u>Shortfall</u>	<u>Notes</u>
Expenses	Shortfall	Shortfall	1,503,531	
Reduction of Kelly Service Markup		\$10,036		Markup from 36% to 34%
Sub Rate \$90 to \$100	(\$53,705)		1,547,200	Prior Board Decision
Healthcare 1.9%		\$48,451	1,498,749	Rate Budgeted from 3% to 1.9%
Retiree Premium Coverage	(\$5,336)		1,504,085	Reduction in Healthcare Rate offset by additional retirees
Retired Teaching Staff		\$131,815	1,372,270	No replacement
Retired Teaching Staff		\$139,988	1,232,282	No replacement
				Adjustments for degrees, contracts, change in
Payroll Adjustments	(\$29,654)		1,261,936	positions
Custodial Staff (Non replacement)		\$46,660	1,215,276	
ACA Contingency	(\$15,000)		1,230,276	Added ACA into contingency
Increase/(Decrease) in Expenses	(\$103,695)	\$376,950		
Difference in Expenses		\$273,255		
Revenues				
Real Estate Tax Assessment		\$208,141	1,022,135	Based on Real Estate Tax Increase, the increased property value
Delinquent Tax Sale		\$300,000	722.135	Based on Assumption that sale will occur, quoted revenue of \$1.8 million
BEF Subsidy		\$184	•	State provided with February Budget
SE Subsidy		\$45,849		State provided with February Budget
on Subsituy		ψ15,017	070,102	Reduced due to low reimbursment percentage,
Access quarterly	(\$40,000)		716,102	despite increase in salary pool
PSERS	(\$16,671)		732,773	Due to reduced salary cost
FICA	(\$3,915)		736,688	Due to reduced salary cost
Out of District Tuition	(\$47,000)		783,688	Reduction due to less homeless student tuition
In District Tuition	(\$12,784)		796,472	One less parent paying tuition costs
Sale of Properties	(\$67,600)		864,072	Adjusted to reflect 50% of the property value
Access AIU		\$75,000		Draw down pool of funds from AIU
Increase/(Decrease) in Revenues	(\$187,970)	\$629,174		
Difference		\$441,204		
Additional Net Impact of Expenditures exceeding Revenues			789,072	

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			<u>Preliminary</u> <u>Budaet</u>				<u>Budge</u>		Budget		Budget		Budget 1	D			r:1	
List of Budgetary Topics To Be Determined (Changes from Preliminary Budget)	Monetarv	Chanae	0	Rudae	t Mee	tina Feb 21	<u>Meetin</u>		<u>Meeting</u> Jarch 2		leeting pril 11		leeting Mav 2		<u>posed</u> inal	-	<u>Final</u> udaet	Notes
and of emiliary represents a section and continued and con	Monetary	<u>onunge</u>	<u> </u>	Duage	T T-T-C-C	Inc/Dec	March	7 12	ur en 2	<u> </u>	prii 1		<u>May 2</u>		<u>nai</u>		uuget	111111
		Dec.				Running												
Expenditures	Inc. Shortfall	Shortfall	\$789,072	Y N	ND	Total	Y N	ND Y	N I	ND Y	N I	ND Y	N NE	Y	N NE	Y	N N	ND .
New Hire 1 Special Education Teacher	(\$69,000)		\$858,072	$\sqcup \sqcup$	X	\$789,072							$\bot$					
Replace 1 retired elementary teacher	(\$69,000)		\$927,072	$\sqcup \sqcup$	X	\$789,072												
Replace 1 retired elementary teacher	(\$69,000)		\$996,072		X	\$789,072												
Replace 1 retired elementary teacher	(\$69,000)		\$1,065,072		X	\$789,072												
New Hire 1 HS tech ed teacher	(\$69,000)		\$1,134,072		X	\$789,072												
Replace CSN with Staff Nurse	(\$30,000)		\$1,164,072		X	\$789,072												
Replace OBlock English Retirement	(\$69,000)		\$1,233,072	$\sqcup \!\!\! \perp$	X	\$789,072												
Replace Pivik Principal	(\$127,000)		\$1,360,072		Χ	\$789,072												
Explore Purchase of Maintenance Supplies Through District	(\$53,132)		\$1,413,204		X	\$789,072												Based upon proposal from Aramark to provide only administrative support
Review Gym teachers Throughout District			\$1,413,204		X	\$789,072												Need More Data to Provide Costs
No Addition Salary Increase (Local 205, EAA/PSEA, SEIUBJ32, Act 93)		\$99,000	\$1,314,204		Х	\$789,072												
Replace 1 Custodial Staff	(\$46,600)	,	\$1,360,804		X	\$789,072												
Offer some courses every other semester only, or on a biennial basis. Low enrollment is an issue with several courses at PHS and AEO			\$1,360,804		X	\$789,072												Need More Data to Provide Costs
Challenge PHS and AEO admin to bring course scheduling ideas to board, as enrollment is declining			\$1,360,804		X	\$789,072												Need More Data to Provide Costs
Offer more world languages thru AIU			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Combine honors English and AP English			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Reduce 5 physical education teachers to 4 total in high school			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Reduce ROTC from 2 to 1 instructor			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Reduce number of music teachers by 1 for each at oblock junior high			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Reduce number of art teachers by 1 for each at oblock junior high			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Cap old holiday park at 25 kids per classroom and redistrict remaining amount in other elementary schools			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
hare special courses(library, music, art, stem, RTII, title I)			\$1,360,804		Х	\$789,072												Need More Data to Provide Costs
Capital Projects-Add in GF	(\$937,849)		\$2,298,653		Х	\$789,072												Costs based on revised capital project list
pads Grade 9 to 12 Lease	(\$267,000)		\$2,565,653		Х	\$789,072												Costs based upon a lease for 3 years
Oo Not Operate a Cyber School	(\$12,000)		\$2,577,653		Х	\$789,072												
Renew Aramark Contract	(\$25,000)		\$2,602,653		Х	\$789,072												Cost includes a second supervisor
Hire Special Education Supervisor	(\$51,762)		\$2,654,415		Х	\$789,072												· ·
Add Second SRO @ 70%	(\$90,136)		\$2,744,551		X	\$789,072					1 1		11					

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			Preliminary Budget				<u>Budget</u>	Budg		Budget	_	Dwar	anad	Ei.	,	
List of Budgetary Topics To Be Determined (Changes from Preliminary Budget)	<u>Monetary</u>	<u>Change</u>	_	Budg	et Me	eting Feb 21	<u>Meeting</u> <u>March 7</u>	<u>Meeti</u> <u>March</u>	_	Meeting April 11		_	osed nal	<u>Fin</u> Bud		
Revenues	Inc. Shortfall	Dec. Shortfall	#REF!	Y N	X	#REF!										
No To Tax rate To Index	(\$1,143,488)		#REF!		X	#REF!										
Do Not Take Exemptions	(\$300,000)		#REF!		X	#REF!										
Do Not Sell Delinquent Tax Claim Sale	(\$1,087,544)		#REF!		X	#REF!									Difference between quoted price and historica	collection
No Student Activity Fee	(\$45,000)		#REF!		X	#REF!										
Do Not Advertising	(\$16,500)		#REF!		X	#REF!										
Do Not Sell Transportation Building 1460	(\$144,950)		#REF!		X	#REF!									50% of list value	
Do Not Sell of Transportation Buildings 3411	(\$162,450)		#REF!		X	#REF!									50% of list value	
Do Not Sell of Regency Park (606 Millers Lane)	(\$200,000)		#REF!		X	#REF!									50% of list value	
Do Not Sell of School Road Property	(\$225,000)		#REF!		X	#REF!									50% of list value	
No Chinese Student Exchange	(\$61,710)		#REF!		X	#REF!										
No Student Open Enrollment Tuition	(\$40,000)		#REF!		Х	#REF!										
Totals	(\$5,481,121)	\$99,000	#REF!													

PBSD Summary of Expenditures By Object									
<u>OBJ</u>	Description	Preliminary Budget 2018	Updated Budget 2/10/17						
210 220 230 240 250 260 290 300 400	Personnel Salaries Group Insurance - Contracted Provider Social Security Contributions Retirement Contributions Tuition Refund Unemployment Compensation Workmen's Compensation Other Current Employee Benefits Purchased Professional Technical Serv Purchased Property Services Student Transportation	\$29,769,759 \$4,685,851 \$2,258,179 \$9,591,206 \$150,000 \$155,834 \$206,707 \$455,950 \$2,183,376 \$1,521,894 \$583,501	\$29,574,167 \$4,622,747 \$2,243,583 \$9,529,065 \$150,000 \$155,284 \$205,371 \$461,286 \$2,227,104 \$1,521,894 \$583,501						
530 560 580 590 610 640 750 760	Communications Tuition Travel Miscellaneous General Supplies Books/Other Building Supplies Equip Original Equip Replacement Other Objects	\$90,600 \$2,778,647 \$54,500 \$42,000 \$959,025 \$954,046 \$124,800 \$84,750 \$8,329,852 \$64,980,477	\$90,600 \$2,778,647 \$54,500 \$42,000 \$959,025 \$954,046 \$124,800 \$84,750 \$8,344,852 \$64,707,221						
	Difference		\$273,255						

PBSD Summary of Revenues	By Source	
Estimated Revenues and Other Financing Sources		
	<u>Preliminary</u>	<u>17-18 Revised</u>
	<u>17-18</u>	<u>2/10/17</u>
6000 Revenue from Local	35,304,941	35,685,708
7000 Revenue from State	27,025,842	27,051,279
8000 Revenue from Federal	1,146,162	1,181,162
9000 Other Revenue	0	0
Total Estimated Revenues and Other		
Financing Sources	63,476,946	63,918,149
Difference		441,204