

Budget Workshop

2015 Budget



Preliminary Information
3-11-15

Goals of 2015 Budget

Complete a district program evaluation leading to proposals that:

- Maintain a positive educational environment that promotes the social and emotional development of all students
- Close the achievement gap for struggling students
- Maintain and develop academic options and challenges
- Revisit the Superintendent Assessment Calendar
- Plan for the future of the facilities

Goals of 2015 Objectives

- Analyze and readjust staff schedules and service delivery.
- Analyze and developing programs, academic camps, and an extended school year for struggling students.
- Develop opportunities for students to excel through placement in courses above their grade placement and new courses at their building level.
- Develop a plan with PDT for repair, possible reorganization and passage of a referendum on a bond package

Budget Calendar

March 11, 2015

- Goals and Objectives
- District Data and Overview
- Personnel Overview
- Benefits Overview
- Known Revenue

Budget Calendar

March 25, 2015

- Personnel Requests and Revisions
- Benefits Update
- Revenue Update
- Special Education, Building Budgets and Technology Requests of each building

Budget Calendar

April 15, 2015

- Region 10 Requests
- Adult Education Requests
- Transportation Requests
- Facilities Requests
- Food Service Requests
- Debt Service Board/Central Office
- Revenue Review
- Preliminary Bottom Line

Budget Calendar

April 29, 2015

- Public Forum
- Possible additional date

Annual Total Budget

	Approved Budget	Annual Change	% Change
2008 - 09	\$ 33,620,870	\$ 882,133	2.69 %
2009 - 10	\$ 33,471,083	- \$ 149,787	-0.45 %
2010 - 11	\$ 33,319,985	- \$ 151,098	-0.45 %
2011 - 12	\$ 33,301,672	- \$ 18,313	-0.05 %
2012 - 13	\$33,491,029	\$ 189,357	0.57 %
2013 - 14	\$35,570,775	\$2,079,746	6.21 %
2014 - 15	\$35,763,587	\$198,122	0.54 %

COLA and CPI vs. Budget

	Social Security COLA Increase	US Dept. of Labor CPI Annual Average	Brunswick School Budget Increase
2008	5.80 %	3.80 %	2.69 %
2009	0 %	-0.40 %	-0.45 %
2010	0 %	1.60 %	-0.45 %
2011	3.60 %	3.20 %	-0.05 %
2012	1.70 %	2.10 %	0.57 %
2013	1.50 %	1.50 %	6.21 %
2014	1.50 %	1.60 %	0.54 %
Total 2008-2014	14.10	13.40	9.06

October 1st Student Count

School Year	Attending Pupil Count	# of Special Education Students	Percentage Special Education
2007 - 2008	3204	429	13.3 %
2008 - 2009	2741	399	14.5 %
2009 - 2010	2747	394	14.3 %
2010 - 2011	2568	383	14.9 %
2011 - 2012	2457	369	15.0 %
2012 - 2013	2345	393	16.7 %
2013 - 2014	2391	439	18.3 %
2014 - 2015	2348	409	17.0 %

Free and Reduced Lunches

2007	22.5 %	K – 12
2008	23.6 %	K – 12
2009	24.8 %	K – 12
2010	26.7 %	K – 12
2011	28.3 %	K – 12
2012	32.07 %	K – 12
2013	32.3 %	K – 12
2014	31.09 %	K - 12

Homeless Students

	Number of students
2007 - 2008	6
2008 - 2009	8
2009 - 2010	11
2010 - 2011	15
2011 - 2012	23
2012 - 2013	26
2013 – 2014	26
2014 – 2015 (as of 2-20-15)	12

Unemployment Budgeted

	Amount Budgeted
2008 - 2009	\$5,000
2009 - 2010	\$50,000
2010 - 2011	\$50,000
2011 - 2012	\$291,000
2012 - 2013	\$85,628
2013 - 2014	\$70,000
2014 – 2015	\$10,000

State GPA by Year

	Approved	\$ Change	% Change
2008 - 2009	\$ 14,150,910	- \$ 94,935	- 0.67 %
2009 - 2010	\$ 13,246,383	- \$904,527	- 6.39 %
2010 - 2011	\$ 11,499,630	- \$1,746,753	- 13.19 %
2011 - 2012	\$ 11,670,013	\$170,383	1.48 %
2012 - 2013	\$ 9,876,796	-\$1,793,217	-15.37 %
2013 - 2014	\$ 10,331,504	\$454,708	4.60 %
2014 – 2015	\$ 9,946,831	-893,277	- 8.24 %
2015 – 2016	\$ 9,904,869	-241,962	- 2.00%
		- 4,446,041	- 32.00%

Union Contracts

- Brunswick Teacher Association
- Educational Technicians
- Bus Drivers/ Custodians/Grounds

Working Agreements

- Central Office Administrations
- Building Administrators
- Resource Assistants/Tutors
- Administrative Secretaries
- Cafeteria Workers

Employees Not Covered by Contracts or Working Agreements

- Technology Professionals Non – Certified
- Director of Facilities and Transportation
- Assistant Director of Facilities and Transportation
- Director of Food Service
- Business Manager

Salary Expenditure for 2014 - 2015

	2014 – 2015 Counts	2014 – 2015 FTE	2014-2015 Salary Expenditure
Total Number of School Department Employees	420		
Teachers and FTE	248	242.53	\$ 14,012,265
Ed Techs and FTE	62	60.87	\$ 1,579,275
Administrators and FTE	18	17	\$ 1,583,936
Resources Assistants and FTE	7	7	\$ 167,749
Administrative Secretaries and FTE	12	11.38	\$ 541,518
Bus Drivers and FTE	19	18.1	\$ 761,525
Custodians and FTE	23	23	\$ 956,083
Food Service Worker and FTE	22	18.39	\$ 330,777
Groundsmen and FTE	3	3	\$ 123,025
Techs and FTE	6	6	\$ 294,582
		Total	\$ 20,350,735

Total district expenditure of health benefits	\$ 4,588,104
Total cost of dental insurance	\$ 211,188
Total dental single program cost	\$ 568 (annual per person)
Total district expenditure of disability insurance	\$ 84,466
Total district expenditure of life insurance	\$ 21, 575

Anthem Expenditure for 2014 - 2015

Per Month	Traditional %	Total Premium	Employer Traditional	Employer 85 %
Standard Single	90 %	\$ 717.49	\$ 645.74	\$ 609.87
Standard 2 adult	88 %	\$ 1,617.26	\$ 1,423.19	\$ 1,374.67
Standard family	88 %	\$ 1,968.45	\$ 1,732.24	\$ 1,673.18
Standard adult/child	89 %	\$ 1,269.93	\$ 1,130.24	\$ 1,079.44
Choice Single	92 %	\$ 664.42	\$ 611.27	\$ 564.76
Choice 2 adult	90 %	\$ 1,497.48	\$ 1,347.73	\$ 1,272.86
Choice family	89 %	\$ 1,822.62	\$ 1,622.13	\$ 1,549.23
Choice adult/child	91 %	\$ 1,175.87	\$ 1,070.04	\$ 999.49

	2012 - 2013	2013 - 2014	2014 -2015 through January
District expenditure of unemployment	\$ 27,992	\$ 3,707	\$ 10,793

General Fund Surplus as of July 2, 2014

Balance 6/30/2013	\$ 4,566,208.54
7/1/13 used in 2014 budget	\$ 2,800,888.00
7/2/2013 Balance remaining	\$ 1,766,208.54
2014 under expended	\$ 2,752,627.89
2014 revenue shortfall	- \$ 67,421.27
Balance 6/30/2014	\$ 4,451,415.16
7/1/14 used in 2015 budget	\$ 2,810,000.00
7/2/14 Balance remaining	\$ 1,641,415.16

Unknowns

- The results of teacher negotiations
- The percentage increase for health, dental and disability insurance
- The result of legislation to change the charter school funding formula
 - Currently paying \$ 453,175
 - Estimate additional 20 students
- The results of legislation to change teacher retirement back to the state responsibility
 - Currently paying \$ 428,721
- Municipal Revenue

2016 Budget Summary

Expense Budget	2014 – 2015 Budget			2015 – 2016 Budget			Year Over Year Charge				
	Total Budget	Salaries & Benefits	All Other Expenses	Total Budget	Salaries & Benefits	All Other Expenses	Total Budget	%	Salaries & Benefits	%	All Other Expenses
[w1] Regular Education	\$ 15,438,452	\$ 14,539,567	\$ 898,885								
[w2] Special Education	\$ 5,024,343	\$ 4,694,621	\$ 329,722								
[w3] CTE	\$ 777,398	\$ 0	\$ 777,398								
[w4] Other Instruction	\$ 667,046	\$ 437,988	\$ 229,058								
[w5] Student & Staff Support	\$ 3,422,776	\$ 2,540,853	\$ 881,923								
[w6] System Amdin	\$ 827,674	\$ 676,734	\$ 150,940								
[w7] School Admin	\$ 1,463,003	\$ 1,339,094	\$123,909								
[w8] Transportation	\$1,878,023	\$ 1,291,351,	\$ 586,672								
[w9] Facilities	\$ 4,301,719	\$ 2,113,623,	\$ 2,188,096								
[w10] Debt Service	\$ 1,822,002	\$ 0	\$ 1,822,002								
[w11] All Other	\$141,151,	\$ 0	\$ 141,151								
Total	\$35,763,587	\$ 27,633,831	\$ 8,129,756								

	2014/15 Budget	2015/16 Proposed	YOY Change	YOY % Change
Revenue Budget				
State GPA	\$ 9,946,831,	\$9,704,869	- \$ 241,962,	- 2.4 %
Federal	\$ 0	\$ 0	\$ 0	
Tuition	\$ 137,000	\$ 137,000	\$ 0	0.0 %
Reserve Fund Balance	\$ 3,337,000	\$ 1,655,309	- \$ 1,681,69,	- 50.4 %
Miscellaneous	\$ 118,000	\$ 118,000	\$ 0	0.0 %
Total Non Local	\$ 13,538,831	\$ 11,615,178	- \$ 1,923,653	- 14.2 %
Local Appropriation	\$ 22,224,756	\$ 25,221,317	\$ 2,996,561	13.5 %

	Salaries	Benefits	Subtotal Salaries & Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies & Materials	Property	Dues & Fees	Other/loan Principal	Debt Service	Total
2009/10	\$20,759,865	\$5,893,437	\$26,653,302	\$494,235	\$1,107,138	\$1,328,092	\$1,899,445	\$633,472	\$60,274	\$209,000	\$1,086,125	\$33,471,083
2010/11	\$20,383,738	\$5,713,405	\$26,097,143	\$463,608	\$1,421,616	\$1,288,858	\$1,838,492	\$282,132	\$62,504	\$209,000	\$1,753,632	\$33,419,985
2011/12	\$19,256,466	\$6,089,157	\$25,345,623	\$439,645	\$1,168,957	1,210,162	1,579,540	\$352,417	\$78,405	\$86,000	\$3,040,923	\$33,301,672
2012/13	\$19,542,863	\$6,160,716	\$25,703,579	\$456,222	\$1,190,107	\$1,022,136	\$1,710,282	\$387,956	\$85,636	\$86,000	\$2,849,111	\$33,491,029
2013/14	\$20,725,585	\$6,225,200	\$26,950,785	\$487,874	\$1,187,789	\$1,438,742	\$1,646,712	\$516,565	\$78,278	\$86,000	\$2,669,426	\$35,062,171
2014/15	\$20,793,338	\$6,840,703	\$27,634,041	\$540,568	\$1,518,080	\$1,822,266	\$1,671,433	\$628,106	\$91,301	\$35,790	\$1,822,022	\$35,763,587

1yr Change	0.3%	9.9%	2.5%	10.8%	27.8%	26.7%	1.5%	21.6%	16.6%	-58.4%	-31.7%	2.0%
3 yr CAGR	2.6%	4.0%	2.9%	7.1%	9.1%	14.6%	1.9%	21.2%	5.2%	-25.3%	-15.7%	2.4%
5yr CAGR	0.0%	3.0%	0.7%	1.8%	6.5%	6.5%	-2.5%	-0.2%	8.7%	-29.7%	10.9%	1.3%

1yr Change	\$67,753	\$615,503	\$683,256	\$52,694	\$330,291	\$383,524	\$24,721	\$111,541	\$13,023	-\$50,210	-\$847,424	\$701,416
3 yr CAGR	\$1,536,872	\$751,546	\$2,288,418	\$100,923	\$349,123	\$612,104	\$91,893	\$275,689	\$12,896	-\$50,210	\$1,218,921	\$2,461,915
5yr CAGR	\$33,473	\$947,266	\$980,739	\$46,333	\$410,942	\$494,174	-\$228,012	-\$5,366	\$31,027	-\$173,210	\$735,877	\$2,292,504

Budget Summary 2013/14

	1000	2000		3000	4000	5000	6000	7000	8000	9000/9100	
2013/14	Salaries	Benefits	Subtotal Salaries & Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies & Materials	Property	Dues & Fees	Other/loan Principal	Debt Service
[w1] Regular Education	\$11,018,718	\$3,305,784	\$14,324,502	\$32,811	\$126,117	\$161,560	\$290,786	\$19,988	\$29,365	\$0	\$14,985,129
[w2] Special Education	\$3,586,829	\$869,581	\$4,456,410	\$20,144	\$0	\$153,556	\$0	\$0	\$1,825	\$0	\$4,631,935
[w3] CTE	\$0	\$0	\$0	\$0	\$0	\$708,809	\$0	\$0	\$0	\$0	\$708,809
[w4] Other Instruction	\$418,021	\$52,826	\$470,847	\$99,228	\$67,505	\$6,430	\$30,589	\$1,486	\$14,560	\$0	\$690,645
[w5] Student & Staff Support	\$1,918,986	\$557,919	\$2,476,905	\$223,487	\$112,727	\$45,664	\$157,663	\$299,524	\$6,541	\$0	\$3,322,511
[w6] System Amdin	\$511,631	\$136,469	\$648,100	\$41,000	\$28,377	\$38,000	\$14,500	\$5,250	\$21,462	\$0	\$796,689
[w7] School Admin	\$1,019,316	\$266,358	\$1,285,674	\$19,980	\$28,159	\$20,570	\$15,274	\$780	\$4,025	\$0	\$1,374,462
[w8] Transportation	\$882,812	\$382,534	\$1,205,346	\$8,300	\$26,000	\$78,525	\$240,580	\$158,084	\$300	\$0	\$1,717,135
[w9] Facilities	\$1,429,272	\$653,729	\$2,083,001	\$42,924	\$798,904	\$125,142	\$897,320	\$31,453	\$200	\$0	\$3,978,944
[w10] Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536,626	\$2,132,800	\$2,669,426
[w11] All Other	\$0	\$0	\$0	\$0	\$0	\$100,486	\$0	\$0	\$0	\$86,000	\$186,486
Total	\$20,725,585	\$6,225,200	\$26,950,785	\$487,874	\$1,187,789	\$1,438,472	\$1,646,712	\$516,565	\$614,904	\$2,218,800	\$35,062,171
Total w/o/Debt Service	\$20,725,585	\$6,225,200	\$26,950,785	\$487,874	\$1,187,789	\$1,438,472	\$1,646,712	\$516,565	\$78,278	\$86,000	\$32,392,745

Budget Summary 2014/15

	1000	2000		3000	4000	5000	6000	7000	8000	9000/9100	
2014/15	Salaries	Benefits	Subtotal Salaries & Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies & Materials	Property	Dues & Fees	Other/loan Principal	Debt Service
[w1] Regular Education	\$10,943,738	\$3,595,829	\$14,539,567	\$30,450	\$129,955	\$367,487	\$308,520	\$34,854	\$27,619	\$0	\$15,438,452
[w2] Special Education	\$3,622,554	\$1,072,067	\$4,694,621	\$40,747	\$1,000	\$251,303	\$ 33,622	\$1,026	\$2,024	\$0	\$5,024,343
[w3] CTE	\$0	\$0	\$0	\$0	\$0	\$777,398	\$0	\$0	\$0	\$0	\$777,398
[w4] Other Instruction	\$396,588	\$41,400	\$437,988	\$101,225	\$70,195	\$6,230	\$31,028	\$4,820	\$15,560	\$0	\$667,046
[w5] Student & Staff Support	\$1,933,484	\$607,639	\$2,541,123	\$247,999	\$114,182	\$46,242	\$163,536	\$295,506	\$14,458	-\$270	\$3,422,776
[w6] System Amdin	\$528,426	\$148,308	\$676,734	\$41,000	\$29,120	\$36,820	\$15,000	\$5250	\$23,750	\$0	\$827,674
[w7] School Admin	\$1,068,711	\$270,323	\$1,339,034	\$21,534	\$47,446	\$28,883	\$18,156	\$500	\$7,390	\$60	\$1,463,003
[w8] Transportation	\$834,595	\$456,756	\$1,291,351	\$8,300	\$40,000	\$97,021	\$240,580	\$200,471	\$300	\$0	\$1,878,023
[w9] Facilities	\$1,465,242	\$648,381	\$2,113,623	\$49,313	\$1,086,182	\$105,731	\$860,991	\$85,679	\$200	\$0	\$4,301,719
[w10] Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$492,889	\$1,329,113	\$1,822,002
[w11] All Other	\$0	\$0	\$0	\$0	\$0	\$105,151	\$0	\$0	\$0	\$36,00	\$141,151
Total	\$20,793,338	\$6,840,703	\$27,634,041	\$540,568	\$1,518,080	\$1,822,266	\$1,671,446	\$628,106	\$584,190	\$1,364,903	\$35,763,587
Total w/o/Debt Service	\$20,793,338	\$6,840,703	\$27,634,041	\$540,568	\$1,518,080	\$1,822,266	\$1,671,433	\$628,106	\$91,301	\$35,790	\$33,941,585

Budget Summary 2014/15

Year Over Year Change

	Salaries	Benefits	Subtotal Salaries & Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies & Materials	Property	Dues & Fees	Other/loan Principal	Debt Service
[w1] Regular Education	-\$74,980	+\$290,045	+\$215,065	-\$2,361	+\$3,838	+\$205,927	+\$17,734	+\$14,866	-\$1746	\$0	+\$453,323
[w2] Special Education	+\$35,725	+\$202,486	+\$238,211	+\$20,603	+\$1,000	+\$97,747	+\$33,622	+\$1,026	+\$199	\$0	+\$392,408
[w3] CTE	\$0	\$0	\$0	\$0	\$0	\$68,589	\$0	\$0	\$0	\$0	+\$68,589
[w4] Other Instruction	-\$21,433	-\$11,426	-\$32,859	+\$1,997	+\$2,690	-\$200	+\$439	+\$3,334	+\$1,000	\$0	-\$23,599
[w5] Student & Staff Support	+\$14,498	+\$49,720	+\$64,218	+\$24,512	+\$1,455	+\$578	+\$5,873	-\$4,018	+\$7,917	-\$270	+\$100,265
[w6] System Amdin	+\$16,795	+\$11,839	+\$28,634	\$0	+\$743	-\$1,1180	+\$500	\$0	+\$2,288	\$0	+\$30,985
[w7] School Admin	+\$49,395	-\$3,965	+\$53,360	+\$1,554	+\$19,287	+\$8,313	+\$2,882	-\$280	+\$3,365	+\$60	+\$88,541
[w8] Transportation	+\$11,783	+\$74,222	+\$86,005	\$0	+\$14,000	+\$18,496	\$0	+\$42,387	\$0	\$0	+\$160,888
[w9] Facilities	+\$35,970	-\$5,348	+\$30,622	+\$6,389	+\$287,278	-\$19,411	-\$36,329	+\$54,226	\$0	\$0	+\$322,775
[w10] Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$43,737	-\$803,687	-\$847,424
[w11] All Other	\$0	\$0	\$0	\$0	\$0	+\$4,665	\$0	\$0	\$0	-\$50,000	-\$45,335
Total	+\$67,753	+\$615,503	+\$683,256	+\$52,694	+\$330,291	+\$383,524	+\$24,721	+\$111,541	-\$30,714	-\$853,897	+\$701,416
Total w/o/Debt Service	+\$67,753	+\$615,503	+\$683,256	+\$52,694	+\$330,291	+\$383,524	+\$24,721	+\$111,541	+\$13,023	-\$50,210	+\$1,548,840

Budget Summary 2014/15

Year Over Year Change

	Salaries	Benefits	Subtotal Salaries & Benefits	Purchased Professional Services	Purchased Property Services	Other Purchased Services	Supplies & Materials	Property	Dues & Fees	Other/loan Principal	Debt Service
[w1] Regular Education	- 0.7 %	8.8 %	1.5 %	- 7.2 %	3.0 %	127.85 %	6.1 %	74.4 %	-5.9 %		3.0 %
[w2] Special Education	1.0 %	23.3 %	5.3 %	102.3 %	++	63.7 %	++	++	10.9 %		8.5 %
[w3] CTE						9.7 %					9.7 %
[w4] Other Instruction	- 5.1 %	- 21.6 %	- 7.0 %	2.0 %	4.0 %	- 3.1 %	1.4 %	224.4 %	6.9 %		- 3.4 %
[w5] Student & Staff Support	0.8 %	8.9 %	2.6 %	11.0 %	1.3 %	1.3 %	3.7 %	- 1.3 %	121.0 %		3.0 %
[w6] System Amdin	3.3 %	8.7 %	4.4 %	0.0 %	2.6 %	- 3.1 %	3.4 %	0.0 %	10.7 %		3.9 %
[w7] School Admin	4.8 %	1.5 %	4.2 %	7.8 %	68.5 %	40.4 %	18.9 %	- 35.9%	83.6 %	++	6.4 %
[w8] Transportation	1.4 %	19.4 %	7.1 %	0.0 %	53.8 %	23.6 %	0.0 %	26.8 %	0.0 %		9.4 %
[w9] Facilities	2.5 %	- 0.8 %	1.5 %	14.9 %	36.0 %	- 15.5 %	- 4.0 %	172.4 %	0.0 %		8.1 %
[w10] Debt Service									- 8.2 %	- 37.7 %	- 31.7 %
[w11] All Other						4.6 %				- 58.1 %	- 24.3%
Total	0.3 %	9.9 %	2.5 %	10.8 %	27.8 %	26.7 %	1.5 %	21.6 %	- 5.0 %	- 38.5 %	2.0 %
Total w/o/Debt Service	0.3 %	9.9 %	2.5 %	10.8 %	27.8 %	26.7 %	1.5 %	21.6 %	16.6 %	- 58.4 %	4.8 %

