

This worksheet shows the proposals (A&B) created by Budget Proposal Team to solve the 10.68 MM deficit from previous tab.

Items highlighted in yellow were selected by the BOE for the Proposed Budget & are reflected in columns I/J as BOE 1

BOE 2 is an update to BOE 1 and is the most current deficit resolution proposal. Furlough days were eliminated & offset by deeper staff cuts plus greater reserves use

BOE2 is still TARGETS, not actuals (ie reserves use was a little higher 23k

DEFICIT SOLUTION PROPOSALS				One-time	Proposal A	Proposal B	Difference	BOE 1	BOE 2
Non-FTE Solutions									
1	Use of Reserves		X	4,000,000	4,850,000	850,000		3,920,000	4,250,000
2	Include High Cost SpEd Reimbursement Revenues	Available		200,000	200,000	-		200,000	200,000
3	Reduction of School Budgets	2.0MM	X	340,000	300,000	(40,000)		340,000	340,000
4	Proportional Furlough Days equivalent to 1% Gross Salary Reduction		X	800,000	-	(800,000)		800,000	-
5	Reduction of Cap Reserve Transfer	4.2MM	X	800,000	800,000	-		800,000	800,000
6	Reduction of Licensed Extra Days contracts	250k	X	100,000	130,000	30,000		130,000	130,000
7	Reduction of Textbooks	875k	X	100,000	100,000	-		100,000	100,000
8	Reduction of Professional Development	400k	X	100,000	-	(100,000)		100,000	100,000
9	Reduction of Transportation Cost or Addition of Use Fee	3.3MM		100,000	-	(100,000)		100,000	100,000
10				6,540,000	6,380,000	(160,000)		6,490,000	6,020,000
FTE Solutions									
11	Licensed: \$ = 2.8% vs 3.0% FTE = 35.3 vs 37.4 Ratio = 1.4 vs 1.5			1,680,000	1,790,000	110,000	35.30	1,680,000	36.35 1,680,000
12	Classified: \$ = 2.8% vs 2.9% FTE = 16 vs 16.5			550,000	560,000	10,000	16.50	560,000	34.15 950,000
13	Admin/Prof/Tech \$ = 7.0% vs 7.4% FTE = 7 vs 7.4			660,000	700,000	40,000	7.40	700,000	9.00 780,000
14				2,890,000	3,050,000	160,000	59.20	2,940,000	79.50 3,410,000
Changes Since 4/4/2011									
15	JBC Revenue Add-back (1.75% of 82MM)			1,435,000	1,435,000	-		1,435,000	1,435,000
16	Restore PPO 5 Health Plan Coverage			(1,000,000)	(1,000,000)	-		(1,000,000)	(1,000,000)
17	Massey Amendment Revenue Add-back (1.75% of 22.5MM)			400,000	400,000	-		400,000	400,000
18	Other TSD Cost-saving Reconciliations			415,000	415,000	-		415,000	415,000
19	Total Net Change			1,250,000	1,250,000	-		1,250,000	1,250,000
20	Total Deficit Solutions			10,680,000	10,680,000	-		10,680,000	10,680,000

This section illustrates the beginning deficit for 12/13 assuming flat PPR funding and no inflationary cost increases. Line 23 is a minimum but deficit could be as high as Line 32

12/13 IMPACT: BEGINNING DEFICIT				Proposal A	Proposal B	Difference	BOE 1	BOE 2	
21	11/12 Use of Reserves Decision		X	4,000,000	4,850,000	850,000	3,920,000	4,250,000	
22	10/11 Compensation Decision (from Reserves 2 Years)		X	2,400,000	2,400,000	-	2,400,000	2,400,000	
23	Minimum Beginning Deficit for 12/13			6,400,000	7,250,000	850,000	6,320,000	6,650,000	
Cuts Intended as 1-Time for 11/12									
24	Reduction of School Budgets	2.0MM	X	340,000	300,000	(40,000)	340,000	340,000	
25	Proportional Furlough Days equivalent to 1% Gross Salary Reduction		X	800,000	-	(800,000)	800,000	-	
26	Reduction of Cap Reserve Transfer	4.2MM	X	800,000	800,000	-	800,000	800,000	
27	Reduction of Licensed Extra Days contracts	250k	X	100,000	130,000	30,000	130,000	130,000	
28	Reduction of Textbooks	875k	X	100,000	100,000	-	100,000	100,000	
29	Reduction of Professional Development	400k	X	100,000	-	(100,000)	100,000	100,000	
30				2,240,000	1,330,000	(910,000)	2,270,000	1,470,000	
31	09/10 Middle School SRO Decision (from Reserves 3 Years)			135,000	135,000	-	135,000	135,000	
32	Potential Beginning Deficit for 12/13			8,775,000	8,715,000	(60,000)	8,725,000	8,255,000	