

Stafford County Public Schools - FY 2015 Budget Worksheet

	Adopted	Approved	Increase
	<u>FY 2014</u>	<u>FY 2015</u>	<u>(Decrease)</u>
REVENUES:			
Sales Tax Receipts	26,682,015	26,540,703	(141,312)
State Funds	109,812,949	112,162,441	2,349,492
Federal Funds	2,435,000	2,405,000	(30,000)
County Funds	109,294,921	128,866,043	19,571,122
Prior Year Carryforward	1,108,289	-	(1,108,289)
Other Funds	2,942,029	3,017,029	75,000
	<u>252,275,203</u>	<u>272,991,216</u>	<u>20,716,013</u>

EXPENDITURES:			
6100 Instruction	187,971,149	201,760,034	13,788,885
6200 Administration Attendance & Health	11,021,502	11,776,699	755,197
6300 Pupil Transportation	14,375,648	15,523,376	1,147,728
6400 Operation & Maintenance	22,382,256	25,304,672	2,922,416
6500 School Food Services	236,000	226,688	(9,312)
6600 Facilities	99,000	99,000	-
6700 Debt Service (Lease/Purchase Financing & N/P)	461,909	461,909	-
6800 Technology	15,227,739	17,338,838	2,111,099
6900 Contingencies / Transfers Out	500,000	500,000	-
	<u>252,275,203</u>	<u>272,991,216</u>	<u>20,716,013</u>

APPROVED INCREASES IN EXPENDITURES:

VRS, Group Life Insurance & HIC Premium Increases	4,678,068
Employer Health Benefits Premium Increases	2,537,236
Special Education Positions	226,200
Textbooks	2,100,000
Copier Leases	130,000
Legal Fees	280,000
Contracted Cleaning Services	293,913
Miscellaneous - Net Increases (Decreases)	122,878
Required Expenditure Increases (MUST DO's)	<u>10,368,295</u>
Salary Increases (Step plus 1% VRS)	4,457,122
Additional Positions (7.5)	341,875
Position Upgrades	63,000
Computer Equipment & Software	2,056,821
Replacement Buses - 10	1,001,000
O&M Infrastructure Projects	2,427,900
Needed Expenditure Increases (WANT TO DO's)	<u>10,347,718</u>
TOTAL APPROVED INCREASES IN EXPENDITURES	<u>20,716,013</u>

PREVIOUSLY CONSIDERED OPTIONS NOT APPROVED:

1% VRS Salary Increase (Versus Step Plus 1% VRS)	530,000
Discontinue VREWP (Bridge)	(1,421,310)
Eliminate Anthem KC 100 Plan	(1,148,021)
Eliminate Health Reimbursement Program	(1,274,650)
Pay to Participate at MS & HS (New Revenue)	(600,000)
Eliminate Non-Teaching Positions Over SOQ	(3,613,075)
Eliminate Teaching Positions Over SOQ	(5,527,518)
	<u>(13,054,574)</u>

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SUPERINTENDENT'S CONSIDERATIONS:

Eliminate Principal Interns (2.5)		(185,000)
Add 1% COLA (Cost of Living Adjustment) Salary Increase		1,465,000
Add Efficiency Review / Program Audit Fees		100,000
Eliminate Custodial Staff		(825,788)
Eliminate O&M Infrastructure Project Costs		(2,427,900)
Eliminate Replacement Buses (10)		(1,001,000)
Eliminate Computer Equipment & Software		(2,056,821)
<u>Increase Class Size:</u>		
- Average of 1 Student/Teacher (54.9 Teachers)	*	(3,623,400)
- Average of 2 Students/Teacher (107.2 Teachers)	*	(7,000,000)
<u>Health Plan Changes:</u>		
- Mid-tier Pricing		(338,000)
- Bottom-up Pricing		(1,600,000)
Eliminate ES Non-Title Funded Math Specialists (9)	*	(594,000)
Eliminate MS Non-Title Funded Math Coaches (5)	*	(330,000)
Eliminate Instructional Leadership Positions (2)		TBD
Eliminate All Stipends		(2,465,826)

* = Costed at Average Teacher Salary of \$66,000.

FY 2015 BUDGET RECONCILIATION

REVENUE (INCREASES) DECREASES:

Reduce County Funds (\$1,934,535 Appropriation Increase)	17,636,587
Maintain State Funds (No Changes from Approved Budget)	-
Add Other Funds (Day School Funding Increase)	(186,000)

EXPENDITURE INCREASES (DECREASES):

Add Day School Operating Costs	186,000
Add Gwyneth's Law Operating Costs	60,000

NET REVENUE SHORTFALL	17,696,587
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SUGGESTED EXPENDITURE INCREASES (DECREASES):

Eliminate Salary Increases (Step plus 1% VRS)		(4,457,122)
Eliminate Additional Positions (7.5)		(341,875)
Eliminate Position Upgrades		(63,000)
Add 1% VRS Salary Increase (Versus Step plus 1% VRS)		530,000
Discontinue VREWP (Bridge)		(1,421,310)
Eliminate Principal Interns (2.5)		(185,000)
Add Efficiency Review / Program Audit Fees		100,000
Eliminate Custodial Staff		(825,788)
Eliminate O&M Infrastructure Project Costs		(2,427,900)
Eliminate Replacement Buses (10)		(1,001,000)
Eliminate Computer Equipment & Software		(2,056,821)
Increase Avg. Class Size - 1 Student/Teacher (54.9 Teachers)*		(3,623,400)
Reduce Health Plan Costs - Mid-tier Pricing		(338,000)
Eliminate ES Non-Title Funded Math Specialists (9)	*	(594,000)
Eliminate MS Non-Title Funded Math Coaches (5)	*	(330,000)

NET EXPENDITURE REDUCTIONS	(17,035,216)
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"Unreconciled" Net Shortfall (Overfunding)	661,371
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