

BOARD OF EDUCATION OF FREDERICK COUNTY

115 East Church Street
Frederick, MD 21701

Jean A. Smith
President

Telephone 301-696-6850
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April 9, 2009

Maryland State Board of Education
c/o Dr. Nancy S. Grasmick, Secretary-Treasurer of the Board
Maryland Department of Education
200 West Baltimore Street
Baltimore, Maryland 21201-2595

RE: Request for Waiver of Maintenance of Effort Requirement
submitted by the Board of County Commissioners of
Frederick County, Maryland dated March 31, 2009

Dear Maryland State Board of Education:

In accordance with Maryland Annotated Code Education Article Section 5-202, COMAR 13A.02.05.04, and the MSDE announcement dated March 23, 2009, the Board of Education of Frederick County submits the following response and comments to the Board of County Commissioners of Frederick County, hereafter "BOCC," request for waiver of the Maintenance of Effort (MOE) requirement dated March 31, 2009.

Background

The BOCC is requesting a waiver of the MOE requirement in the amount of \$9 million due to what they describe as a "declining fiscal condition" which "impedes its ability to fund MOE" (see BOCC submittal, page 1). The BOCC, however, acknowledges that they continue to look for other alternatives to "reduce or eliminate the need for this waiver request" (see BOCC submittal, page 1).

Position of Board of Education of Frederick County

It is the position of the Board of Education of Frederick County, hereafter "local Board," that there are viable available alternatives to the dramatic action of granting a waiver request. Implementing the requested waiver could result in dire and lasting consequences to the local Board's ability to deliver appropriate educational services to the students of Frederick County and meet its responsibility to achieve annual AYP, MSA, and HSA goals. The local Board offers that the \$9 million budget shortfall that the BOCC is requesting can be addressed without the granting of a waiver. This can be accomplished, for example, by the BOCC's willingness to

eliminate the contribution to the Other Post-Employment Benefits (OPEB) Trust account for the 2009-10 school year, currently set at \$7.1 million, in combination with the local Board's willingness to contribute \$1.9 million from its FY 2009 budget for use by the BOCC in FY 2010. (OPEB refers to an unfunded future liability associated with retiree benefits earned while employees are actively working.)

It is the local Board's position that it is unnecessary and unreasonable for the BOCC to contribute \$7.1 million to the OPEB fund for FCPS employees now, when to do so means the local Board must implement budget reductions equivalent to the loss of 160 teaching positions, and considering that the amount is based on 30-year actuarial projections derived by assumptions and suppositions regarding the volatile world of health insurance. The local Board has committed to address OPEB concerns and will continue to work toward this joint effort (Exhibit 1). However, having weighed the priorities of a long-term and unpredictable target against the very real, short-term consequences to the education program for the students of Frederick County, it is the local Board's position that this contribution for the 2009-10 school year be deferred.

Secondly, the local Board is willing to provide \$1.9 million in budget cuts to the current FY 2009 budget which would be available to the BOCC to help fund the BOCC's FY 2010 budget. The local Board has recognized the fiscal times everyone in the state is facing and consequently, has developed a budget for the 2009-10 school year that demonstrates its responsibility to absorb significant reductions within their existing operating budget request. For example, as identified in the attached documents entitled "FY 2010 Proposed Operating Budget Request" (Exhibit 2) and "FY 2010 Base Budget" (Exhibit 3), 12 categories show zero-dollar amounts, indicating the local Board's commitment to absorb any price increases in those categories. Additionally, the local Board decided to eliminate \$449,233 in general fund support to the food service operation by increasing the price of school lunches for the second year in a row. Although this affects parents who wish their children to purchase school lunches, the local Board recognized the need to increase revenues. Furthermore, the local Board decided to implement Section 1 of the Potential Budget Reductions, reducing the Proposed Operating Budget Request by \$2.5 million in budget cuts. The local Board developed, but has not yet decided to implement, Sections 2 and 3 of Potential Budget Reductions that identify an

additional \$3.4 million in cuts to the local Board's budget if necessary. These measures demonstrate that the local Board recognizes the fiscal crisis and has conscientiously responded by reducing and/or eliminating significant budget requests in its submitted budget to the BOCC.

It is the local Board's position that it has presented a viable alternative to the BOCC's waiver request for the 2009-10 budget year. In subsequent years, the BOCC could request legislative approval to access its unreserved, undesignated general fund balance, i.e., the rainy day fund, which as of June 30, 2008, had a balance of \$20,973,351.

Response to BOCC's Submittal of Documents

The local Board appreciates the BOCC's past financial support. The local Board acknowledges that the information provided in Exhibit 1 of the BOCC's request is accurate; however, the information does not include the increase in enrollment from 2000 to 2009 of 4,609 students or the twenty-one (21) additional schools and/or major renovations/additions to existing schools that occurred during the period as the result of growth in the county. As the State Board is aware, the MOE calculation does not take into consideration the cost increases created by additional students or buildings.

It should also be acknowledged that even with the additional appropriations over MOE, the local Board's share of the total BOCC general fund budget has decreased from 50.85% in FY 2000 to 48.4% in FY 2009, excluding the BOCC's contribution to the OPEB Trust fund. This appropriation is excluded because it was made by the BOCC but was not requested by the local Board.

The local Board is awaiting the final results of the state budget process. However, current information clearly indicates both the House and Senate versions would reduce state aid to the local Board by more than \$2.4 million compared to the FY 2009 budget. The official March 1 request submitted by the local Board to the BOCC indicates a deficit of \$2.9 million (without any salary improvements for employees) which the BOCC was requested to fund. The pending state budget action would bring that deficit, without any salary improvements for employees, to \$5.3 million.

It is important to note that on April 7, 2009, the BOCC voted to reduce the FY2010 funding for the local Board to the MOE level. The FY 2010 MOE calculation results in a \$1.6

million reduction in the BOCC's funding to the local Board. If the waiver were granted, the total reduction in funding from the BOCC to the local Board would be \$10.6 million. Together with the state's cuts, the reduction of \$1.6 million would potentially increase the deficit to more than \$6.9 million. Granting the BOCC's requested waiver would increase the local Board's budget shortfall still further, to a total of \$15.9 million.

Conclusion

The local Board appreciates the seriousness of the current fiscal situation, is prepared to offer an alternative to waiving the MOE requirement as described above, and respectfully requests that the State Board deny the BOCC's request based on the alternatives presented above. In the event the State Board grants a waiver to the BOCC, the Board of Education respectfully requests that the waiver be a "temporary waiver" pursuant to the Maryland Annotated Code Education Article Section 5-202(d)(7)(i) and that this "temporary waiver" apply only to FY 2010 and that the MOE calculations for future years is not impacted by this temporary waiver of the MOE requirement.

Respectfully submitted,



Jean A. Smith, President
Board of Education of Frederick County

Exhibits:

1. May 11, 2007, letter from Kathryn Groth to Commissioner Jan Gardner
2. FY 2010 Proposed Operating Budget Request
3. FY 2010 Base Budget

cc: Linda D. Burgee, Superintendent
Board of Education Members
Andrew W. Nussbaum, Esquire
Jamie R. Cannon, Executive Director of Legal Services
Jan Gardner, President BOCC
Ronald A. Hart, County Manager
Elizabeth Kameen, Esquire

BOARD OF EDUCATION OF FREDERICK COUNTY

115 East Church Street
Frederick, Maryland 21701

Kathryn B. Groth
President

Telephone 301-696-6850
FAX 301-696-6950

May 11, 2007



The Honorable Jan H. Gardner, President
Board of County Commissioners
Winchester Hall
Frederick, MD 21701

Dear Commissioner Gardner:

After a long and thoughtful discussion at our meeting of Wednesday, May 9, the Board of Education took action to present the attached "Position Statement" concerning our participation in the recent Joint Resolution proposed by the Board of County Commissioners on OPEB funding.

As you will note, the Board of Education is in full support of the first two points in the proposed joint resolution. We are committed to the participation in the fiscal management of OPEB by both boards. We are also committed to the discussion of possible changes in employee benefits to help reduce the OPEB liabilities.

In the third paragraph, we have proposed new wording that is less specific and therefore gives us more flexibility to react to variables in our fiscal status. Such variables include the ability of the Board to respond to state unfunded mandates, and the position of the state on using Thornton dollars to fund OPEB liability (which is unknown at this time). Also, the contribution of local funds for future OPEB costs is not clear – the county staff has not yet communicated whether the \$6 million contributed this year is recurring or non-recurring. Furthermore, although the suggestion was made that perhaps OPEB costs could be put in the base budget and the BOE and BOCC could partner to fund it as part of the MARC, it was not clear if that position was supported by the majority of the County Commissioners. Because of these uncertainties, the BOE felt that re-wording the third paragraph to give more flexibility would more accurately capture our sentiments at this time.

Thank you for your consideration of our position statement. The Board of Education remains supportive and collaborative in this matter.

Sincerely,

Kathryn B. Groth
President

Enclosure

CC: Board of Education
Board of County Commissioners

BOARD OF EDUCATION OF FREDERICK COUNTY

115 East Church Street
Frederick, Maryland 21701

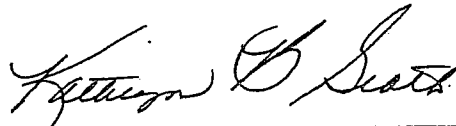
Kathryn B. Groth
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POSITION STATEMENT

The Board of Education of Frederick County approved the following position statement at its meeting of May 9, 2007:

1. The Board of County Commissioners and the Board of Education are committed to the responsible fiscal management of the Other Post Employment Benefits (OPEB) obligations of both the County and the Board of Education and intend to establish one or more Trusts, on or before July 1, 2007, if possible, for such purposes.
2. The Board of County Commissioners and the Board of Education are committed to reviewing and discussing possible changes in benefits to reduce OPEB liability of both the County and the Board of Education.
3. The policy intent of both the County and the Board of Education is to fund the difference between the OPEB pay-as-you-go contributions and the annual required contributions, for the County and Board of Education, on an annual basis dependent upon available funds for other budget requirements and priorities. Both the County and the BOE acknowledge that the annual required contribution may change as a result of the reevaluation of the OPEB actuarial study.



Kathryn B. Groth, President
Board of Education of Frederick County



———— Fiscal Year 2010 Proposed Operating Budget Request ————

**Board-Approved February 25, 2009 for Submission
to the Board of County Commissioners**

This document summarizes the Board of Education's FY '10 operating budget request for Frederick County Public Schools as submitted to the Board of County Commissioners March 1, 2009. It covers the cost of providing and supporting day-to-day activities in the schools — instructional materials and supplies, programs and services, salaries, transportation and technology. Funding from the county, state and federal governments, grants and interest income finance the school system's annual operating expenses. New school construction, major renovations and additions, land purchases and related costs are covered by the capital budget, which is not part of this proposal.

Criteria for Budget Recommendations

The items in this proposal support the Board of Education's five strategic goals for the school system:

1. *All students will demonstrate the knowledge and skills necessary to meet graduation standards and achieve their potential.*
2. *All schools will be safe and inviting, with a climate that fosters learning and character development.*
3. *All employees will be highly qualified, motivated and effective.*
4. *All sectors of the community will be engaged in the education of our children.*
5. *FCPS will advocate for adequate resources to achieve these goals and manage these resources in a publicly accountable and cost-effective manner.*

This budget proposal also complies with the FCPS Five-Year Master Plan, which outlines how FCPS will allocate resources to meet the requirements of Maryland's 2002 Bridge to Excellence legislation and the mandates of the federal No Child Left Behind Act (NCLB).

Request Highlights

For FY '10, the Board of Education is proposing an operating budget of \$505,932,277 to provide, among other items:

- a budget sufficient to maintain the existing level of programs and services,
- market price increases for insurance and utilities,
- a single strategic improvement that provides equitable instructional time for at-risk students,
- funds to address local, state and federal mandates,
- staffing to prepare for the opening of a 10th high school in FY 2011,
- benefits for the next group of eligible employees,
- staff to teach a growing enrollment of non-English speaking students, and
- a salary resource pool to meet a contractual commitment to provide a step increase for eligible employees.

Revenues

The FY '10 operating budget will be built on the FY '09 base budget of \$492.6 million, funded by local, state and federal sources.

The County Commissioners traditionally set the budget Maximum Agency Request Ceiling (MARC) for the county agencies they fund and for FCPS. Based on county staff's projected revenues for Frederick County, FCPS local funding is expected to remain level with FY '09. FCPS anticipates receiving \$237,631,364 in county funding for FY '10.

FCPS expects to receive \$233,147,749 from the state, which is \$950,783 more than received last year. No additional federal funds are expected and the budget for surplus funds is zero, a reduction of \$800,000 from the prior year.

As of February 26, 2009, the anticipated revenues are \$492,715,494, which is less than necessary to finance the Board of Education's FY '10 operating budget increase and single strategic improvement outlined in this document.

In an effort to address the shortfall, the Board has included staff's recommended base budget reductions of \$2,983,362 and is considering a number of more significant budget reductions, including program, service and staffing cuts and improving operating efficiency. For more information about the reductions being considered, see the charts at the end of this document.

To balance the FY '10 operating budget the Board of Education is requesting additional funding from the Board of County Commissioners in the amount of \$13,216,783.

The Process

October–December 2008 — Superintendent and FCPS staff formulate operating budget proposal

December 2008–January 2009 — The BOE reviews, evaluates and modifies staff-proposed budget

January 21 — The BOE adopts budget proposal for public feedback

February 11 — The BOE holds a Public Hearing on the FY '10 operating budget

February 25 — The BOE adopts the FY '10 Operating Budget Request

March 1 — The BOE forwards the request to the County Commissioners

May 5 — The County Commissioners hold a Public Hearing on the FCPS operating budget

June — The Commissioners adopt the County budget and set the BOE allocation

July 1 — The budget becomes effective for the 2009-10 school year

Public Feedback Encouraged

Contact the BOCC

- Mail: Board of County Commissioners, 12 E. Church St., Frederick, MD 21701
- Phone: 301-600-1100
- Fax: 301-600-1849
- Email: jgardner@fredco-md.net, dgray@fredco-md.net, khagen@fredco-md.net, chjenkins@fredco-md.net, lthompson@fredco-md.net

Contact the BOE

- Mail: Board of Education, 115 E. Church St., Frederick, MD 21701
- Phone: 301-696-6850
- Fax: 301-696-6950
- Email: boe@fcps.org

Speak at the Public Hearings

- BOCC: Tuesday, May 5, 7 p.m., Walkersville High School, Walkersville

Fiscal Year '10 Operating Budget — Revenues & Request Summary

<u>Revenues, by Source</u>	<u>Anticipated Funding*</u>	<u>BOE's Funding Proposal</u>
COUNTY, STATE and FEDERAL		
FY '09 approved operating budget (base)	\$492,564,711	\$492,564,711
COUNTY		
Proposed FY '10 budget MARC and cost to maintain current programs, services and contracts, strategic improvement	\$0	\$15,312,734
FCPS Strategic Improvement	\$0	\$887,411
Base Budget Reduction	<u>\$0</u>	<u>(\$2,983,362)</u>
COUNTY SUBTOTAL	\$0	\$13,216,783
STATE		
Bridge to Excellence allocation (Thornton)	\$950,783	\$950,783
FEDERAL		
Unrestricted funds	\$0	\$0
FCPS		
Surplus Adjustment	(\$800,000)	(\$800,000)
 TOTAL FY '10 OPERATING BUDGET	 \$492,715,494	 \$505,932,277

*Based on information available as of February 26, 2009

**Fiscal Year '10 Proposed Operating Budget
to Fulfill FCPS Master Plan**

FY 2009 APPROVED OPERATING BUDGET

\$492,564,711

FY 2010 BASE BUDGET INCREASE

Increase in operating expenses to maintain current programs, services and contracts

\$15,463,517

ENROLLMENT

(\$2,031,213)

Actual FY '09 enrollment was lower than forecasted when the FY '09 budget was approved; this statistic resulted in lowering FY '10 estimated enrollment. The estimated FY '10 enrollment of 40,064 students is 796 less than the FY '09 projected enrollment of 40,860. Comparing the projected enrollment for FY '10 to the FY '09 projection, the net difference is:

- 311 fewer students in pre-kindergarten through 5th grade
- 345 fewer students in 6th through 8th grade
- 75 fewer students in 9th through 12th grade
- 65 fewer students at Rock Creek, Heather Ridge, Evening and Twilight schools

GROWTH — FACILITIES

\$223,330

New Earth Space Science Lab	
.5 Custodian	\$18,450
Operating supplies	4,205
Utilities	28,000
Refuse Removal	1,025
Oakdale High School Snow Removal	20,000
Oakdale High School (when Linganore High School re-opens)	
Principal	\$129,600
Secretary (starting mid-year)	22,050

SUPPLEMENTAL & NON-RECURRING ITEMS

(\$60,000)

Reversal of one-time purchases of start-up supplies and materials for Oakdale High School

MANDATED EXPENSES

\$1,923,012

State/Federal

- **Non-Public Placement for Special Education Students — \$400,000**
Impact of student growth and increased rates at non-public facilities
- **Contribution to Employee Retirement — \$557,287**
FCPS retirement expense
- **Compliance – Fire Marshal Inspection — \$15,725**
Install fire department boxes at vehicle access points behind 55 buildings @ \$250 each and install approved padlocks on 25 access security gates @ \$79 each
- **Increased EPA Standards for Bus Engine — \$150,000**
EPA requirement for new bus engine exhaust emissions
- **Additional Special Education Instructional Assistants — \$800,000**
Impact of state-mandated full-day kindergarten implementation and increase in students requiring assistance

MARKET PRICE INCREASES

\$5,036,125

Health/Dental Insurance — \$4,828,890

Estimated 10% increase in premiums

Utilities — \$46,383

Estimated increase for water and sewer charges

Charter School Allocation — \$160,852

Formula calculation for the charter school's per pupil allocation

CONTINUATION OF EFFORT

\$1,011,021

Transitioning Staff from Temporary to Regular/Benefited Status — \$400,000

Estimated cost of benefits for the next group of eligible employees

English Language Learner Program Teachers — \$396,640

Adds 6.7 teachers to meet needs of increased number of students with limited English proficiency

Refuse Removal – Collection and Tipping Fees — \$40,000

Collection increase due to fuel cost escalator plus tipping fee increased \$2 per ton (\$76 vs. \$74)

Water and Sewer – BOCC System Benefit Change — \$89,000

Frederick County Government Ordinance 08-13-489 for disposal of solid waste

Mileage Reimbursement (custodial training programs) — \$24,000

Special Education Orientation and Mobility Teacher — \$61,381

Maryland School for the Blind will no longer provide this service

SALARY RESOURCE POOL

\$10,230,201

To meet a negotiated commitment to provide a salary step increase to all eligible employees enables the Board of Education to recruit, hire and retain highly qualified employees

FY 2009 REVERSALS AND ADJUSTMENTS

(\$868,959)

Workers Compensation Dividend — \$224,915

Replace Maryland Association of Boards of Education dividend received in FY '09

Pre-Kindergarten Instructional Program — (\$154,800)

Reversal of FY '09 one-time start-up funds for pre-kindergarten classrooms

Foundation of Technology Instructional Curriculum — (\$139,074)

Completed two-year program phase-in of this Maryland State Department of Education curriculum mandate

Technology Replacement Program — (\$800,000)

Reversal of FY '09 one-time funds for classroom technology replacements

TOTAL FY 2010 BASE BUDGET REQUEST

\$15,463,517

FY 2010 STRATEGIC IMPROVEMENTS

\$887,411

Given the likelihood of extremely scarce funding from the county and state, the Board of Education has chosen to bring forward a single strategic improvement that is critical to FCPS' ability to provide equitable instructional time for at-risk students. The Board is not requesting funds for a cost of living adjustment for employees.

Transportation for Heather Ridge School Students — \$887,411

A 2006 audit found that shuttling Heather Ridge School students to and from their home schools results in nearly 90 minutes of lost instruction time daily. Providing direct transportation from their neighborhoods will provide students a full day of instruction, improve achievement and help eliminate gaps that lead to difficult transitions back to their home schools. This component of the audit was requested in previous budget years but not funded. Salaries: \$144,441. Benefits: \$56,125. Fuel and cameras: \$86,845. Buses: \$600,000.

FY 2010 BASE BUDGET REDUCTIONS (see next page)

(\$2,983,362)

Eliminate Food Service Subsidy — (\$449,233)

Section 1 Budget Adjustments — (\$2,534,129)

TOTAL FY 2010 OPERATING BUDGET REQUEST

\$505,932,277

FY 2010 BUDGET ADJUSTMENTS

FY 2010 REVENUE INCREASES		BOARD GOAL	FTE's	FY 2009 BUDGET	FY 2010 ADDITIONAL REVENUE
Increase price of lunch 10¢ and a la carte items 10% to eliminate general fund subsidy		5		\$449,233	\$449,233
TOTAL REVENUE INCREASES					\$449,233
FY 2010 BASE BUDGET REDUCTIONS		BOARD GOAL	FTE's	FY 2009 BUDGET	FY 2010 CUT
SECTION 1					
1	Reduce professional association journals and membership dues	3		\$90,915	\$23,309
2	Eliminate Summer Symposium	3		\$41,914	\$41,914
3	Reduce participation in professional conferences and related travel	3		\$240,269	\$42,468
4	Eliminate higher education collaboration grants and associated employee stipend	4			\$26,675
5	Eliminate printing of annual report	4		\$12,000	\$12,000
6	Increase selected new employees' share of fingerprinting costs	5		\$59,000	\$9,026
7	Reduce temperature settings in schools and offices to 68 degrees during the heating season	5			\$100,000
8	Eliminate use of contract bus operators	5			\$75,000
9	Reduce transportation costs by returning to previous, longer walking distance standards	5			
10	Streamline warehouse operations	5			\$965,069
11	Limit overtime pay to essential/emergency functions	5		\$312,228	\$312,228
12	Reduce diesel fuel budget for buses	5		\$489,756	\$97,450
13	Eliminate annual retirees luncheon	5		\$4,308,369	\$750,000
14	Decrease printing costs in curriculum areas	5		\$125,000	\$3,990
	Section 1 Reductions Subtotal				\$2,534,129

POTENTIAL FY 2010 BUDGET ADJUSTMENTS

FY 2010 POTENTIAL REDUCTIONS		BOARD GOAL	FTE's	FY 2009 BUDGET	FY 2010 POTENTIAL CUTS
SECTION 2					
15	Reduce set-aside teaching positions (to fill unanticipated classroom/student needs) from 24 to 20	1	4.0	\$1,342,368	\$223,728
16	Reduce K-12 co-curricular field trips	1		\$886,242	\$44,749
17	Reduce curriculum and other staff professional development workshop expenditures	3		\$1,338,241	\$134,646
18	Eliminate sick-leave incentive	3		\$600,000	\$600,000
19	Reduce professional/leadership development program costs	3		\$451,293	76,160
20	Limit building modifications to preventative maintenance, ADA modifications, security issues, systemic repairs and mandates	5		\$1,400,000	\$295,000
Section 2 Potential Reductions Subtotal					\$1,374,283
SECTION 3					
21	Eliminate freshman athletics at all high schools	2		\$118,816	\$118,816
22	Maintain FCPS competitive swimming program; reduce costs associated with swimming activities	2	3.0	\$764,340	?
23	Eliminate 10 custodial positions	2	10.0	\$426,920	\$426,920
24	Potential adjustments to negotiated contracts	3			\$1,000,000
25	Reduce central office staffing (positions, workyears)	5			\$500,000
Section 3 Potential Reductions Subtotal					\$2,045,736
TOTAL POTENTIAL REDUCTIONS					\$3,420,019

POTENTIAL FY 2010 BUDGET ADJUSTMENTS

	BOARD GOAL	FTE's	
ADDITIONAL CONSIDERATIONS FOR DISCUSSION			
1	Increase class size by 0.5 students; reduction of 40.6 teacher positions	40.6	\$ 2,270,840
2	Cost of Living Adjustment (COLA) of 1%	3	3,464,129
3	Reduce work year by 1 day for staff who work more than 180 days	5	1,457,298

Board of Education of Frederick County

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David P. Gray, Liaison
 Vice President, Board of County Commissioners

Frederick County Public Schools
 115 East Church Street ■ Frederick, Maryland 21701

www.fcps.org

301-644-5000

The Frederick County public school system does not discriminate in admissions, access, treatment or employment in its programs and activities on the basis of race, color, gender, age, national origin, religion, sexual orientation or disability.

FY 2010 BASE BUDGET**ADJUSTED BASE BUDGET DETAILS**

	<u>Subtotal</u>	<u>Amount</u>
<u>FY'09 REVERSALS & ADJUSTMENTS</u>	\$ (868,959)	
Workers Compensation Dividends	\$	224,915
Pre-Kindergarten Instructional Program	\$	(154,800)
Foundation of Technology Instructional Curriculum	\$	(139,074)
Technology Replacement	\$	(800,000)
<u>FY'10 MARKET PRICE INCREASE</u>	\$ 5,036,125	
CPI Inflation of School Based Foundation	\$	0
CPI Inflation of Central & Support Budgets	\$	0
Charter School Allocation	\$	160,852
Health & Dental Insurance	\$	4,828,890
Facilities Services - Utilities - Water/Sewer	\$	46,383
Communications	\$	0
Facilities Services - Utilities - Heating Oil	\$	0
Facilities Services - Utilities - Electricity	\$	0
Facilities Services - Utilities - Natural Gas	\$	0
Vehicle Fuel (Transportation/ Oper/ Maint)	\$	0
Diesel Fuel & Gasoline for Bus Fleet (Class 09)	\$	0
Property/Vehicle/Liability Insurance Premiums	\$	0
CPI Inflation of Facilities Svcs - Oper/ Maint/ Capital Proj	\$	0
<u>FY'10 CONTINUATION OF EFFORT</u>	\$ 1,011,021	
Tuition Reimbursement	\$	0
Transition of Staff from Temporary to Regular Status	\$	400,000
English Language Learner Program Teachers (6.7 fte)	\$	396,640
Refuse Removal - Collection and Tipping Fees	\$	40,000
Water & Sewer - BOCC System Benefit Charge	\$	89,000
Mileage Reimbursement - Custodial Training Progs	\$	24,000
Special Education Orientation & Mobility Teacher	\$	61,381
<u>FY'10 GROWTH - BUILDINGS</u>	\$ 223,330	
NEW ESSL - Planetarium		
Custodians - Class 10 (0.50 fte)	\$	18,450
Operating Supplies (Building Operations & Maintenance)	\$	4,205
Utilities	\$	28,000
Refuse Removal	\$	1,025
Oakdale High School Facility - Snow Removal	\$	20,000
Oakdale High School (LHS Re-opens)		
Principal	\$	129,600
Secretary (12 mth starting mid-year)	\$	22,050

FY 2010 BASE BUDGET

ADJUSTED BASE BUDGET DETAILS

	<u>Subtotal</u>	<u>Amount</u>
<u>FY'10 GROWTH - ENROLLMENT CHANGE</u>	\$ (2,031,213)	
New Classroom Teaching Positions		
Kindergarten -2.20 fte Teachers	\$	(130,240)
Elementary -11.80 fte Teachers	\$	(698,560)
Elem Specials -4.20 fte Teachers	\$	(248,640)
Middle -18.53 fte Teachers	\$	(1,096,976)
High -3.72 fte Teachers	\$	(220,224)
 <u>FY'10 GROWTH - ENROLLMENT (Cont)</u>		
New Administrative & Support Positions		
Elementary Assistant Principal (+1.0 fte)	\$	88,500
Elementary Secretary (+1.0 fte)	\$	35,500
Elementary Targeted Teacher (-0.5 fte)	\$	29,600
Elementary Instructional Assistant (+1.0 fte)	\$	26,500
High School Asst Principal (+1.0 fte)	\$	104,000
High School Secretary (+1.0 fte)	\$	35,500
High School Targeted Tchr (+ 1.0 fte)	\$	59,200
High School Instructional Asst (+ 2.0 fte)	\$	53,000
Foundation Funding Calculations		
Elementary Pre Kindergarten - Grade 5	\$	(24,495)
Middle Grades 6 - 8	\$	(33,682)
High Grades 9 - 12	\$	(10,196)
Career & Technology Education Funding	\$	0
 <u>FY'10 LOCAL, STATE & FEDERAL MANDATES</u>	 \$ 1,923,012	
Non-public Placement of Students	\$	400,000
Contribution to Employee Retirement	\$	557,287
Compliance - Fire Marshal Inspection Issue	\$	15,725
Increased EPA Standards for Bus Engine	\$	150,000
Additional Special Education Instructional Assistants	\$	800,000
 <u>SUPPLEMENTAL & NON-RECURRING ITEMS</u>	 \$ (60,000)	
FY'10 Supplemental/Non-Recurring Items		
Start-up Supplies & Materials		
Oakdale High	\$	(60,000)
 <u>FY'10 SALARY RESOURCE POOL</u>	 \$ 10,230,201	
Cost of Increment		\$ 10,230,201

TOTAL BASE BUDGET REQUESTS \$ 15,463,517