

Deficit Elimination Plan

Redford Union Schools

July 26, 2011

Redford Union Schools

Deficit Elimination Plan Fund Balance Summary

July 2011

	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>	<u>2013-14</u> <u>Budget</u>
Fund Balance, July 1	(\$2,367,220)	(\$2,292,643)	(\$1,210,500)
Revenue Budget Adjusted	\$27,461,170	\$27,543,823	\$27,212,823
Expenditure Budget Adjusted	<u>\$27,386,593</u>	<u>\$26,461,680</u>	<u>\$25,857,230</u>
Excess of Revenue over Expenditures	\$74,577	\$1,082,143	\$1,355,593
Fund Balance, June 30	(\$2,292,643)	(\$1,210,500)	\$145,093

REVENUE

Redford Union Schools
Revenue Deficit Elimination Plan Adjustments
July 2011

	<u>2011-12</u> <u>Budget</u>
Revenue Budget Previous Year	\$29,267,098
\$470/student Foundation Allowance Reduction	(\$1,525,150)
\$100/student Best Practices Incentive	\$324,502
\$147/student Reimbursement for Retirement	\$463,611
State Aid Special Education 51c	\$106,139
State Aid Special Education 53a	(\$322,969)
ACT 18 Special Education Indirect Revenue	(\$160,000)
Change to 90/10 Blended Count	(\$13,722)
Elimination of 22b Discretionary Payment Adjustment	\$386,556
Elimination of 11d LEA Pupil Deduct (\$170/student Reduction)	\$552,131
Elimination of 11.2c Maintenance of Effort Revenue	(\$21,205)
Elimination of Declining Enrollment Revenue	(\$80,212)
Elimination of CEPI Data Link Revenue	(\$17,472)
ARRA Stabilization Funds	(\$386,556)
Education Jobs Funds	(\$730,698)
ARRA IDEA Flowthrough Grant	(\$292,431)
ARRA IDEA Preschool Grant	(\$73,429)
Insurance Reimbursement	(\$25,000)
Rental Income	\$30,000
Other Miscellaneous Revenue	(\$20,023)
Total Revenue Adjustments	(\$1,805,928)
Revenue Budget Adjusted	\$27,461,170

Redford Union Schools
Revenue Deficit Elimination Plan Adjustments
July 2011

2012-13
Budget

Revenue Budget Previous Year **\$27,461,170**

\$100/student Foundation Allowance Increase	\$324,502
\$100/student Best Practices Incentive	(\$324,502)
\$147/student Reimbursement for Retirement	(\$463,611)
State Aid Special Education 51c	\$4,164
State Aid Special Education 53a	\$140,638
ACT 18 Special Education Indirect Revenue	\$16,462
Childcare Revenue	\$35,000
Sale of Buses	\$350,000

Total Revenue Adjustments **\$82,653**

Revenue Budget Adjusted **\$27,543,823**

Redford Union Schools
Revenue Deficit Elimination Plan Adjustments
July 2011

	2013-14 <u>Budget</u>
Revenue Budget Previous Year	\$27,543,823
Childcare Revenue	\$19,000
Sale of Buses	(\$350,000)
Total Revenue Adjustments	(\$331,000)
Revenue Budget Adjusted	\$27,212,823

EXPENDITURES

Redford Union Schools

Expenditure Deficit Elimination Plan Adjustments

July, 2011

	<u>2011-12</u> <u>Budget</u>
Expenditure Budget Previous Year	\$30,060,527
Retirement Rate Increase	\$548,613
Step Increase	\$319,047
Health Insurance Decrease	(\$143,564)
Teacher Retirements	(\$126,000)
Health Insurance Change, Reduction in Hours or Wage Concessions	(\$508,928)
Principal and Interest on Debt	(\$3,870)
Reduce Sub Custodians	(\$50,000)
Workers Compensation	(\$20,000)
Reduce Facility Usage (Includes Reduction of 2.0 Custodians)	(\$654,066)
Administrative Restructuring	(\$68,494)
Tweak Athletics and Transportation	(\$2,500)
Pay Lunch/Playground Aides through PESG	(\$1,275)
Reduce Gas and Electricity 10%	(\$42,130)
Reduce Dues and Fees 10%	(\$2,000)
Reduce Media Specialist .8 FTE	(\$60,400)
Reduction of 8.0 Teachers	(\$604,000)
Eliminate 18 Bus Runs	(\$63,000)
Teacher Substitutes	(\$6,000)
Capital Outlay	(\$8,000)
Auto Shop Supplies	(\$16,000)
Full-Time Athletic Secretary	\$24,364
Split HR/HR Director	(\$61,927)
Director of Special Education Salary Reduction	(\$7,927)
Eliminate Counselor at Hilbert 1.0 FTE	(\$75,500)
All Bus Drivers Part-time	(\$70,000)
Eliminate Bus Mechanic .5 FTE	(\$29,000)

Redford Union Schools
Expenditure Deficit Elimination Plan Adjustments
July, 2011

2011-12
Budget

All Bus Drivers Part-time	(\$70,000)
Eliminate Bus Mechanic .5 FTE	(\$29,000)
Eliminate Custodians 10.0 FTE	(\$628,330)
Eliminate Responsibility Room Hilbert 1.0 FTE	(\$20,000)
Eliminate Educational Assistants Hilbert 1.5 FTE	(\$69,000)
Reduce Legal Services	(\$50,000)
Waste Disposal Bid	(\$15,000)
Property and Liability Insurance Premium Reduction	(\$17,000)
Reduction of PESG Rate by 2%	(\$8,000)
Building Allocations	(\$29,569)
Dispatch Overtime	(\$6,600)
Bus Aides	(\$15,000)
Athletic Trainer	\$10,000
Athletic Supplies	\$12,000
Technology Equipment Maintenance	\$21,185
Pay Childcare Through PESG	(\$25,000)
Salt	(\$8,000)
Maintenance Overtime	(\$15,000)
Custodial Overtime	(\$5,000)
ARRA Supplies	(\$19,063)
Stuckey Reading/MacGowan Soccer Field Grants	(\$8,000)
Moving Costs Included in Building Savings	(\$46,000)
Total Expenditure Adjustments	(\$2,673,934)

Expenditure Budget Adjusted

\$27,386,593

Redford Union Schools

Expenditure Deficit Elimination Plan Adjustments

July, 2011

2012-13 Budget

Expenditure Budget Previous Year	\$27,386,593
Retirement Rate Increase	\$174,481
Step Increase	\$866,889
Health Insurance Increase	(\$330,232)
Teacher Retirements	(\$213,000)
Concessions	(\$400,088)
Early Retirement Incentive Payment Reduction	(\$72,000)
Principal and Interest on Debt	(\$2,891)
Reduce Sub Custodians	(\$85,000)
Workers Compensation	(\$140,000)
Privatize Custodial/Maintenance	(\$523,072)
Privatize Transportation	(\$200,000)
Total Expenditure Adjustments	(\$924,913)
Expenditure Budget Adjusted	\$26,461,680

Redford Union Schools
Expenditure Deficit Elimination Plan Adjustments
July, 2011

2013-14
Budget

Expenditure Budget Previous Year	\$26,461,680
Retirement Rate Increase	\$168,470
Step Increase	\$96,000
Teacher Retirements	(\$216,000)
Health Insurance Change, Reduction in Hours or Wage	(\$600,000)
Early Retirement Incentive Payment Reduction	(\$24,000)
Principal and Interest on Debt	(\$28,920)
Total Expenditure Adjustments	(\$604,450)
Expenditure Budget Adjusted	\$25,857,230