

PPS Strategic Planning - Goal 3.1 Fiscal Vitality

Budget Impact Analysis 2009-10

Assumptions & Variables

ASSUMPTIONS & NOTES

Fund Balance - Beginning

\$ 6,377,919 Per Pending Audit Report

Adopted Budget Deficit 09-10

\$ (774,837) As Adopted at June 15th Board Meeting

Revenue Factors

Enrollment Change

\$ (254,000) Based on Adjusted Blended Count (-35.5 FTE @\$7,151)

Foundation Allowance Reduction

\$ (1,419,000) \$165 Reduction Per Pupil In Either

Categoricals

\$ - Foundation Grant and/or Categoricals

Special Education Reimbursement

Not Applicable

KRESA County Wide Enhancement Millage

Not Applicable

Expense Factors

Step Costs

Included in Deficit

Flat Salary Increase

Included in Deficit

Staff Retirements/Attrition

Included in Deficit

Retirement Rate

Included in Deficit

Health Insurance

Included in Deficit

BSSF Expenses Without Millage

Not Applicable

Budget Estimate Revisions

\$ 621,000 Identified from Audit and/or Year End Analysis

Controlled Outcome - Budget Reductions

\$ 1,000,000 Currently Identified \$419,000 in Reductions

Staffing Levels

Deficit Projection With Budget Reductions

\$ (826,837)

Fund Balance - Ending

\$ 5,551,082

Fund Balance - Ending As % of Budget

7.03%

\$.9M - 6.90%
\$.8M - 6.78%
\$.7M - 6.65%
\$.6M - 6.52%

PPS Strategic Planning - Goal 3.1 Fiscal Vitality
 Budget Impact Analysis **2010-11**
 Assumptions & Variables

ASSUMPTIONS & NOTES

Fund Balance - Beginning	\$	5,551,082	Based on Previous Year Assumptions
Structural Deficit Carried Forward From 09-10	\$	(826,837)	Based on Previous Year Assumptions
Revenue Factors			
Enrollment Change	\$	(310,000)	Based on Stanfred Most Likely (-46 FTE @ 6,750)
Foundation Allowance	\$	(4,250,000)	\$500 Reduction Per Pupil In Either
Categoricals	\$	-	Foundation Grant and/or Categoricals
Special Education Reimbursement	\$	-	Taxable Value Concerns May Negatively Impact
KRESA County Wide Enhancement Millage			Not Applicable
Expense Factors			
Step Costs	\$	-	No Steps Paid in Negotiated Agreements
Across the Board Salary Increase	\$	-	Flat Wages
Staff Retirements/Attrition	\$	350,000	Assumes 10 Teaching Positions
Retirement Rate	\$	(901,511)	Assumes 2.00 Rate Increase (11.8%)
Health Insurance	\$	-	Assumes No Additional Expense to PPS
BSSF Expenses Without Millage	\$	-	Assumes Renewal or use of Fund Balance
Controlled Outcome - Budget Reductions		\$ 5,600,000	
Staffing Levels-Wage Concessions-Program Reductions			
Deficit Projection with Budget Reductions	\$	(338,348)	
Fund Balance - Ending	\$	5,212,734	
Fund Balance - Ending As % of Budget		7.02%	Assumes Contraction of Budget by \$4.75 Million