

Expenditure Review

Salary:

The salary budget of \$45,444,192 is the largest category in the Educational Fund budget and accounts for 77.4% of the total Educational Fund budget. The salary budget is estimated to increase by \$2,304,229 or 5.3% over the previous year's actual expense.

Teacher salaries account for 74.9% of the Educational Fund salary budget and 58.0% of the total Educational Budget. The PREA full-time equivalency (FTE) is 393.71 and now includes the psychologists. The following chart provides a reconciliation of the teacher salary category:

Description	Dollars
2013-14 PREA Scattergram Cost	\$32,426,557
Cost of step movement	\$490,909
Change in Staffing:	\$166,630
<i>Reduction of 9.0 FTE for enrollment variations at K-5 grade levels</i>	
<i>Increase 9.0 FTE for K-8 bubble sections</i>	
<i>Increase 3.0 FTE for K-8 bubble sections for specials</i>	
<i>Reduce 3.0 FTE PREA positions (Special Education Facilitator (1.0 FTE, Curriculum Specialist for Media (0.5 FTE), Early Childhood Teacher (1.0 FTE), and Special Education Teacher (0.5 FTE))</i>	
<i>Increase 3.1 FTE PREA positions (TPI Teacher (1.0 FTE), Early Childhood Psychologist (0.1 FTE), Developmental Kindergarten Teacher (1.0 FTE) and Middle School Math Intervention Teacher (1.0 FTE))</i>	
Retirement/Replacement	<\$85,303>
Notice of new retiree (6%)	\$175,000
Psychologists (transfer from exempt)	\$426,139
Longevity	\$238,480
Lane Changes	\$172,406
Overloads	\$25,000
Total of (1200) teacher budget line - Total FTE 396.81	\$34,035,818