

Fixed M&O Increased/Decreased Costs

Increase Costs to M&O		
Medical Insurance	5%	(210,980)
SSC - Minimum Wage		(32,000)
Classified - Minimum Wage		0
APS Increase		(60,000)
TRUST Increase		(100,000)
Total		(402,980)

Estimated Increase Revenue		
Inflation	2.0%	507,164
FY25 TEI (Teacher Experience Index)	1.0247	404,753
ASRS Decrease	0.27%	56,919
High Cost Child Reimbursements		80,000
Total		1,048,836

Estimated Decreased Revenue		
Student Enrollment Estimated Decrease	-45	(279,107)
Total		(279,107)

Recommended M&O Increased/Decreased Costs

M&O Increase - Raises		2.5%
Teachers		(292,687)
Classified		(201,972)
Other-Psychologists, SLP, OT, PT, SEMS, Directors		(74,536)
Administration		(35,059)
Total		(604,255)

Reoccurring M&O Increases - Position Restructures		
SPED Para	(40,000)	
DO Receptionist	(15,000)	
SPED Stipend Increases	(18,000)	
FY25 Bus Driver Raises	(30,000)	
Total		(103,000)

Staffing Restructures		
Mile High Restructure	130,000	
SPED Restructure	23,700	
New CTED class - 596 Funded	14,000	
Marketing Position Restructure	40,000	
PHS Teacher (1.0 FTE)	75,000	
GMUES (0.2 FTE)	10,598	
PHS Athletics Coaches (90% M&O)	19,988	
PUSDEF MOU Adjustment	25,475	
Total		338,761

Summary of Fixed/Variable Costs	
Increase Costs to M&O	(402,980)
Estimated Increase Revenue	1,048,836
Estimated Decreased Revenue	(279,107)
M&O Increase - Raises	(604,255)
Reoccurring M&O Increases - Position Restructures	(103,000)
Staffing Restructures	338,761

Net	(1,745)
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