

DRAFT

Analysis of Cost				
from 16/17 to 17/18				
Resource 6500				
6500	Estimated Actuals (8 23-17)	Adopted Budget	Difference	Explanation
	16/17	17/18		
1XXX Certificated Salaries	\$ 2,271,062	\$ 2,483,759	\$ 212,697	Step and Column Increase
2XXX Classified Salaries	\$ 1,068,061	\$ 1,192,515	\$ 124,454	Step and Column Increase
3XXX Benefits	\$ 1,298,997	\$ 1,570,937	\$ 271,940	Primarily Health and Welfare Increases, PERS, and STRS
<i>STRS Certificated</i>	\$ 233,936	\$ 300,281	\$ 66,345	
<i>STRS Classified</i>	\$ 2,601	\$ -	\$ (2,601)	
<i>PERS Certificated</i>	\$ 38,898	\$ 49,915	\$ 11,017	
<i>PERS Classified</i>	\$ 123,027	\$ 167,769	\$ 44,742	
<i>Medicare Certificated</i>	\$ 49,037	\$ 55,941	\$ 6,904	
<i>Medicare Classified</i>	\$ 77,250	\$ 91,227	\$ 13,977	
<i>H&W Certificated</i>	\$ 357,092	\$ 413,613	\$ 56,521	
<i>H&W Classified</i>	\$ 232,769	\$ 288,159	\$ 55,390	
<i>UI Certificated</i>	\$ 1,132	\$ 1,242	\$ 110	
<i>UI Classified</i>	\$ 524	\$ 596	\$ 72	
<i>WC Certificated</i>	\$ 56,518	\$ 62,094	\$ 5,576	
<i>WC Classified</i>	\$ 26,413	\$ 29,813	\$ 3,400	
<i>OPEB Certificated</i>	\$ 67,982	\$ 74,513	\$ 6,531	
<i>OPEB Classified</i>	\$ 31,818	\$ 35,775	\$ 3,957	
4XXX Books and Supplies	\$ 88,601	\$ 147,055	\$ 58,454	Increase in Low Incidence / Materials & Equipment
5XXX Services	\$ 585,823	\$ 643,386	\$ 57,563	
<i>Travel & Conference</i>	\$ 21,905	\$ 26,800	\$ 4,895	
<i>Mileage</i>	\$ 52,273	\$ 80,000	\$ 27,727	
<i>Dues & Membership</i>	\$ 2,642	\$ 3,000	\$ 358	
<i>Pest Control</i>	\$ 1,828	\$ 2,000	\$ 172	
<i>PG&E</i>	\$ 13,119	\$ 17,000	\$ 3,881	
<i>All Other Utilities</i>	\$ 3,168	\$ 5,000	\$ 1,832	
<i>Rent/Leases for Building</i>	\$ 33,647	\$ 34,000	\$ 353	
<i>Rent/Leases for Equipment</i>	\$ 5,847	\$ 7,000	\$ 1,153	
<i>Repairs (Building or Equipment)</i>	\$ 11,425	\$ 16,000	\$ 4,575	
<i>Maintenance Agreement (Aeries)</i>	\$ 1,500	\$ 1,500	\$ -	
<i>Copier Pool</i>	\$ 15,907	\$ 13,000	\$ (2,907)	
<i>IT MOU</i>	\$ 42,139	\$ 42,139	\$ -	
<i>OAO Facilities Pool</i>	\$ 52,752	\$ 51,644	\$ (1,108)	
<i>WAO Facilities Pool</i>	\$ 5,942	\$ 5,817	\$ (125)	
<i>Library MOU</i>	\$ 1,500	\$ 1,500	\$ -	
<i>Restricted Maintenance</i>	\$ 45,947	\$ 45,947	\$ -	

<i>WG Excess Cost pass through</i>	\$ (8,924)	\$ (11,879)	\$ (2,955)	
<i>Auto Pool</i>	\$ -	\$ 2,100	\$ 2,100	
<i>SI & WF Excess Cost</i>	\$ (44,282)	\$ (62,360)	\$ (18,078)	
<i>Legal Services</i>		\$ 5,000	\$ 5,000	
<i>Consultants</i>	\$ 6,508	\$ -	\$ (6,508)	
<i>Professional Services:</i>	\$ 297,118	\$ 300,800	\$ 3,682	
<i>Presence Learning</i>	\$ 171,983	\$ 177,512	\$ 5,529	
<i>SEIS</i>	\$ 6,000	\$ 6,000	\$ -	
<i>Aesop</i>	\$ 3,464	\$ 3,464	\$ (0)	
<i>Butte COE (DHH)</i>	\$ 51,000	\$ 51,000	\$ -	
<i>Butte COE (VI)</i>	\$ 10,870	\$ 10,870	\$ 0	
<i>Butte COE (OM)</i>	\$ 14,851	\$ 14,851	\$ (0)	
<i>OUSD Regional Class Reimb</i>	\$ 8,602	\$ 8,602	\$ -	
<i>Plaza Regional Class Reimb</i>	\$ 4,415	\$ 4,415	\$ -	
<i>WUSD Regional Class Reimb</i>	\$ 24,086	\$ 24,086	\$ -	
<i>TCOE</i>	\$ 1,600	\$ -	\$ (1,600)	
<i>SCOE</i>	\$ 247		\$ (247)	
<i>Other Operating Expenditures</i>	\$ 3,969	\$ 37,378	\$ 33,409	
<i>Telephone</i>	\$ 19,894	\$ 20,000	\$ 106	
			\$ -	
7XXX	\$ 767,406	\$ 860,262	\$ 92,856	Increase to Indirect
Total	\$ 6,079,950	\$ 6,897,914	\$ 817,964	Total Expenditures Increased

GCOE Staffing by FTE										
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
<i>Certificated</i>	40.41	40.01	38.9	38.5	38.8	40.05	40.25	40.88	41.28	41.78
<i>Classified</i>	54.66	52.94	54.02	53.5	53.96	53.32	55.3	54.76	54.31	54.09
TOTAL FTE	95.07	92.95	92.92	92	92.76	93.37	96.35	96.24	95.59	95.87
Difference		-2.12	-0.03	-0.92	0.76	0.61	2.98	-0.11	-0.65	0.28