

**Sachem Central School District
2013-14 Budget**

**Notes to Various 2013-14 Budget Options
April 17, 2013 Board Meeting**

Page

- 1 Changes which have occurred and are now incorporated into 2013-14 Budget
- A. Elem. lower enrollment and grades 6-12 divisor of 27 students
(Reduction 20 Secondary Teachers and 1 Elementary)
 - B. Retirees (26 FTE)
 - C. Health Insurance rate reduction
 - D. Revised state aid based upon NYS Legislative Adopted Budget
Tax Rate Increase result of above is 12.590%

The following pages reflect budgeting with pension smoothing

- 2 Reductions in expenditures including pension smoothing to lower tax rate
- A Increase in child care fee, building usage fee and adult leagues
 - B. Pension Smoothing
- If in the event, there is BOE consensus to submit this proposal to the community on May 21, 2013 the proposed 2013-14 budget would be \$293,041,954 (Current 2012-13 budget is \$291,358,344 an increase of \$1,683,610 or a .57% increase, which is less than 1.0%)
Tax Rate Increase result of above is 7.490%

NO change in:

Elementary Class Size
Kindergarten
Interscholastic Athletic Program
Extra Curricular Clubs
Music Program
Elementary Library Program

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- 3 Continuation of page 2 with further reductions to reach the tax cap
Tax Rate Increase result would be 3.140%

If in the event, the May 21, 2013 Budget vote is defeated by the community then the Board of Education may opt for re- vote on June 18, 2013

The same budget may be submitted for the revote

Revised budget may be submitted for revote

No revote- Then Tax levy will be same as 2012-13

If the Board of Education opts for revote at tax cap level, then the Budget would need greater than 50% approval

(Continued on Page B)

Cover Page

A

**Sachem Central School District
2013-14 Budget**

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(continued from Cover Page A)

Tax Cap further reductions in the following:

1/2 Day Kindergarten

Varsity Level ONLY Interscholastic athletic program

3A Please attached listing for full impact of reduction

30 JV level teams

64 Middle School level teams

Increase in Elementary Class Size by 1

Elimination of GATE program

3B Please see attached Reduction in Non-Mandated
Music Program

Elementary level

Middle School

High School

3C Please see attached Reduction of ALL Extra Curricular Clubs

(c1 thru c5)

Elimination of Science Research Program

50% Reduction in Elementary Library Program

4	Continuation of page 3 with further reductions to attain a zero levy increase	
	Tax Rate Increase result would be	0.000%

If in the event, the June 18, 2013 Budget vote is defeated by the community
then New York State Law mandates no tax levy increase, further reductions:

Closing of Two Middle Schools

Elimination of Kindergarten Program

50% Reduction in Occ. Education Program

4A Please see attached full listing of programs

2013-2014
Budget Status Report

Area	Increase/ Decrease	Unemploy. Costs	Total	Change Tax Rate
	304,641,296			13.610% *
4/3/2012 Elem. Lower Enrollment & 6-12 Grade Divisor is 27 (21 FTE) (Reduction of 20 Secondary and 1 Elementary)	-1,575,000		-1,575,000	-0.987%
4/3/2012 Retirees (26 FTE)	582,260		582,260	0.365%
4/3/2012 Health Insurance rate reduction	-2,720,000	97,200	-2,622,800	-1.644%
4/3/2012 TRS Rate Increase	-489,695		-489,695	-0.307%
	309,401		309,401	0.194%
4/3/2012 January 23, 2013 State Aid Change - Executive Proposal	-4,663,425			2.924% *
4/3/2012 State Aid increase (High Tax Aid/ Build Aid Recalc)	2,431,637			-1.525%
Sub-total	-3,893,034	97,200	-3,795,834	
	300,845,462	97,200	-3,795,834	12.590%

*Original 2013-14 Rollover Budget was 16.53% (13.610+2.924)

2013-2014

Budget Status Report with Pension Smoothing

Date	Area	Increase/ Decrease	Unemploy. Cost	Total	Change Tax Rate
	All Cuts From Page 1	300,845,462			12.590%
	Expense Items				
4/17/2013	*Pension Smoothing Teachers' Retirement	-2,784,605		-2,784,605	-1.746%
4/17/2013	Sec. /Elem Staff To Be Determined (13 FTE)	-875,000	210,600	-764,400	-0.479%
4/17/2013	Reduction All Supplies	-730,000		-730,000	-0.458%
4/17/2013	Custodial (6 FTE)	-420,000	97,200	-322,800	-0.202%
4/17/2013	Attendance Aides (9 FTE)	-365,013	108,000	-257,013	-0.161%
4/17/2013	ERS Rate Option	-325,393		-325,393	-0.204%
4/17/2013	Response to Intervention (4 FTE)	-300,000	64,800	-235,200	-0.147%
4/17/2013	Assistant Principals (2 FTE)	-295,214	32,400	-262,814	-0.165%
4/17/2013	Student Accident Insurance	-279,000		-279,000	-0.175%
4/17/2013	Admin./Supervisors (2 FTE)	-235,071	32,400	-202,671	-0.127%
4/17/2013	Ancillary Teachers (3 FTE)	-225,000	48,600	-176,400	-0.111%
4/17/2013	Maintenance (3 FTE)	-210,000	48,600	-161,400	-0.101%
4/17/2013	District Wide Clerical (3 FTE)	-195,000	48,600	-146,400	-0.092%
4/17/2013	Social Workers (2 FTE)	-150,000	32,400	-117,600	-0.074%
4/17/2013	Remedial Reading (2 FTE)	-150,000	32,400	-117,600	-0.074%
4/17/2013	Grounds (2 FTE)	-140,000	32,400	-107,600	-0.067%
4/17/2013	Security (4 FTE)	-120,000	48,000	-72,000	-0.045%
4/17/2013	BOCES Professional Development	-115,000	72,000	-43,000	-0.027%
4/17/2013	Office Aides	-100,000		-100,000	-0.063%
4/17/2013	In-District Field Trips	-100,000		-100,000	-0.063%
4/17/2013	Transportation Code Reduction	-90,000		-90,000	-0.056%
4/17/2013	Summer Guidance	-78,000		-78,000	-0.049%
4/17/2013	50% Clerical OT/Subs	-75,000	16,200	-58,800	-0.037%
4/17/2013	Guidance Counselors (1 FTE)	-55,000		-55,000	-0.034%
4/17/2013	Piano Tuning/Instrument Repair	-46,000	24,000	-22,000	-0.014%
4/17/2013	School Communication Aides (2 FTE)	-30,000		-30,000	-0.019%
4/17/2013	Chairpersons Summer	-20,000		-20,000	-0.013%
4/17/2013	50% Travel & Conference	-13,000		-13,000	-0.008%
4/17/2013	Professional Development Administrative	-12,000		-12,000	-0.008%
4/17/2013	Principal Aides - 2 Stipends	-4,812		-4,812	-0.003%
4/17/2013	BOCES Negotiation Information Service	6,000		6,000	0.004%
4/17/2013	Addition Chairperson Stipend				

subtotal	-8,752,108	948,600	-7,803,508	
Current Expense Budget Sub-Total	293,041,954	948,600	-7,803,508	7.698%

* There is a 7 year repayment, anticipated interest would be approximately \$1 million

4/17/2013	Revenue				
4/17/2013	Child Care Increase 20%	200,000			-0.188%
4/17/2013	Building Usage Increase \$2 per hour	80,000			-0.069%
4/17/2013	Adult league Field Usage \$20 per hour	3,000			-0.002%
	Current Revenue and Expense Budget Sub-total				
	Includes Pension Smoothing				
					7.490%

2013-2014
Budget Status Report with Pension Smoothing

Date	Area	All Cuts from Page 1 & 2	Increase/ Decrease	Unemploy. Costs	Total	Change Tax Rate
		293,041,954				7.490%
	<u>Expense Items</u>					
	TAX CAP PROPOSAL					
4/17/2013	1/2 Day Kindergarten (22 FTE)	-1,650,000		445,500	-1,204,500	-0.755%
	Varsity Only					
4/17/2013	50% Reduc. Inter-scholastic athletics	-1,020,289			-1,020,289	-0.640%
4/17/2013	Administrative Reduction	-171,512		16,200	-155,312	-0.097%
4/17/2013	Increase Elem. Class Size by 1 (12 FTE)	-900,000		194,400	-705,600	-0.442%
4/17/2013	Elem. Librarians Split (6 FTE)	-450,000		97,200	-352,800	-0.221%
4/17/2013	Social Workers (6 FTE)	-450,000		97,200	-352,800	-0.221%
4/17/2013	50% Reduction in Non-Mandated Music -					
	Reduction in Music Program (9 FTE)	-675,000		145,800	-529,200	-0.332%
4/17/2013	Reduction of All Co-Curricular clubs	-631,378			-631,378	-0.396%
4/17/2013	Sec./Elem Staff To Be Determined (9 FTE)	-675,000		145,800	-529,200	-0.332%
4/17/2013	Guidance Counselors (6 FTE)	-450,000		97,200	-352,800	-0.221%
4/17/2013	50 % Reduc. Kindergarten Aides (22 FTE)	-412,000		297,000	-115,000	-0.072%
4/17/2013	Supplies District Wide	-500,000			-500,000	-0.313%
4/17/2013	GATE (4 FTE)	-300,000		64,800	-235,200	-0.147%
4/17/2013	1/2 Day Kindergarten Transportation	272,800			272,800	0.171%
4/17/2013	Psychologist (2 FTE)	-150,000		32,400	-117,600	-0.074%
4/17/2013	Elimination Science Research Program (2 FTE)	-150,000		32,400	-117,600	-0.074%
4/17/2013	D/W Clerical (4 FTE)	-260,000		64,800	-195,200	-0.122%
4/17/2013	School Communication Aides (2 FTE)	-46,000		24,000	-22,000	-0.014%
Current Expense Budget Sub-Total		-8,618,379		1,754,700	-6,863,679	
TAX CAP PROPOSAL		286,178,275		1,754,700	-6,863,679	3.140%

SACHEM ATHLETIC TEAMS

Varsity Level (One Team per HS) - 55 Teams Total

<u>FALL</u>	<u>WINTER</u>	<u>SPRING</u>
BOYS CROSS COUNTRY	BOYS BASKETBALL	BASEBALL
FIELD HOCKEY	GIRLS BASKETBALL	BOYS GOLF
FOOTBALL	BOYS BOWLING	GIRLS GOLF
GIRLS GYMNASTICS (*1 COMBINED TEAM NORTH & EAST)	GIRLS BOWLING	BOYS LACROSSE
	BOYS SWIMMING	GIRLS LACROSSE
BOYS SOCCER	BOYS WINTER TRACK	SOFTBALL
GIRLS SOCCER	GIRLS WINTER TRACK	BOYS TENNIS
GIRLS SWIMMING	WRESTLING	BOYS TRACK
GIRLS TENNIS		GIRLS TRACK
BOYS VOLLEYBALL		
GIRLS VOLLEYBALL		
GIRLS CROSS COUNTRY		

JV Level (One Team per HS) - 30 Teams Total

<u>FALL</u>	<u>WINTER</u>	<u>SPRING</u>
FIELD HOCKEY	BOYS BASKETBALL	BASEBALL
FOOTBALL	GIRLS BASKETBALL	BOYS LACROSSE
BOYS SOCCER	WRESTLING	GIRLS LACROSSE
GIRLS SOCCER		SOFTBALL
GIRLS TENNIS		BOYS TENNIS
BOYS VOLLEYBALL		
GIRLS VOLLEYBALL		

Middle School Level (One Team per MS) - 64 Teams Total

<u>FALL</u>	<u>WINTER</u>	<u>SPRING</u>
BOYS & GIRLS CROSS COUNTRY	GIRLS VOLLEYBALL	BASEBALL
FIELD HOCKEY	BOYS BASKETBALL	BOYS & GIRLS TRACK
FOOTBALL	WRESTLING	BOYS LACROSSE
BOYS SOCCER	GIRLS BASKETBALL	GIRLS LACROSSE
GIRLS SOCCER	BOYS VOLLEYBALL	SOFTBALL
		BOYS & GIRLS SWIMMING*
		GIRLS GYMNASTICS *

**Two combined teams*

Sagamore/Sequoia

Seneca/Samoset

MUSIC PROGRAM

Included in the tax cap proposal is a 50% reduction in the non-mandated music program. The impact of this loss in the music program would be the following:

Elementary (reduce by 4 teachers)

- Assign instrumental teachers to 4 buildings each
 - Eliminate or reduce fourth grade program to lessons only
 - Eliminate EDR, 5th grade groups rehearse one time per week during the school day

Middle School (reduce by 4 teachers)

- Assign one less music teacher to each building
 - Eliminate vocal lessons
 - Reduce instrumental lessons
 - Band directors assigned to three groups
 - Band, choir, and orchestra teachers to teach general music in addition to ensembles

High School (reduce by 1 teacher)

- Split orchestra teacher between two buildings
 - Combine orchestras to one group per high school
 - Schedule one building a.m. and one building p.m. to facilitate split

EXTRA CURRICULAR CLUBS/ACTIVITIES TO BE POTENTIALLY ELIMINATED UNDER TAX CAP PROPOSAL

DISTRICT WIDE	Arrowettes Cheerleading Marching Band Robotics
Cayuga	Extra classroom Activities
Chippewa	Extra classroom Activities
Gatelot	Extra classroom Activities
Grundy	Extra classroom Activities
Hiawatha	Extra classroom Activities
Lynwood	Extra classroom Activities
Merrimac	Extra classroom Activities
Nokomis	Extra classroom Activities
Tamarac	Extra classroom Activities
Tecumseh	Extra classroom Activities
Waverly	Extra classroom Activities
Wenonah	Extra classroom Activities

EXTRA CURRICULAR CLUBS/ACTIVITIES TO BE POTENTIALLY ELIMINATED UNDER TAX CAP PROPOSAL

SCHOOL	CLUB
EAST	American Sign Language Club Anime/Science Fiction Club Art Club Book Series Club (Sachem East) Buddies Club Chamber Orchestra Chess Club Class Advisor – 9th Grade Class Advisor – 10th Grade Class Advisor – 11th Grade Class Advisor – 12th Grade Coordinator: Senior Trip Community Service Covey Club Culinary Arts Club DECA Club Digital Photo Club Drama Club Eastside View Envirothon Club Fashion & Sewing Club Flamenco Club Foreign Language: ASL Foreign Language: French Foreign Language: Italian Foreign Language: Spanish Future Educators Association Garden Club Gay/Straight Alliance German Club History Club Homecoming Coordinator Honor Society: Art Honor Society: Business & Marketing Honor Society: Foreign Language Honor Society: Int'l Thespian Society Honor Society: National Honor Society: Science National The Interact Volunteer Center Interactive Technologies Literary Magazine Marching Band Math Team: 9 Math Team: Senior High Mentor Club Model United Nations Club MSG Varsity Music Council Music Honor Society National History Club National Honor Society News 12 LI Challenge Peer Tutoring Coordinator Physics Club Pottery Club Renaissance Student Store Robotics S.A.D.D. Sachem East Mentoring Club Science Club Skills USA Stock Market Club Strategy & Tactics Student Government Suburban Olympic Team Swim Team Teens as Teachers Tennis Club Varsity Club Volleyball - Boys Volleyball - Girls Volunteer Club X Country Yearbook: Advisor Yearbook: DVD

EXTRA CURRICULAR CLUBS/ACTIVITIES TO BE POTENTIALLY ELIMINATED UNDER TAX CAP PROPOSAL

North

American Sign Language Club	Shakespeare Club
Art Club	Sophomore Class Advisor
Art Honor Society	Spanish Club
Buddies Club	Spectrum
Business & Marketing Honor Society	Student Government
Change Club of Sachem North	Tri-M Club
Chess Club	Varsity Club
Congress for Justice	Yearbook Advisor
Covey Club	Yearbook Business C
Culinary Arts Club	Young Adult Social Club
Current Events Forum	
DECA Club	
Digital & Video Communications	
Dimensions	
Drama Club	
DVD Yearbook	
Envirothon Club	
Fashion & Sewing Club	
Foreign Language Honor Society	
French Club	
Freshman Class Advisor	
Graphic Designer	
Human Relations Club	
Interact Club	
Italian Club	
Junior Class Advisor	
Knitting & Crocheting Club	
Long Island Challenge	
Math Team, Ninth Grade	
Math Team, Senior High	
Mentor Club, Senior/Freshman	
Model United Nations Club	
MSG/TV Club	
National History Honor Society	
National Honor Society	
National Science Honor Society	
Northwind	
Ping Pong Club	
Renaissance/School Store	
Robotics	
Sachem Cares Club	
SADD	
Sachem North Book Club	
Science Club/Olympiad	
Senior Class Advisor	
Senior Trip Coordinator	

EXTRA CURRICULAR CLUBS/ACTIVITIES TO BE POTENTIALLY ELIMINATED UNDER TAX CAP PROPOSAL

Sagamore

Art Club
Cooking & Crafts Club
Culture Club
Drama Club
Fashion & Sewing Club
Field Trips
Lighting & Sound Club
National Honor Society
Natural Helpers
Sagamore Book Club
Save Club
School Store
Science Club
Student Government
Yearbook

Samoset

American Sign Language
Art Club
Board Game Club
Buddies Club
Class Book
Creative Writing Club
Covey/Leadership Club
Drama Club
Field Trips
Home & Careers Club
Kickboxing
Kids Helping Kids
Math Team
National Junior Honor Society
NYSSMA Piano Club
Relay for Life
Renaissance
Samoset's Got Talent
Scrapbook Club
Select Orchestra
Sound & Lighting Club
Special Olympics
Student Government
Video Club

EXTRA CURRICULAR CLUBS/ACTIVITIES TO BE POTENTIALLY ELIMINATED UNDER TAX CAP PROPOSAL

Seneca

Art Club
Book End Club
Classbook Club
Community Club
Cooking Club
Critter Club
Cross Fit Club
Drama Club
Digital Photo & Graphic Design Club
Family & Consumer Science Club
Field Trips
Foreign Language
Kickboxing Club
Leaders Club
Literary Club
Math Challenge Club
National Jr. Honor Society
Renaissance
School Store
Select Chorus
Seneca Cares
Student Government
Student Recognition Club
Technology Club

Sequoia

Best Buddies Club
Book Club
Brass Ensemble
Courtyard Club
Drama Club
Environmental Action Club
Leaders Club
Literary Magazine Club
National Junior Honor Society
Peer Tutoring
Renaissance
Renaissance Community Service Club
Science Club
Select Orchestra
7th & 8th Grade Art Club
7th & 8th Grade Technology Club
6th Grade Art Club
Student Building Leadership Team
Student Government
Yearbook

2013-2014
Budget Status Report with Pension Smoothing

Date	Area	Acc:	Increase/ Decrease	Unemploy. Costs	Total	Change Tax Rate
	All Cuts from Page 1, 2 & 3		286,178,275			3.140%
	ACHIEVES ZERO TAX LEVY MANDATE					
	Expense Items					
4/17/2013	Two Middle Schools Including MS Sports		-2,766,589		-2,766,589	-1.735%
4/17/2013	1/2 Occ Ed. Program		-953,663		-953,663	-0.598%
4/17/2013	Elimination of Kindergarten (22 FTE)		-1,650,000	356,400	-1,293,600	-0.811%
4/17/2013	Elimination of Kindergarten Aides (22 FTE)		-412,000	330,000	-82,000	-0.051%
4/17/2013	Half Day Kindergarten Transportation		-272,800		-272,800	-0.171%
Current Expense Budget Sub-Total						
			-6,055,052	686,400	-5,368,652	
	ZERO TAX LEVY MANDATE		280,809,623	686,400	-5,368,652	0.000%

**Sachem Central School District
2013-14 Budget**

Reduction in Occupation Educational Program

If in the event that the 2013-14 Budget is defeated by the voters, and the Board of Education must adopt a Zero Tax Levy increase, there may be a 50% reduction in the Occupational Educational Program:

Animal Care
Auto Body
Aviation Pilot
Child Care
Child Education
Culinary Arts
Dental Assistant
Electrician
HVAC
Law Enforcement
Medical Assistant
Photography
Plumbing
Television Production
Veterinary Program
Welding