

Sachem Central School District  
2013-14 Budget

Notes to Various 2013-14 Budget Options

Page

Overview Average Daily Tax change of various proposals listed below

- |      |  |         |
|------|--|---------|
| 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   |         |
|      | B. Retirees  |         |
|      | C. Health Insurance rate reduction   |         |
|      | D. TRS rate increase   |         |
|      | E. Revised state aid proposal based on Executive Budget  |         |
|      | F. EST. High Tax Aid less Building Aid recalculation   |         |
|      | Summary Tax Rate Increase result of above is   | 13.897% |
| <br> |  |         |
| 2    | Reductions in expenditures to lower tax rate   |         |
|      | A. Least impact on students  |         |
|      | Reduction of \$4,396,467   | 11.140% |
| <br> |  |         |
| 3    | Further reductions to achieve approx. 8% Tax rate increase   |         |
|      | A Increased reductions which will impact students which includes closing two middle schools and music at state minimum |         |
|      | B Additional revenue from Child Care and Building Usage  |         |
|      | C. Includes reductions from page 1 and 2 noted above   |         |
|      | D. Additional reduction of \$4,951,634   |         |
|      |  | 7.860%  |
| <br> |  |         |
| 4    | Further Reductions to achieve tax cap - 4.91%  |         |
|      | A Deeper reduction in all programs   |         |
|      | B Includes reductions from page 1, page 2 and page 3   |         |
|      | C. Additional Reduction of \$4,706,042   |         |
|      |  | 4.910%  |
| <br> |  |         |
| 5    | Further reductions to achieve Zero Tax Levy Increase   |         |
|      | A Severe reductions in all programs  |         |
|      | B Includes reductions from page 1, page 2, page 3, and page 4  |         |
|      | C. Additional reduction of \$7,831,702   |         |
|      |  | 0       |

Sachem Central School District  
2013-2014 Budget  
Average Daily Tax Change Compared to Budget Reductions

<u>Tax Rate Change</u>	<u>Reduction in Budget</u>	<u>Avg. Annual Tax Change</u>	<u>Avg. Daily Tax Change</u>	<u>Avg. Daily Change to Rollover budget</u>
13.90%		\$896	\$2.45	
11.14%	\$4,396,467	\$716	\$1.96	-0.49
7.86%	\$9,348,101	\$503	\$1.38	-1.07
4.91%	\$14,054,143	\$310	\$0.85	-1.60
0%	\$21,885,845	\$0	\$0.00	-2.45

Average Daily Tax Change Compared to Budget Reductions

**Sachem Central School District  
2013-2014 Budget  
Staff Reduction Ratios**

**The following staff are all excessed under a zero tax levy budget**

<b><u>Position/Category</u></b>	<b><u>Total Staff</u></b>	<b><u>Staff Reduction</u></b>	<b><u>% of Total</u></b>
Teaching Staff	1064	202	18.98%
Librarians	20	14	70.00%
Social Workers	19	18	94.74%
Psychologists	28	3	10.71%
Guidance	34	19	55.88%
Administrators	37	6	16.22%
Central Office Admin.	9	3	33.33%
Supervisors	14	2	14.29%
Clerical	134	15	11.19%
Custodial	126	18	14.29%
Maintenance	23	4	17.39%
Grounds	18	2	11.11%
Security	60	30	50.00%
Kindergarten Aides	44	22	50.00%
Office Aides	18	18	100.00%
School Communication Aides	14	4	28.57%
Attendance Aides	9	9	100.00%
Drug & alcohol Counselors	4	4	100.00%

**Staff Reduction Ratios**

2013-2014  
Budget Status Report

Date	Area	Account Code	Original Budget	Increase/ Decrease	Change Tax Rate
	<u>Expense Items</u>			<b>304,641,296</b>	<b>13.610% *</b>
	Elem. Lower Enrollment & 6-12 Grade Divisor is 27 (22 FTE)			-1,650,000	-1.034%
	Retirees (25 FTE)			-2,520,000	-1.580%
	Health Insurance rate reduction		30,553,000	-489,695	-0.307%
	TRS Rate Increase		20,741,523	309,401	0.194%
	Unemployment			602,000	0.377%
	<u>Revenue</u>				
	January 23, 2013 State Aid Change - Executive Proposal		(4,663,425)		2.924% *
	State Aid increase (High Tax Aid less Build Aid Recalc)		457,926		-0.287%
			Sub Total	-3,748,294	
				<b>300,893,002</b>	<b>13.897%</b>

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

2013-2014  
Budget Status Report

Date	Area	Original Budget	Increase/ Decrease	Change Tax Rate
	<b>All Cuts From Page 1</b>		<b>300,893,002</b>	<b>13.897%</b>
	<u>Expense Items</u>			
3/6/2013	Increase Elem. Class Size by 1 (12 FTE)		-900,000	-0.564%
3/6/2013	Custodial (8 FTE)	6,942,699	-560,000	-0.351%
3/6/2013	25% Reduction All Supplies		-550,000	-0.345%
3/6/2013	Social Workers (6 FTE)	1,863,398	-450,000	-0.282%
3/20/2013 *	Kindergarten Aides (22 FTE)		-412,000	-0.258%
3/6/2013	Gate Program (4 FTE)	321,196	-321,196	-0.201%
3/6/2013	Response to Intervention (4 FTE)		-300,000	-0.188%
3/6/2013	Remedial Reading (4 FTE)		-300,000	-0.188%
3/6/2013	Admin./Supervisors (3 FTE)		-295,659	-0.185%
3/6/2013	Maintenance (4 FTE)	1,502,858	-280,000	-0.176%
3/6/2013	Student Accident Insurance	279,000	-279,000	-0.175%
3/6/2013	Clerical (5 FTE)		-275,000	-0.172%
3/6/2013	Ancillary Teachers (3 FTE)		-225,000	-0.141%
3/6/2013	Deans		-150,000	-0.094%
3/6/2013	Grounds (2 FTE)	1,017,473	-140,000	-0.088%
3/6/2013	BOCES Professional Development	170,000	-120,000	-0.075%
3/6/2013	Office Aides	115,000	-115,000	-0.072%
3/6/2013	Transportation Code Reduction		-100,000	-0.063%
3/6/2013	50% Clerical OT/Subs		-78,000	-0.049%
3/6/2013	Psychologists (1 FTE)	2,831,836	-75,000	-0.047%
3/6/2013	Guidance Counselors (1 FTE)	3,279,039	-75,000	-0.047%
3/6/2013	Piano Tuning/Instrument Repair	55,000	-55,000	-0.034%
3/6/2013	50% Travel & Conference		-20,000	-0.013%
3/6/2013	Professional Development Administrative	25,000	-13,000	-0.008%
3/6/2013	Principal Aides - 2 Stipends	92,720	-12,000	-0.008%
3/6/2013	BOCES Negotiation Information Service	4,812	-4,812	-0.003%
3/6/2013	Addition Chairperson Stipend		6,000	0.004%
3/6/2013	Increase Unemployment	1,450,000	1,703,200	1.068%
	<b>Sub Total</b>		<b>-4,396,467</b>	
	<b>Current Expense Budget Sub-Total</b>		<b>296,496,535</b>	<b>11.140%</b>

\* Note: This has been added to the 11.140% reduction

2013-2014  
Budget Status Report

Date	Area	Original Budget	Increase/ Decrease	Change Tax Rate
	All Cuts from Page 1 & 2		296,496,535	11.140%
	<u>Expense Items</u>			
3/20/2013	Two Middle Schools including MS Sports		-2,766,589	-1.735%
3/20/2013	Music to State Minimum (18 FTE)		-1,350,000	-0.846%
3/20/2013	Teachers (7 FTE)		-525,000	-0.329%
3/20/2013	Elem. Librarians (6 FTE/Spilt)		-450,000	-0.282%
3/20/2013	Attendance Aides ( 7 FTE)		-281,045	-0.176%
3/20/2013	D/W Custodial (2 FTE)		-140,000	-0.088%
3/20/2013	D/W Clerical (2 FTE)		-130,000	-0.082%
3/20/2013	Transportation Dist. Drivers Field Trips		-90,000	-0.056%
3/20/2013	Late Buses - There will be a revenue reduction in yr. 2		-80,000	-0.050%
3/20/2013	of approx. 50% for the value of \$80,000.			
3/20/2013	Unemployment		861,000	0.540%
	<u>Revenue</u>			
3/20/2013	Child Care Increase 20%	200,000		-0.125%
3/20/2013	Building Usage Increase \$2 per hour	80,000		-0.050%
	Sub Total		-4,951,634	
	Current Expense Budget Sub-Total		291,544,901	7.860%

2013-2014  
Budget Status Report

Date	Area	Original Budget	Increase/ Decrease	Change Tax Rate
	All Cuts from Page 1, 2 & 3		291,544,901	7.860%
	<b>Expense items</b>			
3/20/2013	Inter. Athletics (Does not Include MS Sports)		-2,383,601	-1.494%
3/20/2013	Elementary Librarians (6 FTE)		-450,000	-0.282%
3/20/2013	All CO-Curricular Clubs		-631,378	-0.396%
3/20/2013	Administrators (2 FTE)		-322,471	-0.202%
3/20/2013	Secondary Assistant Principals (2 FTE)		-295,214	-0.185%
3/20/2013	Contract Transportation Athletics		-275,000	-0.172%
3/20/2013	Special Education (3 FTE)		-225,000	-0.141%
3/20/2013	Guidance Counselors (3 FTE)		-225,000	-0.141%
3/20/2013	Drug & Alcohol Counselors (4 FTE)		-209,568	-0.131%
3/20/2013	ESL (2 FTE)		-150,000	-0.094%
3/20/2013	School Communication Aides (2 FTE)		-46,000	-0.029%
3/20/2013	Unemployment		507,190	0.318%
		Sub Total	-4,706,042	
	Current Expense Budget Sub-Total		286,838,859	4.910%

2013-2014  
Budget Status Report

Date	Area	Original Budget	Increase/ Decrease	Change Tax Rate
	All Cuts from Page 1, 2, 3 & 4		286,838,859	4.910%
	<u>Expense items</u>			
3/20/2013	Secondary Staff (43 FTE)		-3,225,000	-2.022%
3/20/2013	1/2 of Occ Education Program		-953,663	-0.598%
3/20/2013	Half Day Kindergarten (22 FTE)		-1,650,000	-1.034%
3/20/2013	Elementary Teachers (19 FTE)		-1,425,000	-0.893%
3/20/2013	50% Reduction in Security		-1,015,655	-0.637%
3/20/2013	Social Workers (10 FTE)		-750,000	-0.470%
3/20/2013	Guidance Counselors (9 FTE)		-675,000	-0.423%
3/20/2013	Chairpersons (6 FTE)		-450,000	-0.282%
3/20/2013	Chairpersons Stipends		-344,314	-0.216%
3/20/2013	Summer Guidance		-190,000	-0.119%
3/20/2013	Science Research Teachers (2 FTE)		-150,000	-0.094%
3/20/2013	Chairpersons Summer		-134,500	-0.084%
3/20/2013	Half Day Kindergarten Transportation		180,000	0.113%
3/20/2013	In Year 2 We Would Gain Trans. Aid			
	Unemployment		2,951,430	1.850%
	Sub Total		-7,831,702	
	Current Expense Budget Sub-Total		<u>279,007,157</u>	<u>0.000%</u>



Closing of Two Middle Schools

Position		Salary & benefits	Unemployment	Savings
Principal	2	323,337	-42,120	281,217
Asst. Principal	2	295,214	-42,120	253,094
Sr. Clerk Typist	2	124,020	-42,120	81,900
Clerk Typist	6	333,720	-126,360	207,360
MS Chief Custodian	2	154,178	-42,120	112,058
Custodian	6	399,645	-126,360	273,285
Attendance Aide	2	81,115	-42,120	38,995
Hallway Monitor	12	144,000	-126,360	17,640
RN	2	108,070	-42,120	65,950
SCA	2	46,032	-42,120	3,912
Social Worker	2	150,000	-42,120	107,880
Psychologist	2	150,000	-42,120	107,880
Guidance	6	450,000	-126,360	323,640
Librarian	2	150,000	-42,120	107,880
MS Teachers	20	<u>1,500,000</u>	<u>-421,200</u>	<u>1,078,800</u>
		4,409,330	-1,347,840	3,061,490
Personnel Savings		\$3,061,490		
LIPA Savings		117,000		
National Grid Savings		<u>54,000</u>		
Savings		\$3,232,490		
Additional cost				
Transportation		-791,450		
Middle School Sports		325,549		
Total Savings for Closing Two Middle Schools		<u><u>\$2,766,589</u></u>		