

BALDWINVILLE CENTRAL SCHOOL DISTRICT

Planning for Excellence



2011- 2012 BUDGET PROPOSAL

Long Term Financial Considerations

Revenue	2009-2010	2010-2011	2011-2012	2012-2013 (Assumptions)	Revenue Loss
St. Aid	\$35,507,341	\$35,343,620	\$32,748,847	\$32,748,847	FLAT
Tax Levy	\$49,696,557	\$47,822,714	\$48,683,523	\$49,657,193	\$970,670
Sales Tax	\$ 1,371,103	\$ 965,250	\$ 446,875	\$ 223,437	(\$243,437)
ARRA/Jobs	\$ 4,813,737	\$ 2,176,959	\$ 1,800,000	\$ 0	(\$1,800,000)
F B/Reserves	\$ 0	\$ 4,321,702	\$ 8,164,790	\$ 8,164,790	FLAT
Total Loss of Revenue					(\$1.9m) + \$8,164,790 from fund balance

Expenditures 2012-2013:

Insurance Increases		\$1.1m
Contract Increases	0 – 2% estimate	\$1.4m
TRS		\$700,000
ERS		\$700,000
All other spending assumption: stay level or decrease		
Total Estimated Increase		\$3.9m

Development of the 2012-2013 budget begins with a \$5.8m hole if we use \$8.1m in fund balance
 Without fund balance we begin with \$13.9 m in the hole

Total Staff Reductions Year Over Year

Total Reserve Reduction Year Over Year

2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
1000	953	918	892	With reserves 90 positions Without reserves 210 positions
-47	-35		-26	Reduction in total positions
		11.5 (TA)	7 (2 Aides, 1 mechanic, 1 reading teacher, 2 custodial floaters, 1 food service driver)	Actual Layoffs because of Attrition

2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	\$ 0	\$0	\$8m	\$8m
Fund Balance Available to the BOE	\$20m		\$12	\$4m

Best case scenario

BOARD OF EDUCATION

- Victor Jenkins – President
- Burrill Wells – Vice President
- Cynthia Cronin
- Kenneth Dwyer
- James Goulet
- Colin Kahl
- Joan Reeves
- Steven Schweitzer
- Elizabeth Ventura
Ex-Officio Student Member

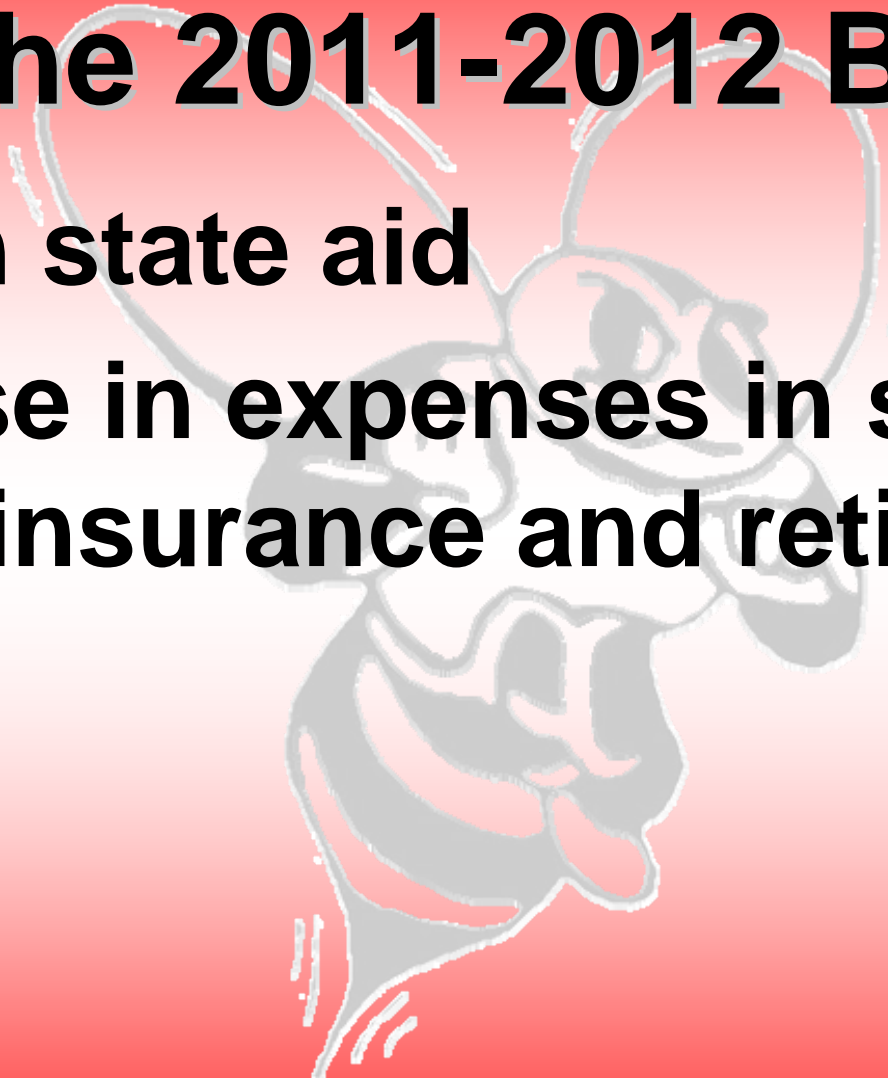
A faint, light-colored logo of a bee is centered in the background. The bee is facing right and has its wings spread. It is rendered in a simple, stylized manner with a greyish-blue outline and some internal shading.

2011-2012 BUDGET

APPROPRIATIONS

Major Influences on the 2011-2012 Budget

- **Drop in state aid**
- **Increase in expenses in salaries, health insurance and retirement costs**



How did we approach this?

- Expense cuts
- Staffing reductions
- Use of reserves and fund balance
- A 1.8% proposed increase in the tax levy

Total 2011-2012 Budget

	2010-2011	2011-2012	% change
TOTAL PROGRAM	\$71,630,318	\$70,417,002	- 1.70%
TOTAL CAPITAL	14,059,588	13,948,658	- .76%
TOTAL ADMIN.	7,979,606	8,313,589	+4.2%
TOTAL BUDGET	\$93,669,512	\$92,679,249	-1.06%

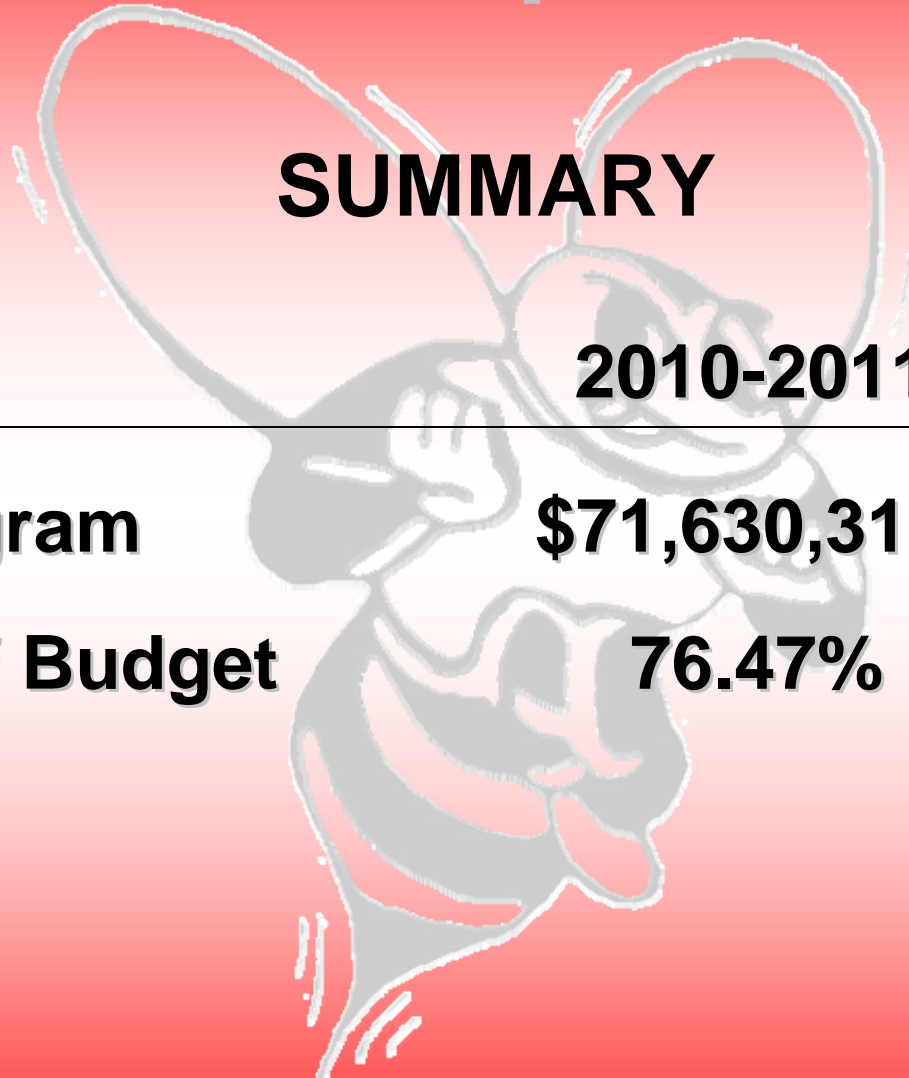
Program Component Details

	2010-2011	2011-2012
• Regular school	29,647,558	\$28,178,022
• Students with disabilities	8,634,190	8,551,154
• Workforce prep, library, AV, pupil services, technology, attendance, guidance, health and psychology	5,939,755	6,060,016
• Co-curricular, sports	1,100,879	1,111,928
• Staff development	585,572	431,541
TOTAL Instruction	\$45,907,954	\$44,332,661
• Pupil transportation	5,666,395	5,719,068
• Summer program for pupils with disabilities	107,275	97,692
• Employee benefits (program only)	19,948,694	20,267,581

(continued)

Program Component Details

SUMMARY



	2010-2011	2011-2012
Total Program	\$71,630,318	\$70,417,002
Percent of Budget	76.47%	75.97%

Capital Component Details

2010-2011 2011-2012

• Operation, maintenance, motor pool, assessments on school property	\$4,707,344	\$4,632,393
• Utilities	1,536,810	\$1,682,182
• Debt service	5,862,974	5,762,974
• Refund of property tax	27,563	27,563
• Employee benefits (capital component only)	1,924,897	1,847,063

Total Capital	\$14,059,588	\$13,948,658
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Percent of Budget	15.01%	15.05%
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Administrative Component Details

	2010-2011	2011-2012
• Board of Education/District Meetings	\$33,900	\$31,900
• Central administrative services, including: – Finance; Legal Services; Human Resources; Public Information; Research, Evaluation, and Training; Records Management, Office of Curriculum and Instruction; Central Printing & Mailing	2,320,387	2,335,585
• Supervision – regular school	2,750,934	2,924,113
• Property/casualty/liability insurance	389,393	403,202
• BOCES administrative charge	383,657	387,429
• Employee benefits (administrative only)	2,101,335	2,235,617
Total Administrative	\$7,979,606	\$8,313,589
Percent of Budget	8.52%	8.97 %

2011-2012 BUDGET REVENUES



REVENUE HIGHLIGHTS

- **Estimated decrease of \$2,581,512 in state aid.**
- **Estimated decrease in interest income of \$30,000.**
- **Appropriated fund balance and reserves of \$7,564,790.**
- **A 1.8% increase in the tax levy in the amount of \$860,813.**

Estimated Revenues

	2010-2011	2011-2012
• In lieu of tax	\$2,929,412	\$2,088,714
• County sales tax	965,250	446,875
• Student fees, game admission, property sales, insurance recovery, refund prior year's expenses, compensation for loss, service charges, unclassified revenue	213,500	213,500
• Interest income	170,000	140,000
• Medicaid Reimbursement	100,000	100,000
• Tuition from outside districts	50,000	50,000
• Narcotic Control Services -- BOCES	43,000	43,000
• Estimated state aid (including BOCES)	30,720,117	28,118,605
– Building aid	4,623,503	4,630,242
SUBTOTAL:	\$39,814,782	\$35,830,936

Estimated Revenues

	2010-2011	2011-2012
• Federal Jobs Money		\$1,800,000
• Appropriation from fund balance	\$1,500,000	1,500,000
• Appropriation from reserves	2,821,702	4,864,790
	4,321,702	\$8,164,790
TOTAL NON-TAX REVENUE	45,846,798	43,995,726
TAX LEVY	47,822,714	48,683,523
TOTAL GENERAL FUND BUDGET	\$93,669,512	92,679,249

Estimated Tax Rate

In Lysander, Van Buren, and Clay, the tax rate is projected to increase by 1.8%. Assessed values are not rising. REMEMBER: The district controls 1 / 3 of the tax rate equation – the tax levy assessments and equalization rates are set by others.

Average Tax Rate Increases

YEAR	ESTIMATED	ACTUAL
2011-2012	+1.8%	?
2010-2011	+2.23%	-.23%
2009-2010	-1%	-3.1%
2008-2009	1.04%	.19%
2007-2008	0%	-1.94%
2006-2007	1.95%	.39%

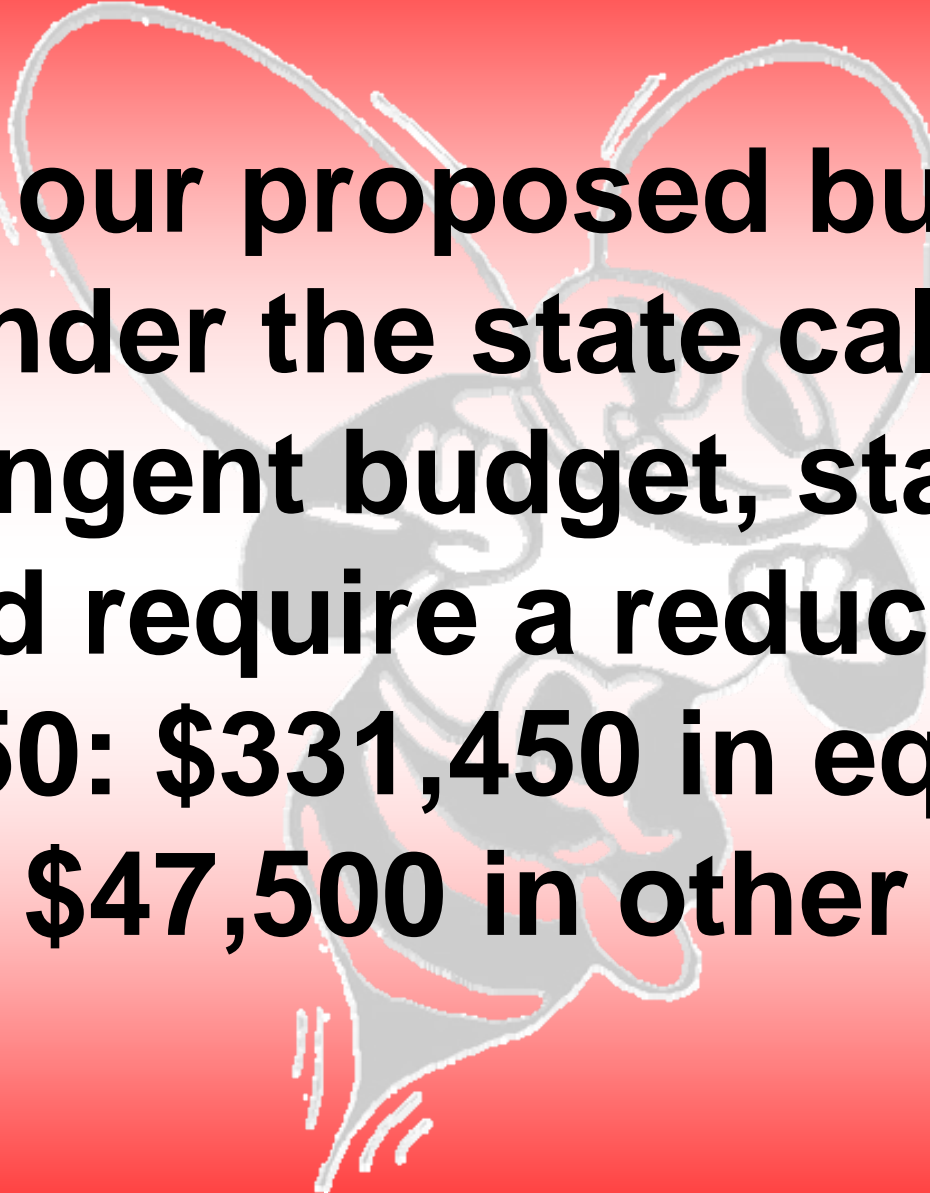
**What happens if
voters do not
approve the
proposed budget?**



CONTINGENT BUDGET

The Board of Education has Three Choices:

- **Put the same budget back before the voters**
 - **Reduce the budget and ask the voters to approve that reduced budget**
- **Go directly to a contingent budget with no re-vote**



While our proposed budget is well under the state calculated contingent budget, state law would require a reduction of \$378,950: \$331,450 in equipment and \$47,500 in other cuts.

A close-up, front-facing view of a yellow school bus. The words "SCHOOL BUS" are printed in large, grey, sans-serif capital letters across the front of the hood. The bus features two sets of rectangular headlights, one on each side, and a large, rectangular grille with horizontal slats. The background is a clear, light blue sky.

Proposition 2:

Buses

The background of the slide is a close-up, front-facing view of a yellow school bus. The words "SCHOOL BUS" are printed in large, grey, sans-serif capital letters across the top of the bus, just below the roofline. The bus has two sets of red emergency lights on the roof, one on each side. The windshield and wipers are visible in the center. The overall image is slightly faded to allow the text to be read clearly.

The district would like to purchase:

- **Six 65-passenger buses**
- **One 42-passenger wheel chair bus**
- **Two 6-passenger Suburbans**



The total maximum cost of

Proposition 2 is

\$881,108

This proposition will allow the district to continue its annual bus purchase and replacement program.

BUDGET VOTE

TUESDAY

May 17

6 a.m to 9 p.m., Baker High School Auditorium