

BALDWINSVILLE CENTRAL SCHOOL DISTRICT



Planning for Excellence



2012- 2013 BUDGET PROPOSAL

April 16, 2012 presentation to the Board of Education

BOARD OF EDUCATION

- Burrill Wells – President
- Joan Reeves – Vice President
- Cheryl Cowen
- Cynthia Cronin
- Roman Diamond
- Kenneth Dwyer
- James Goulet
- Jeff Marier
- Steven Schweitzer
- Ryan Peters
Ex-Officio Student Member

Total Staff Reductions Year Over Year

2009-2010

2010-2011

2011-2012

2012-2013

953

918

892

862

Reductions in total positions:

-47

-35

-26

-20

Actual layoffs because of attrition:

11.5
(TA)

7

?

Unknown because it
will depend on
retirements

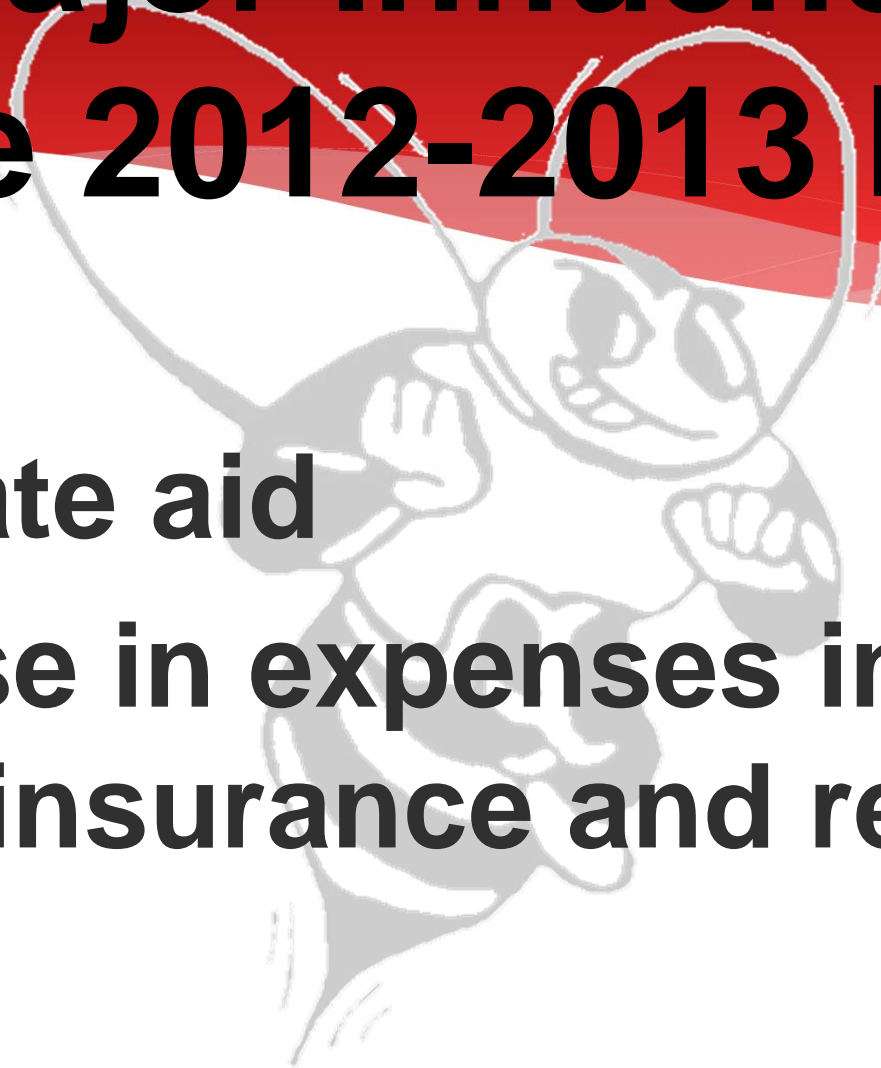


2012-2013 BUDGET

APPROPRIATIONS

Major Influences on the 2012-2013 Budget

- * Flat 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 .65% proposed increase in the tax levy, which is the tax levy limit

Total 2012-2013 Budget

| | 2011-2012 | 2012-2013 | % change |
|----------------------|---------------------|---------------------|-----------------|
| TOTAL PROGRAM | \$70,417,002 | \$71,302,680 | +1.26% |
| TOTAL CAPITAL | \$13,948,658 | \$13,545,461 | -2.89% |
| TOTAL ADMIN. | \$8,313,589 | \$7,568,041 | -8.97% |
| TOTAL BUDGET | \$92,679,249 | \$92,416,182 | -.28% |

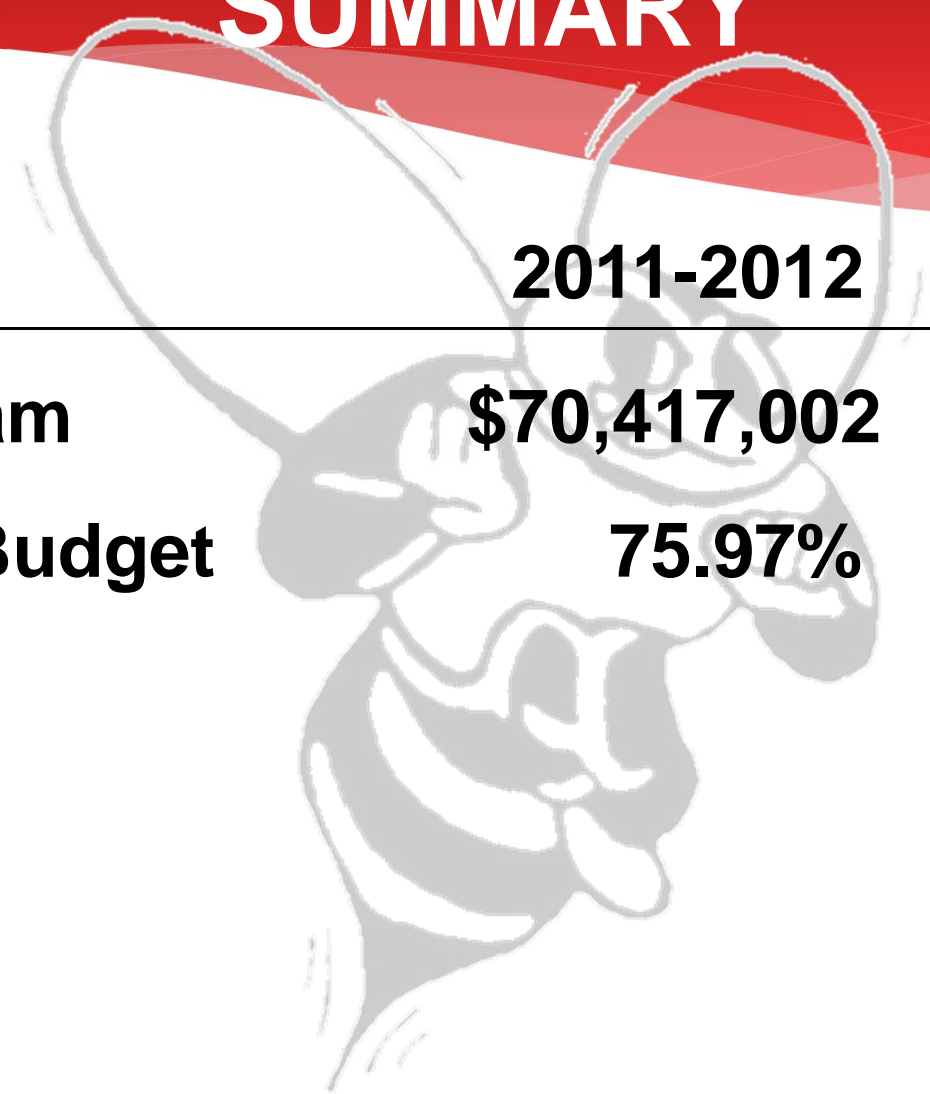
Program Component Details

| | 2011-2012 | 2012-2013 |
|--------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| • Regular school | \$28,178,022 | \$27,901,636 |
| • Students with disabilities | 8,551,154 | 8,973,030 |
| • Workforce prep, library, AV, pupil services, technology, attendance, guidance, health and psychology | 6,060,016 | 5,439,507 |
| • Co-curricular, sports | 1,111,928 | 1,111,096 |
| • Staff development | 431,541 | 209,912 |
| TOTAL Instruction | \$44,332,661 | \$43,635,181 |
| • Pupil transportation | 5,719,068 | 5,745,267 |
| • Summer program for pupils with disabilities | 97,692 | 97,692 |
| • Employee benefits (program only) | 20,267,581 | 21,824,540 |

(continued)

Program Component Details

SUMMARY



| | 2011-2012 | 2012-2013 |
|--------------------------|---------------------|---------------------|
| Total Program | \$70,417,002 | \$71,302,680 |
| Percent of Budget | 75.97% | 77.15% |

Capital Component Details

2011-2012

2012-2013

| | | |
|----------------------------------------------------------------------|-------------|-------------|
| * Operation, maintenance, motor pool, assessments on school property | \$4,629,146 | \$3,783,760 |
| * Utilities | \$1,682,182 | \$1,981,675 |
| * Debt service | 5,762,974 | 6,231,470 |
| * Refund of property tax | 27,563 | 15,563 |
| * Employee benefits (capital component only) | 1,847,063 | 1,532,993 |

| | | |
|----------------------|---------------------|---------------------|
| Total Capital | \$13,948,658 | \$13,545,461 |
|----------------------|---------------------|---------------------|

| | | |
|--------------------------|---------------|---------------|
| Percent of Budget | 15.05% | 14.66% |
|--------------------------|---------------|---------------|

Administrative Component Details

| | 2011-2012 | 2012-2013 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| * Board of Education/District Meetings | \$31,900 | \$29,900 |
| * 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 | 2,335,585 | 2,239,732 |
| * Supervision – regular school | 2,924,113 | 2,497,976 |
| * Property/casualty/liability insurance | 403,202 | 207,663 |
| * BOCES administrative charge | 387,429 | 365,238 |
| * Employee benefits (administrative only) | 2,231,360 | 2,227,532 |
| Total Administrative | \$8,313,589 | \$7,568,041 |
| Percent of Budget | 8.97 % | 8.19% |

2012-2013 BUDGET
REVENUES



Estimated Revenues

2011-2012

2012-2013

| | | |
|-----------------------------------------------|------------|-------------|
| * In lieu of tax | \$ 299,738 | \$1,589,954 |
| * County sales tax | 446,875 | 223,438 |
| * Student fees, game admission, other charges | 25,000 | 25,500 |
| * Interest income | 120,000 | 110,000 |
| * Medicaid Reimbursement | 100,000 | 100,000 |
| * Sale of property | 100,000 | 50,000 |
| * Tuition from other districts | 50,000 | 50,000 |
| * Medicare Part D refund | 250,000 | 20,000 |
| * Refund prior year expenses | 483,000 | 80,000 |
| * Unclassified revenue | 150,000 | 80,000 |

SUBTOTAL:

\$2,024,613

\$2,328,892

Estimated Revenues

2011-2012 2012-2013

| | | |
|-----------------------------------------|------------|------------|
| * Estimated state aid (including BOCES) | 27,713,550 | 28,528,045 |
| * Building aid | 4,676,643 | 5,611,868 |
| * Federal Jobs Money | 1,800,000 | 0 |
| * Appropriation from fund balance | 1,500,000 | 1,500,000 |
| * Appropriation from reserves | 5,354,256 | 5,446,757 |

| | | |
|------------------------------|-------------------|-------------------|
| TOTAL NON-TAX REVENUE | 43,069,062 | 43,415,562 |
|------------------------------|-------------------|-------------------|

| | | |
|-----------------|-------------------|-------------------|
| TAX LEVY | 48,683,523 | 49,000,620 |
|-----------------|-------------------|-------------------|

| | | |
|-----------------------------------|---------------------|---------------------|
| TOTAL GENERAL FUND REVENUE | \$91,752,585 | \$92,416,182 |
|-----------------------------------|---------------------|---------------------|

Use of Fund Balance and Reserves Over Time

| Fiscal Yr. | Budgeted Amt. of Fund Balance | Total FB Used to Supplement Annual Rev. | Cumulative Total of FB Used | Comments |
|-------------------|--------------------------------------|------------------------------------------------|------------------------------------|-------------------------------------|
| 2007-08 | \$1,500,000 | \$0 | \$0 | |
| 2008-09 | \$1,500,000 | \$0 | \$0 | |
| 2009-10 | \$1,500,000 | \$0 | \$0 | |
| 2010-11 | \$4,321,702 | \$0 | \$0 | |
| 2011-12 | \$6,364,790 | \$2,160,219 | \$2,160,219 | Yr. State Aid Dropped \$7.3 million |
| 2012-13 | \$6,946,757 | \$4,033,254 | \$6,193,473 | |
| 2013-14 | \$6,438,459 | \$4,033,254 | \$10,226,727 | |
| 2014-15 | \$5,438,459 | \$4,033,254 | \$14,259,981 | |
| 2015-16 | \$6,438,459 | \$4,033,254 | \$18,293,235 | Yr. District Uses All Reserves |
| 2016-17 | \$7,438,459 | \$4,033,254 | \$22,326,489 | |

Spending & Fund Balance Reductions and Proposed 2012-13 Budget

| Area | Proposed Spending Reductions | Proposed 2012-13 Budget |
|-----------------------------------------------------------|-----------------------------------------|------------------------------------|
| Athletics/Extra-Curricular | \$0 | \$912,180 |
| Facilities/Operations | \$90,912 | \$5,905,124 |
| Instruction | \$576,422 | \$33,066,888 |
| Special Education | \$315,417 | 9,902,637 |
| Administration | \$55,524 | \$2,467,180 |
| Technology/AV/Library | \$153,998 | \$2,540,026 |
| Transportation | \$45,000 | \$5,805,612 |
| Debt Service/Benefits | \$464,745 | \$31,816,535 |
| Total Spending Reductions | \$1,702,018 | \$92,416,182 |
| Fund Balance Reduction | \$2,387,444 | |
| Total Reduction in Spending & Fund Balance | \$4,089,462 | |

Impact

- * Reduce across all curricular areas for a total of 7.5 FTE
- * MS music mandate requirement .5 FTE
- * Decreased enrollment projections K-6 3 FTE
- * Special Education projections 1 FTE, 6 TAs
- * No health at Durgee 1 FTE

Impact

- * LAN Tech 1 FTE
- * Operation and Maintenance 1 FTE
- * Retirement breakage for positions needing to be replaced
- * Reduce .5 Psychologist

Impact

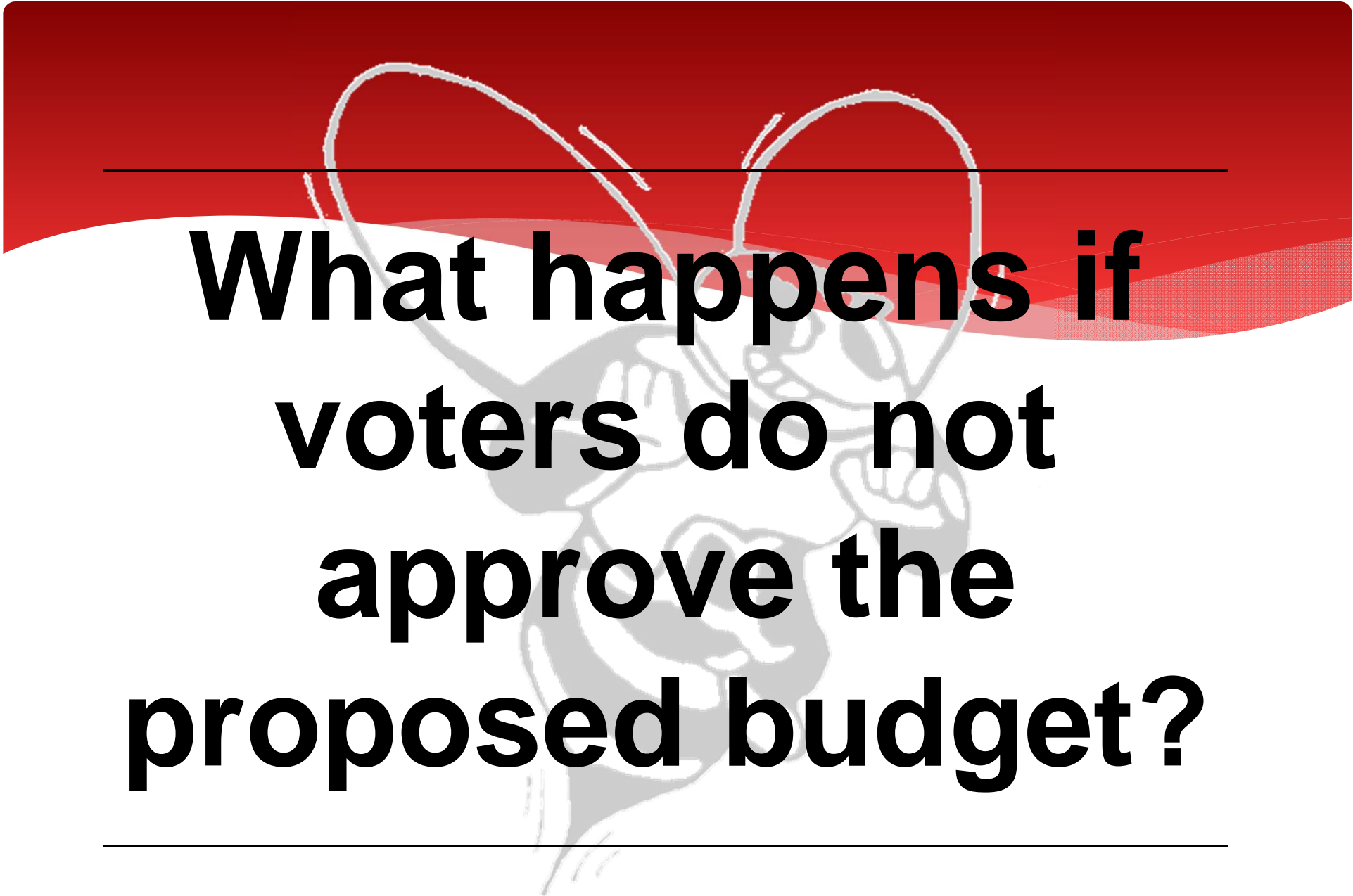
- * Building usage
 - * No access to buildings on the 13 holidays
 - * No access to buildings after 3:00 pm on Saturdays
 - * No access to buildings on Sundays
- * If it needs to be open beyond the times listed above, all associated costs must be paid by the group or organization utilizing the building

Estimated Tax Rate

In Lysander, Van Buren, and Clay, the tax rate is projected to increase by .65%. 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 |
|-----------|-----------|--------|
| 2012-2013 | +.65% | ? |
| 2011-2012 | +1.8% | -2.55% |
| 2010-2011 | +2.23% | -.23% |
| 2009-2010 | -1% | -3.1% |
| 2008-2009 | 1.04% | .19% |
| 2007-2008 | 0% | -1.94% |

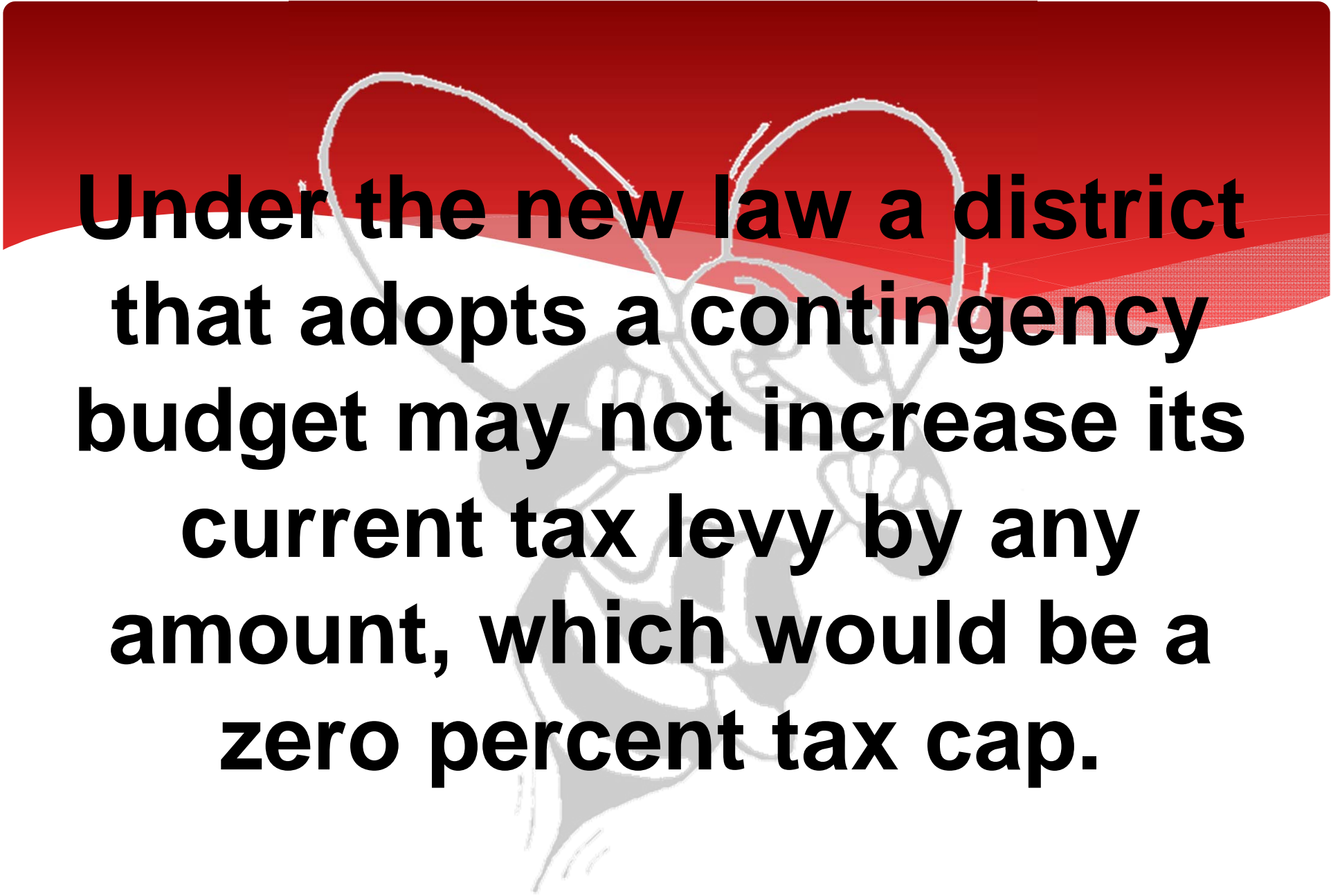


**What happens if
voters do not
approve the
proposed budget?**

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**



Under the new law a district that adopts a contingency budget may not increase its current tax levy by any amount, which would be a zero percent tax cap.



Under a contingent budget:

- **No noninstructional or instructional equipment purchases**
- **No community use of facilities unless they can pay full cost for use**

Proposition 2:

Buses

The district would like to purchase:

- **Four 65-passenger buses**
- **One 30-passenger bus**
- **One long wheel chair bus**
- **Two short wheel chair buses**

The total maximum cost
of **Proposition 2** is

\$931,000

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



BUDGET VOTE

May 15

6 a.m. to 9 p.m.

Baker High School Auditorium