

# BALDWINSVILLE CENTRAL SCHOOL DISTRICT



## Planning for Excellence



## 2012- 2013 BUDGET PROPOSAL

March 19, 2012 presentation to the Board of Education

# **BOARD OF EDUCATION**

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

# 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

-30

**Actual layoffs because of attrition:**

11.5  
(TA)

7

?

Unknown because it  
will depend on  
retirements

A stylized, light-colored bee is positioned in the background of a red banner. The bee is facing right and has its wings spread. The banner has a wavy bottom edge and a white textured strip at the very bottom right.

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

	<b>2011-2012</b>	<b>2012-2013</b>	<b>% change</b>
<b>TOTAL PROGRAM</b>	<b>\$70,417,002</b>	<b>\$71,093,067</b>	<b>+.96%</b>
<b>TOTAL CAPITAL</b>	<b>\$13,948,658</b>	<b>\$13,544,905</b>	<b>-2.89%</b>
<b>TOTAL ADMIN.</b>	<b>\$8,313,589</b>	<b>\$7,567,233</b>	<b>-8.98%</b>
<b>TOTAL BUDGET</b>	<b>\$92,679,249</b>	<b>\$92,205,205</b>	<b>-.51%</b>

# Program Component Details

	2011-2012	2012-2013
• Regular school	\$28,178,022	\$27,772,572
• 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
<b>TOTAL Instruction</b>	<b>\$44,332,661</b>	<b>\$43,506,117</b>
• 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	21,743,991

(continued)



# Program Component Details

## SUMMARY



	2011-2012	2012-2013
<b>Total Program</b>	<b>\$70,417,002</b>	<b>\$71,093,067</b>
<b>Percent of Budget</b>	<b>75.97%</b>	<b>77.10%</b>

# Capital Component Details

2011-2012

2012-2013

* Operation, maintenance, motor pool, assessments on school property	\$4,629,146	\$3,845,760
* Utilities	\$1,682,182	\$1,907,675
* Debt service	5,762,974	6,231,470
* Refund of property tax	27,563	27,563
* Employee benefits (capital component only)	1,847,063	1,532,437
<b>Total Capital</b>	<b>\$13,948,658</b>	<b>\$13,544,905</b>
<b>Percent of Budget</b>	<b>15.05%</b>	<b>14.69%</b>

# Administrative Component Details

	2011-2012	2012-2013
* Board of Education/District Meetings	\$31,900	\$29,900
* <b>Central administrative services, including:</b>		
* 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	2,226,724
<b>Total Administrative</b>	<b>\$8,313,589</b>	<b>\$7,567,233</b>
<b>Percent of Budget</b>	<b>8.97 %</b>	<b>8.21%</b>

**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

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**SUBTOTAL:**

**\$2,024,613**

**\$2,328,892**

# Estimated Revenues

	<u>2011-2012</u>	<u>2012-2013</u>
* Estimated state aid (including BOCES)	27,713,550	28,230,582
* 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	5,533,243
<b>TOTAL NON-TAX REVENUE</b>	<b>43,069,062</b>	<b>43,204,585</b>
<b>TAX LEVY</b>	<b>48,683,523</b>	<b>49,000,620</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$91,752,585</b>	<b>\$92,205,205</b>

# Use of Fund Balance and Reserves Over Time

<b>Fiscal Yr.</b>	<b>Budgeted Amt. of Fund Balance</b>	<b>Total FB Used to Supplement Annual Rev.</b>	<b>Cumulative Total of FB Used</b>	<b>Comments</b>
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	\$7,033,243	\$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

<b>Area</b>	<b>Proposed Spending Reductions</b>	<b>Proposed 2012-13 Budget</b>
Athletics/Extra-Curricular	\$0	\$912,180
Facilities/Operations	\$90,912	\$5,905,124
Instruction	\$705,486	\$32,937,824
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	\$546,658	\$31,734,622
<b>Total Spending Reductions</b>	<b>\$1,912,995</b>	<b>\$92,205,205</b>
<b>Fund Balance Reduction</b>	<b>\$2,387,444</b>	
<b>Total Reduction in Spending &amp; Fund Balance</b>	<b>\$4,300,439</b>	



# Impact

- \* Move from 9 periods to 8 periods at Baker
  - \* Reduce across all curricular areas for a total of 7.5 FTE
- \* No third grade orchestra .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

- \* TA support in library & computer labs - 5 TAs
- \* 1 clerical
- \* LAN Tech 1 FTE
- \* Operation and Maintenance 1 FTE
- \* Retirement breakage for positions needing to be replaced
- \* Reduce .5 Psychologist

# Impact

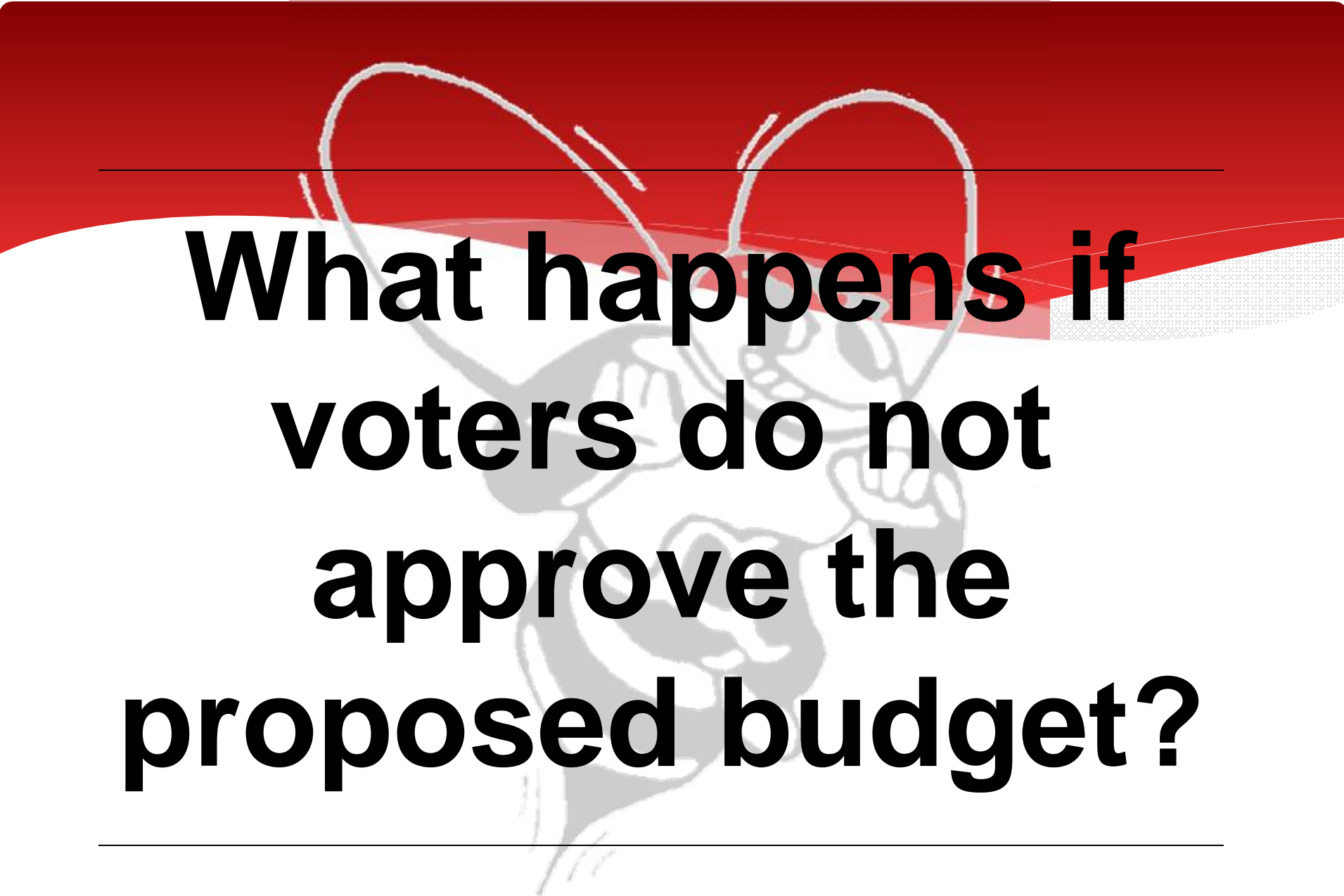
- \* Building usage
  - \* No access to buildings on the 13 holidays
  - \* No access to buildings after 3:00 pm on Saturdays
  - \* No access to buildings on Sundays
- \* If it needs to be open beyond the times listed above, all associated costs must be paid by the group or organization utilizing the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

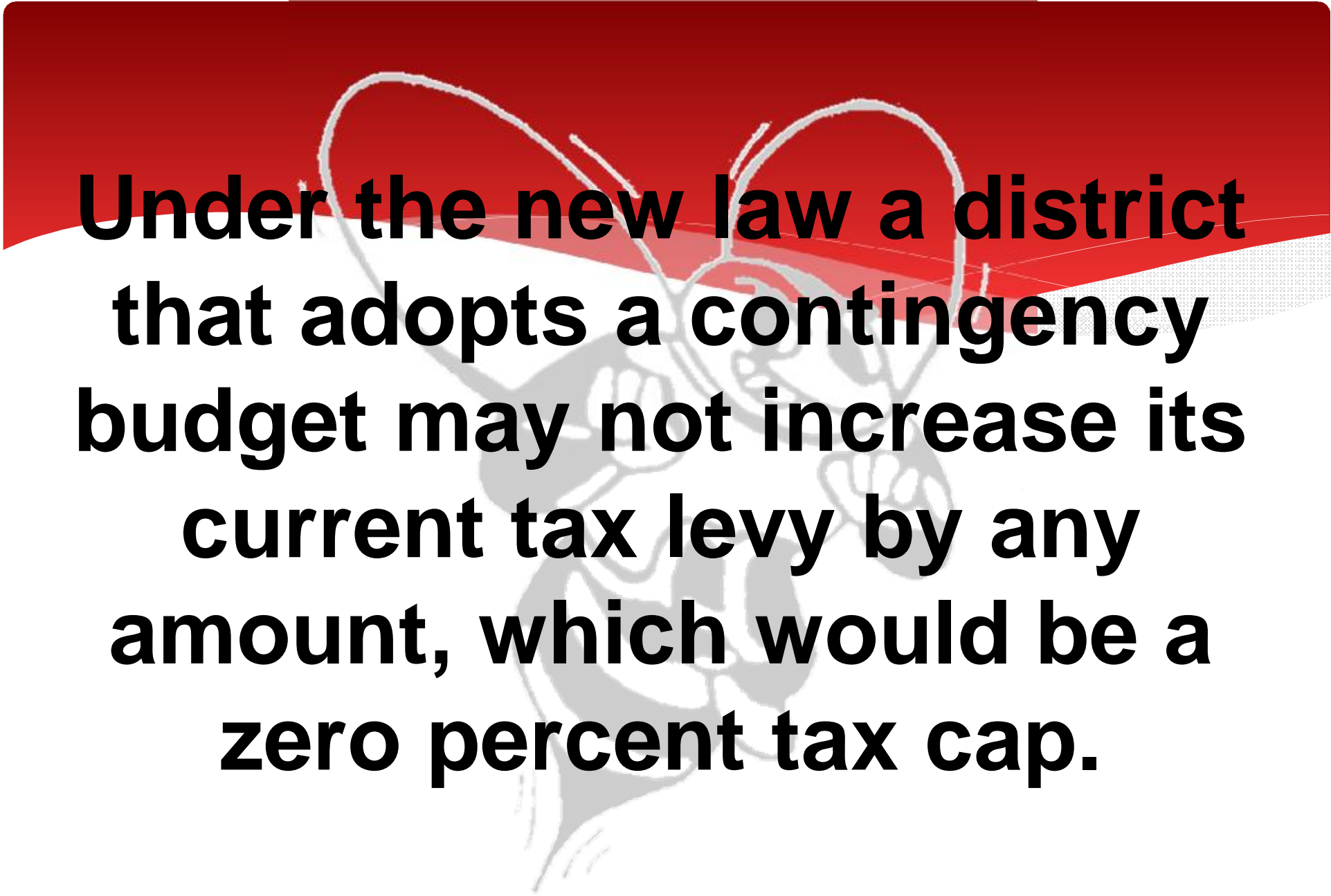


**What happens if  
voters do not  
approve the  
proposed budget?**

# 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**