

# BUDGET DEVELOPMENT

## (Recommended Budget)

### I. Base Budget (Expenditures):

- \$106,051,770 (+ \$3,995,116) + 3.9%

### II. Factors Driving Base Budget:

- Contractual Obligations + 2.0%
- Health Insurance Costs + 6.0%
- Retirement Costs – TRS + 29.0% (11.5%)
- Retirement Costs – ERS + 59.0% (16.1%)
- BOCES Costs + 5.0%
- Inflation (CPI) + 1.2%
- Enrollment No Change

### III. Revenue Projections:

- State Aid: Significant Decrease (- \$3.6M)  
(Deficit Gap Reduction-Governor's Budget; End of ARRA Funding; BOCES)
- Federal Education Jobs Act Carry-Over (+ \$0.8M)
- Sales Tax Revenue: FAIR Pay Back (+12%) (+ \$0.4M)
- Property Assessment Projection: Prior Year (+ 1.7%) (+ \$1.0M)
- Interest Earnings: Low interest rates (- \$0.2M)
- Reserve Fund Distributions Current = \$1.3M (No Change)
- Appropriated Fund Balance Current = \$4.4M (- \$1.4M)  
(Lower Year-End Surplus Likely)

**Revenue Gap: \$7.0M** (\$4.0 + \$3.6 - \$0.8 - \$0.4 - \$1.0 + \$0.2 + \$1.4)

#### Other Revenue

Race to the Top Funding (\$186,000/4 = \$46,000)

### IV. Tax Rate Considerations (1% Tax Rate generates approximately \$555,000)

- Without Budget Reductions - Tax Rate Increase: +12.6%
- Tax Levy Increase: +14.3%
- Consumer Price Index (CPI): +1.4%
- Social Security COLA: 0%
- Contingency Budget Increase Limit: +1.7%
- (Contingency Budget = [120% \* CPI] + Allowed Adjustments)
- Tax Levy Cap (Less of 2% or 120%\*CPI): +1.7%
- Projected Monroe County School Tax Rate Changes: +0-2%
- Proposed Tax Rate Change: No Change

## V. Budget Proposals:

- AED Replacement Plan (Mandated) \$ 26,300
- NAVIANCE Career Plan Software (\$10,300) Replace Current Software
- TIG Training (\$1,750) Use Current Purchased Services Allocation
- Science Probeware (\$10,800) Use Current Instruction Materials Allocation

**Total Budget Additions:** \$ **26,300**

## VI. Required Budget Reduction:

- Initial Base Budget Reduction: \$ 7,000,000
  - Budget Additions: \$ 26,300
- Adjusted Required Base Budget Reduction:** **\$ 7.0M**

## VII. Budget Reductions – Phase I:

### Non-Staffing

- School Resource Officer \$ 79,000
- BOCES – Driver Education \$ 172,500
- Administration – Salary Adjustments \$ 8,600
- Budget Vote – Post Card Mailing (Use Newsletter) \$ 9,000
- Diversity Training/Consultants \$ 15,000
- Summer School Reorganization \$ 60,000
- BOCES – Distance Learning (Over Funded) \$ 5,000
- BOCES – Autism Consultant \$ 6,000
- BOCES – Project Adept Consortium \$ 500
- Teaching – Substitute Teaching \$ 100,000
- Teaching – LTS Transition (School Budgets) \$ 5,000
- Co-Curricular Supervision (Over Funded) \$ 7,000
- School Physician Service (Reorganization) \$ 23,000
- Operations/Maintenance – Sect. Hrs. (40 to 37.5) \$ 2,500
- BOCES – Move from Census-Plus to SMS \$ 24,200
- Transportation – Vollmer Schedule Change \$ 60,000
- Transportation – Homeless \$ 100,000
- Transportation – New Visions (Low Enrollment) \$ 7,800
- Transportation – From 10 to 11 Yr. Replacement \$ 100,000
- Transportation – Field Trip Hours (Over Budgeted) \$ 10,000
- Capital Reserve Fund Transfer \$ 500,000
- BOCES – Administration Charge \$ 78,000
- Administrative – Turnover Savings \$ 20,000
- Teacher – Turnover Savings \$ 210,000
- Clerical – Turnover Savings \$ 20,000
- Custodial – Turnover Savings \$ 59,000
- BOCES – Billing Error \$ 102,600
- School to Work Program – Supplies \$ 1,200
- Curriculum Development Resources \$ 2,600
- Adm. Support – Library (0.5 FTE – Vacant) \$ 10,000

**Total Reductions (Phase I):** \$ **1,798,500**  
**Remaining Revenue Gap:** \$ **5.2 M**

### VIII. Reserve Fund Disbursements: (“All In”)

• Unemployment	(\$ 112,000)	\$ 62,000
• Tax Certiorari	(\$ 150,000)	No Change
• Workers Comp	(\$ 496,000)	No Change
• ERS	(\$ 1,258,000)	\$ 504,000
• GASB45	(\$ 1,042,000)	<u>\$1,042,000</u>

**Total Additional Disbursements: \$ 1.6M**

**Remaining Revenue Gap: \$ 3.6M**

### IX. Budget Reductions – Phase II:

#### Non-Staffing

• Extra-Curricular Activities	\$ 187,170
• Food Services Subsidy	\$ 100,000
• Information Technology (Equipment Purchase)	\$ 125,000
• Summer Programs	No Change
• Transportation Services	\$ 71,400
• Facilities Management	\$ 123,600
• Travel/Conference (Superintendent/Board of Education)	\$ 5,600
• Internal Auditing (Eliminate addition for Medicaid audits)	\$ 5,000
• Curriculum Mapping	\$ 14,600
• Supplies & Materials (10%)	\$ 50,000
• Substitute Teachers – Building Allocations (15%)	\$ 11,600
• District Newsletters (3 to 2)	\$ 4,000
• SHS Purchased Services	<u>\$ 15,000</u>

**Total Reductions: \$ 712,970**

**Remaining Revenue Gap: \$ 2.9M**

#### Staffing – School Operations

• Transportation (Dispatcher, Head Bus Driver)	\$ 130,000
• Facilities Management (Security, Custodians)	<u>\$ 54,700</u>

**Total Reductions: \$ 184,700**

**Remaining Revenue Gap: \$ 2.7M**

#### Staffing

• Administrative	\$ 539,200	( 6.0 FTE)
• Clerical	\$ 403,200	(13.5 FTE)
• Paraprofessional	\$ 725,400	(31.0 FTE)
• Teachers	<u>\$ 1,274,000</u>	<u>(26.0 FTE)</u>

**Total Reduction: \$ 2,941,800 (76.5 FTE)**

**Required Reduction: \$ 2,700,000**

**Contingency: \$ 241,800**

### Summary - Recommended Budget

Total Budget:	100,681,900	(- \$1,384,754) (-1.4%)*
Tax Rate:	No Change	
Tax Levy:	+1.7%	(Growth due to increased property valuation only)

\*(- \$5,379,870 or -5.1% of rollover budget)