



COMMUNITY BUDGET FORUM

March 17, 2011

I. Base Budget (Expenditures):

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

II. Factors Driving Base Budget:

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

III. Revenue Projections:

- State Aid: Significant Decrease (- \$3.6M) (-14%)
(Deficit Gap Reduction-Governor's Budget; End of ARRA Funding; BOCES)
- Sales Tax Revenue: FAIR Pay Back (+12%) (+ \$0.4M)
- Interest Earnings: Low interest rates (- \$0.2M)
- Property Assessment Projection: Prior Year (+ 1.7%) (+ \$1.0M)
- Federal Education Jobs Act: Carry-Over (+ \$0.8M)
- Reserve Fund Distributions: Current = \$1.4M (No Change)
- Appropriated Fund Balance: Current = \$4.4M (- \$1.4M)
(Lower Year-End Surplus Likely)

Revenue Gap: \$7.0M (\$4.0 + \$3.6 - \$0.4 + \$0.2 - \$1.0 - \$0.8 + \$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: +12.6%
- Consumer Price Index (CPI): + 1.4%
- Social Security COLA: 0%
- Tax Levy Cap (Less of 2% or 120%*CPI): + 1.7%
- Projected Monroe County School Tax Rate Changes: + 0-2%
- Proposed Tax Rate Change: 0%

V. Budget Proposals:

• AED Replacement Plan (Mandated)	\$ 26,300
• NAVIANCE Career Planning Software (\$10,300)	Replace Current Software
• TIG Training (\$1,750)	Use Current Purchased Services Allocation
• Science Probeware (\$10,800)	<u>Use Current Instruction Materials Allocation</u>
	Total Budget Additions: \$ 26,300

VI. Required Budget Reduction:

• Initial Base Budget Reduction:	\$ 7,000,000
• Budget Additions:	<u>\$ 26,300</u>
	Adjusted Required Base Budget Reduction: \$ 7.0M

VII. Budget Reductions - Phase I (Non-Staffing):

➤ School Resource Officer	\$ 79,000
➤ Driver Education	\$ 172,500
➤ Summer School Reorganization	\$ 60,000
➤ Transportation Services Adjustment:	\$ 177,800
• Vollmer Schedule Change (\$ 60,000)	
• Homeless Transportation/Over Funded (\$ 100,000)	
• New Visions/Low Enrollment (\$ 7,800)	
• Field Trip Hours/Over Funded (\$ 10,000)	
➤ BOCES Adjustment:	\$ 216,300
• Billing Error (\$ 102,600)	
• Move from Census-Plus to SMS (\$ 24,200)	
• Administration Charge (\$ 78,000)	
• Distance Learning/Over Funded (\$ 5,000)	
• Autism Consultant (\$ 6,000)	
• Project Adept Consortium (\$ 500)	
➤ Staff Turnover Adjustment:	\$ 317,600
• Administration – Salary Adjustments (\$ 8,600)	
• Administrative – Turnover Savings (\$ 20,000)	
• Teacher – Turnover Savings (\$ 210,000)	
• Clerical – Turnover Savings (\$ 20,000)	
• Custodial – Turnover Savings (\$ 59,000)	
➤ Substitute Teaching Adjustment:	\$ 105,000
• Teaching – Substitute Teaching (\$ 100,000)	
• Teaching – LTS Transition (\$ 5,000)	
➤ School Physician Service (Reorganization)	\$ 23,000
➤ Diversity Training/Consultants	\$ 15,000
➤ Budget Vote – Post Card Mailing (Use Newsletter)	\$ 9,000
➤ Transportation/Bus Replacement (From 10 to 11 yrs.)	\$ 100,000
➤ Capital Reserve Fund Transfer	\$ 500,000
➤ Other Adjustments:	\$ 23,300
• Co-Curricular Supervision/Over Funded (\$ 7,000)	
• School to Work Program/Supplies (\$ 1,200)	
• Curriculum Development/ Resources (\$ 2,600)	
• Library Clerk (0.5 FTE/Vacant) (\$ 10,000)	
• Facilities Mgt. Sect/40 to 37.5 hrs. (\$ 2,500)	
	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:		\$1,608,000
Remaining Revenue Gap:		\$ 3.6M

IX. Budget Reductions – Phase II (Non-Staffing)

➤ Extra-Curricular Activities:		\$ 187,170
• Student Clubs/Organizations	(\$ 24,700)	
• Drama/Music Ensembles	(\$ 29,300)	
• Athletics	(\$ 109,400)	
• Event Supervision	(\$ 23,770)	
➤ Food Services Subsidy		\$ 100,000
➤ Instruction Technology (Equipment/software)		\$ 125,000
➤ Transportation Services:		\$ 71,400
• Field Trips	(\$ 3,400)	
• Student Activities	(\$ 20,500)	
• Late Runs/Exam Runs	(\$ 47,500)	
➤ Facilities Management		\$ 123,600
• Overtime	(\$ 29,000)	
• Summer Help	(\$ 37,800)	
• Supplies/Materials	(\$ 56,800)	
➤ Supplies & Materials (10%)		\$ 50,000
➤ SHS Purchased Services (Graduations, Events)		\$ 15,000
➤ Curriculum Mapping		\$ 14,600
➤ Substitute Teachers – Building Allocations (15%)		\$ 11,600
➤ Travel/Conference (Superintendent/Board of Education)		\$ 5,600
➤ Internal Auditing (Eliminate addition for Medicaid audits)		\$ 5,000
➤ District Newsletters (3 to 2)		<u>\$ 4,000</u>
Total Reductions:		\$ 712,970
Remaining Revenue Gap:		\$ 2.9M

X. Budget Reductions – Phase II (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

Other 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:	<u>\$ 2,700,000</u>	
Contingency:	\$ 241,800	

Insert – Staffing Worksheet

Administrative Staffing Reductions (6.0)

District/Certified:	3.0 FTE	(Program Directors – 2; Student Services Director -1)
District/Civil Service:	1.0 FTE	(District Clerk – 0.5; Senior Applications Specialist - 0.5)
School:	<u>2.0 FTE</u>	(Burger MS/AP– 1.0; SHS/AP – 1.0)
	6.0 FTE	

	Enrollment	Expected *	Current	Required Change
Elementary:	2,403	4.8	5.0	No Change
Burger MS:	484	1.9	3.0	- 1.1
Roth MS:	740	3.0	3.0	No Change
NGA:	421	1.7	2.0	- 0.3
SHS:	1,339	5.4	6.0	- 0.6
VLC:	100	n/a	1.0	No Change

*Elementary Ratio: 500:1/Secondary Ratio: 250:1

Clerical Staffing Reductions (13.5)

District Office:	5.0
Schools:	8.5

	DO	Schools	Total	
Secretary:	3.0	0.25*	3.25*	(SFS; FM; A/M; NGA-CO*)
Office Clerk:	1.0	4.75*	5.75*	(OSE; BMS=1.5; RMS; NGA; SHS-CO*)
Attendance Clerk:		0.5	0.5	(SHS)
Receptionist:	1.0		1.0	(District Office)
Library Clerk:		3.0**	3.0**	
Health Aide:			<u>0.0</u>	
			13.5	

* Includes conversions of 52 week to 43 week position at NGA (0.25) and SHS (4 @ 0.25)

** Library Clerks at Elementary Schools and NGA converted to 43 week part time positions (0.5)

Paraprofessionals (31.0)

Teacher Aides (SE):	22.0 FTE	(Elementary=11; BMS=2; RMS=2; NGA=2; SHS=3; VLC=2)
Teaching Assistants:	2.0 FTE	(NGA=1; SHS=1)
School Aides:	6.0 FTE	(BMS=1; RMS=1; NGA=1; SHS=3)
Youth Assistants:	<u>1.0 FTE</u>	(SHS=1)
	31.0 FTE	

Teachers (26)*

Instructional Coaches:	5.4 FTE	(BMS=.5; RMS=.5; NGA=1.3; SHS=2.1; District=1.0) (22.4 to 17.0)
Special Education:	8.0 FTE	(Elem=2.0; MS=2.0; NGA=1.0; SHS=2.0; VLC= 1.0) (38 to 30; 58 to 50)
Music (Lessons):	1.0 FTE	
Music (Orchestra – Grade 4):	1.0 FTE	
Elementary – Class Size Mgt:	6.0 FTE	
Secondary – Scheduling Changes:	<u>4.6 FTE</u>	
• Math (BMS = 1.0)	26.0 FTE*	
• Health (BMS = 0.6)		
• Music: (MS = 1.0)		
• LOTE: (RMS = 1.0)		
• Social Work: (RMS = 0.5)		
• Business: (SHS = 0.5)		

* Does not include 4 teachers funded by Title I ARRA (Stimulus) Grant

* Does not include impact of high school tallies

XI. Other Revenue Sources:

- NYS Legislature: Unlikely
- Federal Grants (Title I, IDEA): Reduction Likely (12%)
- Contractual Wage/Salary Increases: \$ 898,816
- Tax Rate Increase: \$ 550,000 (1%)

XII. Recommended Budget:

- Total Budget: \$ 100,723,115 (\$1,333,539 less than current budget) (-1.31%)*
- Tax Rate: 0%
- Tax Levy: +1.7% (Growth due to increased property valuation only)

*Note: 5% less than Base Budget (- \$5,328,115)

XIII. Prior Year Comparisons:

	Budget to Budget	Tax Rate Change	Tax Levy Change	Tax Rate*
2011-12	-1.31%	0%	1.7%	18.93
2010-11	1.14%	1.88%	3.6%	18.93
2009-10	1.38%	-2.62%	-1.7%	18.58
2008-09	2.85%	0.63%	4.5%	19.08
2008-09	3.59%	-2.32%	0.5%	18.96

*Per \$1,000 of assessed value

XIV. Monroe County Comparisons:

District	Current Tax Rate
1	26.69
2	25.43
3	24.65
4	24.36
5	24.26
6	23.86
7	23.63
8	23.42
9	23.15
10	22.54
11	22.54
12	22.38
13	22.21
14	21.48
15	20.45
16	20.05
Rush-Henrietta	18.93